

ADOPTED BUDGET

2013-14

**COUNTY OF LAKE
SPECIAL DISTRICTS
LOCAL BOARDS**



APPROVED BY LOCAL BOARDS

Compiled By
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Under the Direction of
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Auditor-Controller/County Clerk

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COUNTY OF LAKE
ADOPTED BUDGET-SPECIAL DISTRICTS
GOVERNED BY LOCAL BOARDS

FISCAL YEAR 2013-14

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SECTION A
SUMMARIES AND ANALYSIS
RESERVE DETAIL

State Controller Schedules	County of Lake	Schedule 12
County Budget Act January 2010	Special Districts Summary Fiscal Year 2013-14	

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2013	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
Cemetery Districts							
Hartley	\$ 21,426	\$ -	\$ 166,085	\$ 187,511	\$ 166,085	\$ 21,426	\$ 187,511
Kelseyville	32,513	-	132,200	164,713	150,656	14,057	164,713
Lower Lake	37,095	23,497	126,927	187,519	187,519	-	187,519
Middletown	61,212	1,764	130,397	193,373	193,373	-	193,373
Upper Lake	42,924	-	81,560	124,484	104,916	19,568	124,484
Glenbrook	15,433	-	22,455	37,888	37,888	-	37,888
Total Cemetery Districts	\$ 210,604	\$ 25,261	\$ 659,624	\$ 895,489	\$ 840,437	\$ 55,051	\$ 895,488
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake	\$ 461,585	\$ -	\$ 853,011	\$ 1,314,596	\$ 1,145,231	\$ 169,365	\$ 1,314,596
Callayomi County Water	97,417	20,000	419,000	536,417	410,771	125,646	536,417
Upper Lake County Water	32,523	-	170,430	202,953	168,880	34,073	202,953
Total Waterworks Districts	\$ 591,526	\$ 20,000	\$ 1,442,441	\$ 2,053,967	\$ 1,724,882	\$ 329,084	\$ 2,053,966
Pest Control							
Lake County Vector Control	\$ 746,174	\$ 415,000	\$ 1,705,067	\$ 2,866,241	\$ 2,461,300	\$ 404,941	\$ 2,866,241
Total Pest Control	\$ 746,174	\$ 415,000	\$ 1,705,067	\$ 2,866,241	\$ 2,461,300	\$ 404,941	\$ 2,866,241
Conservation							
Eastlake Resource	\$ 18,631	\$ 26,369	\$ 90,236	\$ 135,236	\$ 135,236	\$ -	\$ 135,236
Scotts Valley Water	162	-	-	162	-	162	162
Total Conservation	\$ 18,793	\$ 26,369	\$ 90,236	\$ 135,398	\$ 135,236	\$ 162	\$ 135,398
Fire Protection							
Lake County Fire Protection District	\$ 963,494	\$ -	\$ 2,828,957	\$ 3,792,451	\$ 3,770,816	\$ 21,635	\$ 3,792,451
Kelseyville Fire Protection District	286,058	-	2,718,238	3,004,296	2,976,700	27,596	3,004,297
Lakeport Fire Protection District	523,436	-	1,759,933	2,283,369	2,263,368	20,000	2,283,368
Northshore Fire Protection District	713,644	-	2,172,904	2,886,548	2,886,548	-	2,886,548
South Lake County Fire Protection District	379,330	-	2,577,724	2,957,054	2,957,054	-	2,957,054
Lake Pillsbury Fire Protection District	5,667	-	18,168	23,835	23,835	-	23,835
Total Fire Protection	\$ 2,871,628	\$ -	\$ 12,075,924	\$ 14,947,552	\$ 14,878,321	\$ 69,231	\$ 14,947,552
Total Special Districts and Other Agencies	\$ 4,438,724	\$ 486,630	\$ 15,973,292	\$ 20,898,646	\$ 20,040,176	\$ 858,469	\$ 20,898,645

State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2013-14			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2013	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2013	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
Cemetery Districts						
Hartley	\$ 203,930	\$ -	\$ 182,504	\$ -	\$ 21,426	
Kelseyville	90,034	-	20,000	37,521	32,513	
Lower Lake	61,714	-	24,619	-	37,095	
Middletown	415,302	-	354,090	-	61,212	
Upper Lake	117,506	-	30,939	43,643	42,924	
Glenbrook	61,789	-	22,913	23,443	15,433	
Total Cemetery Districts	\$ 950,276	\$ -	\$ 635,065	\$ 104,607	\$ 210,604	
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake	\$ 977,898	\$ -	\$ 74,512	\$ 441,801	\$ 461,585	
Callayomi County Water	273,214	-	163,747	12,050	97,417	
Upper Lake County Water	209,509	-	130,994	45,992	32,523	
Total Waterworks Districts	\$ 1,460,622	\$ -	\$ 369,253	\$ 499,843	\$ 591,526	
Pest Control						
Lake County Vector Control	\$ 2,231,112	\$ -	\$ 984,938	\$ 500,000	\$ 746,174	
Total Pest Control	\$ 2,231,112	\$ -	\$ 984,938	\$ 500,000	\$ 746,174	
Conservation						
Eastlake Resource	\$ 99,883	\$ -	\$ 81,252	\$ -	\$ 18,631	
Scotts Valley Water	22,116	-	9,701	12,253	162	
Total Conservation	\$ 121,999	\$ -	\$ 90,953	\$ 12,253	\$ 18,793	
Fire Protection						
Lake County Fire Protection District	\$ 1,650,115	\$ -	\$ 3,926	\$ 682,695	\$ 963,494	
Kelseyville Fire Protection District	326,595	-	-	40,537	286,058	
Lakeport Fire Protection District	769,704	-	-	246,268	523,436	
Northshore Fire Protection District	1,267,339	-	50,000	503,695	713,644	
South Lake County Fire Protection District	634,218	-	30,000	224,888	379,330	
Lake Pillsbury Fire Protection District	5,667	-	-	-	5,667	
Total Fire Protection	\$ 4,653,637	\$ -	\$ 83,926	\$ 1,698,083	\$ 2,871,628	
Total Special Districts and Other Agencies	\$ 9,417,645	\$ -	\$ 2,164,135	\$ 2,814,786	\$ 4,438,724	

State Controller Schedules	County of Lake	Schedule 14
County Budget Act January 2010	Special Districts Reserves/Designations Fiscal Year 2013-14	

District Name	Reserves/ Designations June 30, 2013	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board	
1	2	3	4	5	6	7

Cemetery Districts						
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Hartley						
General	\$ 182,504	\$ -	\$ -	\$ -	\$ 21,426	\$ 203,930
Endowment (Fund 377)	187,753	-	-	-	-	187,753
Endowment Int (Fund 378)	122,819	-	-	-	-	122,819
Endowment Hdstone (Fund 379)	40,000	-	-	-	-	40,000
Kelseyville						
General	\$ 37,521	\$ -	\$ -	\$ -	\$ 14,057	\$ 51,578
Capacity Expansion	20,000	-	-	-	-	20,000
Endowment Deposits (Fund 380)	130,505	-	-	-	-	130,505
Endowment Int (Fund 381)	76,828	-	-	-	-	76,828
Endowment Hdstone (Fund 382)	12,466	-	-	-	-	12,466
Endowment Prepay (Fund 383)	30,135	-	-	-	-	30,135
Lower Lake						
General	\$ 24,619	\$ -	\$ 23,497	\$ -	\$ -	\$ 1,122
Endowment Deposits (Fund 384)	416,141	-	-	-	-	416,141
Endowment Int (Fund 385)	72,117	-	-	-	-	72,117
Veteran's Memorial (Fund 386)	3,569	-	-	-	-	3,569
Endowment Prepay (Fund 387)	46,738	-	-	-	-	46,738
Beautification (Fund 399)	1,553	-	-	-	-	1,553
Middletown						
General	\$ 354,090	\$ -	\$ 1,764	\$ -	\$ -	\$ 352,326
Endowment Deposits (Fund 388)	50,550	-	-	-	-	50,550
Endowment Int (Fund 389)	35,131	-	-	-	-	35,131
Upper Lake						
General	\$ 30,939	\$ -	\$ -	\$ -	\$ 588	\$ 31,527
Designated-Equipment	36,310	-	-	-	8,690	45,000
Designated-Building	7,333	-	-	-	10,290	17,623
Endowment Deposits (Fund 391)	114,440	-	-	-	-	114,440
Endowment Int (Fund 392)	24,146	-	-	-	-	24,146
Endowment Hdstone (Fund 393)	5,727	-	-	-	-	5,727
Glenbrook						
General	\$ 22,913	\$ -	\$ -	\$ -	\$ -	\$ 22,913
Designated-Capacity Expansion	23,443	-	-	-	-	23,443
Endowment Prepay (Fund 390)	5,897	-	-	-	-	5,897
Endowment Deposits (Fund 394)	20,830	-	-	-	-	20,830
Endowment Int (Fund 395)	7,217	-	-	-	-	7,217
Endowment Hdstone (Fund 396)	2,675	-	-	-	-	2,675
Total Cemetery Districts	\$ 2,146,909	\$ -	\$ 25,261	\$ -	\$ 55,051	\$ 2,176,699

Waterworks Districts						
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Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 74,512	\$ -	\$ -	\$ -	\$ 169,365	\$ 243,877
Designated-Equipment	441,801	-	-	-	-	441,801
FHA (Fund 370)	76,020	-	-	-	-	76,020
Callayomi County Water						
General	\$ 163,747	\$ 20,000	\$ 20,000	\$ -	\$ 125,646	\$ 269,393
Designated	12,050	-	-	-	-	12,050
Debt Service Fund (369)	12,277	-	-	-	-	12,277
Water Capacity Exp (371)	382,625	-	-	-	-	382,625
Deposits (Fund 373)	1,362	-	-	-	-	1,362

State Controller Schedules	County of Lake	Schedule 14
County Budget Act January 2010	Special Districts Reserves/Designations Fiscal Year 2013-14	

District Name	Reserves/ Designations June 30, 2013	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board	
1	2	3	4	5	6	7

Upper Lake Water

General	\$ 130,994	\$ -	\$ -	\$ -	\$ 34,073	\$ 165,067
Designated-Capacity Expansion	45,992	-	-	-	-	45,992
Debt (Fund 374)	20,115	-	-	-	-	20,115

Total Waterworks Districts	\$ 1,361,495	\$ 20,000	\$ 20,000	\$ -	\$ 329,084	\$ 1,670,579
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Pest Control

Lake County Vector Control

General	\$ 984,938	\$ -	\$ -	\$ -	\$ 404,941	\$ 1,389,879
Building	500,000	-	415,000	-	-	85,000

Total Pest Control	\$ 1,484,938	\$ -	\$ 415,000	\$ -	\$ 404,941	\$ 1,474,879
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Conservation

Eastlake Resource

General	\$ 81,252	\$ -	\$ 26,369	\$ -	\$ -	\$ 54,883
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Scotts Valley Water

General	\$ 9,701	\$ -	\$ -	\$ -	\$ 162	\$ 9,863
Designated-Project	12,253	-	-	-	-	12,253

Total Conservation	\$ 103,206	\$ -	\$ 26,369	\$ -	\$ 162	\$ 76,999
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Fire Protection

Lake County Fire

General	\$ 3,926	\$ -	\$ -	\$ -	\$ -	\$ 3,926
Designated-Equipment	307,113	-	-	-	21,635	328,748
Designated-Building	333,525	-	-	-	-	333,525
Designated-Medical Ins-Retirees	42,057	-	-	-	-	42,057
Fire Mitigation (Fund 372)	23,376	-	-	-	-	23,376

Kelseyville Fire

Designated-Imprest Cash	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Designated-Equipment	30,437	-	-	-	17,596	48,033
Designated-Medical Insurance	10,000	-	-	-	10,000	20,000
Fire Mitigation (362)	-	-	-	-	-	-

Lakeport Fire

Designated-Imprest Cash	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 150
General	-	-	-	10,000	10,000	10,000
Unreserved-Designated (GASB 45)	20,000	-	-	10,000	10,000	30,000
Designated-Equipment	10,000	-	-	-	-	10,000
Designated-Building	216,118	-	-	-	-	216,118
Fire Mitigation (Fund 363)	143,716	-	-	-	-	143,716

Northshore Fire

General	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Designated	99,282	-	-	-	-	99,282
Designated-Equipment	254,013	-	-	-	-	254,013
Designated-Building	100,000	-	-	-	-	100,000
Designated-Medical Insurance	50,400	-	-	-	-	50,400
Fire Mitigation (Fund 361)	126,682	-	-	-	-	126,682

South Lake County Fire

General	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Designated-Medical	224,888	-	-	-	-	224,888
Fire Mitigation (Fund 366)	105,264	-	-	-	-	105,264

Total Fire Protection	\$ 2,181,047	\$ -	\$ -	\$ 20,000	\$ 69,231	\$ 2,250,278
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Total Special Districts and Other Agencies	\$ 7,277,595	\$ 20,000	\$ 486,630	\$ 20,000	\$ 858,469	\$ 7,649,434
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SECTION B
BUDGETS FINANCING

County Budget Act
 January 2010 Edition, revision #1

Fund 301		Budget Unit 9101 - Hartley Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	96,059	99,427	102,527	102,527	
10-15 ERAF-SRAF	0	8,407	0	0	
10-20 Current Unsecured	2,425	2,382	2,531	2,531	
10-25 Supp 813-Current	(234)	(509)	150	150	
10-35 Supp 813-Prior	278	329	250	250	
10-40 Prior Unsecured	90	90	50	50	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	1	3	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,413	1,314	1,500	1,500	
STATE AID					
54-60 HOPTR	1,458	1,435	1,434	1,434	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	30,915	45,200	35,000	35,000	
69-22 Cemetery Taxable	6,000	9,000	8,000	8,000	
OTHER					
79-92 Insurance Rebate	2,775	1,057	1,000	1,000	
OPERATING TRANSFERS					
81-22 In	0	0	13,643	13,643	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	0	6,142	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	(489)	81	0	0	
Total Revenue	140,691	174,358	166,085	166,085	
SALARIES & EMP BENEFITS					
01-11 Permanent	66,579	66,762	64,128	64,128	
01-12 Extra Help	11,618	8,118	8,316	8,316	
01-13 OT, Holiday, Stby	200	563	1,000	1,000	
01-14 Other, Term	0	0	2,550	2,550	
02-21 FICA	6,011	5,771	5,814	5,814	
02-22 PERS	9,179	7,696	7,696	7,696	
03-30 Health/Life	17,589	20,971	21,516	21,516	
03-31 Unemployment	322	790	714	714	
04-00 Worker's Compensation	3,700	3,700	3,700	4,588	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	0	0	500	500	
12-00 Communications	1,989	1,684	1,680	1,680	
15-12 Public Liability	3,760	3,716	3,767	3,429	
17-00 Maintenance-Equipment	743	729	1,500	1,500	
18-00 Maint-Bldgs & Imprvmts	12,870	11,337	8,652	8,652	
22-70 Supplies	308	435	500	500	
22-71 Postage	91	184	184	184	

County Budget Act
January 2010 Edition, revision #1

Fund 301		Budget Unit 9101 - Hartley Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> 2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

SERVICES AND SUPPLIES

23-80	Professional & Specialize	190	2,950	550	550
24-00	Publications & Legal Ntcs	0	0	100	100
28-30	Supplies & Services	4,400	4,618	4,618	4,618
29-50	Transportation & Travel	3,015	2,496	6,000	6,000
30-00	Utilities	7,971	10,178	10,600	10,050

CAPITAL ASSETS

61-60	Current	0	0	10,000	10,000
62-74	Other	1,429	233	2,000	2,000

Total Expenditures/Appropriations	151,964	152,931	166,085	166,085
Net Cost	11,273	(21,427)	0	0

Fund 302		Budget Unit 9102 - Kelseyville Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object		2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1		2	3	4	5
PROPERTY TAXES					
10-10	Current Secured	89,654	89,603	90,000	90,000
10-15	ERAF-SRAF	0	8,230	0	0
10-20	Current Unsecured	2,073	2,042	2,000	2,000
10-25	Supp 813-Current	(199)	(436)	0	0
10-35	Supp 813-Prior	236	275	0	0
10-40	Prior Unsecured	76	77	0	0
REVENUE FROM USE OF MONEY					
42-01	Interest	559	595	1,000	1,000
STATE AID					
54-60	HOPTR	1,246	1,230	1,200	1,200
OTHER CURRENT SERVICES					
69-21	Cemetery Non Tax	36,690	38,804	27,000	32,000
69-22	Cemetery Taxable	11,000	6,500	6,000	6,000
OTHER					
79-90	Miscellaneous	30	0	0	0
79-91	Cancelled Checks	55	3,044	0	0
SUSPENSE COLLECTIONS					
99-98	Cemetery	137	(395)	0	0
Total Revenue		141,557	149,569	127,200	132,200
SALARIES & EMP BENEFITS					
01-11	Permanent	68,011	72,116	76,000	76,000
01-12	Extra Help	1,391	0	0	0
02-21	FICA	5,487	5,769	5,800	5,800
03-30	Health/Life	22,239	21,793	24,000	24,000
03-31	Unemployment	955	855	868	868
03-39	State Disability	793	566	760	760
04-00	Worker's Compensation	4,432	4,675	5,000	5,000
SERVICES AND SUPPLIES					
11-00	Clothing & Personal Suppl	43	92	200	200
12-00	Communications	1,920	2,050	1,000	1,656
14-00	Household Expense	398	532	500	500
15-10	Other	2,681	3,124	3,234	3,234
17-00	Maintenance-Equipment	3,149	3,087	3,500	3,500
18-00	Maint-Bldgs & Imprvmts	1,972	1,218	2,000	2,000
20-00	Memberships	150	225	225	225
22-70	Supplies	234	213	388	388
22-71	Postage	90	96	150	150
23-80	Professional & Specialize	12,075	11,775	11,700	11,700
24-00	Publications & Legal Ntcs	32	20	50	50
27-00	Small Tools & Instruments	0	23	250	250
28-30	Supplies & Services	7,989	5,923	8,200	8,200
29-50	Transportation & Travel	0	271	2,000	2,000
30-00	Utilities	2,778	3,473	4,000	4,000

County Budget Act
January 2010 Edition, revision #1

Fund 302		Budget Unit 9102 - Kelseyville Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> 2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

OTHER CHARGES

48-00	Taxes & Assessments	108	0	175	175
	Total Expenditures/Appropriations	136,927	137,896	150,000	150,656
	Net Cost	(4,630)	(11,673)	22,800	18,456

County Budget Act
 January 2010 Edition, revision #1

Fund 303		Budget Unit 9103 - Lower Lake Cemetery			
		Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	53,192	54,180	43,839	43,839	
10-15 ERAF-SRAF	0	4,990	0	0	
10-20 Current Unsecured	1,330	1,302	1,383	1,383	
10-25 Supp 813-Current	(126)	(278)	0	0	
10-35 Supp 813-Prior	152	177	0	0	
10-40 Prior Unsecured	50	50	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	3	2	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	508	555	0	0	
STATE AID					
54-60 HOPTR	799	784	784	784	
OTHER CURRENT SERVICES					
69-20 Other	12,150	7,850	8,525	15,725	
69-21 Cemetery Non Tax	81,540	54,500	56,918	50,600	
69-22 Cemetery Taxable	14,693	9,170	11,031	9,645	
69-91 Cemetery Head Stone Ret	0	0	0	4,951	
OTHER					
79-90 Miscellaneous	9,301	3,473	6,023	0	
79-91 Cancelled Checks	24	1,522	0	0	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	1,324	3,068	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	(124)	(175)	0	0	
Total Revenue	174,816	141,170	128,503	126,927	
SALARIES & EMP BENEFITS					
01-11 Permanent	78,273	91,309	95,350	96,100	
01-13 OT, Holiday, Stby	2,135	4,134	3,930	4,330	
02-21 FICA	6,016	7,307	8,271	8,329	
02-22 PERS	8,624	10,085	11,751	13,743	
03-30 Health/Life	17,158	19,056	19,125	19,875	
03-31 Unemployment	2,690	0	0	0	
04-00 Worker's Compensation	4,655	4,456	6,487	6,487	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	0	0	200	200	
12-00 Communications	1,948	2,581	3,000	3,000	
14-00 Household Expense	75	218	200	225	
15-10 Other	3,511	3,361	4,000	4,000	
17-00 Maintenance-Equipment	1,544	4,911	4,000	4,925	
18-00 Maint-Bldgs & Imprvmts	2,590	3,105	3,000	3,000	
20-00 Memberships	60	60	100	100	
22-70 Supplies	1,347	1,311	1,500	1,500	
22-71 Postage	136	426	500	500	

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Fund 303		Budget Unit 9103 - Lower Lake Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> 2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

SERVICES AND SUPPLIES

22-72	Books & Periodicals	118	173	230	230
23-80	Professional & Specialize	2,832	3,299	4,000	4,000
24-00	Publications & Legal Ntcs	151	0	125	125
25-00	Rents & Leases-Equipment	0	0	50	50
27-00	Small Tools & Instruments	140	305	1,000	1,000
28-30	Supplies & Services	6,589	5,859	6,800	6,800
29-50	Transportation & Travel	688	1,321	2,000	2,000
30-00	Utilities	5,033	6,354	7,000	7,000
	Total Expenditures/Appropriations	146,313	169,631	182,619	187,519
	Net Cost	(28,503)	28,461	54,116	60,592

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Fund 304		Budget Unit 9104 - Middletown Cemetery			
		Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	101,857	102,285	109,939	109,939	
10-15 ERAF-SRAF	0	10,006	0	0	
10-20 Current Unsecured	2,283	2,258	2,399	2,399	
10-25 Supp 813-Current	(214)	(479)	1,000	1,000	
10-35 Supp 813-Prior	265	313	500	500	
10-40 Prior Unsecured	85	85	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	2,944	2,870	5,000	5,000	
STATE AID					
54-60 HOPTR	1,372	1,360	1,359	1,359	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	12,930	10,120	9,000	9,000	
69-22 Cemetery Taxable	2,852	2,191	1,200	1,200	
OTHER					
79-91 Cancelled Checks	0	300	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	249	185	0	0	
Total Revenue	124,623	131,494	130,397	130,397	
SERVICES AND SUPPLIES					
12-00 Communications	2,183	2,000	2,200	2,200	
14-00 Household Expense	1,450	1,490	2,000	2,000	
15-12 Public Liability	2,484	2,519	3,000	3,000	
17-00 Maintenance-Equipment	3,721	9,193	8,000	8,000	
18-00 Maint-Bldgs & Imprvmts	7,956	9,876	15,800	15,800	
19-40 Medical, Dental & Lab Exp	0	0	50	50	
20-00 Memberships	65	15	200	200	
22-70 Supplies	731	217	1,000	1,000	
22-71 Postage	181	144	550	550	
23-80 Professional & Specialize	59,707	73,722	74,000	74,000	
24-00 Publications & Legal Ntcs	0	0	100	100	
27-00 Small Tools & Instruments	0	400	550	550	
28-30 Supplies & Services	479	406	500	500	
29-50 Transportation & Travel	32	3,601	5,000	5,000	
30-00 Utilities	1,300	946	1,200	1,200	
38-00 Inventory Items	0	3,994	4,000	4,000	
CAPITAL ASSETS					
61-60 Current	16,934	2,475	50,000	50,000	
APPROP FOR CONTINGENCIES					
90-91 Contingencies	0	0	25,223	25,223	
Total Expenditures/Appropriations	97,223	110,998	193,373	193,373	
Net Cost	(27,400)	(20,496)	62,976	62,976	

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Fund 305		Budget Unit 9105 - Upper Lake Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5

OTHER TAXES

10-70 Timber Yield 8 3 1 1

PROPERTY TAXES

10-10 Current Secured 42,148 49,237 42,000 42,000
 10-15 ERAF-SRAF 0 3,184 0 0
 10-20 Current Unsecured 1,121 1,117 1,187 1,187
 10-25 Supp 813-Current (108) (238) 0 0
 10-35 Supp 813-Prior 144 161 0 0
 10-40 Prior Unsecured 43 42 0 0

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq 13 11 0 0

REVENUE FROM USE OF MONEY

42-01 Interest 672 833 700 700

STATE AID

54-60 HOPTR 674 673 672 672

OTHER CURRENT SERVICES

69-21 Cemetery Non Tax 36,465 37,433 30,000 30,000
 69-22 Cemetery Taxable 6,500 8,000 7,000 7,000

OTHER

79-90 Miscellaneous 1,899 318 0 0
 79-91 Cancelled Checks 14 0 0 0

RESIDUAL EQUITY TRANSFERS

81-31 Residual Equity Transfer 7,333 187 0 0

SUSPENSE COLLECTIONS

99-98 Cemetery (36) 46 0 0

Total Revenue

96,890 101,007 81,560 81,560

SALARIES & EMP BENEFITS

01-11 Permanent 36,513 36,634 36,320 37,410
 01-12 Extra Help 4,373 4,384 5,000 6,250
 01-13 OT, Holiday, Stby 394 192 400 400
 02-21 FICA 3,157 3,153 3,192 3,382
 02-28 Deferred Compensation 1,200 1,200 1,200 1,200
 03-30 Health/Life 4,231 4,235 5,425 5,425
 03-31 Unemployment 1,121 1,120 1,178 1,256
 04-00 Worker's Compensation 2,013 2,463 2,474 2,474

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl 59 65 500 500
 12-00 Communications 518 497 600 600
 14-00 Household Expense 251 176 300 300
 15-12 Public Liability 1,543 1,666 1,979 1,979
 17-00 Maintenance-Equipment 793 245 1,800 1,800
 18-00 Maint-Bldgs & Imprvmts 317 2,214 5,000 5,000
 19-40 Medical, Dental & Lab Exp 0 0 30 30

Fund 305		Budget Unit 9105 - Upper Lake Cemetery Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> 2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

SERVICES AND SUPPLIES

20-00	Memberships	75	75	150	150
22-70	Supplies	328	417	700	700
22-71	Postage	99	97	150	150
23-80	Professional & Specialize	190	2,950	250	250
24-00	Publications & Legal Ntcs	118	22	200	200
25-00	Rents & Leases-Equipment	0	1,078	2,000	2,000
27-00	Small Tools & Instruments	0	54	200	200
28-30	Supplies & Services	5,581	6,352	6,450	6,450
29-50	Transportation & Travel	2,141	2,218	2,500	2,500
30-00	Utilities	826	897	1,400	1,400
38-00	Inventory Items	233	0	1,850	1,850

OTHER CHARGES

48-00	Taxes & Assessments	49	50	60	60
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CAPITAL ASSETS

61-60	Current	0	0	6,000	6,000
61-69	Prior	360	25,641	0	0
62-74	Other	1,687	0	0	0

APPROP FOR CONTINGENCIES

90-91	Contingencies	0	0	10,000	15,000
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Total Expenditures/Appropriations		68,170	98,095	97,308	104,916
Net Cost		(28,720)	(2,912)	15,748	23,356

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Fund 306		Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	15,312	15,113	15,311	15,090	
10-15 ERAF-SRAF	0	1,293	0	0	
10-20 Current Unsecured	355	345	355	355	
10-25 Supp 813-Current	(35)	(74)	0	0	
10-35 Supp 813-Prior	34	40	0	0	
10-40 Prior Unsecured	13	13	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	512	490	500	460	
STATE AID					
54-60 HOPTR	213	208	214	200	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	9,900	3,800	7,600	3,750	
69-22 Cemetery Taxable	2,199	1,647	2,203	1,600	
OTHER					
79-90 Miscellaneous	0	15,000	0	0	
SALES					
79-50 Revenue Applic Prior Year	0	750	0	0	
OPERATING TRANSFERS					
81-22 In	800	300	1,000	1,000	
Total Revenue	29,303	38,925	27,183	22,455	
SERVICES AND SUPPLIES					
12-00 Communications	532	481	700	500	
14-00 Household Expense	207	209	400	400	
15-12 Public Liability	500	392	1,000	1,000	
17-00 Maintenance-Equipment	286	0	500	500	
18-00 Maint-Bldgs & Imprvmts	4,750	6,987	7,500	9,660	
20-00 Memberships	15	15	40	40	
22-70 Supplies	8	117	200	200	
22-71 Postage	66	74	200	120	
23-80 Professional & Specialize	9,050	10,800	11,000	11,000	
24-00 Publications & Legal Ntcs	69	67	100	100	
27-00 Small Tools & Instruments	0	30	500	500	
28-30 Supplies & Services	2,019	848	2,000	2,000	
29-50 Transportation & Travel	2,702	3,431	4,300	4,300	
30-00 Utilities	213	303	300	350	
OTHER CHARGES					
48-00 Taxes & Assessments	37	225	240	240	
CAPITAL ASSETS					
61-60 Current	0	25,150	2,000	4,720	

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Fund 306		Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

APPROP FOR CONTINGENCIES

90-91	Contingencies	0	0	1,703	2,258
	Total Expenditures/Appropriations	20,454	49,129	32,683	37,888
	Net Cost	(8,849)	10,204	5,500	15,433

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Fund 331		Budget Unit 9431 - Eastlake Resource Conserv Activity - Conservation			
Detail by Revenue Category and Expenditure Object		2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1		2	3	4	5
PROPERTY TAXES					
10-10	Current Secured	17,891	18,244	19,239	19,239
10-15	ERAF-SRAF	0	1,687	0	0
10-20	Current Unsecured	456	449	477	477
10-25	Supp 813-Current	(43)	(96)	0	0
10-35	Supp 813-Prior	53	62	0	0
10-40	Prior Unsecured	17	17	0	0
REVENUE FROM USE OF MONEY					
42-01	Interest	1,448	728	3,000	3,000
STATE AID					
54-60	HOPTR	274	271	270	270
54-90	Other	0	0	1,500	1,500
OTHER FEDERAL					
55-56	ARRA - Sub Recipient	2,532	449	0	0
OTHER FEDERAL					
56-01	Other	62,864	82,000	0	0
OTHER GOVERNMENT AGENCIES					
56-30	Other	27,461	29,091	40,000	40,000
OTHER					
79-90	Miscellaneous	2,475	3,305	25,000	25,000
79-91	Cancelled Checks	0	300	0	0
79-92	Insurance Rebate	0	730	750	750
RESIDUAL EQUITY TRANSFERS					
81-31	Residual Equity Transfer	201	499	0	0
Total Revenue		115,629	137,736	90,236	90,236
SALARIES & EMP BENEFITS					
01-11	Permanent	112,103	68,311	50,000	50,000
02-21	FICA	8,576	5,272	3,825	3,825
03-31	Unemployment	2,529	2,229	3,100	3,100
03-39	State Disability	0	597	500	500
04-00	Worker's Compensation	5,262	5,286	400	2,400
SERVICES AND SUPPLIES					
12-00	Communications	1,338	2,208	300	300
15-10	Other	7,689	8,283	9,500	9,500
15-12	Public Liability	2,797	10,000	10,900	10,900
20-00	Memberships	1,062	220	1,075	1,075
22-70	Supplies	78	138	500	500
22-71	Postage	287	141	450	450
22-72	Books & Periodicals	165	190	325	325
23-80	Professional & Specialize	36,335	10,012	4,050	4,050
24-00	Publications & Legal Ntcs	25	23	300	300
26-00	Rents & Leases-Bldg & Imp	1	1	500	1,000
28-30	Supplies & Services	1,751	3,587	5,000	5,000
29-50	Transportation & Travel	7,918	2,606	9,000	9,000

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Fund 331		Budget Unit 9431 - Eastlake Resource Conserv Activity - Conservation		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> 2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

OTHER CHARGES

53-50 Resource Management 60,641 0 0 0

APPROP FOR CONTINGENCIES

90-91 Contingencies 0 0 35,511 33,011

Total Expenditures/Appropriations 248,557 119,104 135,236 135,236

Net Cost 132,928 (18,632) 45,000 45,000

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Fund 340		Budget Unit 9440 - Scotts Valley Water Cons Activity - Conservation			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	<input checked="" type="checkbox"/>	4	5

REVENUE FROM USE OF MONEY

42-01	Interest	170	162	0	0
	Total Revenue	170	162	0	0
	Net Cost	(170)	(162)	0	0

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Fund 352		Budget Unit 9552 - Lake County Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	644,209	962,395	869,047	919,047
10-15 ERAF-SRAF	0	59,172	0	0
10-20 Current Unsecured	22,150	21,660	24,217	21,000
10-25 Supp 813-Current	(2,092)	(4,614)	(5,000)	(5,000)
10-35 Supp 813-Prior	2,527	2,962	2,500	2,500
10-40 Prior Unsecured	828	824	391	500
PERMITS				
21-60 Other	11,076	10,340	9,000	9,000
FINES, FORFEIT, PENALTIES				
31-95 Penalties & Cost on Delq	29,563	38,689	25,000	30,000
REVENUE FROM USE OF MONEY				
42-01 Interest	12,437	10,506	10,112	10,112
STATE AID				
54-60 HOPTR	13,314	13,044	12,210	13,000
OTHER GOVERNMENT AGENCIES				
56-30 Other	398,054	134,116	120,641	120,641
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	919,965	990,228	967,157	967,157
OTHER CURRENT SERVICES				
69-29 Fire Protection	704,737	711,009	703,371	681,000
OTHER				
79-90 Miscellaneous	50,363	44,870	30,000	30,000
79-91 Cancelled Checks	554	504	0	0
SALES				
79-60 Sale of Fixed Assets	9,900	5,250	15,000	15,000
OPERATING TRANSFERS				
81-22 In	30,000	20,000	20,000	15,000
RESIDUAL EQUITY TRANSFERS				
81-31 Residual Equity Transfer	7,406	81,205	0	0
Total Revenue	2,854,991	3,102,160	2,803,646	2,828,957
SALARIES & EMP BENEFITS				
01-11 Permanent	1,191,473	1,176,544	1,263,060	1,231,048
01-12 Extra Help	62,704	99,088	108,500	123,000
01-13 OT, Holiday, Stby	178,514	154,044	170,000	170,000
02-21 FICA	23,522	24,512	77,078	91,443
02-22 PERS	336,219	326,267	337,018	354,173
02-23 PERS-Co Paid Employee Con	106,260	107,004	107,093	118,229
03-30 Health/Life	340,177	407,985	591,600	591,600
03-31 Unemployment	10,212	11,252	32,917	32,497
04-00 Worker's Compensation	99,412	102,166	146,000	146,000
SERVICES AND SUPPLIES				
11-00 Clothing & Personal Suppl	30,102	23,421	51,500	65,000

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Fund 352		Budget Unit 9552 - Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3		4	5

SERVICES AND SUPPLIES

12-00	Communications	70,450	130,036	138,200	139,300
14-00	Household Expense	2,121	3,445	5,500	5,500
15-10	Other	2,479	2,210	3,300	5,200
15-12	Public Liability	32,991	36,301	38,000	40,000
17-00	Maintenance-Equipment	36,280	74,882	57,000	65,500
18-00	Maint-Bldgs & Imprvmts	2,561	5,326	18,000	18,000
20-00	Memberships	4,400	2,487	4,200	4,300
22-70	Supplies	4,778	6,614	7,000	7,500
22-71	Postage	1,102	1,110	1,150	2,000
22-72	Books & Periodicals	1,297	1,684	2,200	2,200
23-80	Professional & Specialize	20,588	26,285	28,600	37,500
24-00	Publications & Legal Ntcs	355	143	500	500
27-00	Small Tools & Instruments	647	162	2,200	2,200
28-30	Supplies & Services	37,397	40,464	44,300	47,500
28-48	Ambulance Expense	104,836	127,567	123,000	150,000
29-50	Transportation & Travel	48,033	57,347	64,386	65,000
30-00	Utilities	54,635	39,293	47,600	48,100

OTHER CHARGES

42-10	Notes & Loans	88,352	65,525	68,104	68,104
48-00	Taxes & Assessments	1,412	329	1,450	1,450

CAPITAL ASSETS

61-60	Current	0	59,000	25,000	25,000
62-71	Office	0	0	1,500	3,500
62-72	Autos & Light Trucks	65,000	0	0	0
62-74	Other	21,565	57,807	44,000	93,472
62-76	Fire Hoses	3,366	0	6,000	6,000

APPROP FOR CONTINGENCIES

90-91	Contingencies	0	0	10,000	10,000
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Total Expenditures/Appropriations		2,983,240	3,170,300	3,625,956	3,770,816
Net Cost		128,249	68,140	822,310	941,859

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Fund 353		Budget Unit 9553 - Kelseyville Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	1,233,142	1,232,220	1,227,130	1,227,130
10-20 Current Unsecured	28,448	28,044	28,228	28,228
10-25 Supp 813-Current	(2,732)	(5,978)	0	0
10-35 Supp 813-Prior	3,207	3,765	3,000	3,000
10-40 Prior Unsecured	1,050	1,059	2,000	2,000
PERMITS				
21-60 Other	10,533	10,580	10,000	10,000
FINES, FORFEIT, PENALTIES				
31-82 Criminal Fines	170	2,720	0	0
REVENUE FROM USE OF MONEY				
42-01 Interest	(29)	447	0	0
STATE AID				
54-60 HOPTR	17,100	16,888	16,880	16,880
54-90 Other	422,887	271,242	210,000	210,000
OTHER GOVERNMENT AGENCIES				
56-30 Other	0	22,648	0	0
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	974,678	1,179,627	950,000	1,000,000
OTHER CURRENT SERVICES				
69-29 Fire Protection	178,352	180,854	175,000	175,000
OTHER				
79-90 Miscellaneous	12,646	15,654	6,000	6,000
SALES				
79-60 Sale of Fixed Assets	0	576	0	0
OPERATING TRANSFERS				
81-22 In	43,787	49,013	30,000	40,000
Total Revenue	2,923,239	3,009,359	2,658,238	2,718,238
SALARIES & EMP BENEFITS				
01-11 Permanent	696,653	708,386	853,644	870,717
01-12 Extra Help	332,335	401,907	461,751	470,986
01-13 OT, Holiday, Stby	110,487	145,441	130,000	132,600
01-14 Other, Term	9,919	1,921	0	0
02-21 FICA	18,364	18,043	20,000	20,400
02-22 PERS	233,771	241,550	263,000	276,260
02-23 PERS-Co Paid Employee Con	88,229	76,849	84,000	85,680
02-28 Deferred Compensation	1,330	1,330	1,331	1,331
03-30 Health/Life	179,559	181,228	185,000	185,000
03-31 Unemployment	413	2,263	10,000	10,000
03-32 Opt Out	9,624	13,292	14,000	14,000
04-00 Worker's Compensation	93,476	105,116	125,000	163,000
SERVICES AND SUPPLIES				
11-00 Clothing & Personal Suppl	10,318	20,921	15,000	15,000

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Fund 353		Budget Unit 9553 - Kelseyville Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

SERVICES AND SUPPLIES

12-00	Communications	36,815	37,437	38,535	43,535
14-00	Household Expense	6,691	6,872	6,500	6,500
15-10	Other	26,418	24,852	28,000	28,000
17-00	Maintenance-Equipment	36,898	48,014	45,000	67,500
18-00	Maint-Bldgs & Imprvmts	6,470	5,877	10,000	10,000
20-00	Memberships	1,340	1,089	1,350	1,350
22-70	Supplies	2,095	2,424	2,500	2,500
22-71	Postage	1,052	643	1,000	1,000
23-80	Professional & Specialize	539,540	372,527	200,000	200,000
24-00	Publications & Legal Ntcs	279	242	250	250
27-00	Small Tools & Instruments	931	1,693	2,000	2,000
28-30	Supplies & Services	8,009	6,889	15,589	15,589
28-48	Ambulance Expense	26,313	30,782	31,500	31,500
29-50	Transportation & Travel	61,351	79,557	86,000	90,000
30-00	Utilities	26,998	29,590	30,000	30,000
38-00	Inventory Items	8,194	7,184	7,500	8,500

OTHER CHARGES

42-10	Notes & Loans	235,782	217,777	163,450	163,450
48-00	Taxes & Assessments	51	51	52	52

CAPITAL ASSETS

62-72	Autos & Light Trucks	51,831	90,051	0	30,000
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Total Expenditures/Appropriations		2,861,536	2,881,798	2,831,952	2,976,700
Net Cost		(61,703)	(127,561)	173,714	258,462

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Fund 354		Budget Unit 9554 - Lakeport County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	709,628	739,941	710,500	725,500	
10-20 Current Unsecured	18,038	17,803	17,896	17,900	
10-25 Supp 813-Current	(1,736)	(3,797)	0	0	
10-35 Supp 813-Prior	2,065	2,447	2,000	2,000	
10-40 Prior Unsecured	665	672	0	0	
PERMITS					
21-60 Other	8,142	8,441	7,000	8,000	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	7	24	0	0	
RENTS & CONCESSIONS					
42-10 Rents & Concessions	2,520	2,520	2,500	2,500	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,039	2,809	2,000	2,000	
STATE AID					
54-60 HOPTR	10,842	10,721	10,000	10,000	
54-90 Other	33,792	0	0	0	
OTHER GOVERNMENT AGENCIES					
56-30 Other	128,055	73,763	16,303	0	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	1,081,525	1,191,952	1,022,586	735,685	
OTHER CURRENT SERVICES					
69-29 Fire Protection	217,830	221,554	214,000	214,000	
OTHER					
79-90 Miscellaneous	28,035	2,144	0	0	
79-91 Cancelled Checks	0	57	0	0	
OPERATING TRANSFERS					
81-22 In	42,348	97,443	42,348	42,348	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	0	47,537	0	0	
Total Revenue	2,282,795	2,416,031	2,047,133	1,759,933	
SALARIES & EMP BENEFITS					
01-11 Permanent	580,179	629,746	658,105	696,760	
01-12 Extra Help	274,141	336,540	309,000	309,000	
01-13 OT, Holiday, Stby	96,331	119,263	106,000	170,000	
02-21 FICA	19,678	23,731	22,000	35,000	
02-22 PERS	243,179	265,072	291,500	291,500	
03-30 Health/Life	235,463	248,331	256,000	256,000	
03-31 Unemployment	8,405	0	5,000	7,500	
03-39 State Disability	0	0	5	5	
04-00 Worker's Compensation	67,725	74,028	99,220	90,000	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	8,822	8,674	9,350	9,350	

Fund 354		Budget Unit 9554 - Lakeport County Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board
		Actual Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5

SERVICES AND SUPPLIES

12-00	Communications	4,240	6,014	6,000	7,000
14-00	Household Expense	1,875	2,055	2,500	2,500
15-10	Other	29,093	31,136	33,400	33,400
17-00	Maintenance-Equipment	10,535	94,166	20,000	20,000
18-00	Maint-Bldgs & Imprvmts	1,771	6,189	4,000	11,000
20-00	Memberships	3,096	2,565	3,800	3,800
22-70	Supplies	2,787	3,393	3,800	4,800
22-71	Postage	850	991	1,000	1,200
22-72	Books & Periodicals	1,125	1,424	1,300	1,300
23-80	Professional & Specialize	58,222	56,473	59,000	59,000
24-00	Publications & Legal Ntcs	57	105	250	250
25-00	Rents & Leases-Equipment	42,348	42,348	42,348	42,348
26-00	Rents & Leases-Bldg & Imp	0	0	5	5
27-00	Small Tools & Instruments	256	234	500	4,100
28-30	Supplies & Services	623	2,693	2,500	2,500
28-48	Ambulance Expense	109,844	133,188	120,000	130,000
29-50	Transportation & Travel	3,815	2,948	4,500	4,500
30-00	Utilities	59,952	62,619	59,000	65,000

OTHER CHARGES

48-00	Taxes & Assessments	42	42	50	50
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CAPITAL ASSETS

62-71	Office	5,000	0	0	0
62-72	Autos & Light Trucks	0	38,875	0	0
62-74	Other	117,818	5,363	7,000	5,500

Total Expenditures/Appropriations	1,987,272	2,198,206	2,127,133	2,263,368
Net Cost	(295,523)	(217,825)	80,000	503,435

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Fund 355		Budget Unit 9555 - Northshore Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	746,222	869,016	668,876	768,876	
10-15 ERAF-SRAF	0	56,045	0	0	
10-20 Current Unsecured	19,880	19,399	20,612	20,612	
10-25 Supp 813-Current	(1,914)	(4,146)	500	500	
10-35 Supp 813-Prior	2,574	2,875	4,000	4,000	
10-40 Prior Unsecured	771	745	1,600	1,600	
PERMITS					
21-60 Other	9,826	9,522	9,200	9,200	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	237	208	500	500	
REVENUE FROM USE OF MONEY					
42-01 Interest	8,033	8,910	10,000	10,000	
STATE AID					
54-60 HOPTR	11,952	11,682	11,676	11,676	
OTHER GOVERNMENT AGENCIES					
56-30 Other	168,411	0	1,000	1,000	
CHARGES FOR SERVICES					
66-30 Agricultural Services	34,887	36,588	35,640	35,640	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	515,704	586,414	410,000	510,000	
OTHER CURRENT SERVICES					
69-20 Other	45,778	60,504	2,500	2,500	
69-29 Fire Protection	632,586	656,632	652,000	652,000	
OTHER					
79-90 Miscellaneous	0	0	104,800	104,800	
79-91 Cancelled Checks	409	10	0	0	
79-99 Donations	2,822	4,956	0	0	
SALES					
79-60 Sale of Fixed Assets	7,500	0	0	0	
OPERATING TRANSFERS					
81-22 In	2,610	34,012	40,000	40,000	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	146,091	3,664	0	0	
Total Revenue	2,354,379	2,357,036	1,972,904	2,172,904	
SALARIES & EMP BENEFITS					
01-11 Permanent	731,807	936,173	913,900	993,900	
01-12 Extra Help	217,274	61,443	130,800	130,800	
01-13 OT, Holiday, Stby	142,012	44,755	65,000	65,000	
02-21 FICA	34,011	12,826	11,200	11,200	
02-22 PERS	229,999	276,720	312,000	342,000	
03-30 Health/Life	173,082	242,377	247,500	347,500	
03-31 Unemployment	10,038	2,929	61,000	61,000	

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Fund 355		Budget Unit 9555 - Northshore Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	X	4	5
SALARIES & EMP BENEFITS					
03-39 State Disability	9,477	5,239		11,100	11,100
04-00 Worker's Compensation	50,426	112,402		100,000	128,000
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	7,290	9,190		34,500	15,500
12-00 Communications	91,670	95,869		100,500	100,500
14-00 Household Expense	4,891	5,851		11,100	11,100
15-10 Other	40,481	37,708		0	0
15-12 Public Liability	0	0		45,000	45,000
17-00 Maintenance-Equipment	72,721	92,847		102,900	96,900
18-00 Maint-Bldgs & Imprvmts	14,540	16,921		16,745	11,745
19-40 Medical, Dental & Lab Exp	31,725	35,900		48,000	48,000
20-00 Memberships	3,928	4,720		5,100	5,100
22-70 Supplies	2,617	4,320		6,000	6,000
22-71 Postage	1,952	1,514		2,500	2,500
22-72 Books & Periodicals	463	99		1,100	600
23-80 Professional & Specialize	38,872	37,206		39,600	40,100
24-00 Publications & Legal Ntcs	468	0		1,000	1,000
25-00 Rents & Leases-Equipment	2,216	4,744		5,000	5,000
27-00 Small Tools & Instruments	81	32		4,000	4,000
28-30 Supplies & Services	7,097	8,497		14,000	18,740
28-48 Ambulance Expense	42,440	61,176		66,700	72,700
29-50 Transportation & Travel	53,794	62,978		78,200	78,200
30-00 Utilities	46,643	40,283		48,800	48,800
OTHER CHARGES					
42-10 Notes & Loans	63,617	47,091		49,900	49,900
46-20 Judgements	0	200,800		0	0
CAPITAL ASSETS					
61-60 Current	10,245	17,009		16,500	16,500
62-71 Office	0	2,203		6,000	6,000
62-72 Autos & Light Trucks	0	23,352		30,500	30,500
62-74 Other	236	17,659		15,000	15,000
62-76 Fire Hoses	0	1,367		15,000	15,000
APPROP FOR CONTINGENCIES					
90-91 Contingencies	0	0		0	51,663
Total Expenditures/Appropriations	2,136,113	2,524,200		2,616,145	2,886,548
Net Cost	(218,266)	167,164		643,241	713,644

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Fund 357		Budget Unit 9557 - South Lake County Fire Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	1,175,780	1,178,445	1,228,500	1,226,500
10-15 ERAF-SRAF	0	112,622	0	0
10-20 Current Unsecured	26,485	26,167	27,000	27,000
10-25 Supp 813-Current	(2,516)	(5,563)	0	0
10-35 Supp 813-Prior	3,028	3,554	0	0
10-40 Prior Unsecured	985	986	0	0
PERMITS				
21-60 Other	10,555	10,988	0	0
RENTS & CONCESSIONS				
42-10 Rents & Concessions	0	0	8,000	8,000
REVENUE FROM USE OF MONEY				
42-01 Interest	9,533	7,072	9,200	9,200
STATE AID				
54-60 HOPTR	15,920	15,758	16,000	16,000
54-90 Other	19,981	241,666	35,000	35,000
OTHER GOVERNMENT AGENCIES				
56-30 Other	255,285	315,551	72,165	101,245
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	275,244	454,033	353,061	361,251
OTHER CURRENT SERVICES				
69-20 Other	95,118	97,556	99,000	99,000
69-29 Fire Protection	435,290	428,188	411,700	411,700
OTHER				
79-90 Miscellaneous	20,461	19,343	0	13,400
79-91 Cancelled Checks	43,287	9,586	0	0
79-93 Insurance Proceeds	7,801	0	0	0
SALES				
79-50 Revenue Applic Prior Year	14,381	90,192	0	28,080
79-70 Other Sales-Miscellaneous	2,910	5,035	0	0
OPERATING TRANSFERS				
81-22 In	7,244	156,272	0	45,353
LONG-TERM NOTES				
82-01 Capital Assets	0	0	0	195,995
Total Revenue	2,416,772	3,167,451	2,259,626	2,577,724
SALARIES & EMP BENEFITS				
01-11 Permanent	5,700	5,700	6,000	6,000
01-12 Extra Help	54,395	109,543	98,000	98,000
01-13 OT, Holiday, Stby	0	51,904	35,000	35,000
02-21 FICA	4,597	12,810	10,800	10,800
03-30 Health/Life	26,033	30,137	32,000	32,000
03-31 Unemployment	3,349	7,169	8,700	8,700
04-00 Worker's Compensation	15,168	11,972	16,700	16,700

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Fund 357		Budget Unit 9557 - South Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5	

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	17,645	46,729	5,500	9,000
12-00	Communications	7,629	6,443	8,620	10,960
13-00	Food	2,448	3,188	2,500	2,500
14-00	Household Expense	3,664	4,630	3,000	3,000
15-10	Other	43,035	45,938	45,500	49,500
17-00	Maintenance-Equipment	18,796	9,801	8,300	8,600
18-00	Maint-Bldgs & Imprvmts	29,767	16,776	18,000	24,000
20-00	Memberships	2,815	2,630	3,400	3,400
22-70	Supplies	2,362	3,199	3,000	3,000
22-71	Postage	484	514	976	976
22-72	Books & Periodicals	216	168	890	2,590
23-80	Professional & Specialize	2,099,712	2,185,199	2,271,925	2,400,460
24-00	Publications & Legal Ntcs	529	52	1,100	1,100
27-00	Small Tools & Instruments	417	1,545	1,500	9,000
28-30	Supplies & Services	23,054	51,706	17,450	26,450
28-48	Ambulance Expense	42,573	34,554	36,000	44,400
29-50	Transportation & Travel	2,370	3,330	3,000	3,000
30-00	Utilities	39,699	42,695	47,500	45,100
38-00	Inventory Items	23,607	10,683	5,000	15,500

OTHER CHARGES

42-10	Notes & Loans	27,165	27,165	27,165	52,518
48-00	Taxes & Assessments	81	81	100	100

CAPITAL ASSETS

61-60	Current	61,132	8,763	0	20,000
61-69	Prior	33,010	338,579	0	0
62-74	Other	(17)	40,270	0	14,700
62-79	Prior Years	9,296	0	0	0

Total Expenditures/Appropriations		2,600,731	3,113,873	2,717,626	2,957,054
Net Cost		183,959	(53,578)	458,000	379,330

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Fund 359		Budget Unit 9559 - Lake Pillsbury Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> 2013-14 Recommended	2013-14 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	(32)	(64)	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	220	369	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	29	51	0	0	
OTHER CURRENT SERVICES					
69-29 Fire Protection	16,904	17,286	18,168	18,168	
OTHER					
79-91 Cancelled Checks	0	30	0	0	
Total Revenue	17,121	17,672	18,168	18,168	
SALARIES & EMP BENEFITS					
01-11 Permanent	2,796	3,280	6,000	6,000	
02-21 FICA	570	726	1,200	1,200	
03-31 Unemployment	133	165	240	240	
03-39 State Disability	36	38	60	60	
04-00 Worker's Compensation	670	501	700	700	
SERVICES AND SUPPLIES					
15-10 Other	5,118	5,064	5,300	5,300	
17-00 Maintenance-Equipment	743	2,024	1,747	7,414	
22-71 Postage	0	45	46	46	
23-80 Professional & Specialize	2,930	5,545	1,675	1,675	
28-30 Supplies & Services	1,200	1,200	1,200	1,200	
Total Expenditures/Appropriations	14,196	18,588	18,168	23,835	
Net Cost	(2,925)	916	0	5,667	

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Fund 310		Budget Unit 9610 - Lake Co Vector Control		
		Activity - Pest Control		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

OTHER TAXES

10-70 Timber Yield 26 11 30 30

PROPERTY TAXES

10-10 Current Secured 1,093,924 1,127,271 1,132,050 1,132,050
 10-20 Current Unsecured 26,752 26,367 28,016 28,016
 10-25 Supp 813-Current (2,562) (5,619) 1,500 0
 10-35 Supp 813-Prior 3,089 3,605 2,800 3,600
 10-40 Prior Unsecured 997 997 1,000 1,000

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq 45 44 1,000 1,000

REVENUE FROM USE OF MONEY

42-01 Interest 11,396 12,958 12,000 12,500

STATE AID

54-60 HOPTR 16,081 15,878 15,871 15,871

CHARGES FOR SERVICES

66-40 Assess & Tax Collection 486,434 484,368 486,400 485,000

OTHER

79-90 Miscellaneous 0 38 0 0
 79-91 Cancelled Checks 15 8,873 0 0

SALES

79-60 Sale of Fixed Assets 0 2,751 0 0

RESIDUAL EQUITY TRANSFERS

81-31 Residual Equity Transfer 27,975 27,416 23,000 26,000

OTHER

90-01 Miscellaneous 105 84 0 0

Total Revenue 1,664,277 1,705,042 1,703,667 1,705,067

SALARIES & EMP BENEFITS

01-11 Permanent 501,722 491,028 520,000 520,000
 01-12 Extra Help 55,694 51,180 66,000 66,000
 01-14 Other, Term 107,208 6,599 8,000 8,000
 02-21 FICA 88,193 79,133 93,000 93,000
 02-22 Pers 125,750 126,885 130,000 130,000
 02-23 PERS-Co Paid Employee Con 39,883 41,233 46,000 46,000
 03-30 Health/Life 102,340 124,926 140,000 140,000
 03-31 Unemployment 3,753 3,408 8,000 8,000
 04-00 Worker's Compensation 24,255 22,852 32,000 32,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl 3,569 2,039 4,500 4,500
 12-00 Communications 1,587 2,014 3,000 3,000
 14-00 Household Expense 4,570 2,483 5,500 5,500
 15-10 Other 22,502 21,165 25,500 25,500
 17-00 Maintenance-Equipment 28,177 26,576 30,000 28,000
 18-00 Maint-Bldgs & Imprvmts 10,393 3,245 10,000 10,000

County Budget Act
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Fund 310		Budget Unit 9610 - Lake Co Vector Control Activity - Pest Control			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3		4	5

SERVICES AND SUPPLIES

19-40	Medical Supplies	9,901	10,576	12,000	12,000
19-43	Encephalitis Treatment	0	0	10,000	10,000
20-00	Memberships	11,204	13,248	15,000	15,000
21-00	Miscellaneous Expense	0	0	500	500
22-70	Supplies	6,844	6,116	8,000	8,000
22-72	Books & Periodicals	573	520	1,200	1,200
23-80	Professional & Specialize	67,356	75,340	80,000	80,000
24-00	Publications & Legal Ntcs	268	171	800	800
25-00	Rents & Leases-Equipment	4,329	4,874	5,500	5,500
27-00	Small Tools & Instruments	1,152	130	1,700	1,700
28-30	Supplies & Services	113,835	138,939	150,000	170,000
29-50	Transportation & Travel	6,746	10,879	11,500	11,500
30-00	Utilities	16,106	15,052	17,500	17,500
38-00	Inventory Items	4,726	4,423	16,500	16,500

OTHER CHARGES

48-00	Taxes & Assessments	2,013	837	1,600	1,600
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CAPITAL ASSETS

60-00	Cap. Fixed Asset-Land	59,716	0	0	0
61-60	Current	0	0	500,000	915,000
62-72	Autos & Light Trucks	21,413	23,120	25,000	25,000

APPROP FOR CONTINGENCIES

90-91	Contingencies	0	0	50,000	50,000
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Total Expenditures/Appropriations		1,445,778	1,308,991	2,028,300	2,461,300
Net Cost		(218,499)	(396,051)	324,633	756,233

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Fund 315		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity - Water District			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	68,803	67,983	73,908	73,908	
10-15 ERAF-SRAF	0	6,334	0	0	
10-20 Current Unsecured	1,576	1,550	1,647	1,647	
10-25 Supp 813-Current	(152)	(331)	0	0	
10-35 Supp 813-Prior	178	208	0	0	
10-40 Prior Unsecured	58	59	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	132	136	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	4,744	6,397	5,918	5,918	
STATE AID					
54-60 HOPTR	948	934	933	933	
CHARGES FOR SERVICES					
66-50 Auditing & Accounting	541	359	383	383	
OTHER CURRENT SERVICES					
69-20 Other	5	19	19	19	
WATER					
71-21 Sales & Svcs Misc	737,615	778,650	721,017	721,017	
71-25 Water Collection-Tax Roll	1,957	1,169	665	665	
71-26 Reconnections	8,308	7,702	6,168	6,168	
71-90 Other Contributions	0	0	0	27,271	
OTHER					
79-90 Miscellaneous	27,099	29,969	27,271	0	
79-91 Cancelled Checks	25	0	0	0	
79-92 Insurance Rebate	0	4,931	0	0	
SALES					
79-50 Revenue Applic Prior Year	9,385	15,083	15,082	15,082	
79-70 Other Sales-Miscellaneous	331	0	0	0	
Total Revenue	861,553	921,152	853,011	853,011	
SALARIES & EMP BENEFITS					
01-11 Permanent	202,055	222,617	233,825	235,620	
01-12 Extra Help	78	0	1,000	1,000	
01-13 OT, Holiday, Stby	9,018	10,989	16,000	16,000	
01-14 Other, Term	0	5,580	0	0	
02-21 FICA	16,138	18,300	19,188	19,325	
02-22 PERS	70,962	77,870	83,949	83,949	
03-30 Health/Life	33,811	37,006	52,800	52,800	
03-31 Unemployment	2,103	3,286	2,666	2,666	
04-00 Worker's Compensation	9,520	10,176	12,211	12,211	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	492	762	1,000	1,000	
12-00 Communications	2,862	3,014	4,000	4,000	

Fund 315		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity - Water District		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5

SERVICES AND SUPPLIES

14-00	Household Expense	850	870	1,500	1,500
15-10	Other	17,303	9,831	25,000	12,000
17-00	Maintenance-Equipment	9,123	4,066	15,000	8,000
18-00	Maint-Bldgs & Imprvmts	64,011	91,682	150,000	150,000
19-40	Medical Supplies	0	40	250	250
20-00	Memberships	1,185	1,144	2,000	4,000
22-70	Supplies	3,738	6,039	6,500	6,500
22-71	Postage	4,797	4,458	6,000	6,000
22-72	Books & Periodicals	0	0	500	500
23-80	Professional & Specialize	18,269	29,246	50,000	100,000
24-00	Publications & Legal Ntcs	325	166	1,000	1,000
25-00	Rents & Leases-Equipment	2,952	561	1,100	1,100
26-00	Rents & Leases-Bldg & Imp	0	0	150	150
27-00	Small Tools & Instruments	1,809	3,321	10,000	20,000
28-30	Supplies & Services	4,998	5,496	9,000	9,000
29-50	Transportation & Travel	8,207	9,762	20,000	20,000
30-00	Utilities	68,776	89,690	100,000	100,000
38-00	Inventory Items	2,054	7,558	20,000	20,000

OTHER CHARGES

48-00	Taxes & Assessments	54	54	60	60
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CAPITAL ASSETS

61-60	Current	0	180,356	190,100	190,100
62-71	Office	0	11,226	28,774	20,000

APPROP FOR CONTINGENCIES

90-91	Contingencies	0	0	42,300	46,500
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Total Expenditures/Appropriations		555,490	845,166	1,105,873	1,145,231
Net Cost		(306,063)	(75,986)	252,862	292,220

County Budget Act
January 2010 Edition, revision #1

Fund 316		Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	

PROPERTY TAXES

10-10 Current Secured (148) (458) 0 0

REVENUE FROM USE OF MONEY

42-01 Interest 1,760 1,788 2,000 2,000

WATER

71-21 Sales & Svcs Misc 391,385 413,980 420,000 417,000

71-23 Connection Fee 1,500 1,290 0 0

71-25 Water Collection-Tax Roll 432 250 0 0

71-26 Reconnections 1,315 1,450 0 0

OTHER

79-91 Cancelled Checks 833 2,246 0 0

79-96 Contributions-Vehicles 0 3,000 0 0

Total Revenue

397,077 423,546 422,000 419,000

SALARIES & EMP BENEFITS

01-11 Permanent 162,307 170,860 170,000 170,000

01-14 Other, Term 0 0 5,000 5,000

02-21 FICA 13,552 13,501 16,000 16,000

02-22 PERS 7,910 12,695 15,000 15,000

02-23 PERS-Co Paid Employee Con 25,038 25,215 16,000 16,000

03-30 Health/Life 27,747 18,868 20,000 20,000

03-31 Unemployment 7,818 4,130 9,000 9,000

04-00 Worker's Compensation 9,029 8,319 15,000 15,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl 217 422 500 500

12-00 Communications 3,388 3,394 4,000 4,000

14-00 Household Expense 484 454 600 600

15-10 Other 12,229 6,507 6,600 6,600

17-00 Maintenance-Equipment 7,930 4,271 6,000 6,000

18-00 Maint-Bldgs & Imprvmts 3,917 2,378 4,000 4,000

20-00 Memberships 1,327 1,411 1,600 1,600

22-70 Supplies 2,627 3,650 3,500 3,500

22-71 Postage 2,117 2,146 2,500 2,500

22-72 Books & Periodicals 185 139 250 250

23-80 Professional & Specialize 13,422 55,453 25,000 25,000

24-00 Publications & Legal Ntcs 54 156 300 300

25-00 Rents & Leases-Equipment 2,033 1,663 2,000 2,000

26-00 Rents & Leases-Bldg & Imp 24,235 21,099 25,000 25,000

27-00 Small Tools & Instruments 0 73 500 500

28-30 Supplies & Services 15,365 11,000 14,000 14,000

29-50 Transportation & Travel 7,355 5,874 8,000 8,000

30-00 Utilities 18,216 16,254 24,000 24,000

38-00 Inventory Items 708 671 1,000 1,000

County Budget Act
January 2010 Edition, revision #1

Fund 316		Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5

APPROP FOR CONTINGENCIES

90-91	Contingencies	0	0	15,421	15,421
	Total Expenditures/Appropriations	369,210	390,603	410,771	410,771
	Net Cost	(27,867)	(32,943)	(11,229)	(8,229)

County Budget Act
 January 2010 Edition, revision #1

Fund 317		Budget Unit 9717 - Upper Lake Co Water Dist Activity - Water District			
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13	2013-14 Recommended	2013-14 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	2,268	3,109	1,200	1,200	
10-15 ERAF-SRAF	0	114	0	0	
10-20 Current Unsecured	88	87	85	85	
10-25 Supp 813-Current	(9)	(19)	0	0	
10-35 Supp 813-Prior	13	14	0	0	
10-40 Prior Unsecured	4	3	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	2	2	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,519	1,423	1,000	1,000	
STATE AID					
54-60 HOPTR	53	53	25	25	
WATER					
71-21 Sales & Svcs Misc	168,182	173,025	150,000	167,520	
71-23 Connection Fee	1,230	1,215	600	600	
OTHER					
79-90 Miscellaneous	0	37	0	0	
79-91 Cancelled Checks	0	326	0	0	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	1,056	28	0	0	
Total Revenue	174,406	179,417	152,910	170,430	
SALARIES & EMP BENEFITS					
01-11 Permanent	58,569	57,042	46,704	46,704	
01-12 Extra Help	12,399	14,188	22,550	22,550	
02-21 FICA	4,866	4,970	3,925	3,925	
03-30 Health/Life	6,342	8,694	7,500	7,500	
03-31 Unemployment	585	262	1,040	1,040	
03-39 State Disability	609	885	695	695	
04-00 Worker's Compensation	9,045	8,032	8,400	8,400	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	249	0	200	200	
12-00 Communications	3,451	3,706	3,800	3,800	
15-10 Other	6,336	9,153	6,800	6,800	
17-00 Maintenance-Equipment	3,728	3,325	5,000	14,900	
18-00 Maint-Bldgs & Imprvmts	9,500	1,414	5,000	5,000	
20-00 Memberships	374	0	400	400	
22-70 Supplies	1,929	1,916	1,500	1,500	
22-71 Postage	1,797	1,828	1,475	1,475	
23-80 Professional & Specialize	13,070	9,907	8,000	8,000	
26-00 Rents & Leases-Bldg & Imp	3,600	3,795	3,710	3,710	
27-00 Small Tools & Instruments	0	129	500	500	
28-30 Supplies & Services	9,915	5,051	8,850	8,850	
29-50 Transportation & Travel	1,521	2,032	4,000	4,000	

Fund 317		Budget Unit 9717 - Upper Lake Co Water Dist		
		Activity - Water District		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Governing Board
1	2	3	4	5
SERVICES AND SUPPLIES				
30-00 Utilities	14,813	16,283	15,000	15,000
OTHER CHARGES				
48-00 Taxes & Assessments	64	65	100	100
CAPITAL ASSETS				
61-69 Prior	0	0	500	500
62-71 Office	0	287	0	0
APPROP FOR CONTINGENCIES				
90-91 Contingencies	0	0	3,331	3,331
Total Expenditures/Appropriations	162,762	152,964	158,980	168,880
Net Cost	(11,644)	(26,453)	6,070	(1,550)

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SECTION C
CAPITAL ASSETS DETAIL

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2013-14

Capital Asset Detail

Cemetery Districts

	Land	Buildings & Improvements	Equipment	2013-14 Adopted by the Governing Board
Hartley				
Sprinkler System/Rd Upgrade/Lawn	-	10,000	-	\$ 10,000
Lawn Mower	-	-	2,000	\$ 2,000
Total Capital Assets - Hartley	\$ -	\$ 10,000	\$ 2,000	\$ 12,000
Middletown				
Annex Callayomi Water Dist	-	30,000	-	\$ 30,000
Benches & Improvements	-	20,000	-	\$ 20,000
Total Capital Assets - Middletown	\$ -	\$ 50,000	\$ -	\$ 50,000
Upper Lake				
New Roof-Chapel	-	6,000	-	\$ 6,000
Total Capital Assets - Upper Lake	\$ -	\$ 6,000	\$ -	\$ 6,000
Glenbrook				
Retaining Wall	-	3,300	-	\$ 3,300
Walkway	-	1,420	-	\$ 1,420
Total Capital Assets - Glenbrook	\$ -	\$ 4,720	\$ -	\$ 4,720

Waterworks Districts

	Land	Buildings & Improvements	Equipment	2013-14 Adopted by the Governing Board
County Waterworks #1 Lower Lake				
Capital Improvements	-	190,100	-	\$ 190,100
Office Equipment	-	-	20,000	\$ 20,000
Total Capital Assets - LL Waer	\$ -	\$ 190,100	\$ 20,000	\$ 210,100
Upper Lake County Water				
Building Improvements - Prior	-	500	-	\$ 500
Total Capital Assets - UL Water	\$ -	\$ 500	\$ -	\$ 500

Pest Control

	Land	Buildings & Improvements	Equipment	2013-14 Adopted by the Governing Board
Lake County Vector Control				
Construction-New Lab	-	915,000	-	\$ 915,000
Small Pickup Truck	-	-	25,000	\$ 25,000
Total Capital Assets - Vector Cntrl	\$ -	\$ 915,000	\$ 25,000	\$ 940,000

Fire Protection Districts

	Land	Buildings & Improvements	Equipment	2013-14 Adopted by the Governing Board
Lake County Fire				
Stat. 70 Office/Bldg Improvements	-	20,000	-	\$ 20,000
Stat. 65 Improvements	-	5,000	-	\$ 5,000
Computer Equipment	-	-	3,500	\$ 3,500
Fire Medic Ambulance/Apparatus	-	-	65,983	\$ 65,983
EMS Equipment	-	-	15,989	\$ 15,989
Fire Appliances (Nozzles, Etc.)	-	-	500	\$ 500
Radio & Misc Equipment	-	-	1,000	\$ 1,000
Misc Engine/Apparatus Equipment	-	-	2,500	\$ 2,500
New Fire Hose	-	-	6,000	\$ 6,000
Sleeping Quarters Furnishing	-	-	7,500	\$ 7,500
Total Capital Assets - Lake Co Fire	\$ -	\$ 25,000	\$ 102,972	\$ 127,972

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2013-14

Capital Asset Detail

Fire Protection Districts

	Land	Buildings & Improvements	Equipment	2013-14 Adopted by the Governing Board
Kelseyville Fire				
Truck	-	-	30,000	\$ 30,000
Total Capital Assets - KVille Fire	\$ -	\$ -	\$ 30,000	\$ 30,000
Lakeport Fire				
PPE's & Chain Saw	-	-	5,500	\$ 5,500
Total Capital Assets - Lkpt Fire	\$ -	\$ -	\$ 5,500	\$ 5,500
Northshore Fire				
Replace Roof/Station 85 & 90	-	10,000	-	\$ 10,000
Station Improvements	-	6,500	-	6,500
Software	-	-	1,500	1,500
Computers	-	-	4,000	4,000
Printers	-	-	500	500
Radios	-	-	5,000	5,000
Misc Fire Equipment	-	-	10,000	10,000
New Command Vehicle	-	-	30,500	30,500
Fire Hose	-	-	15,000	15,000
Total Capital Assets - Nrthshr Fire	\$ -	\$ 16,500	\$ 66,500	\$ 83,000
South Lake County Fire				
Equipment	-	-	14,700	\$ 14,700
Total Capital Assets - So Lake Co F	\$ -	\$ -	\$ 14,700	\$ 14,700

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SECTION D
POSITIONS AND SALARIES

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2013-14

Classifications, Positions, & Salaries

Cemetery Districts

Hartley	Position	Total Positions	Annual Salary
	Maintenance Supervisor	1	\$ 43,421
	Bookkeeper/Secretary	1	20,712
	Extra Help-Maint	1	8,316
Kelseyville	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 47,832
	General Maintenance	1	27,581
Lower Lake	Position	Total Positions	Annual Salary
	Sexton/Manager	1	\$ 46,925
	Grounds Superintendent	1	38,230
	Grounds Keeper P/T	1	7,800
	Bookkeeper/Clerk to the Board	1	12,168
	Board Members	5	600
Upper Lake	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 29,120
	Bookkeeper	1	7,200
	Extra Help	1	5,000

Waterworks Districts

County Waterworks #1 Lower Lake	Position	Total Positions	Annual Salary
	General Manager	1	\$ 59,856
	AR/AP Clerk	2	25,848-37,800
	Field Operator I-Trainee	1	27,564
	Field Operator I/II	2	31,716-39,828
Callayomi County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 73,106
	Relief Operator	1	54,184
	Secretary	1	24,086
Upper Lake County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 46,704
	Relief Operator	1	14,400
	On Call Operator	1	8,150

Pest Control

Lake County Vector Control	Position	Total Positions	Annual Salary
	Vector Biologist	1	\$ 61,032
	Mosquito Control Tech I	3	40,176-47,676
	Mosquito Control Tech III	1	65,832
	District Manager	1	128,004
	Office Manager	1	61,032
	Entomologist	1	54,072
	Lab Assistant	1	27,840
	Intern	1	24,960

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2013-14

Classifications, Positions, & Salaries

Conservation

Eastlake Resource Conservation	Position	Total Positions	Annual Salary
	Watershed Coordinator	1	6,000
	Bookkeeper/Secretary	1	9,000
	Project Coordinator	1	35,000

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 92,496
	Battalion Chief	3	62,406
	Captain	3	59,958-61,763
	Engineer	3	55,027-56,683
	Firefighter/Paramedic	6	43,198-49,601
	Paramedic	3	37,624
	EMT/Attendant	3	27,785
	Firefighter/Equip. Mechanic	1	44,496
	Admin Asst/Office Manager	1	60,000
	Clerical Assistant	-	25,920

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	81,000
	Battalion Chief	1	65,880
	Captain/Paramedic	3	59,358-61,458
	FAE/Paramedic	2	55,166-55,466
	FAE/Mechanic	1	57,319
	FPO./Exec Secretary	1	45,872
	FF/Paramedic	6	33,970-49,426
	IFT Medic	3	34,480
	IFT Driver	3	30,783

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief/EMT-P	1	90,024
	Captain/EMT-P	2	58,356-60,660
	Captain/EMT	1	54,888
	Firefighter I/EMT	2	34,680-46,188
	Firefighter II/EMT-P	4	51,432-54,012
	Administrative Assistant	1	57,768

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2013-14

Classifications, Positions, & Salaries

Fire Protection District

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	85,000
	Deputy Chief/PT	1	37,200
	Battalion Chief	1	62,000
	Battalion Chief/PT	1	37,200
	Captain/Paramedic	3	50,222-51,290
	Firefighter/Paramedic	7	41,839-45,883
	Firefighter/EMT	9	23,400-38,122
	Mechanic/Firefighter	1	37,584
	Office Manager	1	44,516
	Secretary/Accountant	1	9,600

South Lake County Fire	Position	Total Positions	Annual Salary
	Fire Captain	1	43,776-54,252
	Fire Captain/Paramedic	1	46,668-57,804
	FAE Paramedic	5	42,684-50,424
	FAE	3	39,900-47,112
	FF I (7 months)	2	29,928-37,116
	FF II Paramedic (12 months)	4	36,000-44,604
	Office Tech (6 months)	1	32,232-39,168
	Comm. Operator (6 months)	1	36,192-48,396
	Staff Services Analyst	1	43,896-53,352

Lake Pillsbury Fire	Position	Total Positions	Annual Salary
	Chief	1	\$8/hr
	Captain / EMT	1	\$8/hr
	Captain / Paramedic	1	\$8/hr
	Firefighter	9	\$8/hr

** Pay is for training and calls only**

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