

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

FISCAL YEAR 2015-16

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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 2015-16					
District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2015	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	\$ 13,557	\$ -	\$ 173,852	\$ 187,409	\$ 173,852	\$ 13,557	\$ 187,409
Kelseyville	19,819	-	141,463	161,282	152,000	9,282	161,282
Lower Lake	18,611	-	135,989	154,600	154,600	-	154,600
Middletown	72,975	77,416	120,664	271,055	271,055	-	271,055
Upper Lake	36,391	-	79,365	115,756	102,246	13,510	115,756
Glenbrook	10,093	4,250	20,779	35,122	35,122	-	35,122
Total Cemetery Districts	\$ 171,447	\$ 81,666	\$ 672,112	\$ 925,225	\$ 888,875	\$ 36,349	\$ 925,224
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake	\$ 430,465	\$ 20,000	\$ 822,215	\$ 1,272,680	\$ 1,122,080	\$ 150,600	\$ 1,272,680
Callayomi County Water	64,711	-	496,689	561,400	561,400	-	561,400
Upper Lake County Water	55,981	-	183,410	239,391	194,249	45,142	239,391
Total Waterworks Districts	\$ 551,157	\$ 20,000	\$ 1,502,314	\$ 2,073,471	\$ 1,877,729	\$ 195,742	\$ 2,073,471
Pest Control							
Lake County Vector Control	\$ 707,908	\$ 190,538	\$ 1,679,154	\$ 2,577,600	\$ 2,577,600	\$ -	\$ 2,577,600
Total Pest Control	\$ 707,908	\$ 190,538	\$ 1,679,154	\$ 2,577,600	\$ 2,577,600	\$ -	\$ 2,577,600
Conservation							
Eastlake Resource	\$ 4,985	\$ -	\$ 51,395	\$ 56,380	\$ 56,380	\$ -	\$ 56,380
Scotts Valley Water	83	-	-	83	-	83	83
Total Conservation	\$ 5,068	\$ -	\$ 51,395	\$ 56,463	\$ 56,380	\$ 83	\$ 56,463
Fire Protection							
Lake County Fire Protection District	\$ 866,426	\$ 151,000	\$ 3,147,297	\$ 4,164,723	\$ 4,164,723	\$ -	\$ 4,164,723
Kelseyville Fire Protection District	256,620	-	3,104,140	3,360,760	3,343,227	17,533	3,360,760
Lakeport Fire Protection District	480,463	-	2,086,421	2,566,884	2,448,539	118,345	2,566,884
Northshore Fire Protection District	534,925	286,446	2,446,745	3,268,116	3,268,116	-	3,268,116
South Lake County Fire Protection District	467,317	-	2,461,333	2,928,650	2,928,650	-	2,928,650
Lake Pillsbury Fire Protection District	9,178	-	18,204	27,382	27,382	-	27,382
Total Fire Protection	\$ 2,614,929	\$ 437,446	\$ 13,264,140	\$ 16,316,515	\$ 16,180,637	\$ 135,878	\$ 16,316,515
Total Special Districts and Other Agencies	\$ 4,050,509	\$ 729,650	\$ 17,169,115	\$ 21,949,274	\$ 21,581,221	\$ 368,052	\$ 21,949,273

State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2015-16			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2015	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2015	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
Cemetery Districts						
Hartley	\$ 225,449	\$ -	\$ 211,892	\$ -	\$ 13,557	
Kelseyville	83,987	-	50,522	13,646	19,819	
Lower Lake	18,708	-	97	-	18,611	
Middletown	362,609	-	289,634	-	72,975	
Upper Lake	132,142	-	31,527	64,224	36,391	
Glenbrook	56,449	-	22,913	23,443	10,093	
Total Cemetery Districts	\$ 879,345	\$ -	\$ 606,585	\$ 101,313	\$ 171,447	
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake	\$ 1,201,643	\$ -	\$ 300,000	\$ 471,178	\$ 430,465	
Callayomi County Water	381,928	-	305,167	12,050	64,711	
Upper Lake County Water	265,685	-	163,712	45,992	55,981	
Total Waterworks Districts	\$ 1,849,256	\$ -	\$ 768,879	\$ 529,220	\$ 551,157	
Pest Control						
Lake County Vector Control	\$ 2,354,918	\$ -	\$ 1,562,010	\$ 85,000	\$ 707,908	
Total Pest Control	\$ 2,354,918	\$ -	\$ 1,562,010	\$ 85,000	\$ 707,908	
Conservation						
Eastlake Resource	\$ 70,856	\$ -	\$ 65,871	\$ -	\$ 4,985	
Scotts Valley Water	22,317	-	9,981	12,253	83	
Total Conservation	\$ 93,173	\$ -	\$ 75,852	\$ 12,253	\$ 5,068	
Fire Protection						
Lake County Fire Protection District	\$ 1,547,184	\$ -	\$ 3,926	\$ 676,832	\$ 866,426	
Kelseyville Fire Protection District	557,826	-	51,206	250,000	256,620	
Lakeport Fire Protection District	776,731	-	30,150	266,118	480,463	
Northshore Fire Protection District	1,063,620	-	50,000	478,695	534,925	
South Lake County Fire Protection District	846,863	-	30,000	349,546	467,317	
Lake Pillsbury Fire Protection District	9,178	-	-	-	9,178	
Total Fire Protection	\$ 4,801,402	\$ -	\$ 165,282	\$ 2,021,191	\$ 2,614,929	
Total Special Districts and Other Agencies						
	\$ 9,978,094	\$ -	\$ 3,178,608	\$ 2,748,977	\$ 4,050,509	

State Controller Schedules		County of Lake				Schedule 14
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2015-16				
District Name	Reserves/ Designations June 30, 2015	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

Hartley						
General	\$ 211,892	-	-	-	13,557	\$ 225,449
Endowment (Fund 377)	195,933	-	-	-	-	\$ 195,933
Endowment Int (Fund 378)	126,033	-	-	-	-	\$ 126,033
Endowment Hdstone (Fund 379)	40,000	-	-	-	-	\$ 40,000
Kelseyville						
General	\$ 50,522	-	-	-	9,282	\$ 59,804
Capacity Expansion	13,646	-	-	-	-	13,646
Endowment Deposits (Fund 380)	137,510	-	-	-	-	137,510
Endowment Int (Fund 381)	79,116	-	-	-	-	79,116
Endowment Hdstone (Fund 382)	12,366	-	-	-	-	12,366
Endowment Prepay (Fund 383)	29,935	-	-	-	-	29,935
Lower Lake						
General	\$ 97	-	-	-	-	\$ 97
Endowment Deposits (Fund 384)	441,341	-	-	-	-	441,341
Endowment Int (Fund 385)	322	-	-	-	-	322
Veteran's Memorial (Fund 386)	4,302	-	-	-	-	4,302
Endowment Prepay (Fund 387)	62,927	-	-	-	-	62,927
Beautification (Fund 399)	2	-	-	-	-	2
Middletown						
General	\$ 289,634	-	77,416	-	-	\$ 212,218
Endowment Deposits (Fund 388)	52,200	-	-	-	-	52,200
Endowment Int (Fund 389)	35,915	-	-	-	-	35,915
Upper Lake						
General	\$ 31,527	-	-	-	2,510	\$ 34,037
Designated-Equipment	45,000	-	-	-	5,000	50,000
Designated-Building	\$ 19,224	-	-	-	6,000	25,224
Endowment Deposits (Fund 391)	119,020	-	-	-	-	119,020
Endowment Int (Fund 392)	25,468	-	-	-	-	25,468
Endowment Hdstone (Fund 393)	6,952	-	-	-	-	6,952
Glenbrook						
General	\$ 22,913	-	-	-	-	\$ 22,913
Designated-Capacity Expansion	\$ 23,443	-	4,250	-	-	19,193
Endowment Prepay (Fund 390)	7,301	-	-	-	-	7,301
Endowment Deposits (Fund 394)	23,380	-	-	-	-	23,380
Endowment Int (Fund 395)	7,497	-	-	-	-	7,497
Endowment Hdstone (Fund 396)	2,675	-	-	-	-	2,675
Total Cemetery Districts	\$ 2,118,093	\$ -	\$ 81,666	\$ -	\$ 36,349	\$ 2,072,776

Waterworks Districts

Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 300,000	-	20,000	-	-	\$ 280,000
Designated-Equipment	\$ 471,178	-	-	-	600	471,778
Designated-Water System Repl	\$ -	-	-	-	150,000	\$ 150,000
FHA (Fund 370)	68,977	-	-	-	-	68,977
Callayomi County Water						
General	\$ 305,167	-	-	-	-	\$ 305,167
Designated	\$ 12,050	-	-	-	-	12,050
Debt Service Fund (369)	11,971	-	-	-	-	11,971
Water Capacity Exp (371)	415,545	-	-	-	-	415,545
Deposits (Fund 373)	4,758	-	-	-	-	4,758

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2015-16					
District Name	Reserves/ Designations June 30, 2015	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	\$ 163,712	-	-	-	45,142	\$ 208,854	
Designated-Capacity Expansion	\$ 45,992	-	-	-	-	45,992	
Debt (Fund 374)	22,390	-	-	-	-	22,390	
Total Waterworks Districts	\$ 1,821,739	\$ -	\$ 20,000	\$ -	\$ 195,742	\$ 1,997,481	
Pest Control							
Lake County Vector Control							
General	\$ 1,562,010	-	190,538	-	-	\$ 1,371,472	
Building	\$ 85,000	-	-	-	-	85,000	
Total Pest Control	\$ 1,647,010	\$ -	\$ 190,538	\$ -	\$ -	\$ 1,456,472	
Conservation							
Eastlake Resource							
General	\$ 65,871	-	-	-	-	\$ 65,871	
Scotts Valley Water							
General	\$ 9,981	-	-	-	83	\$ 10,064	
Designated-Project	\$ 12,253	-	-	-	-	12,253	
Total Conservation	\$ 88,105	\$ -	\$ -	\$ -	\$ 83	\$ 88,188	
Fire Protection							
Lake County Fire							
General	\$ 3,926	-	-	-	-	\$ 3,926	
Designated-Equipment	\$ 301,250	-	75,000	-	-	226,250	
Designated-Building	\$ 333,525	-	76,000	-	-	257,525	
Designated-Medical Ins-Retirees	\$ 42,057	-	-	-	-	42,057	
Fire Mitigation (Fund 372)	27,044	-	-	-	-	27,044	
Kelseyville Fire							
Designated-Imprest Cash	\$ 100	-	-	-	-	\$ 100	
General	\$ 51,106	-	-	-	-	\$ 51,106	
Designated-Equipment	\$ 150,000	-	-	-	17,533	167,533	
Designated-Medical Insurance	\$ 100,000	-	-	-	-	100,000	
Fire Mitigation (362)	30,246	-	-	-	-	\$ 30,246	
Lakeport Fire							
Designated-Imprest Cash	\$ 150	-	-	-	-	\$ 150	
General	\$ 30,000	-	-	-	68,345	98,345	
Unreserved-Designated (GASB 45)	\$ 50,000	-	-	-	25,000	75,000	
Designated-Equipment	\$ 10,000	-	-	-	25,000	35,000	
Designated-Building	\$ 206,118	-	-	-	-	206,118	
Fire Mitigation (Fund 363)	85,255	-	-	-	-	85,255	
Northshore Fire							
General	\$ 50,000	-	-	-	-	\$ 50,000	
Designated	\$ 99,282	-	-	-	-	99,282	
Designated-Equipment	\$ 229,013	-	210,000	-	-	19,013	
Designated-Building	\$ 100,000	-	36,446	-	-	63,554	
Designated-Medical Insurance	\$ 50,400	-	40,000	-	-	10,400	
Fire Mitigation (Fund 361)	120,108	-	-	-	-	120,108	
South Lake County Fire							
General	\$ 30,000	-	-	-	-	\$ 30,000	
Designated-Equipment	\$ 124,658	-	-	-	-	\$ 124,658	
Designated-Building	\$ 224,888	-	-	-	-	224,888	
Fire Mitigation (Fund 366)	22,925	-	-	-	-	22,925	
Total Fire Protection	\$ 2,472,050	\$ -	\$ 437,446	\$ -	\$ 135,878	\$ 2,170,482	
Total Special Districts and Other Agencies	\$ 8,146,997	\$ -	\$ 729,650	\$ -	\$ 368,052	\$ 7,785,399	

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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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	

PROPERTY TAXES

10-10	Current Secured	98,095	97,878	100,718	100,718
10-20	Current Unsecured	2,333	2,369	2,565	2,565
10-25	Supp 813-Current	(523)	42	400	400
10-35	Supp 813-Prior	226	119	250	250
10-40	Prior Unsecured	58	72	50	50

REVENUE FROM USE OF MONEY

42-01	Interest	1,030	778	1,000	1,000
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STATE AID

54-60	HOPTR	1,389	1,368	1,366	1,366
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OTHER CURRENT SERVICES

69-21	Cemetery Non Tax	44,470	46,390	40,000	40,000
69-22	Cemetery Taxable	8,000	7,500	8,000	8,000

OTHER

79-92	Insurance Rebate	6,544	0	1,000	1,000
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OPERATING TRANSFERS

81-22	In	0	0	18,503	18,503
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SUSPENSE COLLECTIONS

99-98	Cemetery	(75)	(76)	0	0
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Total Revenue

161,547 156,440 173,852 173,852

SALARIES & EMP BENEFITS

01-11	Permanent	64,257	64,271	69,588	69,588
01-12	Extra Help	10,751	9,311	10,400	10,400
01-13	OT, Holiday, Stby	777	396	1,000	1,000
02-21	FICA	5,797	5,987	6,196	6,196
02-22	PERS	7,696	7,696	8,351	8,351
03-30	Health/Life	22,050	22,633	23,184	23,184
03-31	Unemployment	1,202	813	1,050	1,050
04-00	Worker's Compensation	4,588	4,379	4,788	4,788

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	0	0	500	500
12-00	Communications	1,396	1,642	1,680	1,680
15-12	Public Liability	3,432	3,631	3,567	3,567
17-00	Maintenance-Equipment	1,659	706	1,700	1,700
18-00	Maint-Bldgs & Imprvmts	14,597	8,804	10,052	10,052
22-70	Supplies	22	553	400	400
22-71	Postage	98	98	196	196
23-80	Professional & Specialize	260	3,375	600	600
24-00	Publications & Legal Ntcs	0	0	100	100
28-30	Supplies & Services	4,687	0	5,000	5,000
29-50	Transportation & Travel	2,109	2,172	4,000	4,000
30-00	Utilities	8,208	5,180	7,500	7,500

CAPITAL ASSETS

61-60	Current	0	0	10,000	10,000
62-71	Office	0	0	2,000	2,000

Fund 301		Budget Unit 9101 - Hartley Cemetery Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

CAPITAL ASSETS

62-74	Other	0	1,236	2,000	2,000
	Total Expenditures/Appropriations	153,586	142,883	173,852	173,852
	Net Cost	(7,961)	(13,557)	0	0

Fund 302		Budget Unit 9102 - Kelseyville Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	90,139	90,615	96,530	96,530	
10-20 Current Unsecured	2,013	2,069	2,240	2,240	
10-25 Supp 813-Current	(450)	35	0	0	
10-35 Supp 813-Prior	193	102	0	0	
10-40 Prior Unsecured	50	62	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	449	289	500	500	
STATE AID					
54-60 HOPTR	1,198	1,195	1,193	1,193	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	29,816	43,159	35,000	35,000	
69-22 Cemetery Taxable	5,790	6,600	6,000	6,000	
OTHER					
79-90 Miscellaneous	825	1,065	0	0	
79-91 Cancelled Checks	121	142	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	97	(14)	0	0	
Total Revenue	130,241	145,319	141,463	141,463	
SALARIES & EMP BENEFITS					
01-11 Permanent	74,000	73,969	78,048	78,048	
02-21 FICA	5,302	5,850	5,971	5,971	
03-30 Health/Life	22,074	22,179	22,300	22,300	
03-31 Unemployment	811	672	798	798	
03-39 State Disability	944	727	765	765	
04-00 Worker's Compensation	4,564	4,715	4,800	4,800	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	67	206	200	200	
12-00 Communications	1,955	1,536	1,500	1,500	
14-00 Household Expense	528	452	500	500	
15-10 Other	3,443	419	460	460	
15-12 Public Liability	0	2,691	3,000	3,000	
17-00 Maintenance-Equipment	2,395	2,783	3,000	3,000	
18-00 Maint-Bldgs & Imprvmts	1,344	1,884	2,000	2,000	
20-00 Memberships	225	225	225	225	
22-70 Supplies	74	149	200	200	
22-71 Postage	49	0	100	100	
23-80 Professional & Specialize	11,950	10,500	14,000	14,000	
24-00 Publications & Legal Ntcs	36	37	75	75	
27-00 Small Tools & Instruments	147	222	200	200	
28-30 Supplies & Services	8,408	7,528	8,383	8,383	
29-50 Transportation & Travel	75	49	1,300	1,300	
30-00 Utilities	3,816	2,556	4,000	4,000	

County Budget Act
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Fund 302		Budget Unit 9102 - Kelseyville Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> 2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

OTHER CHARGES

48-00	Taxes & Assessments	0	50	175	175
	Total Expenditures/Appropriations	142,207	139,399	152,000	152,000
	Net Cost	11,966	(5,920)	10,537	10,537

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	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> 2015-16 Recommended	2015-16 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	54,050	53,417	45,181	45,181	
10-20 Current Unsecured	1,283	1,297	1,405	1,405	
10-25 Supp 813-Current	(287)	23	0	0	
10-35 Supp 813-Prior	125	66	0	0	
10-40 Prior Unsecured	32	40	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	1	1	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	261	98	0	0	
STATE AID					
54-60 HOPTR	764	749	748	748	
CHARGES FOR SERVICES					
66-91 Recording Fees	1,375	0	0	0	
OTHER CURRENT SERVICES					
69-20 Other	11,475	13,675	14,000	14,000	
69-21 Cemetery Non Tax	55,375	57,275	58,000	58,000	
69-22 Cemetery Taxable	9,785	10,212	12,000	11,655	
69-91 Cemetery Head Stone Ret	3,375	2,750	5,000	5,000	
OTHER					
79-90 Miscellaneous	1,019	276	0	0	
79-91 Cancelled Checks	0	457	0	0	
OPERATING TRANSFERS					
81-22 In	10,000	66,105	0	0	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	1,555	0	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	44	412	0	0	
Total Revenue	150,232	206,853	136,334	135,989	
SALARIES & EMP BENEFITS					
01-11 Permanent	94,411	85,259	67,312	69,802	
01-13 OT, Holiday, Stby	2,550	2,060	3,503	3,503	
02-21 FICA	7,331	5,647	5,417	5,984	
02-22 PERS	14,534	13,927	6,840	15,631	
03-30 Health/Life	17,874	19,736	19,748	19,748	
03-31 Unemployment	0	3,564	0	0	
04-00 Worker's Compensation	5,478	4,562	6,006	7,521	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	8	0	0	0	
12-00 Communications	2,679	3,220	3,000	3,000	
14-00 Household Expense	42	15	100	100	
15-10 Other	3,635	3,572	5,037	6,227	
17-00 Maintenance-Equipment	3,292	1,378	1,500	1,500	
18-00 Maint-Bldgs & Imprvmts	2,888	443	500	500	
20-00 Memberships	0	0	50	50	
22-70 Supplies	1,448	1,343	750	750	

Fund 303		Budget Unit 9103 - Lower Lake Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

SERVICES AND SUPPLIES

22-71	Postage	478	166	200	200
22-72	Books & Periodicals	0	179	0	0
23-80	Professional & Specialize	6,476	16,918	7,200	7,600
24-00	Publications & Legal Ntcs	119	0	0	0
25-00	Rents & Leases-Equipment	0	0	50	50
27-00	Small Tools & Instruments	275	536	500	500
28-30	Supplies & Services	6,943	2,468	2,500	5,000
29-50	Transportation & Travel	1,001	572	600	300
30-00	Utilities	6,386	5,495	5,500	6,634

CAPITAL ASSETS

61-60	Current	0	41,500	0	0
62-74	Other	9,685	0	0	0
Total Expenditures/Appropriations		187,533	212,560	136,313	154,600
Net Cost		37,301	5,707	(21)	18,611

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Fund 304		Budget Unit 9104 - Middletown Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	101,071	101,083	107,463	107,463	
10-20 Current Unsecured	2,184	2,230	2,415	2,415	
10-25 Supp 813-Current	(492)	39	700	700	
10-35 Supp 813-Prior	218	116	500	500	
10-40 Prior Unsecured	55	68	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	2,167	1,417	3,000	3,000	
STATE AID					
54-60 HOPTR	1,300	1,288	1,286	1,286	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	9,740	5,498	5,000	5,000	
69-22 Cemetery Taxable	1,308	399	300	300	
OTHER					
79-91 Cancelled Checks	180	0	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	102	43	0	0	
Total Revenue	117,833	112,181	120,664	120,664	
SERVICES AND SUPPLIES					
12-00 Communications	2,146	2,072	3,000	3,000	
14-00 Household Expense	1,984	2,620	5,000	5,000	
15-12 Public Liability	3,000	3,675	5,000	5,000	
17-00 Maintenance-Equipment	7,953	3,015	10,000	10,000	
18-00 Maint-Bldgs & Imprvmts	15,777	13,166	15,000	15,000	
19-40 Medical, Dental & Lab Exp	0	0	50	50	
20-00 Memberships	45	45	200	200	
22-70 Supplies	993	181	2,350	2,350	
22-71 Postage	492	466	600	600	
23-80 Professional & Specialize	68,455	76,216	84,000	84,000	
24-00 Publications & Legal Ntcs	15	0	100	100	
27-00 Small Tools & Instruments	520	0	800	800	
28-30 Supplies & Services	439	0	600	600	
29-50 Transportation & Travel	0	4,000	6,000	6,000	
30-00 Utilities	1,200	1,900	3,000	3,000	
38-00 Inventory Items	0	3,770	0	0	
CAPITAL ASSETS					
61-60 Current	49,425	19,140	100,000	100,000	
CONTINGENCIES					
90-91 Contingencies	0	0	35,355	35,355	
Total Expenditures/Appropriations	152,444	130,266	271,055	271,055	
Net Cost	34,611	18,085	150,391	150,391	

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Fund 305		Budget Unit 9105 - Upper Lake Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

OTHER TAXES

10-70 Timber Yield 30 58 50 50

PROPERTY TAXES

10-10 Current Secured 47,323 46,966 42,000 42,000
 10-20 Current Unsecured 1,106 1,124 1,217 1,217
 10-25 Supp 813-Current (247) 20 0 0
 10-35 Supp 813-Prior 110 61 0 0
 10-40 Prior Unsecured 28 35 0 0

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq 3 4 0 0

REVENUE FROM USE OF MONEY

42-01 Interest 631 402 450 450

STATE AID

54-60 HOPTR 659 649 648 648

OTHER CURRENT SERVICES

69-21 Cemetery Non Tax 29,800 33,125 30,000 30,000
 69-22 Cemetery Taxable 5,685 5,500 5,000 5,000

OTHER

79-90 Miscellaneous 25 0 0 0
 79-91 Cancelled Checks 261 0 0 0

SUSPENSE COLLECTIONS

99-98 Cemetery (226) 184 0 0

Total Revenue 85,188 88,128 79,365 79,365

SALARIES & EMP BENEFITS

01-11 Permanent 38,270 28,932 38,917 38,917
 01-12 Extra Help 3,854 8,864 7,280 7,280
 01-13 OT, Holiday, Stby 0 747 500 500
 02-21 FICA 3,215 2,936 3,572 3,572
 02-28 Deferred Compensation 1,300 850 1,200 1,450
 03-30 Health/Life 5,258 5,830 7,000 7,000
 03-31 Unemployment 1,193 1,134 1,302 1,302
 04-00 Worker's Compensation 2,474 2,639 3,000 3,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl 71 68 500 500
 12-00 Communications 500 523 550 550
 14-00 Household Expense 158 166 250 250
 15-12 Public Liability 1,819 2,190 2,300 2,300
 17-00 Maintenance-Equipment 292 568 1,800 1,800
 18-00 Maint-Bldgs & Imprvmts 3,262 1,427 3,500 4,700
 19-40 Medical, Dental & Lab Exp 0 0 30 30
 20-00 Memberships 75 90 125 125
 22-70 Supplies 410 392 500 500
 22-71 Postage 154 106 200 200
 23-80 Professional & Specialize 260 3,375 300 300
 24-00 Publications & Legal Ntcs 23 174 300 300
 25-00 Rents & Leases-Equipment 1,617 1,482 2,000 2,000

Fund 305		Budget Unit 9105 - Upper Lake Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> 2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

SERVICES AND SUPPLIES

27-00	Small Tools & Instruments	0	79	200	200
28-30	Supplies & Services	4,908	1,650	6,450	7,700
29-50	Transportation & Travel	1,892	1,749	3,000	3,000
30-00	Utilities	1,487	872	1,700	1,700
38-00	Inventory Items	1,156	157	0	0

OTHER CHARGES

48-00	Taxes & Assessments	51	51	70	70
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CAPITAL ASSETS

61-60	Current	16,367	0	0	0
62-71	Office	0	0	2,000	2,000
62-74	Other	0	1,565	0	0

CONTINGENCIES

90-91	Contingencies	0	0	2,497	11,000
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Total Expenditures/Appropriations	90,066	68,616	91,043	102,246
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Net Cost	4,878	(19,512)	11,678	22,881
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Fund 306		Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	15,276	15,493	15,818	15,818	
10-20 Current Unsecured	343	355	341	341	
10-25 Supp 813-Current	(77)	6	0	0	
10-35 Supp 813-Prior	30	16	0	0	
10-40 Prior Unsecured	8	11	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	311	203	227	227	
STATE AID					
54-60 HOPTR	204	205	191	191	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	3,600	5,740	3,000	2,651	
69-22 Cemetery Taxable	0	1,101	551	551	
OTHER					
79-90 Miscellaneous	0	3,250	0	0	
SALES					
79-50 Revenue Applic Prior Year	801	0	0	0	
OPERATING TRANSFERS					
81-22 In	0	1,000	1,000	1,000	
Total Revenue	20,496	27,380	21,128	20,779	
SERVICES AND SUPPLIES					
12-00 Communications	331	278	400	400	
14-00 Household Expense	219	228	300	300	
15-12 Public Liability	1,000	1,000	1,000	1,000	
17-00 Maintenance-Equipment	13	50	500	1,000	
18-00 Maint-Bldgs & Imprvmts	6,719	10,269	6,034	6,034	
20-00 Memberships	15	75	80	80	
22-70 Supplies	0	98	200	200	
22-71 Postage	69	49	100	100	
23-80 Professional & Specialize	7,800	11,050	7,900	8,600	
24-00 Publications & Legal Ntcs	83	67	100	100	
27-00 Small Tools & Instruments	0	0	500	500	
28-30 Supplies & Services	9	500	500	1,400	
29-50 Transportation & Travel	3,765	3,607	4,120	4,120	
30-00 Utilities	253	354	300	300	
38-00 Inventory Items	0	0	0	700	
OTHER CHARGES					
48-00 Taxes & Assessments	38	0	39	80	
CAPITAL ASSETS					
61-60 Current	5,274	0	0	7,500	
CONTINGENCIES					
90-91 Contingencies	0	0	0	2,708	
Total Expenditures/Appropriations	25,588	27,625	22,073	35,122	
Net Cost	5,092	245	945	14,343	

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Fund 331		Budget Unit 9431 - Eastlake Resource Conserv Activity - Conservation		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	18,312	18,108	19,000	19,000
10-20 Current Unsecured	440	448	480	480
10-25 Supp 813-Current	(99)	8	0	0
10-35 Supp 813-Prior	43	23	0	0
10-40 Prior Unsecured	11	14	0	0
REVENUE FROM USE OF MONEY				
42-01 Interest	490	263	100	100
STATE AID				
54-60 HOPTR	262	259	265	265
OTHER GOVERNMENT AGENCIES				
56-30 Other	31,441	28,644	31,000	31,000
OTHER				
79-90 Miscellaneous	13,250	4,368	50	50
79-92 Insurance Rebate	523	0	0	0
79-99 Donations	0	0	500	500
Total Revenue	64,673	52,135	51,395	51,395
SALARIES & EMP BENEFITS				
01-11 Permanent	41,289	31,571	29,225	29,225
02-21 FICA	2,937	2,438	2,240	2,240
03-31 Unemployment	1,396	790	1,815	1,815
03-39 State Disability	415	301	295	295
04-00 Worker's Compensation	0	678	190	190
SERVICES AND SUPPLIES				
12-00 Communications	809	0	0	0
15-10 Other	7,280	3,230	0	0
15-12 Public Liability	6,439	4,772	6,445	6,445
20-00 Memberships	529	739	1,000	1,000
22-70 Supplies	198	383	100	100
22-71 Postage	92	117	125	125
22-72 Books & Periodicals	39	0	0	0
23-80 Professional & Specialize	2,966	2,201	7,425	7,425
24-00 Publications & Legal Ntcs	23	87	100	100
26-00 Rents & Leases-Bldg & Imp	1,131	1	520	520
28-30 Supplies & Services	1,137	554	2,900	2,900
29-50 Transportation & Travel	3,112	545	1,500	1,500
OTHER CHARGES				
53-50 Resource Management	22,496	3,222	2,500	2,500
Total Expenditures/Appropriations	92,288	51,629	56,380	56,380
Net Cost	27,615	(506)	4,985	4,985

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Fund 340		Budget Unit 9440 - Scotts Valley Water Cons Activity - Conservation			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3		4	5

REVENUE FROM USE OF MONEY

42-01	Interest	118	83	0	0
	Total Revenue	118	83	0	0
	Net Cost	(118)	(83)	0	0

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Fund 352		Budget Unit 9552 - Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> 2015-16 Recommended	2015-16 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	970,650	958,631	919,047	919,047	
10-20 Current Unsecured	21,432	21,649	21,000	21,000	
10-25 Supp 813-Current	(4,789)	391	(5,000)	(5,000)	
10-35 Supp 813-Prior	2,062	1,099	1,000	1,000	
10-40 Prior Unsecured	528	665	500	500	
PERMITS					
21-60 Other	9,498	10,012	9,000	9,000	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	29,734	25,164	18,000	18,000	
REVENUE FROM USE OF MONEY					
42-01 Interest	6,899	5,060	5,000	5,000	
STATE AID					
54-60 HOPTR	12,759	12,502	12,000	12,000	
OTHER GOVERNMENT AGENCIES					
56-30 Other	254,805	294,005	351,750	351,750	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	1,042,502	1,095,536	1,067,057	1,100,000	
OTHER CURRENT SERVICES					
69-29 Fire Protection	707,003	697,540	650,000	650,000	
OTHER					
79-90 Miscellaneous	106,015	51,396	30,000	30,000	
79-91 Cancelled Checks	2,348	2,491	0	0	
SALES					
79-60 Sale of Fixed Assets	0	4,156	5,000	5,000	
OPERATING TRANSFERS					
81-22 In	36,000	20,000	30,000	30,000	
Total Revenue	3,197,446	3,200,297	3,114,354	3,147,297	
SALARIES & EMP BENEFITS					
01-11 Permanent	1,218,483	1,221,866	1,238,946	1,272,924	
01-12 Extra Help	72,392	134,567	161,750	131,750	
01-13 OT, Holiday, Stby	168,642	214,002	210,000	210,000	
02-21 FICA	23,516	29,752	31,663	72,861	
02-22 PERS	345,666	367,139	383,769	394,289	
02-23 PERS-Co Paid Employee Con	105,055	103,414	149,037	153,117	
03-30 Health/Life	415,231	440,685	545,430	510,813	
03-31 Unemployment	9,179	9,584	33,617	33,712	
04-00 Worker's Compensation	124,247	119,307	146,000	146,000	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	37,353	48,237	65,500	65,500	
12-00 Communications	131,983	132,935	145,300	145,300	
14-00 Household Expense	3,342	3,536	5,000	5,000	
15-10 Other	2,372	338	5,200	5,200	
15-12 Public Liability	36,994	29,543	35,000	35,000	
17-00 Maintenance-Equipment	48,916	72,350	94,000	94,000	

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Fund 352		Budget Unit 9552 - Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3		4	5

SERVICES AND SUPPLIES

18-00	Maint-Bldgs & Imprvmts	3,620	5,246	22,500	10,000
20-00	Memberships	2,795	3,140	4,300	4,300
22-70	Supplies	4,025	6,354	7,500	7,500
22-71	Postage	491	991	1,500	1,500
22-72	Books & Periodicals	1,493	1,787	2,900	2,900
23-80	Professional & Specialize	30,577	26,138	85,542	103,905
24-00	Publications & Legal Ntcs	216	710	1,000	500
27-00	Small Tools & Instruments	737	630	1,700	1,700
28-30	Supplies & Services	33,599	50,626	49,500	55,915
28-48	Ambulance Expense	124,710	149,425	559,000	432,500
29-50	Transportation & Travel	55,914	44,268	60,000	65,036
30-00	Utilities	39,790	39,296	45,600	41,600
38-00	Inventory Items	0	0	0	4,000

OTHER CHARGES

42-10	Notes & Loans	65,525	49,001	56,600	56,600
48-00	Taxes & Assessments	35	637	1,000	1,000

CAPITAL ASSETS

61-60	Current	0	0	20,000	19,000
62-71	Office	0	0	10,000	8,500
62-74	Other	49,001	0	9,500	17,800
62-76	Fire Hoses	0	0	13,000	10,000
63-13	Buildings & Improvements	0	39,267	70,000	45,000

Total Expenditures/Appropriations	3,155,899	3,344,771	4,271,354	4,164,722
Net Cost	(41,547)	144,474	1,157,000	1,017,425

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Fund 353		Budget Unit 9553 - Kelseyville Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	1,240,011	1,245,781	1,297,090	1,270,619
10-20 Current Unsecured	27,627	28,400	30,136	29,521
10-25 Supp 813-Current	(6,179)	481	0	400
10-35 Supp 813-Prior	2,638	1,403	2,600	1,400
10-40 Prior Unsecured	683	858	500	800
PERMITS				
21-60 Other	9,792	10,320	9,500	9,500
REVENUE FROM USE OF MONEY				
42-01 Interest	1,149	1,862	0	0
STATE AID				
54-60 HOPTR	16,446	16,401	16,380	16,400
54-90 Other	488,964	316,121	300,000	200,000
OTHER GOVERNMENT AGENCIES				
56-30 Other	3,950	0	0	0
CHARGES FOR SERVICES				
66-10 Planning & Engineering	1,790	2,125	0	0
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	1,298,256	1,354,269	1,150,000	1,300,500
OTHER CURRENT SERVICES				
69-29 Fire Protection	179,792	187,848	175,000	185,000
OTHER				
79-90 Miscellaneous	56,484	84,833	60,000	50,000
79-91 Cancelled Checks	15	54	0	0
SALES				
79-60 Sale of Fixed Assets	12,283	2,308	0	0
OPERATING TRANSFERS				
81-22 In	0	38,000	40,000	40,000
Total Revenue	3,333,701	3,291,064	3,081,206	3,104,140
SALARIES & EMP BENEFITS				
01-11 Permanent	773,066	903,625	945,000	1,010,221
01-12 Extra Help	453,077	419,111	479,000	479,000
01-13 OT, Holiday, Stby	133,590	198,067	148,000	148,000
02-21 FICA	23,036	22,386	25,000	26,000
02-22 PERS	265,236	302,657	285,000	327,000
02-23 PERS-Co Paid Employee Con	77,895	92,310	95,000	127,000
02-28 Deferred Compensation	1,395	4,698	0	0
03-30 Health/Life	219,048	265,623	273,000	294,880
03-31 Unemployment	13,307	195	0	8,000
03-32 Opt Out	12,770	10,759	0	6,000
04-00 Worker's Compensation	112,500	115,866	123,000	123,000
SERVICES AND SUPPLIES				
11-00 Clothing & Personal Suppl	19,357	14,532	20,000	15,000
12-00 Communications	42,924	40,416	44,000	44,000
14-00 Household Expense	7,824	8,516	8,000	8,000

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Fund 353		Budget Unit 9553 - Kelseyville Fire Activity - Fire Protection					
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<table border="1"> <tr> <td align="center">X</td> </tr> <tr> <td> </td> </tr> </table>	X		2015-16 Recommended	2015-16 Adopted by the Governing Board
X							
1	2	3	4	5			

SERVICES AND SUPPLIES

15-10	Other	24,064	22,453	26,000	26,000
17-00	Maintenance-Equipment	74,845	105,202	110,000	100,000
18-00	Maint-Bldgs & Imprvmts	21,263	11,413	35,000	12,500
20-00	Memberships	1,214	1,214	1,500	1,824
22-70	Supplies	2,067	2,856	2,500	2,500
22-71	Postage	560	883	950	950
22-72	Books & Periodicals	648	78	1,000	1,000
23-80	Professional & Specialize	234,438	301,872	200,000	250,000
24-00	Publications & Legal Ntcs	298	348	350	350
27-00	Small Tools & Instruments	1,667	1,309	2,500	2,000
28-30	Supplies & Services	23,056	15,333	15,500	15,500
28-48	Ambulance Expense	35,886	38,474	54,000	34,000
29-50	Transportation & Travel	97,050	97,619	80,000	80,000
30-00	Utilities	29,546	24,212	26,000	22,000
38-00	Inventory Items	6,306	11,106	5,000	5,000

OTHER CHARGES

42-10	Notes & Loans	163,442	163,442	163,450	163,450
48-00	Taxes & Assessments	51	51	52	52

CAPITAL ASSETS

61-60	Current	0	6,950	0	0
62-72	Autos & Light Trucks	176,205	142,326	10,000	10,000
62-76	Fire Hoses	0	0	2,600	0

Total Expenditures/Appropriations		3,047,631	3,345,902	3,181,402	3,343,227
Net Cost		(286,070)	54,838	100,196	239,087

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Fund 354		Budget Unit 9554 - Lakeport Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	727,481	727,419	699,225	700,000
10-20 Current Unsecured	17,414	17,739	17,959	17,959
10-25 Supp 813-Current	(3,907)	314	0	0
10-35 Supp 813-Prior	1,666	890	500	500
10-40 Prior Unsecured	434	541	0	0
PERMITS				
21-60 Other	7,416	8,040	5,500	5,500
RENTS & CONCESSIONS				
42-10 Rents & Concessions	2,520	2,625	2,957	2,957
REVENUE FROM USE OF MONEY				
42-01 Interest	3,040	2,328	1,250	1,250
STATE AID				
54-60 HOPTR	10,367	10,244	9,556	9,556
54-90 Other	0	4,858	0	0
OTHER GOVERNMENT AGENCIES				
56-30 Other	31,763	363,510	0	0
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	1,383,241	1,235,239	1,105,699	1,105,699
OTHER CURRENT SERVICES				
69-29 Fire Protection	224,187	221,568	214,000	218,000
OTHER				
79-90 Miscellaneous	26,182	11,196	0	0
79-91 Cancelled Checks	27	0	0	0
SALES				
79-60 Sale of Fixed Assets	0	3,075	0	0
OPERATING TRANSFERS				
81-22 In	60,148	66,434	25,000	25,000
Total Revenue	2,491,979	2,676,020	2,081,646	2,086,421
SALARIES & EMP BENEFITS				
01-11 Permanent	650,586	707,765	859,091	762,103
01-12 Extra Help	327,704	322,039	315,650	331,571
01-13 OT, Holiday, Stby	280,059	187,709	134,783	154,130
02-21 FICA	24,372	21,860	25,000	23,000
02-22 PERS	293,992	270,439	230,687	222,450
03-30 Health/Life	254,584	305,117	379,621	325,780
03-31 Unemployment	5,133	9,506	3,000	5,000
03-39 State Disability	0	0	5	5
04-00 Worker's Compensation	81,584	111,995	70,000	70,000
SERVICES AND SUPPLIES				
11-00 Clothing & Personal Suppl	9,184	14,756	10,000	11,100
12-00 Communications	4,909	4,745	7,000	5,000
14-00 Household Expense	2,446	2,853	3,000	3,200
15-10 Other	36,695	35,455	43,214	1,531
15-12 Public Liability	0	0	0	43,214

Fund 354		Budget Unit 9554 - Lakeport Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board
		Actual Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5

SERVICES AND SUPPLIES

17-00	Maintenance-Equipment	40,934	21,218	38,000	40,000
18-00	Maint-Bldgs & Imprvmts	9,899	21,426	6,000	16,000
20-00	Memberships	2,665	4,409	4,000	4,500
22-70	Supplies	2,899	3,419	4,250	4,500
22-71	Postage	1,099	912	1,200	1,000
22-72	Books & Periodicals	1,259	2,093	1,300	2,100
23-80	Professional & Specialize	64,974	73,955	85,240	85,000
24-00	Publications & Legal Ntcs	77	907	300	300
25-00	Rents & Leases-Equipment	42,348	50,778	54,734	55,000
26-00	Rents & Leases-Bldg & Imp	0	0	5	5
27-00	Small Tools & Instruments	2,503	345	4,000	2,500
28-30	Supplies & Services	1,886	3,060	2,500	4,500
28-48	Ambulance Expense	154,084	163,359	172,900	174,000
29-50	Transportation & Travel	4,700	6,545	8,000	8,000
30-00	Utilities	66,734	57,157	70,000	68,000

OTHER CHARGES

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

62-72	Autos & Light Trucks	0	36,557	0	0
62-74	Other	5,363	347,837	28,500	25,000

Total Expenditures/Appropriations		2,372,714	2,788,258	2,562,030	2,448,539
Net Cost		(119,265)	112,238	480,384	362,118

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Fund 355		Budget Unit 9555 - Northshore Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	823,610	809,988	804,000	804,000	
10-20 Current Unsecured	19,054	19,250	20,843	20,843	
10-25 Supp 813-Current	(4,271)	350	500	500	
10-35 Supp 813-Prior	1,937	1,083	2,000	2,000	
10-40 Prior Unsecured	483	601	500	500	
PERMITS					
21-60 Other	9,294	9,547	9,200	9,500	
FINES, FORFEIT, PENALTIES					
31-82 Criminal Fines	0	281	0	0	
31-95 Penalties & Cost on Delq	60	67	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	5,573	3,235	6,000	3,500	
STATE AID					
54-60 HOPTR	11,344	11,117	11,102	11,102	
OTHER GOVERNMENT AGENCIES					
56-30 Other	39,660	318,632	68,000	72,700	
CHARGES FOR SERVICES					
66-30 Agricultural Services	20,791	3,691	2,000	2,000	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	631,744	603,614	700,000	700,000	
OTHER CURRENT SERVICES					
69-20 Other	39,659	16,645	20,000	20,000	
69-29 Fire Protection	639,800	648,638	640,000	640,000	
OTHER					
79-90 Miscellaneous	80,940	94,209	80,000	104,500	
79-91 Cancelled Checks	0	157	0	0	
79-93 Insurance Proceeds	48,821	0	0	0	
79-99 Donations	1,080	2,627	0	0	
SALES					
79-60 Sale of Fixed Assets	2,000	1,000	0	0	
OPERATING TRANSFERS					
81-22 In	42,730	23,000	40,000	55,600	
Total Revenue	2,414,309	2,567,732	2,404,145	2,446,745	
SALARIES & EMP BENEFITS					
01-11 Permanent	960,493	1,093,094	1,126,850	1,143,375	
01-12 Extra Help	129,884	169,051	19,200	55,000	
01-13 OT, Holiday, Stby	64,988	98,956	65,000	80,000	
01-14 Other, Term	0	0	47,000	47,000	
02-21 FICA	3,539	17,523	17,000	17,000	
02-22 PERS	325,622	302,536	355,300	355,300	
02-23 PERS-Co Paid Employee Con	0	0	7,880	7,880	
03-30 Health/Life	264,883	246,559	321,000	321,000	
03-31 Unemployment	60,198	25,139	11,000	30,000	
03-39 State Disability	11,099	11,379	0	0	

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Fund 355		Budget Unit 9555 - Northshore		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board
		Actual Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5
SALARIES & EMP BENEFITS				
04-00 Worker's Compensation	110,193	88,550	80,000	80,000
SERVICES AND SUPPLIES				
11-00 Clothing & Personal Suppl	15,409	15,095	16,100	29,417
12-00 Communications	97,582	90,456	100,200	110,200
14-00 Household Expense	6,811	6,512	9,500	9,500
15-12 Public Liability	38,266	34,534	52,000	52,000
17-00 Maintenance-Equipment	113,707	46,629	95,900	104,000
18-00 Maint-Bldgs & Imprvmts	21,518	10,273	16,900	16,900
19-40 Medical, Dental & Lab Exp	36,008	32,132	48,000	48,000
20-00 Memberships	4,113	4,901	5,150	5,250
22-70 Supplies	5,892	5,729	10,000	10,000
22-71 Postage	1,972	1,132	1,500	1,500
22-72 Books & Periodicals	556	252	1,000	1,000
23-80 Professional & Specialize	38,318	31,452	34,000	38,100
24-00 Publications & Legal Ntcs	51	628	1,000	1,000
25-00 Rents & Leases-Equipment	3,939	5,836	6,000	6,000
27-00 Small Tools & Instruments	1,408	2,787	3,000	3,000
28-30 Supplies & Services	15,193	12,062	17,800	18,200
28-48 Ambulance Expense	66,408	64,083	384,000	407,794
29-50 Transportation & Travel	56,981	51,649	62,000	62,000
30-00 Utilities	37,693	38,481	48,800	48,800
38-00 Inventory Items	0	0	0	3,000
OTHER CHARGES				
42-10 Notes & Loans	25,598	24,890	82,400	82,400
CAPITAL ASSETS				
61-60 Current	7,690	11,296	7,600	14,500
62-71 Office	2,248	2,364	6,000	4,000
62-72 Autos & Light Trucks	84,158	0	10,000	25,000
62-74 Other	3,840	21,712	15,000	15,000
62-76 Fire Hoses	1,830	0	15,000	15,000
Total Expenditures/Appropriations	2,618,088	2,567,672	3,099,080	3,268,116
Net Cost	203,779	(60)	694,935	821,371

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Fund 357		Budget Unit 9557 - South Lake County Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board
		Actual Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	1,175,641	1,171,889	1,207,700	1,207,700
10-20 Current Unsecured	25,431	26,024	25,000	25,000
10-25 Supp 813-Current	(5,722)	455	0	0
10-35 Supp 813-Prior	2,470	1,325	0	0
10-40 Prior Unsecured	638	790	0	0
PERMITS				
21-60 Other	9,253	9,734	9,000	9,000
REVENUE FROM USE OF MONEY				
42-01 Interest	6,376	4,520	5,000	5,000
STATE AID				
54-60 HOPTR	15,138	15,029	15,000	15,000
54-90 Other	119,501	168,394	35,000	35,000
OTHER GOVERNMENT AGENCIES				
56-30 Other	232,982	348,914	74,080	114,080
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	370,229	378,956	380,000	380,000
OTHER CURRENT SERVICES				
69-20 Other	104,732	101,725	91,000	91,000
69-29 Fire Protection	428,655	431,594	411,700	411,700
OTHER				
79-90 Miscellaneous	33,420	32,053	2,000	17,000
79-91 Cancelled Checks	0	794	0	0
SALES				
79-50 Revenue Applic Prior Year	131,831	12,952	8,000	125,500
OPERATING TRANSFERS				
81-22 In	41,852	169,911	25,353	25,353
LONG-TERM NOTES				
82-01 Capital Assets	195,995	0	0	0
Total Revenue	2,888,422	2,875,059	2,288,833	2,461,333
SALARIES & EMP BENEFITS				
01-11 Permanent	6,000	4,400	4,800	4,800
01-12 Extra Help	91,990	91,356	79,000	79,000
01-13 OT, Holiday, Stby	32,185	35,900	35,000	35,000
02-21 FICA	9,961	10,074	9,200	9,200
03-30 Health/Life	28,392	28,826	32,000	32,000
03-31 Unemployment	4,839	4,919	7,400	7,400
04-00 Worker's Compensation	23,651	36,725	31,000	31,000
SERVICES AND SUPPLIES				
11-00 Clothing & Personal Suppl	5,612	13,441	9,000	9,000
12-00 Communications	7,755	6,423	6,400	6,400
13-00 Food	1,338	1,413	2,500	2,500
14-00 Household Expense	5,331	3,999	4,700	4,700
15-10 Other	48,291	50,948	51,500	51,500
17-00 Maintenance-Equipment	10,938	13,564	11,300	11,300

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Fund 357		Budget Unit 9557 - South Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3		4	5

SERVICES AND SUPPLIES

18-00	Maint-Bldgs & Imprvmts	21,025	18,518	18,000	18,000
20-00	Memberships	2,930	3,655	3,300	3,300
22-70	Supplies	3,904	3,251	3,000	3,000
22-71	Postage	592	554	600	600
22-72	Books & Periodicals	488	0	2,500	2,500
23-80	Professional & Specialize	2,195,204	2,133,144	2,186,764	2,211,764
24-00	Publications & Legal Ntcs	185	1,232	1,100	1,100
27-00	Small Tools & Instruments	11,643	6,507	3,500	3,500
28-30	Supplies & Services	19,848	20,313	16,450	31,450
28-48	Ambulance Expense	60,258	49,931	52,500	52,500
29-50	Transportation & Travel	1,091	4,201	2,000	2,000
30-00	Utilities	45,035	39,374	47,100	47,100
38-00	Inventory Items	15,364	12,756	5,000	5,000

OTHER CHARGES

42-10	Notes & Loans	52,518	52,519	25,353	25,353
48-00	Taxes & Assessments	83	83	100	100

CAPITAL ASSETS

61-60	Current	16,500	119,327	0	9,000
61-69	Prior	8,051	0	0	0
62-71	Office	0	0	0	8,000
62-74	Other	17,753	34,731	0	0
62-79	Prior Years	0	0	0	5,000

CONTINGENCIES

90-91	Contingencies	0	0	0	215,583
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Total Expenditures/Appropriations		2,748,755	2,802,084	2,651,067	2,928,650
Net Cost		(139,667)	(72,975)	362,234	467,317

Fund 359		Budget Unit 9559 - Lake Pillsbury Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/> 2015-16 Recommended	2015-16 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	(55)	(43)	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	471	826	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	32	34	0	0	
OTHER CURRENT SERVICES					
69-29 Fire Protection	17,724	18,046	18,168	18,204	
Total Revenue	18,172	18,863	18,168	18,204	
SALARIES & EMP BENEFITS					
01-11 Permanent	4,397	4,433	6,000	6,000	
02-21 FICA	981	1,097	1,200	1,200	
03-31 Unemployment	223	179	240	240	
03-39 State Disability	53	50	60	60	
04-00 Worker's Compensation	0	547	700	700	
SERVICES AND SUPPLIES					
12-00 Communications	0	240	0	5,000	
15-10 Other	4,298	4,188	5,300	5,300	
17-00 Maintenance-Equipment	919	1,395	1,747	5,961	
22-71 Postage	0	0	49	49	
23-80 Professional & Specialize	1,880	5,370	1,672	1,672	
28-30 Supplies & Services	1,200	1,200	1,200	1,200	
Total Expenditures/Appropriations	13,951	18,699	18,168	27,382	
Net Cost	(4,221)	(164)	0	9,178	

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Fund 310		Budget Unit 9610 - Lake Co Vector Control		
		Activity - Pest Control		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

OTHER TAXES

10-70 Timber Yield 103 196 150 190

PROPERTY TAXES

10-10 Current Secured 1,137,333 1,122,260 1,127,358 1,127,358
 10-20 Current Unsecured 25,906 26,457 28,647 28,647
 10-25 Supp 813-Current (5,801) 462 (3,200) (3,200)
 10-35 Supp 813-Prior 2,511 1,343 2,600 1,200
 10-40 Prior Unsecured 645 807 700 700

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq 11 12 1,000 1,000

REVENUE FROM USE OF MONEY

42-01 Interest 11,339 8,280 12,000 12,000

STATE AID

54-60 HOPTR 15,421 15,279 15,259 15,259

CHARGES FOR SERVICES

66-40 Assess & Tax Collection 485,895 496,038 485,000 496,000

OTHER

79-90 Miscellaneous 2,420 3,261 0 0
 79-91 Cancelled Checks 1,526 0 0 0

SALES

79-60 Sale of Fixed Assets 0 1,051 0 0

OTHER

90-01 Miscellaneous 170 674 0 0

Total Revenue

1,677,479 1,676,120 1,669,514 1,679,154

SALARIES & EMP BENEFITS

01-11 Permanent 509,175 515,852 535,000 535,000
 01-12 Extra Help 38,782 37,006 58,000 58,000
 01-14 Other, Term 6,000 6,000 6,200 6,200
 02-21 FICA 87,834 89,799 93,000 93,000
 02-22 Pers 129,844 148,808 179,000 179,000
 02-23 PERS-Co Paid Employee Con 41,810 40,248 47,000 47,000
 03-30 Health/Life 126,119 129,181 145,000 145,000
 03-31 Unemployment 4,550 4,319 6,500 6,500
 04-00 Worker's Compensation 27,169 25,674 27,000 27,100

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl 2,825 2,260 4,500 4,500
 12-00 Communications 6,995 1,398 3,500 3,500
 14-00 Household Expense 2,272 2,937 5,500 5,500
 15-10 Other 23,338 18,871 21,000 21,000
 17-00 Maintenance-Equipment 22,420 21,140 25,000 20,000
 18-00 Maint-Bldgs & Imprvmts 6,592 27,680 31,000 56,000
 19-40 Medical Supplies 11,858 16,136 16,500 16,500
 19-43 Encephalitis Treatment 0 0 10,000 0
 20-00 Memberships 12,785 13,278 16,000 16,000
 21-00 Miscellaneous Expense 0 0 500 0
 22-70 Supplies 4,939 5,978 8,000 8,000

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Fund 310		Budget Unit 9610 - Lake Co Vector Control Activity - Pest Control					
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<table border="1"> <tr> <td align="center">X</td> </tr> <tr> <td> </td> </tr> </table>	X		2015-16 Recommended	2015-16 Adopted by the Governing Board
X							
1	2	3	4	5			

SERVICES AND SUPPLIES

22-72	Books & Periodicals	505	759	1,450	1,200
23-80	Professional & Specialize	72,208	84,429	80,000	80,000
24-00	Publications & Legal Ntcs	416	90	800	500
25-00	Rents & Leases-Equipment	4,920	5,306	6,500	6,500
27-00	Small Tools & Instruments	1,090	293	6,700	6,700
28-30	Supplies & Services	171,414	115,313	170,000	140,000
29-50	Transportation & Travel	10,094	9,176	13,000	13,000
30-00	Utilities	15,223	14,297	17,500	17,500
38-00	Inventory Items	2,627	10,206	26,500	25,000

OTHER CHARGES

48-00	Taxes & Assessments	1,195	1,284	1,600	1,400
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CAPITAL ASSETS

61-60	Current	38,779	418,738	900,000	900,000
62-72	Autos & Light Trucks	22,625	28,826	35,000	35,000
62-73	Shop	0	28,110	0	0
62-74	Other	0	0	53,000	53,000

CONTINGENCIES

90-91	Contingencies	0	0	50,000	50,000
	Total Expenditures/Appropriations	1,406,403	1,823,392	2,600,250	2,577,600
	Net Cost	(271,076)	147,272	930,736	898,446

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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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	66,945	68,108	73,406	73,406	
10-20 Current Unsecured	1,508	1,561	1,691	1,691	
10-25 Supp 813-Current	(339)	26	0	0	
10-35 Supp 813-Prior	147	77	0	0	
10-40 Prior Unsecured	38	47	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	48	0	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	5,078	4,041	3,015	3,015	
STATE AID					
54-60 HOPTR	898	902	901	901	
CHARGES FOR SERVICES					
66-50 Auditing & Accounting	460	362	354	354	
OTHER CURRENT SERVICES					
69-20 Other	12	0	0	0	
WATER					
71-21 Sales & Svcs Misc	798,066	762,984	694,149	694,149	
71-25 Water Collection-Tax Roll	1,839	543	371	371	
71-26 Reconnections	6,138	7,373	6,285	6,285	
71-90 Other Contributions	30,451	30,312	27,043	27,043	
OTHER					
79-90 Miscellaneous	1,471	241	0	0	
79-92 Insurance Rebate	45	24	0	0	
SALES					
79-50 Revenue Applic Prior Year	12,124	14,353	15,000	15,000	
79-70 Other Sales-Miscellaneous	0	58	0	0	
Total Revenue	924,929	891,012	822,215	822,215	
SALARIES & EMP BENEFITS					
01-11 Permanent	225,217	207,691	210,420	210,420	
01-12 Extra Help	0	0	1,000	1,000	
01-13 OT, Holiday, Stby	20,794	14,565	20,000	20,000	
01-14 Other, Term	844	0	0	0	
02-21 FICA	18,691	17,020	17,704	17,704	
02-22 PERS	65,862	69,379	70,900	70,900	
03-30 Health/Life	42,487	41,033	45,600	45,600	
03-31 Unemployment	2,631	2,185	2,170	2,170	
04-00 Worker's Compensation	9,844	12,988	8,660	8,660	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	848	227	1,000	1,000	
12-00 Communications	3,623	3,404	3,000	3,000	
14-00 Household Expense	1,360	2,601	3,350	3,350	
15-10 Other	8,722	8,666	12,000	12,000	
17-00 Maintenance-Equipment	8,028	10,454	8,000	8,000	
18-00 Maint-Bldgs & Imprvmts	94,554	77,203	150,000	150,000	
19-40 Medical Supplies	18	0	250	250	

Fund 315		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity - Water District		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

SERVICES AND SUPPLIES

20-00	Memberships	3,708	3,255	4,000	4,000
22-70	Supplies	6,233	6,147	6,500	6,500
22-71	Postage	6,199	6,239	6,500	6,500
22-72	Books & Periodicals	0	0	500	500
23-80	Professional & Specialize	19,835	23,939	100,000	100,000
24-00	Publications & Legal Ntcs	338	1,012	2,500	2,500
25-00	Rents & Leases-Equipment	572	1,396	5,000	5,000
26-00	Rents & Leases-Bldg & Imp	0	0	1,500	1,500
27-00	Small Tools & Instruments	6,563	5,639	9,000	9,000
28-30	Supplies & Services	5,317	5,252	9,000	9,000
29-50	Transportation & Travel	9,330	9,477	20,000	20,000
30-00	Utilities	131,555	113,100	170,000	170,000
38-00	Inventory Items	6,559	1,738	4,650	4,650

OTHER CHARGES

48-00	Taxes & Assessments	54	54	55	55
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CAPITAL ASSETS

61-60	Current	51,813	84,901	0	0
61-69	Prior	0	0	108,000	108,000
62-71	Office	3,560	0	10,000	10,000
62-73	Shop	8,211	7,776	0	0
62-74	Other	20,414	71,068	0	0
62-79	Prior Years	0	0	59,146	59,146

CONTINGENCIES

90-91	Contingencies	0	0	51,675	51,675
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Total Expenditures/Appropriations		783,784	808,409	1,122,080	1,122,080
Net Cost		(141,145)	(82,603)	299,865	299,865

County Budget Act
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Fund 316		Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	X	4	5
PROPERTY TAXES					
10-10 Current Secured	(553)	(669)		0	0
REVENUE FROM USE OF MONEY					
42-01 Interest	1,513	1,344		2,000	2,000
WATER					
71-21 Sales & Svcs Misc	390,562	507,969		535,000	429,689
71-23 Connection Fee	315	1,320		0	0
71-25 Water Collection-Tax Roll	223	256		0	0
71-26 Reconnections	1,100	1,250		0	0
OTHER					
79-90 Miscellaneous	1,523	1		0	0
79-91 Cancelled Checks	0	100		0	0
79-96 Contributions-Vehicles	3,000	3,000		0	0
OPERATING TRANSFERS					
81-22 In	0	0		65,000	65,000
Total Revenue	397,683	514,571		602,000	496,689
SALARIES & EMP BENEFITS					
01-11 Permanent	157,610	188,081		200,000	200,000
01-14 Other, Term	3,823	3,034		3,500	3,500
02-21 FICA	11,485	13,779		16,000	16,000
02-22 PERS	6,728	6,320		8,000	8,000
02-23 PERS-Co Paid Employee Con	20,505	22,695		24,000	24,000
03-30 Health/Life	22,082	9,984		11,000	11,000
03-31 Unemployment	307	0		0	0
04-00 Worker's Compensation	8,921	9,992		11,000	11,000
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	754	774		1,000	1,000
12-00 Communications	4,587	4,807		5,000	5,000
14-00 Household Expense	441	586		700	700
15-10 Other	6,538	6,219		7,000	7,000
17-00 Maintenance-Equipment	5,960	8,868		10,000	10,000
18-00 Maint-Bldgs & Imprvmts	4,784	18,132		35,000	35,000
20-00 Memberships	1,209	1,196		1,500	1,500
22-70 Supplies	3,331	3,816		4,000	4,000
22-71 Postage	2,034	2,318		3,000	3,000
22-72 Books & Periodicals	316	120		400	400
23-80 Professional & Specialize	32,835	40,362		33,000	33,000
24-00 Publications & Legal Ntcs	112	490		300	300
25-00 Rents & Leases-Equipment	1,807	2,519		3,000	3,000
26-00 Rents & Leases-Bldg & Imp	22,010	21,975		25,000	25,000
27-00 Small Tools & Instruments	0	402		1,000	1,000
28-30 Supplies & Services	22,118	7,678		15,000	15,000
29-50 Transportation & Travel	4,316	5,699		8,000	8,000
30-00 Utilities	17,497	17,875		19,000	19,000
38-00 Inventory Items	1,869	1,604		1,000	1,000

Fund 316		Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	<input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3		4	5

CAPITAL ASSETS

60-00	Cap. Fixed Asset-Land	0	0	65,000	65,000
61-60	Current	0	0	35,000	35,000
62-71	Office	0	6,719	0	0
62-72	Autos & Light Trucks	0	33,518	0	0

CONTINGENCIES

90-91	Contingencies	0	0	15,000	15,000
Total Expenditures/Appropriations		363,979	439,562	561,400	561,400
Net Cost		(33,704)	(75,009)	(40,600)	64,711

County Budget Act
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Fund 317		Budget Unit 9717 - Upper Lake Co Water Dist Activity - Water District			
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	2,731	2,675	1,400	1,400	
10-20 Current Unsecured	85	87	85	85	
10-25 Supp 813-Current	(19)	2	0	0	
10-35 Supp 813-Prior	9	5	0	0	
10-40 Prior Unsecured	2	3	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	1	1	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,182	950	1,000	1,000	
STATE AID					
54-60 HOPTR	51	50	25	25	
WATER					
71-21 Sales & Svcs Misc	191,186	188,641	180,000	180,000	
71-22 Capacity Expansion Fee	10,200	0	0	0	
71-23 Connection Fee	1,185	1,145	900	900	
OTHER					
79-90 Miscellaneous	0	5,000	0	0	
79-91 Cancelled Checks	0	566	0	0	
79-92 Insurance Rebate	0	1,940	0	0	
Total Revenue	206,613	201,065	183,410	183,410	
SALARIES & EMP BENEFITS					
01-11 Permanent	58,137	59,469	49,500	49,500	
01-12 Extra Help	15,324	11,845	23,792	23,792	
02-21 FICA	4,684	5,161	5,606	5,606	
03-30 Health/Life	9,012	11,691	12,400	12,400	
03-31 Unemployment	224	192	600	600	
03-39 State Disability	733	524	260	260	
04-00 Worker's Compensation	6,228	6,392	9,370	9,370	
SERVICES AND SUPPLIES					
11-00 Clothing & Personal Suppl	77	0	200	200	
12-00 Communications	3,031	3,218	3,800	3,800	
15-10 Other	7,903	5,839	7,500	7,500	
17-00 Maintenance-Equipment	12,089	13,655	9,950	9,950	
18-00 Maint-Bldgs & Imprvmts	4,441	4,692	9,950	9,950	
20-00 Memberships	423	435	425	425	
22-70 Supplies	2,076	1,486	1,500	1,500	
22-71 Postage	1,642	1,745	1,475	1,475	
23-80 Professional & Specialize	7,347	12,953	20,000	20,000	
26-00 Rents & Leases-Bldg & Imp	3,780	3,900	4,140	4,140	
27-00 Small Tools & Instruments	0	0	1,000	1,000	
28-30 Supplies & Services	5,427	12,023	8,850	8,850	
29-50 Transportation & Travel	2,738	3,086	4,000	4,000	
30-00 Utilities	18,370	17,576	15,000	15,000	
OTHER CHARGES					
48-00 Taxes & Assessments	66	67	100	100	

County Budget Act
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Fund 317		Budget Unit 9717 - Upper Lake Co Water Dist Activity - Water District		
Detail by Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual Estimated	2015-16 Recommended	2015-16 Adopted by the Governing Board
1	2	3	4	5

CAPITAL ASSETS

62-71	Office	0	0	1,500	1,500
62-72	Autos & Light Trucks	0	11,800	0	0

CONTINGENCIES

90-91	Contingencies	0	0	3,331	3,331
Total Expenditures/Appropriations		163,752	187,749	194,249	194,249
Net Cost		(42,861)	(13,316)	10,839	10,839

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SECTION C
CAPITAL ASSETS DETAIL

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2015-16

Capital Asset Detail

Cemetery Districts

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Hartley	Sprinkler System/Rd Upgrade/Lawn	-	10,000	-	\$ 10,000
	Computer/Printer and Program	-	-	2,000	\$ 2,000
	Lawn Mower	-	-	2,000	\$ 2,000
Total Capital Assets - Hartley		\$ -	\$ 10,000	\$ 4,000	\$ 14,000

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Middletown	Annex Callayomi Water Dist	-	30,000	-	\$ 30,000
	Veteran's Memorial	-	40,000	-	\$ 40,000
	Entrance - Metal Sign	-	20,000	-	\$ 20,000
	West Fence	-	10,000	-	\$ 10,000
Total Capital Assets - Middletown		\$ -	\$ 100,000	\$ -	\$ 100,000

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Upper Lake	Computer, Printer, External Drive	-	-	2,000	\$ 2,000
Total Capital Assets - Upper Lake		\$ -	\$ -	\$ 2,000	\$ 2,000

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Glenbrook	Storage Unit	-	7,500	-	\$ 7,500
Total Capital Assets - Glenbrook		\$ -	\$ 7,500	\$ -	\$ 7,500

Waterworks Districts

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
County Waterworks #1 Lower Lake	Well #11/Control Panel-Plant A	-	108,000	-	\$ 108,000
	Air Conditioning	-	-	10,000	\$ 10,000
	Asphalt Cutter, 3-Phase Generator	-	-	59,146	\$ 59,146
Total Capital Assets - LL Water		\$ -	\$ 108,000	\$ 69,146	\$ 177,146

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Callayomi County Water	Land Acquisitions	65,000	-	-	\$ 65,000
	Asphalt/Pavement	-	25,000	-	\$ 25,000
	Main Facility Roof	-	10,000	-	\$ 10,000
Total Capital Assets - Callayomi		\$ 65,000	\$ 35,000	\$ -	\$ 100,000

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Upper Lake County Water	Office Equipment	-	-	1,500	\$ 1,500
Total Capital Assets - UL Water		\$ -	\$ -	\$ 1,500	\$ 1,500

Pest Control

		Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Lake County Vector Control	Construction-Todd Road	-	900,000	-	\$ 900,000
	Toyota Pick-up Truck	-	-	35,000	\$ 35,000
	Water Meter, Microscope, Forklift	-	-	53,000	\$ 53,000
Total Capital Assets - Vector Cntrl		\$ -	\$ 900,000	\$ 88,000	\$ 988,000

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2015-16

Capital Asset Detail

Fire Protection Districts

Lake County Fire	Land	Buildings & Improvements	Equipment	2015-16 Adopted by the Governing Board
Stat. 70 Office/Bldg Improvements	-	10,000	-	\$ 10,000
Stat. 65 Improvements	-	9,000	-	\$ 9,000
Phone System	-	-	8,500	\$ 8,500
Fire Appliances (Nozzles, Etc.)	-	-	1,000	\$ 1,000
Misc Engine/Apparatus Equipment	-	-	500	\$ 500
Forklift	-	-	6,500	\$ 6,500
Office of Traffic Safety Grant-Trailer	-	-	9,800	\$ 9,800
New Fire Hose	-	-	10,000	\$ 10,000
CIP-Sta 70 Office/Bldg Improv.	-	45,000	-	\$ 45,000
Total Capital Assets - Lake Co Fire	\$ -	\$ 64,000	\$ 36,300	\$ 100,300
Kelseyville Fire	\$ -	\$ -	\$ 10,000	\$ 10,000
New Chassis-Registration	-	-	10,000	\$ 10,000
Total Capital Assets - KVille Fire	\$ -	\$ -	\$ 10,000	\$ 10,000
Lakeport Fire	\$ -	\$ -	\$ 25,000	\$ 25,000
Rescue Equipment	-	-	25,000	\$ 25,000
Total Capital Assets - Lkpt Fire	\$ -	\$ -	\$ 25,000	\$ 25,000
Northshore Fire	\$ -	\$ 14,500	\$ 59,000	\$ 73,500
Station 90 Windows	-	4,000	-	\$ 4,000
Station 75 Façade Doors	-	7,500	-	\$ 7,500
Station 85 Fire Wall	-	3,000	-	\$ 3,000
Computers	-	-	4,000	\$ 4,000
Used Type II Engine	-	-	10,000	\$ 10,000
New Supp Vehicle	-	-	15,000	\$ 15,000
Radios	-	-	5,000	\$ 5,000
Fire Equip Replacement	-	-	10,000	\$ 10,000
Fire Hose	-	-	15,000	\$ 15,000
Total Capital Assets - Nrthshr Fire	\$ -	\$ 14,500	\$ 59,000	\$ 73,500
South Lake County Fire	\$ -	\$ 9,000	\$ 13,000	\$ 22,000
Telephone System-Mtown Station	-	9,000	-	\$ 9,000
Copy Machine-Mtown Station	-	-	8,000	\$ 8,000
Snowcat Improvements	-	-	5,000	\$ 5,000
Total Capital Assets - So Lake Co F	\$ -	\$ 9,000	\$ 13,000	\$ 22,000

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SECTION D
POSITIONS AND SALARIES

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2015-16

Classifications, Positions, & Salaries

Cemetery Districts

Hartley	Position	Total Positions	Annual Salary
	Maintenance Supervisor	1	\$ 47,112
	Bookkeeper/Secretary	1	22,476
	Extra Help-Maint	1	10,400
Kelseyville	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 48,384
	General Maintenance	1	27,912
Lower Lake	Position	Total Positions	Annual Salary
	Manager	1	\$ 36,948
	Grounds Superintendent	1	30,108
	Board Members	5	600
Upper Lake	Position	Total Positions	Annual Salary
	Maint. Supervisor	1	\$ 31,193
	Secretary/Bookkeeper	1	7,712
	Extra Help	1	7,280

Waterworks Districts

County Waterworks #1 Lower Lake	Position	Total Positions	Annual Salary
	General Manager	1	\$ 64,728
	AR/AP Clerk	2	28,798-34,320
	Field Operator I/II	2	34,320-41,821
Callayomi County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 78,146
	Relief Operator	1	55,723
	Secretary	1	24,762
	Admin. Assistant	1	17,139
Upper Lake County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 46,704
	Relief Operator	1	14,400
	On Call Operator	1	8,400

Pest Control

Lake County Vector Control	Position	Total Positions	Annual Salary
	Vector Biologist	1	\$ 62,556
	Mosquito Control Tech I	3	46,500-47,676
	Mosquito Control Tech III	1	76,212
	District Manager	1	128,004
	Office Manager	1	62,544
	Entomologist	1	62,580
	Lab Assistant	1	27,840
	Intern	1	24,960

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2015-16

Classifications, Positions, & Salaries

Conservation

Eastlake Resource Conservation	Position	Total Positions	Annual Salary
	Bookkeeper/Secretary	1	5,400
	Project Coordinator	1	23,825

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 95,268
	Battalion Chief	3	64,272
	Captain	3	61,752-63,612
	Engineer/Paramedic	3	56,688-60,012
	Engineer/Mechanic	1	56,688
	Firefighter/Paramedic	6	48,192-51,120
	Paramedic	3	38,748-39,984
	EMT	3	28,608-29,844
	Clerical Secretary	1	26,700
	Financial Analyst	1	39,552

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	92,500
	Captain	3	62,574-64,763
	FAE/Paramedic	2	59,207
	FAE/Mechanic	1	62,537
	FPO./Exec Secretary	1	48,192
	FF/Paramedic	6	42,684-51,882
	IFT Paramedic	6	38,340
	IFT EMT	3	34,506
	Financial Analyst	1	41,600

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief/EMT-P	1	94,680
	Captain/EMT-P	2	67,332
	Captain/EMT	1	61,932
	Firefighter I/EMT	1	56,292
	Firefighter I/EMT-P	1	45,504
	Firefighter II/EMT-P	4	49,512-61,692
	Apprentice Firefighter (1/2 year)	3	17,520
	Administrative Assistant	1	67,668

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2015-16

Classifications, Positions, & Salaries

Fire Protection District

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	87,500
	Battalion Chief	1	63,860
	Battalion Chief-Temp	1	19,200
	Admin Captain	1	55,380
	Captain/Paramedic	1	54,290
	FAE	3	40,680-47,785
	Firefighter/Paramedic	7	42,650-43,753
	Firefighter/EMT	8	37,850-39,375
	Mechanic/Firefighter	1	36,780
	Office Manager	1	45,560
	Financial Analyst	1	38,500

South Lake County Fire	Position	Total Positions	Annual Salary
	Fire Captain	1	45,528-57,516
	Fire Captain/Paramedic	1	48,540-61,296
	Fire Apparatus Paramedic	4.5	44,388-53,472
	Fire Apparatus Engineer	3	41,496-49,956
	FF I - Seasonal	2	35,016-44,268
	FF II Paramedic	2.5	37,440-47,304
	Comm. Operator	0.5	40,956-56,388
	Staff Services Analyst	1	45,888-57,456

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

** Pay is for training and calls only**