

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

FISCAL YEAR 2016-17

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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 2016-17					
District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2016	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	\$ (502)	\$ 502	\$ 181,828	\$ 181,828	\$ 181,828	\$ -	\$ 181,828
Kelseyville	\$ 15,098	\$ -	\$ 144,975	\$ 160,073	\$ 155,407	\$ 4,666	\$ 160,073
Lower Lake	\$ 7,854	\$ -	\$ 119,926	\$ 127,780	\$ 127,780	\$ -	\$ 127,780
Middletown	\$ 186,640	\$ -	\$ 122,891	\$ 309,531	\$ 236,383	\$ 73,148	\$ 309,531
Upper Lake	\$ 32,681	\$ -	\$ 79,342	\$ 112,023	\$ 106,084	\$ 5,939	\$ 112,023
Glenbrook	\$ 7,849	\$ -	\$ 16,001	\$ 23,850	\$ 23,850	\$ -	\$ 23,850
Total Cemetery Districts	\$ 249,621	\$ 502	\$ 664,963	\$ 915,086	\$ 831,332	\$ 83,753	\$ 915,085
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake	\$ 437,382	\$ -	\$ 684,011	\$ 1,121,393	\$ 792,474	\$ 328,919	\$ 1,121,393
Callayomi County Water	\$ 398,842	\$ -	\$ 2,028,917	\$ 2,427,759	\$ 2,287,720	\$ 140,039	\$ 2,427,759
Upper Lake County Water	\$ 46,944	\$ -	\$ 186,610	\$ 233,554	\$ 210,340	\$ 23,214	\$ 233,554
Total Waterworks Districts	\$ 883,167	\$ -	\$ 2,899,538	\$ 3,782,705	\$ 3,290,534	\$ 492,172	\$ 3,782,706
Pest Control							
Lake County Vector Control	\$ 770,624	\$ -	\$ 1,640,061	\$ 2,410,685	\$ 2,198,628	\$ 212,057	\$ 2,410,685
Total Pest Control	\$ 770,624	\$ -	\$ 1,640,061	\$ 2,410,685	\$ 2,198,628	\$ 212,057	\$ 2,410,685
Conservation							
Lake County Resource	\$ 17,627	\$ -	\$ 150,862	\$ 168,489	\$ 132,356	\$ 36,133	\$ 168,489
Scotts Valley Water	\$ 94	\$ -	\$ -	\$ 94	\$ -	\$ 94	\$ 94
Total Conservation	\$ 17,722	\$ -	\$ 150,862	\$ 168,584	\$ 132,356	\$ 36,227	\$ 168,583
Fire Protection							
Lake County Fire Protection District	\$ 934,081	\$ -	\$ 3,127,500	\$ 4,061,581	\$ 4,061,581	\$ -	\$ 4,061,581
Kelseyville Fire Protection District	\$ 347,314	\$ 13,600	\$ 3,090,155	\$ 3,451,069	\$ 3,451,069	\$ -	\$ 3,451,069
Lakeport Fire Protection District	\$ 196,700	\$ 146,740	\$ 2,063,674	\$ 2,407,114	\$ 2,407,114	\$ -	\$ 2,407,114
Northshore Fire Protection District	\$ 763,679	\$ 164,000	\$ 2,931,099	\$ 3,858,778	\$ 3,629,778	\$ 229,000	\$ 3,858,778
South Lake County Fire Protection District	\$ 2,711,345	\$ -	\$ 2,606,124	\$ 5,317,469	\$ 2,606,124	\$ 2,711,345	\$ 5,317,469
Lake Pillsbury Fire Protection District	\$ 2,637	\$ -	\$ 18,216	\$ 20,853	\$ 20,853	\$ -	\$ 20,853
Total Fire Protection	\$ 4,955,756	\$ 324,340	\$ 13,836,768	\$ 19,116,864	\$ 16,176,519	\$ 2,940,345	\$ 19,116,864
Total Special Districts and Other Agencies	\$ 6,876,889	\$ 324,842	\$ 19,192,192	\$ 26,393,923	\$ 22,629,369	\$ 3,764,554	\$ 26,393,923

State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2016-17			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2016	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2016	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
Cemetery Districts						
Hartley	\$ 224,947	\$ -	\$ 225,449	\$ -	\$ (502)	
Kelseyville	\$ 88,548	\$ -	\$ 59,804	\$ 13,646	\$ 15,098	
Lower Lake	\$ 7,951	\$ -	\$ 97	\$ -	\$ 7,854	
Middletown	\$ 398,858	\$ -	\$ 212,218	\$ -	\$ 186,640	
Upper Lake	\$ 141,942	\$ -	\$ 34,037	\$ 75,224	\$ 32,681	
Glenbrook	\$ 49,955	\$ -	\$ 22,913	\$ 19,193	\$ 7,849	
Total Cemetery Districts	\$ 912,202	\$ -	\$ 554,518	\$ 108,063	\$ 249,621	
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake	\$ 1,339,160	\$ -	\$ 280,000	\$ 621,778	\$ 437,382	
Callayomi County Water	\$ 716,059	\$ -	\$ 305,167	\$ 12,050	\$ 398,842	
Upper Lake County Water	\$ 301,790	\$ -	\$ 208,854	\$ 45,992	\$ 46,944	
Total Waterworks Districts	\$ 2,357,008	\$ -	\$ 794,021	\$ 679,820	\$ 883,167	
Pest Control						
Lake County Vector Control	\$ 2,227,096	\$ -	\$ 1,371,472	\$ 85,000	\$ 770,624	
Total Pest Control	\$ 2,227,096	\$ -	\$ 1,371,472	\$ 85,000	\$ 770,624	
Conservation						
Lake County Resource	\$ 83,498	\$ -	\$ 65,871	\$ -	\$ 17,627	
Scotts Valley Water	\$ 22,411	\$ -	\$ 10,064	\$ 12,253	\$ 94	
Total Conservation	\$ 105,910	\$ -	\$ 75,935	\$ 12,253	\$ 17,722	
Fire Protection						
Lake County Fire Protection District	\$ 1,935,359	\$ -	\$ 3,926	\$ 997,352	\$ 934,081	
Kelseyville Fire Protection District	\$ 817,593	\$ -	\$ 51,106	\$ 419,173	\$ 347,314	
Lakeport Fire Protection District	\$ 717,493	\$ -	\$ 98,345	\$ 422,448	\$ 196,700	
Northshore Fire Protection District	\$ 1,115,553	\$ -	\$ 50,000	\$ 301,874	\$ 763,679	
South Lake County Fire Protection District	\$ 3,090,891	\$ -	\$ 30,000	\$ 349,546	\$ 2,711,345	
Lake Pillsbury Fire Protection District	\$ 2,637	\$ -	\$ -	\$ -	\$ 2,637	
Total Fire Protection	\$ 7,679,526	\$ -	\$ 233,377	\$ 2,490,393	\$ 4,955,756	
Total Special Districts and Other Agencies						
	\$ 13,281,741	\$ -	\$ 3,029,323	\$ 3,375,529	\$ 6,876,889	

State Controller Schedules		County of Lake				Schedule 14
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2016-17				
District Name	Reserves/ Designations June 30, 2016	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	\$ 225,449	-	\$ 502	-	-	\$ 224,947
Endowment (Fund 377)	\$ 198,203	-	-	-	-	\$ 198,203
Endowment Int (Fund 378)	\$ 127,564	-	-	-	-	\$ 127,564
Endowment Hdstone (Fund 379)	\$ 40,000	-	-	-	-	\$ 40,000
Kelseyville						
General	\$ 59,804	-	-	-	\$ 4,666	\$ 64,470
Capacity Expansion	\$ 13,646	-	-	-	-	\$ 13,646
Endowment Deposits (Fund 380)	\$ 140,235	-	-	-	-	\$ 140,235
Endowment Int (Fund 381)	\$ 80,213	-	-	-	-	\$ 80,213
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)	\$ 451,166	-	-	-	-	\$ 451,166
Endowment Int (Fund 385)	\$ 2,198	-	-	-	-	\$ 2,198
Veteran's Memorial (Fund 386)	\$ 4,321	-	-	-	-	\$ 4,321
Endowment Prepay (Fund 387)	\$ 66,159	-	-	-	-	\$ 66,159
Beautification (Fund 399)	\$ 2	-	-	-	-	\$ 2
Middletown						
General	\$ 212,218	-	-	-	\$ 73,148	\$ 285,366
Endowment Deposits (Fund 388)	\$ 52,950	-	-	-	-	\$ 52,950
Endowment Int (Fund 389)	\$ 36,287	-	-	-	-	\$ 36,287
Upper Lake						
General	\$ 34,037	-	-	-	-	\$ 34,037
Designated-Equipment	\$ 50,000	-	-	-	-	\$ 50,000
Designated-Building	\$ 25,224	-	-	-	\$ 5,939	\$ 31,163
Endowment Deposits (Fund 391)	\$ 122,795	-	-	-	-	\$ 122,795
Endowment Int (Fund 392)	\$ 26,110	-	-	-	-	\$ 26,110
Endowment Hdstone (Fund 393)	\$ 7,247	-	-	-	-	\$ 7,247
Glenbrook						
General	\$ 22,913	-	-	-	-	\$ 22,913
Designated-Capacity Expansion	\$ 19,193	-	-	-	-	\$ 19,193
Endowment Prepay (Fund 390)	\$ 7,330	-	-	-	-	\$ 7,330
Endowment Deposits (Fund 394)	\$ 24,730	-	-	-	-	\$ 24,730
Endowment Int (Fund 395)	\$ 7,639	-	-	-	-	\$ 7,639
Endowment Hdstone (Fund 396)	\$ 2,675	-	-	-	-	\$ 2,675
Total Cemetery Districts	\$ 2,102,706	\$ -	\$ 502	\$ -	\$ 83,753	\$ 2,185,957
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 280,000	-	-	-	-	\$ 280,000
Designated-Equipment	\$ 471,778	-	-	-	\$ 78,998	\$ 550,776
Designated-Water System Repl	\$ 150,000	-	-	-	\$ 249,921	\$ 399,921
FHA (Fund 370)	\$ 69,398	-	-	-	-	\$ 69,398
Callayomi County Water						
General	\$ 305,167	-	-	-	-	\$ 305,167
Designated	\$ 12,050	-	-	-	-	\$ 12,050
Designated-Building	\$ -	-	-	-	\$ 140,039	\$ 140,039
Debt Service Fund (369)	\$ 9,816	-	-	-	-	\$ 9,816
Water Capacity Exp (371)	\$ 450,528	-	-	-	-	\$ 450,528
Deposits (Fund 373)	\$ 5,404	-	-	-	-	\$ 5,404
Upper Lake Water						
General	\$ 208,854	-	-	-	-	\$ 208,854
Designated-Capacity Expansion	\$ 45,992	-	-	-	\$ 23,214	\$ 69,206
Debt (Fund 374)	\$ 24,227	-	-	-	-	\$ 24,227
Total Waterworks Districts	\$ 2,033,214	\$ -	\$ -	\$ -	\$ 492,172	\$ 2,525,386

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2016-17					
District Name	Reserves/ Designations June 30, 2016	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	
Pest Control							
Lake County Vector Control							
General	\$ 1,371,472	-	-	-	-	\$ 1,371,472	
Building	\$ 85,000	-	-	-	\$ 212,057	\$ 297,057	
Total Pest Control	\$ 1,456,472	\$ -	\$ -	\$ -	\$ 212,057	\$ 1,668,529	
Conservation							
Lake County Resource							
General	\$ 65,871	-	-	-	\$ 36,133	\$ 102,004	
Scotts Valley Water							
General	\$ 10,064	-	-	-	\$ 94	\$ 10,158	
Designated-Project	\$ 12,253	-	-	-	-	\$ 12,253	
Total Conservation	\$ 88,188	\$ -	\$ -	\$ -	\$ 36,227	\$ 124,415	
Fire Protection							
Lake County Fire							
General	\$ 3,926	-	-	-	-	\$ 3,926	
Designated-Equipment	\$ 301,250	-	-	-	-	\$ 301,250	
Designated-Building	\$ 333,525	-	-	-	-	\$ 333,525	
Designated-Medical Ins-Retirees	\$ 42,057	-	-	-	-	\$ 42,057	
Designated-Medical Svcs & Equip	\$ 320,520	-	-	-	-	\$ 320,520	
Fire Mitigation (Fund 372)	\$ 18,721	-	-	-	-	\$ 18,721	
Kelseyville Fire							
Designated-Imprest Cash	\$ 100	-	-	-	-	\$ 100	
General	\$ 51,106	-	\$ 13,600	-	-	\$ 37,506	
Designated-Equipment	\$ 319,073	-	-	-	-	\$ 319,073	
Designated-Medical Insurance	\$ 100,000	-	-	-	-	\$ 100,000	
Fire Mitigation (362)	\$ 16,397	-	-	-	-	\$ 16,397	
Lakeport Fire							
Designated-Imprest Cash	\$ 150	-	-	-	-	\$ 150	
General	\$ 98,345	-	\$ 66,345	-	-	\$ 32,000	
Unreserved-Designated (GASB 45)	\$ 75,000	-	-	-	-	\$ 75,000	
Designated-Equipment	\$ 60,785	-	-	-	-	\$ 60,785	
Designated-Building	\$ 206,118	-	-	-	-	\$ 206,118	
Designated-Medical Svcs & Equip	\$ 80,395	-	\$ 80,395	-	-	\$ -	
Fire Mitigation (Fund 363)	\$ 97,597	-	-	-	-	\$ 97,597	
Northshore Fire							
General	\$ 50,000	-	\$ 40,000	-	-	\$ 10,000	
Designated	\$ 55,228	-	-	-	-	\$ 55,228	
Designated-Equipment	\$ 19,013	-	-	-	-	\$ 19,013	
Designated-Building	\$ 63,554	-	-	-	\$ 189,000	\$ 252,554	
Designated-Medical Insurance	\$ 10,400	-	-	-	\$ 40,000	\$ 50,400	
Designated-Medical Svcs & Equip	\$ 153,679	-	\$ 124,000	-	-	\$ 29,679	
Fire Mitigation (Fund 361)	\$ 139,642	-	-	-	-	\$ 139,642	
South Lake County Fire							
General	\$ 30,000	-	-	-	-	\$ 30,000	
Designated	\$ -	-	-	-	\$ 2,711,345	\$ 2,711,345	
Designated-Equipment	\$ 124,658	-	-	-	-	\$ 124,658	
Designated-Medical	\$ 224,888	-	-	-	-	\$ 224,888	
Fire Mitigation (Fund 366)	\$ 146,685	-	-	-	-	\$ 146,685	
Total Fire Protection	\$ 3,142,812	\$ -	\$ 324,340	\$ -	\$ 2,940,345	\$ 5,758,817	
Total Special Districts and Other Agencies	\$ 8,823,392	\$ -	\$ 324,842	\$ -	\$ 3,764,554	\$ 12,263,104	

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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	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3		4	5

PROPERTY TAXES

10-10	Current Secured	97,878	97,936	103,889	103,889
10-20	Current Unsecured	2,369	2,295	2,505	2,505
10-25	Supp 813-Current	42	494	400	400
10-35	Supp 813-Prior	119	167	250	250
10-40	Prior Unsecured	72	417	50	50

REVENUE FROM USE OF MONEY

42-01	Interest	778	911	1,000	1,000
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STATE AID

54-60	HOPTR	1,368	1,338	1,336	1,336
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OTHER CURRENT SERVICES

69-21	Cemetery Non Tax	46,390	43,150	40,000	40,000
69-22	Cemetery Taxable	7,500	8,000	8,000	8,000

OTHER

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

81-22	In	0	0	23,398	23,398
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SUSPENSE COLLECTIONS

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

156,440	154,783	181,828	181,828
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SALARIES & EMP BENEFITS

01-11	Permanent	64,271	69,634	74,388	74,388
01-12	Extra Help	9,311	9,127	10,400	10,400
01-13	OT, Holiday, Stby	396	198	1,000	1,000
02-21	FICA	5,987	6,043	6,563	6,563
02-22	PERS	7,696	8,296	8,927	8,927
03-30	Health/Life	22,633	23,351	19,536	19,536
03-31	Unemployment	813	901	861	861
04-00	Worker's Compensation	4,379	4,788	4,838	4,838

SERVICES & SUPPLIES

11-00	Clothing & Personal Suppl	0	0	500	500
12-00	Communications	1,642	2,097	2,280	2,280
15-12	Public Liability	3,631	3,567	3,641	3,641
17-00	Maintenance-Equipment	706	2,139	2,200	2,200
18-00	Maint-Bldgs & Imprvmnts	8,804	5,520	10,172	10,172
22-70	Supplies	553	235	500	500
22-71	Postage	98	98	196	196
23-80	Professional & Specialize	3,375	395	3,826	3,826
24-00	Publications & Legal Ntcs	0	0	100	100
28-30	Supplies & Services	0	4,847	5,000	5,000
29-50	Transportation & Travel	2,172	1,334	2,400	2,400
30-00	Utilities	5,180	2,279	2,500	2,500

Fund 301		Budget Unit 9101 - Hartley Cemetery Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

CAPITAL ASSETS

61-60	Current	0	9,050	20,000	20,000
62-71	Office	0	1,386	0	0
62-74	Other	1,236	0	2,000	2,000
Total Expenditures/Appropriations		142,883	155,285	181,828	181,828
Net Cost		(13,557)	502	0	0

County Budget Act
 January 2010 Edition, revision #1

Fund 302		Budget Unit 9102 - Kelseyville Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	90,615	91,120	98,182	98,182	
10-20 Current Unsecured	2,069	2,015	2,220	2,220	
10-25 Supp 813-Current	35	431	0	0	
10-35 Supp 813-Prior	102	143	0	0	
10-40 Prior Unsecured	62	364	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	289	344	400	400	
STATE AID					
54-60 HOPTR	1,195	1,175	1,173	1,173	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	43,159	35,265	35,000	35,000	
69-22 Cemetery Taxable	6,600	10,450	8,000	8,000	
OTHER					
79-90 Miscellaneous	1,065	1,122	0	0	
79-91 Cancelled Checks	142	0	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	(14)	124	0	0	
Total Revenue	145,319	142,553	144,975	144,975	
SALARIES & EMP BENEFITS					
01-11 Permanent	73,969	73,559	79,600	79,600	
02-21 FICA	5,850	5,969	6,090	6,090	
03-30 Health/Life	22,179	22,294	23,000	23,000	
03-31 Unemployment	672	1,736	546	546	
03-39 State Disability	727	912	716	716	
04-00 Worker's Compensation	4,715	4,138	4,800	4,800	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	206	158	200	200	
12-00 Communications	1,536	1,506	1,500	1,500	
14-00 Household Expense	452	489	500	500	
15-10 Other	419	154	460	460	
15-12 Public Liability	2,691	2,452	3,000	3,000	
17-00 Maintenance-Equipment	2,783	2,083	3,000	3,000	
18-00 Maint-Bldgs & Imprvmts	1,884	2,035	2,500	2,500	
20-00 Memberships	225	245	245	245	
22-70 Supplies	149	86	200	200	
22-71 Postage	0	98	100	100	
23-80 Professional & Specialize	10,500	11,950	15,000	15,000	
24-00 Publications & Legal Ntcs	37	39	75	75	
27-00 Small Tools & Instruments	222	0	200	200	
28-30 Supplies & Services	7,528	6,038	8,200	8,200	
29-50 Transportation & Travel	49	82	1,300	1,300	
30-00 Utilities	2,556	1,919	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	2014-15 Actuals	2015-16 Actual Estimated	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

48-00	Taxes & Assessments	50	50	175	175
	Total Expenditures/Appropriations	139,399	137,992	155,407	155,407
	Net Cost	(5,920)	(4,561)	10,432	10,432

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	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	53,417	53,648	56,717	56,717	
10-20 Current Unsecured	1,297	1,261	1,377	1,377	
10-25 Supp 813-Current	23	271	0	0	
10-35 Supp 813-Prior	66	96	0	0	
10-40 Prior Unsecured	40	228	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	1	3	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	98	46	0	0	
STATE AID					
54-60 HOPTR	749	736	734	734	
OTHER CURRENT SERVICES					
69-20 Other	13,675	8,825	9,300	8,000	
69-21 Cemetery Non Tax	57,275	52,218	50,000	45,098	
69-22 Cemetery Taxable	10,212	9,697	6,800	6,000	
69-91 Cemetery Head Stone Ret	2,750	2,300	3,500	2,000	
OTHER					
79-90 Miscellaneous	276	5,137	0	0	
79-91 Cancelled Checks	457	0	0	0	
OPERATING TRANSFERS					
81-22 In	66,105	0	0	0	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	0	337	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	412	417	0	0	
Total Revenue	206,853	135,220	128,428	119,926	
SALARIES & EMP BENEFITS					
01-11 Permanent	85,259	60,085	61,503	49,958	
01-13 OT, Holiday, Stby	2,060	860	3,503	1,662	
02-21 FICA	5,647	4,999	4,322	3,822	
02-22 PERS	13,927	14,240	6,838	4,150	
03-30 Health/Life	19,736	20,024	19,748	10,973	
03-31 Unemployment	3,564	0	0	0	
04-00 Worker's Compensation	4,562	9,119	6,207	3,998	
SERVICES & SUPPLIES					
12-00 Communications	3,220	2,447	3,000	3,500	
14-00 Household Expense	15	0	100	100	
15-10 Other	3,572	7,939	7,154	2,634	
17-00 Maintenance-Equipment	1,378	886	1,500	3,000	
18-00 Maint-Bldgs & Imprvmts	443	465	500	500	
20-00 Memberships	0	36	50	50	
22-70 Supplies	1,343	1,184	750	1,500	

Fund 303		Budget Unit 9103 - Lower Lake Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

22-71	Postage	166	150	200	300
22-72	Books & Periodicals	179	0	0	0
23-80	Professional & Specialize	16,918	8,678	12,498	15,000
27-00	Small Tools & Instruments	536	53	500	500
28-30	Supplies & Services	2,468	7,036	5,200	10,000
29-50	Transportation & Travel	572	298	3,150	2,500
30-00	Utilities	5,495	7,478	3,920	10,000

CAPITAL ASSETS

61-60	Current	41,500	0	0	0
62-74	Other	0	0	0	3,633
Total Expenditures/Appropriations		212,560	145,977	140,643	127,780
Net Cost		5,707	10,757	12,215	7,854

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Fund 304		Budget Unit 9104 - Middletown Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

PROPERTY TAXES

10-10	Current Secured	101,083	100,570	108,098	108,098
10-20	Current Unsecured	2,230	2,147	2,344	2,344
10-25	Supp 813-Current	39	465	700	700
10-35	Supp 813-Prior	116	160	500	500
10-40	Prior Unsecured	68	392	0	0

REVENUE FROM USE OF MONEY

42-01	Interest	1,417	1,580	3,000	3,000
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STATE AID

54-60	HOPTR	1,288	1,252	1,249	1,249
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OTHER CURRENT SERVICES

69-21	Cemetery Non Tax	5,498	6,020	5,000	5,000
69-22	Cemetery Taxable	399	64	2,000	2,000

OTHER

79-92	Insurance Rebate	0	40,805	0	0
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SUSPENSE COLLECTIONS

99-98	Cemetery	43	6	0	0
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Total Revenue		112,181	153,461	122,891	122,891
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SERVICES & SUPPLIES

12-00	Communications	2,072	2,855	3,500	3,500
14-00	Household Expense	2,620	3,927	4,000	4,000
15-12	Public Liability	3,675	3,748	4,000	4,000
17-00	Maintenance-Equipment	3,015	7,362	10,000	10,000
18-00	Maint-Bldgs & Imprvmts	13,166	7,987	15,000	15,000
19-40	Medical, Dental & Lab Exp	0	0	50	50
20-00	Memberships	45	55	200	200
22-70	Supplies	181	453	4,800	4,800
22-71	Postage	466	256	500	500
23-80	Professional & Specialize	76,216	63,442	80,000	80,000
24-00	Publications & Legal Ntcs	0	0	100	100
27-00	Small Tools & Instruments	0	0	500	500
28-30	Supplies & Services	0	600	700	700
29-50	Transportation & Travel	4,000	62	6,000	6,000
30-00	Utilities	1,900	1,200	2,200	2,200
38-00	Inventory Items	3,770	0	4,000	4,000

CAPITAL ASSETS

61-60	Current	19,140	25,264	70,000	70,000
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CONTINGENCIES

90-91	Contingencies	0	0	0	30,833
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Total Expenditures/Appropriations		130,266	117,211	205,550	236,383
Net Cost		18,085	(36,250)	82,659	113,492

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Fund 305		Budget Unit 9105 - Upper Lake Cemetery Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

OTHER TAXES

10-70 Timber Yield 58 210 30 30

PROPERTY TAXES

10-10 Current Secured 46,966 46,973 43,000 43,000
 10-20 Current Unsecured 1,124 1,083 1,182 1,182
 10-25 Supp 813-Current 20 234 0 0
 10-35 Supp 813-Prior 61 96 0 0
 10-40 Prior Unsecured 35 198 0 0

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq 4 13 0 0

REVENUE FROM USE OF MONEY

42-01 Interest 402 526 500 500

STATE AID

54-60 HOPTR 649 631 630 630

OTHER CURRENT SERVICES

69-21 Cemetery Non Tax 33,125 33,675 30,000 30,000
 69-22 Cemetery Taxable 5,500 4,000 4,000 4,000

RESIDUAL EQUITY TRANSFERS

81-31 Residual Equity Transfer 0 1,883 0 0

SUSPENSE COLLECTIONS

99-98 Cemetery 184 (151) 0 0

Total Revenue 88,128 89,371 79,342 79,342

SALARIES & EMP BENEFITS

01-11 Permanent 28,932 33,570 46,716 48,001
 01-12 Extra Help 8,864 10,934 7,350 7,560
 01-13 OT, Holiday, Stby 747 182 600 600
 02-21 FICA 2,936 3,431 4,182 4,296
 02-28 Deferred Compensation 850 1,300 1,200 1,200
 03-30 Health/Life 5,830 6,591 0 0
 03-31 Unemployment 1,134 1,352 1,302 1,302
 04-00 Worker's Compensation 2,639 2,774 3,383 3,383

SERVICES & SUPPLIES

11-00 Clothing & Personal Suppl 68 39 500 500
 12-00 Communications 523 518 1,190 1,290
 14-00 Household Expense 166 177 250 250
 15-12 Public Liability 2,190 2,035 2,153 2,153
 17-00 Maintenance-Equipment 568 1,399 1,800 1,800
 18-00 Maint-Bldgs & Imprvmts 1,427 2,334 3,000 4,000
 19-40 Medical, Dental & Lab Exp 0 0 30 30
 20-00 Memberships 90 110 150 150
 22-70 Supplies 392 642 500 700
 22-71 Postage 106 49 150 150
 23-80 Professional & Specialize 3,375 395 4,826 4,826

Fund 305		Budget Unit 9105 - Upper Lake Cemetery Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

24-00	Publications & Legal Ntcs	174	29	300	300
25-00	Rents & Leases-Equipment	1,482	1,485	2,000	2,000
27-00	Small Tools & Instruments	79	247	300	300
28-30	Supplies & Services	1,650	5,937	3,850	3,850
29-50	Transportation & Travel	1,749	1,703	3,000	3,000
30-00	Utilities	872	1,037	1,800	1,800
38-00	Inventory Items	157	0	500	500
48-00	Taxes & Assessments	51	51	70	70

CAPITAL ASSETS

62-71	Office	0	1,251	0	0
62-74	Other	1,565	0	6,000	6,000

CONTINGENCIES

90-91	Contingencies	0	0	2,110	6,073
Total Expenditures/Appropriations		68,616	79,572	99,212	106,084
Net Cost		(19,512)	(9,799)	19,870	26,742

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Fund 306		Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	15,493	15,535	11,710	11,710	
10-20 Current Unsecured	355	345	340	340	
10-25 Supp 813-Current	6	74	0	0	
10-35 Supp 813-Prior	16	23	0	0	
10-40 Prior Unsecured	11	62	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	203	216	200	200	
STATE AID					
54-60 HOPTR	205	201	200	200	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	5,740	6,450	3,000	3,000	
69-22 Cemetery Taxable	1,101	1,101	551	551	
OTHER					
79-90 Miscellaneous	3,250	0	0	0	
79-93 Insurance Proceeds	0	1,603	0	0	
SALES					
79-50 Revenue Applic Prior Year	0	225	0	0	
OPERATING TRANSFERS					
81-22 In	1,000	0	0	0	
Total Revenue	27,380	25,835	16,001	16,001	
SERVICES & SUPPLIES					
12-00 Communications	278	339	350	350	
14-00 Household Expense	228	244	250	250	
15-12 Public Liability	1,000	1,000	1,000	1,000	
17-00 Maintenance-Equipment	50	224	250	250	
18-00 Maint-Bldgs & Imprvmts	10,269	4,956	2,766	5,724	
20-00 Memberships	75	55	55	55	
22-70 Supplies	98	20	100	100	
22-71 Postage	49	59	60	60	
23-80 Professional & Specialize	11,050	10,825	10,050	12,413	
24-00 Publications & Legal Ntcs	67	93	100	100	
27-00 Small Tools & Instruments	0	311	100	100	
28-30 Supplies & Services	500	2,212	0	0	
29-50 Transportation & Travel	3,607	2,668	3,070	3,070	
30-00 Utilities	354	268	300	300	
38-00 Inventory Items	0	246	0	0	
48-00 Taxes & Assessments	0	140	50	78	
CAPITAL ASSETS					
61-60 Current	0	8,670	0	0	
Total Expenditures/Appropriations	27,625	32,330	18,501	23,850	
Net Cost	245	6,495	2,500	7,849	

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Fund 331		Budget Unit 9431 - Lake County RCD Activity - Conservation			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	18,108	18,049	19,319	19,319	
10-20 Current Unsecured	448	434	473	473	
10-25 Supp 813-Current	8	93	0	0	
10-35 Supp 813-Prior	23	32	0	0	
10-40 Prior Unsecured	14	79	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	263	319	100	100	
STATE AID					
54-60 HOPTR	259	253	252	252	
54-90 Other	0	475	0	0	
OTHER GOVERNMENT AGENCIES					
56-30 Other	28,644	22,920	27,500	27,500	
OTHER					
79-90 Miscellaneous	4,368	787	49,900	62,218	
79-99 Donations	0	1,050	34,000	41,000	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	0	52	0	0	
Total Revenue	52,135	44,543	131,544	150,862	
SALARIES & EMP BENEFITS					
01-11 Permanent	31,571	21,418	61,709	83,062	
02-21 FICA	2,438	1,653	4,721	6,355	
03-31 Unemployment	790	486	3,826	5,150	
03-39 State Disability	301	282	555	748	
04-00 Worker's Compensation	678	127	2,000	3,300	
SERVICES & SUPPLIES					
12-00 Communications	0	0	0	540	
15-10 Other	3,230	400	0	0	
15-12 Public Liability	4,772	3,754	10,585	10,585	
20-00 Memberships	739	449	1,000	1,000	
22-70 Supplies	383	0	200	1,000	
22-71 Postage	117	0	125	125	
23-80 Professional & Specialize	2,201	2,618	7,925	10,825	
24-00 Publications & Legal Ntcs	87	22	100	100	
25-00 Rents & Leases-Equipment	0	0	0	1,680	
26-00 Rents & Leases-Bldg & Imp	1	361	520	361	
28-30 Supplies & Services	554	1,615	2,900	3,025	
29-50 Transportation & Travel	545	506	2,000	2,000	
53-50 Resource Management	3,222	125	2,500	2,500	
Total Expenditures/Appropriations	51,629	33,816	100,666	132,356	
Net Cost	(506)	(10,727)	(30,878)	(18,506)	

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Fund 340		Budget Unit 9440 - Scotts Valley Water Cons Activity - Conservation			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3		4	5

REVENUE FROM USE OF MONEY

42-01	Interest	83	94	0	0
	Total Revenue	83	94	0	0
	Net Cost	(83)	(94)	0	0

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Fund 352		Budget Unit 9552 - Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	958,631	956,223	1,000,000	950,000	
10-20 Current Unsecured	21,649	20,969	22,000	22,000	
10-25 Supp 813-Current	391	4,520	0	(5,000)	
10-35 Supp 813-Prior	1,099	1,545	1,000	1,000	
10-40 Prior Unsecured	665	3,809	500	500	
PERMITS					
21-60 Other	10,012	10,951	9,000	9,000	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	25,164	42,104	18,000	18,000	
REVENUE FROM USE OF MONEY					
42-01 Interest	5,060	5,676	5,000	5,000	
STATE AID					
54-60 HOPTR	12,502	12,228	12,000	12,000	
OTHER GOVERNMENT AGENCIES					
56-30 Other	294,005	383,259	400,000	300,000	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	1,095,536	1,821,151	1,100,000	1,100,000	
OTHER CURRENT SERVICES					
69-29 Fire Protection	697,540	736,745	650,000	650,000	
OTHER					
79-90 Miscellaneous	51,396	32,234	30,000	30,000	
79-91 Cancelled Checks	2,491	2,718	0	0	
SALES					
79-60 Sale of Fixed Assets	4,156	0	5,000	5,000	
OPERATING TRANSFERS					
81-22 In	20,000	30,000	30,000	30,000	
Total Revenue	3,200,297	4,064,132	3,282,500	3,127,500	
SALARIES & EMP BENEFITS					
01-11 Permanent	1,221,866	1,212,709	1,291,578	1,341,578	
01-12 Extra Help	134,567	150,356	147,750	172,000	
01-13 OT, Holiday, Stby	214,002	262,235	260,000	275,000	
02-21 FICA	29,752	31,777	33,895	36,330	
02-22 PERS	367,139	356,118	399,895	419,700	
02-23 PERS-Co Paid Employee Con	103,414	96,634	155,120	171,245	
03-30 Health/Life	440,685	434,691	466,566	504,966	
03-31 Unemployment	9,584	9,434	38,862	40,731	
04-00 Worker's Compensation	119,307	131,752	146,000	146,000	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	48,237	34,160	65,500	65,500	
12-00 Communications	132,935	136,475	146,200	150,700	
14-00 Household Expense	3,536	3,444	5,000	5,000	

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Fund 352		Budget Unit 9552 - Lake County Fire Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5

SERVICES & SUPPLIES

15-10	Other	338	3,150	5,200	5,200
15-12	Public Liability	29,543	25,407	30,000	30,000
17-00	Maintenance-Equipment	72,350	67,269	90,500	90,500
18-00	Maint-Bldgs & Imprvmts	5,246	7,102	15,000	15,000
20-00	Memberships	3,140	3,625	4,500	4,500
22-70	Supplies	6,354	4,949	7,500	8,500
22-71	Postage	991	597	1,500	1,500
22-72	Books & Periodicals	1,787	1,807	2,900	2,900
23-80	Professional & Specialize	26,138	80,186	73,024	155,524
24-00	Publications & Legal Ntcs	710	197	500	500
25-00	Rents & Leases-Equipment	0	0	0	7,000
27-00	Small Tools & Instruments	630	2,244	3,200	3,200
28-30	Supplies & Services	50,626	41,394	53,500	83,500
28-48	Ambulance Expense	149,425	414,161	152,500	70,000
29-50	Transportation & Travel	44,268	34,669	50,000	54,500
30-00	Utilities	39,296	40,427	45,500	45,500
38-00	Inventory Items	0	1,302	18,500	18,500
42-10	Notes & Loans	49,001	49,251	49,100	49,100
48-00	Taxes & Assessments	637	253	1,000	1,000

CAPITAL ASSETS

61-60	Current	0	5,898	10,000	10,000
62-71	Office	0	0	7,000	23,500
62-74	Other	0	12,787	4,500	4,500

CONSTRUCTION IN PROG

63-13	Buildings & Improvements	39,267	19,493	45,000	48,407
Total Expenditures/Appropriations		3,344,771	3,675,953	3,826,790	4,061,581
Net Cost		144,474	(388,179)	544,290	934,081

Fund 353		Budget Unit 9553 - Kelseyville Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

PROPERTY TAXES

10-10	Current Secured	1,245,781	1,249,414	1,290,354	1,290,354
10-20	Current Unsecured	28,400	27,622	28,044	28,044
10-25	Supp 813-Current	481	5,917	1,200	5,000
10-35	Supp 813-Prior	1,403	1,972	1,000	1,900
10-40	Prior Unsecured	858	4,996	400	4,500

PERMITS

21-60	Other	10,320	10,850	9,500	9,500
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REVENUE FROM USE OF MONEY

42-01	Interest	1,862	1,907	0	0
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STATE AID

54-60	HOPTR	16,401	16,108	15,272	15,272
54-90	Other	316,121	225,430	50,000	50,000

OTHER GOVERNMENT AGENCIES

56-30	Other	0	20,884	0	0
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CHARGES FOR SERVICES

66-10	Planning & Engineering	2,125	2,040	0	0
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PUBLIC PROTECTION

68-60	Institutional Care & Svcs	1,354,269	1,448,484	1,300,500	1,400,000
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OTHER CURRENT SERVICES

69-20	Other	0	255	0	0
69-29	Fire Protection	187,848	181,394	120,000	180,000

OTHER

79-90	Miscellaneous	84,833	38,744	20,000	65,585
79-91	Cancelled Checks	54	3,063	0	0

SALES

79-60	Sale of Fixed Assets	2,308	151,543	0	0
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OPERATING TRANSFERS

81-22	In	38,000	40,000	40,000	40,000
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Total Revenue		3,291,064	3,430,623	2,876,270	3,090,155
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SALARIES & EMP BENEFITS

01-11	Permanent	903,625	918,346	1,010,221	1,106,401
01-12	Extra Help	419,111	418,213	479,000	477,885
01-13	OT, Holiday, Stby	198,067	196,614	148,000	195,000
01-14	Other, Term	0	342	0	0
02-21	FICA	22,386	21,429	26,000	29,000
02-22	PERS	302,657	326,577	327,000	380,000
02-23	PERS-Co Paid Employee Con	92,310	97,500	127,000	135,135
02-28	Deferred Compensation	4,698	0	0	0
03-30	Health/Life	265,623	297,141	294,000	380,000
03-31	Unemployment	195	277	8,000	8,000
03-32	Opt Out	10,759	7,229	11,000	10,620
04-00	Worker's Compensation	115,866	121,587	123,000	122,000

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Fund 353	Budget Unit 9553 - Kelseyville Fire Activity - Fire Protection				
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3		4	5

SERVICES & SUPPLIES

11-00	Clothing & Personal Suppl	14,532	14,011	15,000	14,400
12-00	Communications	40,416	40,875	44,000	41,963
14-00	Household Expense	8,516	6,443	8,000	5,185
15-10	Other	22,453	20,519	26,000	20,500
17-00	Maintenance-Equipment	105,202	65,760	80,000	65,000
18-00	Maint-Bldgs & Imprvmts	11,413	12,421	12,500	12,500
20-00	Memberships	1,214	1,764	2,140	1,440
22-70	Supplies	2,856	3,085	2,500	2,500
22-71	Postage	883	718	700	700
22-72	Books & Periodicals	78	184	1,350	191
23-80	Professional & Specialize	301,872	196,053	200,000	118,197
24-00	Publications & Legal Ntcs	348	136	150	150
27-00	Small Tools & Instruments	1,309	3,679	1,500	1,500
28-30	Supplies & Services	15,333	34,079	15,500	15,500
28-48	Ambulance Expense	38,474	42,722	38,000	10,400
29-50	Transportation & Travel	97,619	70,402	80,000	60,000
30-00	Utilities	24,212	25,653	24,000	25,800
38-00	Inventory Items	11,106	3,666	2,000	15,600
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	6,950	0	0	0
62-72	Autos & Light Trucks	142,326	9,941	0	0
62-74	Other	0	50,000	32,000	32,000
	Total Expenditures/Appropriations	3,345,902	3,170,859	3,302,063	3,451,069
	Net Cost	54,838	(259,764)	425,793	360,914

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Fund 354		Budget Unit 9554 - Lakeport Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	727,419	727,337	721,840	721,840	
10-20 Current Unsecured	17,739	17,189	17,545	17,545	
10-25 Supp 813-Current	314	3,700	0	0	
10-35 Supp 813-Prior	890	1,242	500	500	
10-40 Prior Unsecured	541	3,121	0	0	
PERMITS					
21-60 Other	8,040	8,328	6,500	6,500	
RENTS & CONCESSIONS					
42-10 Rents & Concessions	2,625	2,888	3,000	3,000	
REVENUE FROM USE OF MONEY					
42-01 Interest	2,328	1,937	0	0	
STATE AID					
54-60 HOPTR	10,244	10,024	9,353	9,353	
54-90 Other	4,858	2,019	0	0	
OTHER GOVERNMENT AGENCIES					
56-30 Other	363,510	180,933	0	0	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	1,235,239	1,323,567	1,000,000	1,052,503	
OTHER CURRENT SERVICES					
69-29 Fire Protection	221,568	224,952	214,000	216,000	
OTHER					
79-90 Miscellaneous	11,196	33,562	0	0	
79-91 Cancelled Checks	0	875	0	0	
79-92 Insurance Rebate	0	7,036	0	0	
SALES					
79-60 Sale of Fixed Assets	3,075	1,370	0	0	
OPERATING TRANSFERS					
81-22 In	66,434	25,000	20,000	36,433	
Total Revenue	2,676,020	2,575,080	1,992,738	2,063,674	
SALARIES & EMP BENEFITS					
01-11 Permanent	707,765	797,220	974,500	940,000	
01-12 Extra Help	322,039	199,114	60,000	60,000	
01-13 OT, Holiday, Stby	187,709	292,314	242,000	232,000	
02-21 FICA	21,860	20,960	23,000	22,000	
02-22 PERS	270,439	211,806	203,000	195,000	
03-30 Health/Life	305,117	336,642	332,000	355,000	
03-31 Unemployment	9,506	652	2,500	2,500	
03-39 State Disability	0	0	5	5	
04-00 Worker's Compensation	111,995	74,605	75,000	67,861	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	14,756	22,234	12,350	12,350	

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Fund 354		Budget Unit 9554 - Lakeport Fire Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5

SERVICES & SUPPLIES

12-00	Communications	4,745	4,629	5,000	5,000
14-00	Household Expense	2,853	3,010	3,000	3,000
15-10	Other	35,455	7,096	4,800	7,500
15-12	Public Liability	0	31,942	44,000	43,469
17-00	Maintenance-Equipment	21,218	51,970	20,000	15,000
18-00	Maint-Bldgs & Imprvmts	21,426	14,993	15,000	11,000
19-40	Medical, Dental & Lab Exp	0	0	0	43,000
20-00	Memberships	4,409	3,675	4,000	3,000
22-70	Supplies	3,419	2,962	3,500	3,500
22-71	Postage	912	1,027	1,000	1,100
22-72	Books & Periodicals	2,093	1,874	1,500	1,750
23-80	Professional & Specialize	73,955	81,812	83,600	67,239
24-00	Publications & Legal Ntcs	907	459	500	1,000
25-00	Rents & Leases-Equipment	50,778	18,279	18,468	18,468
26-00	Rents & Leases-Bldg & Imp	0	0	5	5
27-00	Small Tools & Instruments	345	213	12,500	7,500
28-30	Supplies & Services	3,060	4,146	25,000	13,291
28-48	Ambulance Expense	163,359	258,294	125,000	87,000
29-50	Transportation & Travel	6,545	8,816	2,000	2,000
30-00	Utilities	57,157	50,951	53,650	51,000
42-10	Notes & Loans	0	36,434	36,433	36,433
48-00	Taxes & Assessments	42	42	50	50
52-10	Contrib to Non-Co GovAgen	0	0	78,462	99,093

CAPITAL ASSETS

62-72	Autos & Light Trucks	36,557	0	0	0
62-74	Other	347,837	96,144	20,000	0
Total Expenditures/Appropriations		2,788,258	2,634,315	2,481,823	2,407,114
Net Cost		112,238	59,235	489,085	343,440

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Fund 355		Budget Unit 9555 - Northshore Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	809,988	811,283	855,000	855,000	
10-20 Current Unsecured	19,250	18,582	20,285	20,285	
10-25 Supp 813-Current	350	4,018	500	3,000	
10-35 Supp 813-Prior	1,083	1,697	2,000	1,000	
10-40 Prior Unsecured	601	3,394	500	3,000	
PERMITS					
21-60 Other	9,547	10,080	9,500	9,500	
FINES, FORFEIT, PENALTIES					
31-82 Criminal Fines	281	0	0	0	
31-95 Penalties & Cost on Delq	67	235	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	3,235	3,347	3,500	3,500	
STATE AID					
54-60 HOPTR	11,117	10,836	10,814	10,814	
54-90 Other	0	4,045	0	5,000	
OTHER GOVERNMENT AGENCIES					
56-30 Other	318,632	555,278	70,000	70,000	
CHARGES FOR SERVICES					
66-30 Agricultural Services	3,691	1,250	15,000	15,000	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	603,614	1,395,338	700,000	1,160,000	
OTHER CURRENT SERVICES					
69-20 Other	16,645	4,261	10,000	5,000	
69-29 Fire Protection	648,638	644,438	640,000	645,000	
OTHER					
79-90 Miscellaneous	94,209	130,524	80,000	85,000	
79-91 Cancelled Checks	157	2,297	0	0	
79-99 Donations	2,627	1,010	0	0	
SALES					
79-60 Sale of Fixed Assets	1,000	32,600	0	0	
OPERATING TRANSFERS					
81-22 In	23,000	0	40,000	40,000	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	0	37,401	0	0	
Total Revenue	2,567,732	3,671,914	2,457,099	2,931,099	
SALARIES & EMP BENEFITS					
01-11 Permanent	1,093,094	1,036,530	1,209,300	1,214,000	
01-12 Extra Help	169,051	210,647	80,000	80,000	
01-13 OT, Holiday, Stby	98,956	160,253	75,000	125,000	
01-14 Other, Term	0	36,437	40,000	40,000	
02-21 FICA	17,523	34,172	32,000	25,000	

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Fund 355		Budget Unit 9555 - Northshore		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended <input type="checkbox"/>	2016-17 Adopted by the Governing Board
1	2	3	4	5

SALARIES & EMP BENEFITS

02-22	PERS	302,536	316,016	369,000	372,000
02-23	PERS-Co Paid Employee Con	0	8,160	8,400	8,500
03-30	Health/Life	246,559	284,809	320,000	330,000
03-31	Unemployment	25,139	15,754	25,000	20,000
03-39	State Disability	11,379	0	0	0
04-00	Worker's Compensation	88,550	74,855	85,000	88,423

SERVICES & SUPPLIES

11-00	Clothing & Personal Suppl	15,095	32,293	18,500	28,500
12-00	Communications	90,456	86,817	102,000	102,000
14-00	Household Expense	6,512	6,846	7,700	7,500
15-12	Public Liability	34,534	52,000	55,000	57,800
17-00	Maintenance-Equipment	46,629	56,808	77,000	78,100
18-00	Maint-Bldgs & Imprvmts	10,273	14,736	10,900	11,200
19-40	Medical, Dental & Lab Exp	32,132	30,449	45,000	45,000
20-00	Memberships	4,901	6,913	6,900	7,300
22-70	Supplies	5,729	4,492	6,000	6,000
22-71	Postage	1,132	1,927	2,100	2,100
22-72	Books & Periodicals	252	988	1,000	1,260
23-80	Professional & Specialize	31,452	40,164	71,500	62,300
24-00	Publications & Legal Ntcs	628	79	500	500
25-00	Rents & Leases-Equipment	5,836	5,362	6,000	6,000
27-00	Small Tools & Instruments	2,787	70	2,500	1,500
28-30	Supplies & Services	12,062	31,388	18,200	26,400
28-48	Ambulance Expense	64,083	394,175	374,000	460,400
29-50	Transportation & Travel	51,649	44,156	55,000	55,000
30-00	Utilities	38,481	34,463	40,000	40,000
38-00	Inventory Items	0	6,835	4,000	4,000
42-10	Notes & Loans	24,890	82,505	73,100	73,100

CAPITAL ASSETS

61-60	Current	11,296	6,072	48,000	48,000
62-71	Office	2,364	0	0	13,500
62-72	Autos & Light Trucks	0	0	107,000	132,000
62-74	Other	21,712	502,814	10,000	10,000
62-76	Fire Hoses	0	0	5,000	5,000
62-79	Prior Years	0	0	0	10,800

CONTINGENCIES

90-91	Contingencies	0	0	0	31,595
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Total Expenditures/Appropriations		2,567,672	3,619,985	3,390,600	3,629,778
Net Cost		(60)	(51,929)	933,501	698,679

Fund 357		Budget Unit 9557 - South Lake County Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	1,171,889	1,165,966	1,005,900	1,005,900
10-20 Current Unsecured	26,024	25,088	24,000	24,000
10-25 Supp 813-Current	455	5,421	0	0
10-35 Supp 813-Prior	1,325	1,843	0	0
10-40 Prior Unsecured	790	4,578	0	0
PERMITS				
21-60 Other	9,734	12,463	9,000	9,000
REVENUE FROM USE OF MONEY				
42-01 Interest	4,520	5,658	5,000	5,000
STATE AID				
54-40 Disaster Relief	0	4,007	0	0
54-60 HOPTR	15,029	14,630	14,000	14,000
54-90 Other	168,394	356,107	35,000	35,000
OTHER FEDERAL				
55-40 Disaster Relief	0	14,638	0	0
OTHER GOVERNMENT AGENCIES				
56-30 Other	348,914	65,320	94,080	94,080
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	378,956	547,118	400,000	400,000
OTHER CURRENT SERVICES				
69-20 Other	101,725	147,280	91,000	91,000
69-29 Fire Protection	431,594	408,729	390,700	390,700
OTHER				
79-90 Miscellaneous	32,053	32,859	2,000	195,000
79-91 Cancelled Checks	794	0	0	0
79-93 Insurance Proceeds	0	129,092	0	0
SALES				
79-50 Revenue Applic Prior Year	12,952	77,078	8,000	162,444
OPERATING TRANSFERS				
81-22 In	169,911	25,353	130,000	180,000
Total Revenue	2,875,059	3,043,228	2,208,680	2,606,124
SALARIES & EMP BENEFITS				
01-11 Permanent	4,400	4,600	6,000	6,000
01-12 Extra Help	91,356	168,992	88,000	88,000
01-13 OT, Holiday, Stby	35,900	127,129	35,000	35,000
02-21 FICA	10,074	23,005	9,900	9,900
03-30 Health/Life	28,826	29,339	32,000	32,000
03-31 Unemployment	4,919	8,649	8,000	8,000
04-00 Worker's Compensation	36,725	23,240	27,000	27,000
SERVICES & SUPPLIES				
11-00 Clothing & Personal Suppl	13,441	11,131	9,000	27,609

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Fund 357		Budget Unit 9557 - South Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3		4	5

SERVICES & SUPPLIES

12-00	Communications	6,423	6,465	6,400	6,400
13-00	Food	1,413	2,430	2,500	2,500
14-00	Household Expense	3,999	6,348	4,700	4,700
15-10	Other	50,948	52,268	52,800	52,800
17-00	Maintenance-Equipment	13,564	13,189	13,800	13,800
18-00	Maint-Bldgs & Imprvmts	18,518	39,147	18,000	75,025
20-00	Memberships	3,655	2,905	3,350	3,350
22-70	Supplies	3,251	2,815	3,000	3,000
22-71	Postage	554	763	620	620
22-72	Books & Periodicals	0	171	2,500	2,500
23-80	Professional & Specialize	2,133,144	64,700	2,416,900	69,150
24-00	Publications & Legal Ntcs	1,232	377	1,100	1,100
27-00	Small Tools & Instruments	6,507	2,912	3,500	3,500
28-30	Supplies & Services	20,313	57,167	17,400	72,400
28-48	Ambulance Expense	49,931	50,972	415,500	415,500
29-50	Transportation & Travel	4,201	2,600	2,000	2,000
30-00	Utilities	39,374	42,239	47,100	47,100
38-00	Inventory Items	12,756	12,770	5,000	5,000
42-10	Notes & Loans	52,519	25,353	165,000	155,000
48-00	Taxes & Assessments	83	83	100	100

CAPITAL ASSETS

61-60	Current	119,327	9,287	0	185,000
62-71	Office	0	5,803	0	7,500
62-72	Autos & Light Trucks	0	0	0	53,000
62-74	Other	34,731	0	0	0
62-79	Prior Years	0	2,351	0	3,150

CONTINGENCIES

90-91	Contingencies	0	0	0	1,188,420
	Total Expenditures/Appropriations	2,802,084	799,200	3,396,170	2,606,124
	Net Cost	(72,975)	(2,244,028)	1,187,490	0

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Fund 359		Budget Unit 9559 - Lake Pillsbury Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	(43)	(59)	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	826	752	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	34	48	0	0	
OTHER CURRENT SERVICES					
69-29 Fire Protection	18,046	18,001	18,204	18,216	
OTHER					
79-91 Cancelled Checks	0	66	0	0	
Total Revenue	18,863	18,808	18,204	18,216	
SALARIES & EMP BENEFITS					
01-11 Permanent	4,433	8,090	6,000	6,000	
02-21 FICA	1,097	1,687	1,200	1,200	
03-31 Unemployment	179	403	240	240	
03-39 State Disability	50	82	60	60	
04-00 Worker's Compensation	547	700	700	700	
SERVICES & SUPPLIES					
12-00 Communications	240	5,456	0	0	
15-10 Other	4,188	4,517	4,500	4,500	
17-00 Maintenance-Equipment	1,395	1,522	1,954	1,954	
23-80 Professional & Specialize	5,370	1,965	1,750	4,399	
28-30 Supplies & Services	1,200	1,800	1,800	1,800	
Total Expenditures/Appropriations	18,699	26,222	18,204	20,853	
Net Cost	(164)	7,414	0	2,637	

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Fund 310		Budget Unit 9610 - Lake Co Vector Control Activity - Pest Control		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

OTHER TAXES

10-70	Timber Yield	196	709	190	700
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PROPERTY TAXES

10-10	Current Secured	1,122,260	1,124,455	1,177,413	1,129,785
10-20	Current Unsecured	26,457	25,637	27,987	27,987
10-25	Supp 813-Current	462	5,516	1,200	1,400
10-35	Supp 813-Prior	1,343	1,916	1,000	1,400
10-40	Prior Unsecured	807	4,656	700	1,000

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	12	43	0	0
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REVENUE FROM USE OF MONEY

42-01	Interest	8,280	9,369	12,000	12,000
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STATE AID

54-60	HOPTR	15,279	14,950	14,920	14,920
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CHARGES FOR SERVICES

66-40	Assess & Tax Collection	496,038	479,725	470,000	450,869
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OTHER

79-90	Miscellaneous	3,261	467	0	0
79-91	Cancelled Checks	0	77	0	0
79-93	Insurance Proceeds	0	2,734	0	0

SALES

79-60	Sale of Fixed Assets	1,051	0	0	0
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RESIDUAL EQUITY TRANSFERS

81-31	Residual Equity Transfer	0	7,194	0	0
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OTHER

90-01	Miscellaneous	674	1,189	0	0
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Total Revenue	1,676,120	1,678,637	1,705,410	1,640,061
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SALARIES & EMP BENEFITS

01-11	Permanent	515,852	530,118	540,000	540,000
01-12	Extra Help	37,006	49,773	59,000	59,000
01-14	Other, Term	6,000	6,000	6,200	6,200
02-21	FICA	89,799	89,373	98,000	98,000
02-22	Pers	148,808	177,178	191,000	191,000
02-23	PERS-Co Paid Employee Con	40,248	43,368	50,000	50,000
03-30	Health/Life	129,181	138,431	150,000	150,000
03-31	Unemployment	4,319	4,046	6,500	6,500
04-00	Worker's Compensation	25,674	27,009	26,800	26,800

SERVICES & SUPPLIES

11-00	Clothing & Personal Suppl	2,260	2,884	4,500	4,500
12-00	Communications	1,398	1,728	3,500	3,500
14-00	Household Expense	2,937	2,197	5,500	5,500
15-10	Other	18,871	18,959	22,628	22,628
17-00	Maintenance-Equipment	21,140	16,826	20,000	16,850

Fund 310		Budget Unit 9610 - Lake Co Vector Control		
		Activity - Pest Control		
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

18-00	Maint-Bldgs & Imprvmts	27,680	16,074	10,000	20,000
19-40	Medical Supplies	16,136	15,545	16,500	16,500
20-00	Memberships	13,278	13,488	16,650	16,650
22-70	Supplies	5,978	7,646	8,000	8,000
22-72	Books & Periodicals	759	908	1,200	1,200
23-80	Professional & Specialize	84,429	86,134	85,000	85,000
24-00	Publications & Legal Ntcs	90	528	700	700
25-00	Rents & Leases-Equipment	5,306	4,755	6,500	6,500
27-00	Small Tools & Instruments	293	962	6,700	6,700
28-30	Supplies & Services	115,313	127,081	140,000	130,000
29-50	Transportation & Travel	9,176	8,753	13,000	13,000
30-00	Utilities	14,297	16,186	17,500	17,500
38-00	Inventory Items	10,206	6,601	22,000	18,000
48-00	Taxes & Assessments	1,284	764	1,400	1,400

CAPITAL ASSETS

61-60	Current	418,738	323,878	900,000	600,000
62-72	Autos & Light Trucks	28,826	33,144	0	0
62-73	Shop	28,110	0	0	0
62-74	Other	0	36,120	35,000	35,000

CONTINGENCIES

90-91	Contingencies	0	0	50,000	42,000
Total Expenditures/Appropriations		1,823,392	1,806,457	2,513,778	2,198,628
Net Cost		147,272	127,820	808,368	558,567

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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	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	68,108	67,661	74,100	74,100	
10-20 Current Unsecured	1,561	1,508	1,646	1,646	
10-25 Supp 813-Current	26	325	0	0	
10-35 Supp 813-Prior	77	108	0	0	
10-40 Prior Unsecured	47	275	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	0	15	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	4,041	5,025	3,015	3,015	
STATE AID					
54-60 HOPTR	902	879	878	878	
CHARGES FOR SERVICES					
66-50 Auditing & Accounting	362	384	354	354	
WATER					
71-21 Sales & Svcs Misc	762,984	776,473	694,149	555,319	
71-25 Water Collection-Tax Roll	543	983	371	371	
71-26 Reconnections	7,373	7,801	6,285	6,285	
71-90 Other Contributions	30,312	29,483	27,043	27,043	
OTHER					
79-90 Miscellaneous	241	214	0	0	
79-92 Insurance Rebate	24	0	0	0	
SALES					
79-50 Revenue Applic Prior Year	14,353	9,904	15,000	15,000	
79-60 Sale of Fixed Assets	0	1	0	0	
79-70 Other Sales-Miscellaneous	58	163	0	0	
Total Revenue	891,012	901,202	822,841	684,011	
SALARIES & EMP BENEFITS					
01-11 Permanent	207,691	261,960	247,748	181,556	
01-13 OT, Holiday, Stby	14,565	12,261	20,000	20,000	
01-14 Other, Term	0	0	0	11,500	
02-21 FICA	17,020	21,013	20,483	0	
02-22 PERS	69,379	93,864	80,000	40,000	
03-30 Health/Life	41,033	60,405	67,200	0	
03-31 Unemployment	2,185	4,550	3,038	3,038	
04-00 Worker's Compensation	12,988	8,614	16,475	12,475	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	227	1,316	1,000	1,000	
12-00 Communications	3,404	3,990	3,500	3,500	
14-00 Household Expense	2,601	2,838	3,000	3,000	
15-10 Other	8,666	8,812	9,000	9,000	
17-00 Maintenance-Equipment	10,454	12,320	10,000	10,000	
18-00 Maint-Bldgs & Imprvmts	77,203	85,456	100,000	100,000	

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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	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

19-40	Medical Supplies	0	0	250	250
20-00	Memberships	3,255	3,440	4,000	4,000
22-70	Supplies	6,147	7,674	6,500	6,500
22-71	Postage	6,239	5,085	6,500	6,500
22-72	Books & Periodicals	0	86	250	250
23-80	Professional & Specialize	23,939	34,139	35,000	35,000
24-00	Publications & Legal Ntcs	1,012	1,129	2,500	2,500
25-00	Rents & Leases-Equipment	1,396	885	5,000	5,000
26-00	Rents & Leases-Bldg & Imp	0	0	500	500
27-00	Small Tools & Instruments	5,639	3,445	8,000	8,000
28-30	Supplies & Services	5,252	6,670	3,500	3,500
29-50	Transportation & Travel	9,477	6,613	10,000	10,000
30-00	Utilities	113,100	99,749	140,000	140,000
38-00	Inventory Items	1,738	2,078	5,000	5,000
48-00	Taxes & Assessments	54	54	55	55

CAPITAL ASSETS

61-60	Current	84,901	0	0	110,000
61-69	Prior	0	9,847	20,000	20,000
62-73	Shop	7,776	0	0	0
62-74	Other	71,068	0	0	0
62-79	Prior Years	0	5,394	5,000	5,000

CONTINGENCIES

90-91	Contingencies	0	0	35,350	35,350
	Total Expenditures/Appropriations	808,409	763,687	868,849	792,474
	Net Cost	(82,603)	(137,515)	46,008	108,463

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	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	(669)	(865)	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,344	1,776	0	0	
OTHER FEDERAL					
55-40 Disaster Relief	0	0	372,917	372,917	
OTHER FEDERAL					
56-01 Other	0	53,897	1,200,000	1,200,000	
WATER					
71-21 Sales & Svcs Misc	507,969	475,458	485,000	456,000	
71-23 Connection Fee	1,320	1,460	0	0	
71-25 Water Collection-Tax Roll	256	127	0	0	
71-26 Reconnections	1,250	1,150	0	0	
OTHER					
79-90 Miscellaneous	1	850	0	0	
79-91 Cancelled Checks	100	65	0	0	
79-93 Insurance Proceeds	0	397,574	0	0	
79-96 Contributions-Vehicles	3,000	500	0	0	
Total Revenue	514,571	931,992	2,057,917	2,028,917	
SALARIES & EMP BENEFITS					
01-11 Permanent	188,081	208,968	218,000	204,000	
01-12 Extra Help	0	0	7,200	0	
01-14 Other, Term	3,034	1,701	3,500	3,500	
02-21 FICA	13,779	16,183	17,000	17,000	
02-22 PERS	6,320	7,175	11,000	11,000	
02-23 PERS-Co Paid Employee Con	22,695	27,480	25,000	25,000	
03-30 Health/Life	9,984	9,984	14,000	14,000	
04-00 Worker's Compensation	9,992	10,127	14,820	14,820	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	774	1,002	1,000	1,000	
12-00 Communications	4,807	6,228	5,000	5,000	
14-00 Household Expense	586	878	800	1,000	
15-10 Other	6,219	7,033	7,000	7,500	
17-00 Maintenance-Equipment	8,868	7,336	10,000	10,000	
18-00 Maint-Bldgs & Imprvmts	18,132	5,250	18,080	18,100	
20-00 Memberships	1,196	1,200	1,500	1,500	
22-70 Supplies	3,816	3,254	4,000	4,000	
22-71 Postage	2,318	2,200	3,000	3,000	
22-72 Books & Periodicals	120	119	400	400	
23-64 Valley Fire-Svcs & Suppl	0	159,037	285,817	285,900	
23-80 Professional & Specialize	40,362	72,899	435,000	485,000	
24-00 Publications & Legal Ntcs	490	1,436	300	500	
25-00 Rents & Leases-Equipment	2,519	1,424	3,000	3,000	

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	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/> 2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3	4	5
SERVICES & SUPPLIES				
26-00 Rents & Leases-Bldg & Imp	21,975	24,481	35,000	35,000
27-00 Small Tools & Instruments	402	0	1,000	1,000
28-30 Supplies & Services	7,678	6,425	15,000	15,000
29-50 Transportation & Travel	5,699	5,602	8,000	8,000
30-00 Utilities	17,875	10,139	18,000	18,000
38-00 Inventory Items	1,604	300	500	500
CAPITAL ASSETS				
60-00 Cap. Fixed Asset-Land	0	0	65,000	65,000
61-60 Current	0	0	1,200,000	1,000,000
62-71 Office	6,719	0	5,000	5,000
62-72 Autos & Light Trucks	33,518	0	0	0
62-73 Shop	0	0	10,000	10,000
CONTINGENCIES				
90-91 Contingencies	0	0	15,000	15,000
Total Expenditures/Appropriations	439,562	597,861	2,457,917	2,287,720
Net Cost	(75,009)	(334,131)	400,000	258,803

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	2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	2,675	2,625	1,600	1,600	
10-20 Current Unsecured	87	85	85	85	
10-25 Supp 813-Current	2	18	0	0	
10-35 Supp 813-Prior	5	10	0	0	
10-40 Prior Unsecured	3	15	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	1	3	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	950	1,205	1,000	1,000	
STATE AID					
54-60 HOPTR	50	50	25	25	
WATER					
71-21 Sales & Svcs Misc	188,641	209,878	183,000	183,000	
71-23 Connection Fee	1,145	1,440	900	900	
OTHER					
79-90 Miscellaneous	5,000	0	0	0	
79-91 Cancelled Checks	566	0	0	0	
79-92 Insurance Rebate	1,940	5,647	0	0	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	0	292	0	0	
Total Revenue	201,065	221,268	186,610	186,610	
SALARIES & EMP BENEFITS					
01-11 Permanent	59,469	66,802	51,500	51,500	
01-12 Extra Help	11,845	11,324	24,442	24,442	
02-21 FICA	5,161	6,334	5,810	5,810	
03-30 Health/Life	11,691	12,858	13,500	13,500	
03-31 Unemployment	192	249	1,140	1,140	
03-39 State Disability	524	871	684	684	
04-00 Worker's Compensation	6,392	5,976	5,808	5,808	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	0	200	200	200	
12-00 Communications	3,218	3,718	3,800	3,800	
15-10 Other	5,839	5,180	7,500	7,500	
17-00 Maintenance-Equipment	13,655	9,894	9,950	9,950	
18-00 Maint-Bldgs & Imprvmts	4,692	11,063	9,950	9,950	
20-00 Memberships	435	457	460	460	
22-70 Supplies	1,486	1,617	2,000	2,000	
22-71 Postage	1,745	1,967	1,475	1,475	
23-80 Professional & Specialize	12,953	14,043	20,840	30,840	
26-00 Rents & Leases-Bldg & Imp	3,900	4,020	4,500	4,500	
27-00 Small Tools & Instruments	0	450	1,000	1,000	
28-30 Supplies & Services	12,023	6,427	8,850	8,850	

Fund 317		Budget Unit 9717 - Upper Lake Co Water Dist Activity - Water District			
Detail by Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual Estimated	<input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Governing Board
1	2	3		4	5
SERVICES & SUPPLIES					
29-50 Transportation & Travel	3,086	2,671		4,000	4,000
30-00 Utilities	17,576	17,409		18,000	18,000
48-00 Taxes & Assessments	67	67		100	100
CAPITAL ASSETS					
62-71 Office	0	1,569		1,500	1,500
62-72 Autos & Light Trucks	11,800	0		0	0
CONTINGENCIES					
90-91 Contingencies	0	0		3,331	3,331
Total Expenditures/Appropriations	187,749	185,166		200,340	210,340
Net Cost	(13,316)	(36,102)		13,730	23,730

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SECTION C
CAPITAL ASSETS DETAIL

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2016-17

Capital Asset Detail

Cemetery Districts

	Land	Buildings & Improvements	Equipment	2016-17 Adopted by the Governing Board
Hartley				
Sprinkler System/Rd Upgrade/Lawn	-	20,000	-	\$ 20,000
Lawn Mower	-	-	2,000	\$ 2,000
Total Capital Assets - Hartley	\$ -	\$ 20,000	\$ 2,000	\$ 22,000
Lower Lake				
Lawn Mowers/Weedeaters	-	-	3,633	\$ 3,633
Total Capital Assets - Upper Lake	\$ -	\$ -	\$ 3,633	\$ 3,633
Middletown				
Annex Callayomi Water Dist	-	30,000	-	\$ 30,000
Veteran's Memorial	-	10,000	-	\$ 10,000
Fencing-Valley Fire	-	20,000	-	\$ 20,000
Leach Lines	-	10,000	-	\$ 10,000
Total Capital Assets - Middletown	\$ -	\$ 70,000	\$ -	\$ 70,000
Upper Lake				
Niche	-	-	6,000	\$ 6,000
Total Capital Assets - Upper Lake	\$ -	\$ -	\$ 6,000	\$ 6,000

Waterworks Districts

	Land	Buildings & Improvements	Equipment	2016-17 Adopted by the Governing Board
County Waterworks #1 Lower Lake				
Capital Improvement Plan	-	110,000	-	\$ 110,000
Back-up Generator/MCC Plant A	-	-	20,000	\$ 20,000
Asphalt Cutter	-	-	5,000	\$ 5,000
Total Capital Assets - LL Water	\$ -	\$ 110,000	\$ 25,000	\$ 135,000
Callayomi County Water				
Land Acquisitions-Well Site	65,000	-	-	\$ 65,000
Rebuild Office/Filters	-	1,000,000	-	\$ 1,000,000
Office Fire Sales & Equipment	-	-	5,000	\$ 5,000
Shop Tools	-	-	10,000	\$ 10,000
Total Capital Assets - Callayomi	\$ 65,000	\$ 1,000,000	\$ 15,000	\$ 1,080,000
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	2016-17 Adopted by the Governing Board
Lake County Vector Control				
Construction-Todd Road	-	600,000	-	\$ 600,000
Microscope, Forklift	-	-	35,000	\$ 35,000
Total Capital Assets - Vector Control	\$ -	\$ 600,000	\$ 35,000	\$ 635,000

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2016-17

Capital Asset Detail

Fire Protection Districts

	Land	Buildings & Improvements	Equipment	2016-17 Adopted by the Governing Board
Lake County Fire				
Stat. 70 Office/Bldg Improvements	-	5,000	-	\$ 5,000
Stat. 65 Improvements	-	5,000	-	\$ 5,000
Lexipol	-	-	7,000	\$ 7,000
Accounting Software	-	-	7,500	\$ 7,500
Phone System	-	-	9,000	\$ 9,000
Office of Traffic Safety	-	-	4,500	\$ 4,500
CIP-Sta 70 Office/Bldg Improv.	-	48,407	-	\$ 48,407
Total Capital Assets - Lake Co Fire	\$ -	\$ 58,407	\$ 28,000	\$ 86,407
Kelseyville Fire				
Engine Payment	-	-	32,000	\$ 32,000
Total Capital Assets - KVille Fire	\$ -	\$ -	\$ 32,000	\$ 32,000
Northshore Fire				
Station 77 Living Quarters	-	3,000	-	\$ 3,000
Station 75 Wall Repair	-	30,000	-	30,000
Station 80 Carpet	-	8,000	-	8,000
Shop	-	7,000	-	7,000
Win CAMS	-	-	8,500	8,500
Office Equip	-	-	5,000	5,000
3 Used Type III Engines	-	-	30,000	30,000
SCBA	-	-	70,000	70,000
Shop Truck	-	-	12,000	12,000
Shop Lift System	-	-	20,000	20,000
Radios	-	-	5,000	5,000
Fire Equip Replacement	-	-	5,000	5,000
Hoses	-	-	5,000	5,000
Med Vault Lock Box	-	-	10,800	10,800
Total Capital Assets - Nrthshr Fire	\$ -	\$ 48,000	\$ 171,300	\$ 219,300
South Lake County Fire				
Community Emerg Notification Sirens	-	185,000	-	\$ 185,000
AP System	-	-	7,500	\$ 7,500
U6321 Replacement	-	-	53,000	\$ 53,000
Snowcat	-	-	3,150	\$ 3,150
Total Capital Assets - So Lake Co F	\$ -	\$ 185,000	\$ 63,650	\$ 248,650

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SECTION D
POSITIONS AND SALARIES

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2016-17

Classifications, Positions, & Salaries

Cemetery Districts

Hartley	Position	Total Positions	Annual Salary
	Maintenance Supervisor	1	\$ 47,112
	Bookkeeper/Secretary	1	27,276
	Extra Help-Maint	1	10,400
Kelseyville	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 50,472
	Groundsman	1	29,124
Lower Lake	Position	Total Positions	Annual Salary
	Manager	1	\$ 8,252
	Grounds Superintendent	1	41,705
	Board Members	5	600
Upper Lake	Position	Total Positions	Annual Salary
	Maint. Supervisor	1	\$ 34,200
	Secretary/Bookkeeper	1	12,516
	Extra Help	1	7,350

Waterworks Districts

County Waterworks #1 Lower Lake	Position	Total Positions	Annual Salary
	General Manager	1	\$ 64,728
	Secretary/Bookkeeper	1	\$ 38,480
	AR/AP Clerk	1	34,320
	Field Operator I/II	4	31,720
Callayomi County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 82,266
	Operator	1	57,616
	Secretary	1	24,996
	Admin. Assistant	2	14,560-24,336
Upper Lake County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 51,500
	Relief Operator	1	24,442

Pest Control

Lake County Vector Control	Position	Total Positions	Annual Salary
	Vector Biologist	1	\$ 62,556
	Mosquito Control Tech I	3	47,664-47,676
	Mosquito Control Tech III	1	78,108
	District Manager	1	128,004
	Office Manager	1	62,556
	Entomologist	1	65,712
	Lab Assistant	1	27,840
	Intern	1	25,920

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2016-17

Classifications, Positions, & Salaries

Conservation

Lake County Resource Conservation	Position	Total Positions	Annual Salary
	Project Coordinator	1	23,825
	Bookkeeper	1	5,400
	Project Manager	1	21,541
	Chipper Foreman	1	11,000
	Chipper Laborer	1	6,820
	Project Coord-8 Mile	1	14,476

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 92,496
	Battalion Chief	3	67,317
	Captain	3	61,655-63,504
	Engineer	3	55,395-58,718
	Engineer/Mechanic	1	55,395
	Firefighter/Paramedic	6	49,773-52,759
	Paramedic	3	37,620-38,820
	EMT	3	30,600-31,800
	Clerical Secretary	1	31,200
	Financial Analyst	1	41,700
	Safety Emp. Stipend		60,000

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	92,500
	Captain	3	67,354
	FAE/Paramedic	3	55,850-61,575
	FAE/Mechanic	1	65,039
	FPO./Exec Secretary	1	48,192
	FF/Paramedic	5	44,391-53,958
	IFT Paramedic	6	38,340-41,485
	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	74,592-74,928
	Captain/EMT	1	72,120
	Firefighter I/EMT	3	36,000-59,040
	Firefighter I/EMT-P	2	40,800-51,780
	Firefighter II/EMT-P	4	55,932-70,980
	Administrative Assistant	1	67,668

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2016-17

Classifications, Positions, & Salaries

Fire Protection District

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	93,000
	Battalion Chief	1	67,000
	Battalion Chief-Temp	1	19,200
	Admin Captain	1	58,000
	Captain/Paramedic	1	50,117-52,152
	FAE	3	40,438-47,730
	Firefighter/Paramedic	8	41,563-43,684
	Firefighter/EMT	8	36,643-38,513
	Mechanic/Firefighter	1	38,800
	Secretary	1	45,560
	Financial Analyst	1	44,304

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	\$10/hr
	Captain / Paramedic	1	\$10/hr
	Firefighter	10	\$10/hr

** Pay is for training and calls only**