

**ADOPTED BUDGET**

**2022-23**

**COUNTY OF LAKE  
SPECIAL DISTRICTS  
LOCAL BOARDS**



APPROVED BY LOCAL BOARDS

Compiled By  
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Danielle Dizon

Under the Direction of  
Cathy Saderlund  
Auditor-Controller/County Clerk

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

FISCAL YEAR 2022-23

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- D. Positions and Salaries

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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 2022-23					
District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2022	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
<b>Cemetery Districts</b>							
Hartley	\$ 21,878	\$ -	\$ 210,453	\$ 232,331	\$ 210,453	\$ 21,878	\$ 232,331
Kelseyville	\$ 73,368	\$ -	\$ 176,559	\$ 249,927	\$ 176,559	\$ 73,368	\$ 249,927
Lower Lake	\$ 153,323	\$ -	\$ 140,987	\$ 294,310	\$ 294,310	\$ -	\$ 294,310
Middletown	\$ 158,669	\$ -	\$ 157,965	\$ 316,634	\$ 277,208	\$ 39,426	\$ 316,634
Upper Lake	\$ 24,639	\$ -	\$ 91,474	\$ 116,113	\$ 116,113	\$ -	\$ 116,113
Glenbrook	\$ 28,111	\$ -	\$ 17,410	\$ 45,521	\$ 31,574	\$ 13,947	\$ 45,521
<b>Total Cemetery Districts</b>	<b>\$ 459,988</b>	<b>\$ -</b>	<b>\$ 794,848</b>	<b>\$ 1,254,836</b>	<b>\$ 1,106,217</b>	<b>\$ 148,619</b>	<b>\$ 1,254,836</b>
<b>Waterworks Districts</b>							
Co. Waterworks Dist No. 1 Lower Lake	\$ 81,066	\$ 139,334	\$ 1,070,050	\$ 1,290,450	\$ 1,264,050	\$ 26,400	\$ 1,290,450
Callayomi County Water	\$ 707,031	\$ -	\$ 1,047,400	\$ 1,754,431	\$ 1,047,400	\$ 707,031	\$ 1,754,431
Upper Lake County Water	\$ 83,691	\$ -	\$ 262,735	\$ 346,426	\$ 338,870	\$ 7,556	\$ 346,426
<b>Total Waterworks Districts</b>	<b>\$ 871,788</b>	<b>\$ 139,334</b>	<b>\$ 2,380,185</b>	<b>\$ 3,391,307</b>	<b>\$ 2,650,320</b>	<b>\$ 740,987</b>	<b>\$ 3,391,307</b>
<b>Pest Control</b>							
Lake County Vector Control	\$ 530,086	\$ -	\$ 2,084,031	\$ 2,614,117	\$ 2,012,200	\$ 601,917	\$ 2,614,117
<b>Total Pest Control</b>	<b>\$ 530,086</b>	<b>\$ -</b>	<b>\$ 2,084,031</b>	<b>\$ 2,614,117</b>	<b>\$ 2,012,200</b>	<b>\$ 601,917</b>	<b>\$ 2,614,117</b>
<b>Conservation</b>							
Lake County Resource	\$ 68,059	\$ -	\$ 205,000	\$ 273,059	\$ 241,400	\$ 31,659	\$ 273,059
Scotts Valley Water	\$ 38	\$ 12,180	\$ 40	\$ 12,258	\$ 12,258	\$ -	\$ 12,258
<b>Total Conservation</b>	<b>\$ 68,097</b>	<b>\$ 12,180</b>	<b>\$ 205,040</b>	<b>\$ 285,317</b>	<b>\$ 253,658</b>	<b>\$ 31,659</b>	<b>\$ 285,317</b>
<b>Fire Protection</b>							
Lake County Fire Protection District	\$ 1,463,666	\$ 88,596	\$ 4,308,801	\$ 5,861,063	\$ 5,861,063	\$ -	\$ 5,861,063
Kelseyville Fire Protection District	\$ 1,169,100	\$ -	\$ 2,955,639	\$ 4,124,739	\$ 4,124,739	\$ -	\$ 4,124,739
Lakeport Fire Protection District	\$ 526,431	\$ 180,000	\$ 3,246,000	\$ 3,952,431	\$ 3,478,500	\$ 473,931	\$ 3,952,431
Northshore Fire Protection District	\$ 1,118,496	\$ -	\$ 4,277,242	\$ 5,395,738	\$ 4,748,053	\$ 647,685	\$ 5,395,738
South Lake County Fire Protection District	\$ 1,707,299	\$ 104,750	\$ 3,926,146	\$ 5,738,195	\$ 5,180,968	\$ 557,227	\$ 5,738,195
Lake Pillsbury Fire Protection District	\$ 5,301	\$ -	\$ 18,150	\$ 23,451	\$ 23,451	\$ -	\$ 23,451
<b>Total Fire Protection</b>	<b>\$ 5,990,293</b>	<b>\$ 373,346</b>	<b>\$ 18,731,978</b>	<b>\$ 25,095,617</b>	<b>\$ 23,416,774</b>	<b>\$ 1,678,843</b>	<b>\$ 25,095,617</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 7,920,252</b>	<b>\$ 524,860</b>	<b>\$ 24,196,082</b>	<b>\$ 32,641,194</b>	<b>\$ 29,439,169</b>	<b>\$ 3,202,025</b>	<b>\$ 32,641,194</b>

State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2022-23			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2022	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2022	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
<b>Cemetery Districts</b>						
Hartley	\$ 314,098	\$ -	\$ 292,220	\$ -	\$ 21,878	
Kelseyville	\$ 293,693	\$ -	\$ 189,623	\$ 30,702	\$ 73,368	
Lower Lake	\$ 228,420	\$ -	\$ 75,097	\$ -	\$ 153,323	
Middletown	\$ 501,620	\$ -	\$ 342,951	\$ -	\$ 158,669	
Upper Lake	\$ 109,763	\$ -	\$ 24,037	\$ 61,087	\$ 24,639	
Glenbrook	\$ 84,823	\$ -	\$ 23,419	\$ 33,293	\$ 28,111	
<b>Total Cemetery Districts</b>	<b>\$ 1,532,417</b>	<b>\$ -</b>	<b>\$ 947,347</b>	<b>\$ 125,082</b>	<b>\$ 459,988</b>	
<b>Waterworks Districts</b>						
Co. Waterworks Dist No. 1 Lower Lake	\$ 898,574	\$ -	\$ 356,532	\$ 460,976	\$ 81,066	
Callayomi County Water	\$ 730,032	\$ -	\$ 23,001	\$ -	\$ 707,031	
Upper Lake County Water	\$ 343,541	\$ -	\$ 197,218	\$ 62,632	\$ 83,691	
<b>Total Waterworks Districts</b>	<b>\$ 1,972,147</b>	<b>\$ -</b>	<b>\$ 576,751</b>	<b>\$ 523,608</b>	<b>\$ 871,788</b>	
<b>Pest Control</b>						
Lake County Vector Control	\$ 4,606,691	\$ -	\$ 3,619,000	\$ 457,605	\$ 530,086	
<b>Total Pest Control</b>	<b>\$ 4,606,691</b>	<b>\$ -</b>	<b>\$ 3,619,000</b>	<b>\$ 457,605</b>	<b>\$ 530,086</b>	
<b>Conservation</b>						
Lake County Resource	\$ 122,960	\$ -	\$ 54,901	\$ -	\$ 68,059	
Scotts Valley Water	\$ 23,918	\$ -	\$ 11,627	\$ 12,253	\$ 38	
<b>Total Conservation</b>	<b>\$ 146,878</b>	<b>\$ -</b>	<b>\$ 66,528</b>	<b>\$ 12,253</b>	<b>\$ 68,097</b>	
<b>Fire Protection</b>						
Lake County Fire Protection District	\$ 5,718,234	\$ -	\$ 3,926	\$ 4,250,642	\$ 1,463,666	
Kelseyville Fire Protection District	\$ 2,864,157	\$ -	\$ 27,728	\$ 1,667,329	\$ 1,169,100	
Lakeport Fire Protection District	\$ 1,578,768	\$ -	\$ 20,000	\$ 1,032,337	\$ 526,431	
Northshore Fire Protection District	\$ 4,131,212	\$ -	\$ 10,000	\$ 3,002,716	\$ 1,118,496	
South Lake County Fire Protection District	\$ 6,838,425	\$ -	\$ 90,554	\$ 5,040,572	\$ 1,707,299	
Lake Pillsbury Fire Protection District	\$ 19,762	\$ -	\$ 14,461	\$ -	\$ 5,301	
<b>Total Fire Protection</b>	<b>\$ 21,150,558</b>	<b>\$ -</b>	<b>\$ 166,669</b>	<b>\$ 14,993,596</b>	<b>\$ 5,990,293</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 29,408,691</b>	<b>\$ -</b>	<b>\$ 5,376,295</b>	<b>\$ 16,112,144</b>	<b>\$ 7,920,252</b>	

<b>State Controller Schedules</b>	<b>County of Lake</b>	<b>Schedule 14</b>
County Budget Act January 2010	Special Districts Reserves/Designations Fiscal Year 2022-23	

District Name	Reserves/ Designations June 30, 2022	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**

<b>Hartley</b>						
General	\$ 292,220	-	-	-	\$ 21,878	\$ 314,098
Endowment (Fund 377)	\$ 214,183	-	-	-	-	\$ 214,183
Endowment Int (Fund 378)	\$ 152,525	-	-	-	-	\$ 152,525
Endowment Hdstone (Fund 379)	\$ 40,000	-	-	-	-	\$ 40,000
<b>Kelseyville</b>						
General	\$ 189,623	-	-	-	-	\$ 189,623
Capacity Expansion	\$ 30,702	-	-	-	73,368	\$ 104,070
Endowment Deposits (Fund 380)	\$ 166,235	-	-	-	-	\$ 166,235
Endowment Int (Fund 381)	\$ 98,241	-	-	-	-	\$ 98,241
Endowment Hdstone (Fund 382)	\$ 20,405	-	-	-	-	\$ 20,405
Endowment Prepay (Fund 383)	\$ 29,935	-	-	-	-	\$ 29,935
<b>Lower Lake</b>						
General	\$ 75,097	-	-	-	-	\$ 75,097
Endowment Deposits (Fund 384)	\$ 513,541	-	-	-	-	\$ 513,541
Endowment Int (Fund 385)	\$ 34,377	-	-	-	-	\$ 34,377
Veteran's Memorial (Fund 386)	\$ 4,611	-	-	-	-	\$ 4,611
Endowment Prepay (Fund 387)	\$ 76,514	-	-	-	-	\$ 76,514
Beautification (Fund 399)	\$ 2	-	-	-	-	\$ 2
<b>Middletown</b>						
General	\$ 342,951	-	-	-	39,426	\$ 382,377
Endowment Deposits (Fund 388)	\$ 62,250	-	-	-	-	\$ 62,250
Endowment Int (Fund 389)	\$ 42,552	-	-	-	-	\$ 42,552
<b>Upper Lake</b>						
General	\$ 24,037	-	-	-	-	\$ 24,037
Designated-Equipment	\$ 9,763	-	-	-	-	\$ 9,763
Designated-Building	\$ 51,324	-	-	-	-	\$ 51,324
Endowment Deposits (Fund 391)	\$ 145,475	-	-	-	-	\$ 145,475
Endowment Int (Fund 392)	\$ 37,208	-	-	-	-	\$ 37,208
Endowment Hdstone (Fund 393)	\$ 9,390	-	-	-	-	\$ 9,390
<b>Glenbrook</b>						
General	\$ 23,419	-	-	-	-	\$ 23,419
Designated-Capacity Expansion	\$ 27,293	-	-	-	13,947	\$ 41,240
Designated-Capacity Expansion	\$ 6,000	-	-	-	-	\$ 6,000
Endowment Prepay (Fund 390)	\$ 17,260	-	-	-	-	\$ 17,260
Endowment Deposits (Fund 394)	\$ 36,730	-	-	-	-	\$ 36,730
Endowment Int (Fund 395)	\$ 10,114	-	-	-	-	\$ 10,114
Endowment Hdstone (Fund 396)	\$ 3,475	-	-	-	-	\$ 3,475
<b>Total Cemetery Districts</b>						
	<b>\$ 2,787,452</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 148,619</b>	<b>\$ 2,936,071</b>

**Waterworks Districts**

<b>Co. Waterworks Dist No. 1 Lower Lake</b>						
General	\$ 356,532	-	60,000	-	-	\$ 296,532
Designated-Equipment	\$ 126,042	-	-	-	-	\$ 126,042
Designated-Building	\$ 29,984	-	-	-	-	\$ 29,984
Designated-Capacity Expansion	\$ 174,950	-	-	-	26,400	\$ 201,350
Designated-Water System Repl	\$ 130,000	-	79,334	-	-	\$ 50,666
FHA (Fund 370)	\$ 92,285	-	-	-	-	\$ 92,285
<b>Callayomi County Water</b>						
General	\$ 23,001	-	-	-	301,999	\$ 325,000
Designated	-	-	-	-	405,032	\$ 405,032
Designated-Building	-	-	-	-	-	-
Debt Service Fund (369)	\$ 11,522	-	-	-	-	\$ 11,522
Water Capacity Exp (371)	\$ 578,715	-	-	-	-	\$ 578,715
Deposits (Fund 373)	\$ 5,575	-	-	-	-	\$ 5,575
<b>Upper Lake Water</b>						
General	\$ 197,218	-	-	-	-	\$ 197,218
Designated-Capacity Expansion	\$ 62,632	-	-	-	7,556	\$ 70,188
Debt (Fund 374)	\$ 30,420	-	-	-	-	\$ 30,420
<b>Total Waterworks Districts</b>						
	<b>\$ 1,818,876</b>	<b>\$ -</b>	<b>\$ 139,334</b>	<b>\$ -</b>	<b>\$ 740,987</b>	<b>\$ 2,420,529</b>

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2022-23					
District Name	Reserves/ Designations June 30, 2022	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	
<b>Pest Control</b>							
<b>Lake County Vector Control</b>							
General	\$ 3,619,000	-	-	- \$	601,917	\$ 4,220,917	
Building	\$ 457,605	-	-	- \$	-	\$ 457,605	
<b>Total Pest Control</b>	<b>\$ 4,076,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 601,917</b>	<b>\$ 4,678,522</b>	
<b>Conservation</b>							
<b>Lake County Resource</b>							
General	\$ 54,901	- \$	-	-	- \$	54,901	
Designated	\$ -	- \$	-	-	31,659	\$ 31,659	
<b>Scotts Valley Water</b>							
General	\$ 11,627	-	11,627	- \$	-	-	
Designated-Project	\$ 12,253	-	553	-	- \$	11,700	
<b>Total Conservation</b>	<b>\$ 78,781</b>	<b>\$ -</b>	<b>\$ 12,180</b>	<b>\$ -</b>	<b>\$ 31,659</b>	<b>\$ 98,260</b>	
<b>Fire Protection</b>							
<b>Lake County Fire</b>							
General	\$ 3,926	-	-	-	- \$	3,926	
Designated-Equipment	\$ 782,937	-	-	- \$	-	\$ 782,937	
Designated-Building	\$ 595,446	-	-	- \$	-	\$ 595,446	
Designated-Medical Svcs & Equip	\$ 2,872,059	- \$	88,596	-	- \$	2,783,463	
Fire Mitigation (Fund 372)	\$ 216,782	-	-	-	- \$	216,782	
<b>Kelseyville Fire</b>							
Designated-Imprest Cash	\$ 100	-	-	-	- \$	100	
General	\$ 27,728	-	-	-	- \$	27,728	
Designated-Equipment	\$ 384,605	-	-	-	- \$	384,605	
Designated-Building	\$ 205,643	-	-	-	- \$	205,643	
Designated-Medical Insurance	\$ 416,267	-	-	-	- \$	416,267	
Designated-Medical Svcs & Equip	\$ 660,714	-	-	-	- \$	660,714	
Fire Mitigation (362)	\$ 260,430	-	-	-	- \$	260,430	
<b>Lakeport Fire</b>							
Designated-Imprest Cash	\$ 150	-	-	-	- \$	150	
General	\$ 20,000	-	-	-	- \$	20,000	
Unreserved-Designated (GASB 45)	\$ 200,000	-	-	-	- \$	200,000	
Designated-Equipment	\$ 491,800	-	50,000	-	408,200	\$ 850,000	
Designated-Building	\$ 206,118	-	130,000	-	-	\$ 76,118	
Designated-Medical Svcs & Equip	\$ 134,269	-	-	-	65,731	\$ 200,000	
Fire Mitigation (Fund 363)	\$ 445,340	-	-	-	- \$	445,340	
<b>Northshore Fire</b>							
General	\$ 10,000	-	-	-	- \$	10,000	
Designated	\$ 573,208	-	-	- \$	647,885	\$ 1,220,893	
Designated-Equipment	\$ 758,566	-	-	- \$	-	\$ 758,566	
Designated-Building	\$ 297,554	-	-	-	- \$	297,554	
Designated-Medical Insurance	\$ 50,400	-	-	-	- \$	50,400	
Designated-Medical Svcs & Equip	\$ 1,322,988	-	-	- \$	-	\$ 1,322,988	
Fire Mitigation (Fund 361)	\$ 241,721	-	-	-	- \$	241,721	
<b>South Lake County Fire</b>							
General	\$ 90,554	-	20,301	-	84,449	\$ 154,702	
Designated	\$ 2,685,445	-	-	-	417,982	\$ 3,103,427	
Designated-Equipment	\$ 985,351	-	-	- \$	9,495	\$ 994,846	
Designated-Medical	\$ 224,888	-	-	-	- \$	224,888	
Designated-Medical Svcs & Equip	\$ 1,144,888	-	84,449	- \$	45,301	\$ 1,105,740	
Fire Mitigation (Fund 366)	\$ 214,324	-	-	-	- \$	214,324	
<b>Lake Pillsbury Fire</b>							
General	\$ 14,461	-	-	- \$	-	\$ 14,461	
<b>Total Fire Protection</b>	<b>\$ 16,538,663</b>	<b>\$ -</b>	<b>\$ 373,346</b>	<b>\$ -</b>	<b>\$ 1,678,843</b>	<b>\$ 17,844,160</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 25,300,378</b>	<b>\$ -</b>	<b>\$ 524,860</b>	<b>\$ -</b>	<b>\$ 3,202,025</b>	<b>\$ 27,977,543</b>	

**SECTION B**  
**BUDGETS FINANCING**



Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 301 Function		Budget Unit 9101 - Hartley Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	128,134	129,713	127,938	127,938
10-20	Current Unsecured	2,840	2,813	3,380	3,380
10-25	Supp 813-Current	1,873	2,130	600	600
10-35	Supp 813-Prior	515	605	400	400
10-40	Prior Unsecured	546	116	200	200

**USE OF MONEY & PROPERTY**

42-01	Interest	1,451	481	500	500
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	1,233	1,216	1,212	1,212
54-70	Disaster Rev Loss Backfil	1,279	0	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	44,795	50,745	50,000	50,000
69-22	Cemetery Taxable	6,000	6,500	7,800	7,800

**MISCELLANEOUS**

79-92	Insurance Rebate	26	0	150	150
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**OTHER FINANCING SOURCES**

81-22	In	0	0	14,643	18,273
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**MISC LOANS**

99-98	Cemetery	145	(109)	0	0
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<b>Revenue - Total</b>		<b>188,836</b>	<b>194,209</b>	<b>206,823</b>	<b>210,453</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	61,944	65,991	99,110	99,110
01-12	Extra Help	20,586	22,037	0	0
01-13	OT, Holiday, Stby	396	593	1,500	1,500
02-21	FICA	6,352	6,718	7,697	7,697
02-22	PERS	7,264	7,625	7,650	7,650
03-30	Health/Life	20,208	21,749	27,840	29,270
03-31	Unemployment	541	395	357	357
04-00	Worker's Compensation	3,609	4,093	5,146	5,146

**SERVICES AND SUPPLIES**

12-00	Communications	2,840	2,934	3,125	3,125
15-12	Public Liability	4,164	5,130	6,480	6,480
17-00	Maintenance-Equipment	1,689	4,514	4,000	4,000
18-00	Maint-Bldgs & Imprvmts	9,172	6,901	7,000	7,000
22-70	Supplies	715	2,044	1,200	1,200
22-71	Postage	224	232	2,748	2,748
23-80	Professional & Specialize	4,165	390	4,500	4,500
24-00	Publications & Legal Ntcs	0	0	100	100
28-30	Supplies & Services	5,875	6,230	0	0
29-50	Transportation & Travel	2,175	4,039	5,000	6,000
30-00	Utilities	11,649	8,206	12,500	12,500
48-00	Taxes & Assessments	0	0	70	70

**CAPITALIZED ASSETS**

61-60	Current	48,092	1,754	10,000	10,000
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 301 Function		Budget Unit 9101 - Hartley Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
62-71 Office	4,552	0	800	800	
62-74 Other	0	755	0	1,200	
<b>Expenditures/Appropriations - Total</b>	<b>216,209</b>	<b>172,331</b>	<b>206,823</b>	<b>210,453</b>	
<b>Net Cost:</b>	<b>27,374</b>	<b>(21,878)</b>	<b>0</b>	<b>0</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 302 Function		Budget Unit 9102 - Kelseyville Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	113,611	118,369	121,915	121,915
10-20	Current Unsecured	2,420	2,429	2,918	2,918
10-25	Supp 813-Current	1,617	1,825	500	500
10-35	Supp 813-Prior	447	524	300	300
10-40	Prior Unsecured	473	99	50	50

**USE OF MONEY & PROPERTY**

42-01	Interest	827	381	500	500
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	1,050	1,049	1,046	1,046
54-70	Disaster Rev Loss Backfil	255	0	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	37,420	55,545	40,000	40,000
69-22	Cemetery Taxable	7,410	5,700	5,500	5,500

**MISCELLANEOUS**

79-90	Miscellaneous	0	0	500	500
79-91	Cancelled Checks	0	165	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	0	3,330	3,330
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**MISC LOANS**

99-98	Cemetery	0	41	0	0
<b>Revenue - Total</b>		<b>165,530</b>	<b>186,127</b>	<b>176,559</b>	<b>176,559</b>

**SALARIES AND BENEFITS**

01-11	Permanent	61,466	81,405	96,994	85,557
02-21	FICA	4,754	6,229	7,420	6,546
03-30	Health/Life	4,081	3,505	6,500	6,500
03-31	Unemployment	261	728	595	595
03-39	State Disability	676	0	0	0
04-00	Worker's Compensation	3,485	0	4,013	4,013

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	75	15	200	200
12-00	Communications	1,533	1,547	1,800	1,800
14-00	Household Expense	645	662	750	750
15-10	Other	796	0	0	0
15-12	Public Liability	2,796	0	5,105	5,105
17-00	Maintenance-Equipment	3,101	1,739	5,000	5,000
18-00	Maint-Bldgs & Imprvmts	1,566	5,075	6,000	6,000
20-00	Memberships	126	126	200	200
22-70	Supplies	446	348	1,400	1,400
22-71	Postage	0	168	232	232
23-80	Professional & Specialize	17,275	3,130	5,000	15,095
24-00	Publications & Legal Ntcs	0	0	75	75
27-00	Small Tools & Instruments	326	0	0	0
28-30	Supplies & Services	13,117	3,128	12,000	12,000
29-50	Transportation & Travel	109	2,183	3,000	3,000
30-00	Utilities	2,545	2,512	4,000	4,000
38-00	Inventory Items	0	525	3,000	3,000

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 302 Function		Budget Unit 9102 - Kelseyville Cemetery Activity Cemetery		
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board
1	2	3	4	5

48-00 Taxes & Assessments	55	55	75	75
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**CAPITALIZED ASSETS**

61-60 Current	0	0	10,000	12,216
62-71 Office	0	0	3,200	3,200
<b>Expenditures/Appropriations - Total</b>	<b>119,234</b>	<b>113,079</b>	<b>176,559</b>	<b>176,559</b>
<b>Net Cost:</b>	<b>(46,296)</b>	<b>(73,048)</b>	<b>0</b>	<b>0</b>

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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County Budget Act  
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Fund 303 Function		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	120,076	17,234	68,533	68,533
10-20	Current Unsecured	1,500	1,504	1,806	1,806
10-25	Supp 813-Current	1,010	1,153	0	0
10-35	Supp 813-Prior	282	330	0	0
10-40	Prior Unsecured	289	61	0	0

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	2	2	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	992	456	500	500
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	651	650	648	648
54-70	Disaster Rev Loss Backfil	4,008	0	0	0

**CHARGES FOR SERVICES**

69-20	Other	5,925	7,525	7,500	7,500
69-21	Cemetery Non Tax	38,850	56,500	50,000	50,000
69-22	Cemetery Taxable	7,378	7,589	7,500	7,500
69-91	Cemetery Head Stone Ret	1,475	3,550	3,000	3,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	2,112	0	0	0
79-90	Miscellaneous	50	0	1,000	1,000
79-91	Cancelled Checks	(210)	0	0	0
79-99	Donations	0	500	500	500

**MISC LOANS**

99-98	Cemetery	129	(149)	0	0
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<b>Revenue - Total</b>	<b>184,519</b>	<b>96,905</b>	<b>140,987</b>	<b>140,987</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	38,240	37,150	53,560	53,560
01-12	Extra Help	7,408	6,944	12,600	12,600
01-13	OT, Holiday, Stby	1,129	1,634	2,500	2,500
02-21	FICA	3,266	3,549	4,000	4,000
02-22	PERS	8,610	8,787	12,000	12,000
03-30	Health/Life	11,266	10,487	10,000	10,000
04-00	Worker's Compensation	2,306	2,474	3,000	3,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	0	87	300	300
12-00	Communications	3,937	3,739	5,000	5,000
14-00	Household Expense	29	93	250	250
15-10	Other	2,522	3,195	4,000	4,000
17-00	Maintenance-Equipment	2,145	2,348	3,000	3,000
18-00	Maint-Bldgs & Imprvmts	572	752	3,000	3,000
20-00	Memberships	126	0	500	500
22-70	Supplies	79	980	1,500	1,500
22-71	Postage	202	271	400	400
22-72	Books & Periodicals	350	0	500	500
23-80	Professional & Specialize	14,567	17,743	25,200	25,200
24-00	Publications & Legal Ntcs	0	438	500	500

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 303 Function		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
25-00 Rents & Leases-Equipment	0	0	2,000	2,000	
27-00 Small Tools & Instruments	433	975	2,000	2,000	
28-30 Supplies & Services	5,595	6,610	10,000	10,000	
29-50 Transportation & Travel	20	0	500	500	
30-00 Utilities	2,301	2,746	4,000	4,000	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	955	6,664	65,000	65,000	
62-71 Office	190	0	5,000	5,000	
62-73 Shop	0	0	8,500	8,500	
62-74 Other	14,175	30,000	55,500	55,500	
<b>Expenditures/Appropriations - Total</b>	<b>120,422</b>	<b>147,664</b>	<b>294,310</b>	<b>294,310</b>	
<b>Net Cost:</b>	<b>(64,097)</b>	<b>50,759</b>	<b>153,323</b>	<b>153,323</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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County Budget Act  
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Fund 304 Function		Budget Unit 9104 - Middletown Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	134,970	138,941	142,935	142,935
10-20	Current Unsecured	2,800	2,776	3,334	3,334
10-25	Supp 813-Current	1,765	2,088	500	500
10-35	Supp 813-Prior	461	560	500	500
10-40	Prior Unsecured	515	114	0	0

**USE OF MONEY & PROPERTY**

42-01	Interest	2,034	758	500	500
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	1,215	1,199	1,196	1,196
54-70	Disaster Rev Loss Backfil	8,878	0	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	13,039	8,659	8,000	8,000
69-22	Cemetery Taxable	2,186	0	1,000	1,000

**MISCELLANEOUS**

79-90	Miscellaneous	90	0	0	0
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**MISC LOANS**

99-98	Cemetery	163	(151)	0	0
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<b>Revenue - Total</b>		<b>168,116</b>	<b>154,943</b>	<b>157,965</b>	<b>157,965</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	38,953	15,516	0	0
03-31	Unemployment	180	0	0	0

**SERVICES AND SUPPLIES**

12-00	Communications	3,227	3,162	5,000	5,000
14-00	Household Expense	2,671	4,037	5,000	5,000
15-12	Public Liability	6,455	6,898	8,000	8,000
17-00	Maintenance-Equipment	5,029	4,739	15,000	15,000
18-00	Maint-Bldgs & Imprvmts	8,121	5,099	14,000	14,000
19-40	Medical, Dental & Lab Exp	0	0	50	50
20-00	Memberships	32	32	200	200
22-70	Supplies	879	3,882	10,000	10,000
22-71	Postage	335	609	900	900
23-80	Professional & Specialize	46,799	80,544	107,000	107,000
24-00	Publications & Legal Ntcs	0	0	200	200
27-00	Small Tools & Instruments	100	0	200	200
28-30	Supplies & Services	488	344	1,000	1,000
29-50	Transportation & Travel	750	0	8,000	8,000
30-00	Utilities	1,400	2,000	3,000	3,000
38-00	Inventory Items	0	944	3,500	3,500

**CAPITALIZED ASSETS**

61-60	Current	1,320	4,715	60,000	60,000
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**OTHER FINANCING USES**

90-91	Contingencies	0	0	36,158	36,158
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<b>Expenditures/Appropriations - Total</b>		<b>116,740</b>	<b>132,521</b>	<b>277,208</b>	<b>277,208</b>
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<b>Net Cost:</b>		<b>(51,376)</b>	<b>(22,422)</b>	<b>119,243</b>	<b>119,243</b>
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 305 Function		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	63,870	63,506	53,000	53,000
10-20	Current Unsecured	1,324	1,326	1,593	1,593
10-25	Supp 813-Current	975	1,132	0	0
10-35	Supp 813-Prior	276	323	0	0
10-40	Prior Unsecured	257	54	0	0
10-70	Timber Yield	45	6	90	90

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	9	13	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	413	159	220	220
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	575	573	571	571
54-70	Disaster Rev Loss Backfil	984	0	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	30,320	26,720	24,000	28,000
69-22	Cemetery Taxable	3,500	6,750	4,000	5,000

**MISCELLANEOUS**

79-90	Miscellaneous	1,760	0	0	0
79-91	Cancelled Checks	0	30	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	0	3,000	3,000
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**MISC LOANS**

99-98	Cemetery	0	48	0	0
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<b>Revenue - Total</b>		<b>104,308</b>	<b>100,640</b>	<b>86,474</b>	<b>91,474</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	47,861	49,619	49,574	38,945
01-12	Extra Help	8,456	10,126	9,800	9,800
01-13	OT, Holiday, Stby	304	165	600	600
02-21	FICA	4,335	4,581	4,588	3,775
02-28	Deferred Compensation	1,200	1,200	1,200	1,200
03-31	Unemployment	648	767	840	702
04-00	Worker's Compensation	6,328	5,265	4,310	4,310

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	24	0	500	500
12-00	Communications	1,562	1,712	1,800	1,800
14-00	Household Expense	267	283	400	400
15-12	Public Liability	3,261	3,613	4,309	4,309
17-00	Maintenance-Equipment	422	385	1,500	1,500
18-00	Maint-Bldgs & Imprvmts	3,150	3,129	2,000	3,500
20-00	Memberships	163	63	200	200
22-70	Supplies	645	1,169	1,200	1,200
22-71	Postage	114	58	200	200
23-80	Professional & Specialize	4,365	390	4,650	14,745
24-00	Publications & Legal Ntcs	27	26	300	300



Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 305 Function		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
26-00 Rents & Leases-Bldg & Imp	2,949	2,870	3,000	3,000	
27-00 Small Tools & Instruments	100	45	500	500	
28-30 Supplies & Services	2,938	2,938	3,000	6,000	
29-50 Transportation & Travel	1,474	2,048	3,000	3,000	
30-00 Utilities	1,414	1,535	2,200	2,200	
38-00 Inventory Items	0	1,082	0	1,100	
48-00 Taxes & Assessments	85	87	110	110	
<b>CAPITALIZED ASSETS</b>					
62-71 Office	0	0	0	3,000	
62-74 Other	0	0	5,500	5,500	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	0	3,717	
<b>Expenditures/Appropriations - Total</b>	<b>92,092</b>	<b>93,154</b>	<b>105,281</b>	<b>116,113</b>	
<b>Net Cost:</b>	<b>(12,216)</b>	<b>(7,486)</b>	<b>18,807</b>	<b>24,639</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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County Budget Act  
 January 2010 Edition, revision #1

Fund 306 Function		Budget Unit 9106 - Glenbrook Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	16,331	16,650	15,910	15,910
10-20	Current Unsecured	348	341	300	300
10-25	Supp 813-Current	227	260	0	0
10-35	Supp 813-Prior	63	74	0	0
10-40	Prior Unsecured	67	14	0	0

**USE OF MONEY & PROPERTY**

42-01	Interest	298	121	300	300
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	151	148	150	150
54-70	Disaster Rev Loss Backfil	1,131	0	0	0

**CHARGES FOR SERVICES**

69-21	Cemetery Non Tax	7,250	21,290	750	750
69-22	Cemetery Taxable	551	1,186	0	0

**MISCELLANEOUS**

79-91	Cancelled Checks	0	99	0	0
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**OTHER FINANCING SOURCES**

81-22	In	0	450	0	0
81-23	Out	0	(2,200)	0	0
<b>Revenue - Total</b>		<b>26,416</b>	<b>38,433</b>	<b>17,410</b>	<b>17,410</b>

**SERVICES AND SUPPLIES**

12-00	Communications	352	370	400	400
14-00	Household Expense	365	375	400	400
15-12	Public Liability	931	939	1,100	1,100
17-00	Maintenance-Equipment	32	46	500	500
18-00	Maint-Bldgs & Imprvmts	5,131	4,851	4,840	4,840
20-00	Memberships	132	132	150	150
22-70	Supplies	0	157	300	300
22-71	Postage	33	70	200	200
23-80	Professional & Specialize	12,945	9,725	13,375	13,375
24-00	Publications & Legal Ntcs	73	65	100	100
27-00	Small Tools & Instruments	0	0	500	500
28-30	Supplies & Services	1,760	236	0	0
29-50	Transportation & Travel	2,871	2,574	3,070	3,070
30-00	Utilities	304	361	400	400
48-00	Taxes & Assessments	127	84	100	100

**OTHER FINANCING USES**

90-91	Contingencies	0	0	203	6,139
<b>Expenditures/Appropriations - Total</b>		<b>25,056</b>	<b>19,984</b>	<b>25,638</b>	<b>31,574</b>

**Net Cost:** (1,360) (18,449) 8,228 14,164

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 331 Function		Budget Unit 9431 - Lake County RCD Activity Conservation			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	32,807	15,379	23,969	13,859
10-20	Current Unsecured	533	531	637	528
10-25	Supp 813-Current	349	403	0	0
10-35	Supp 813-Prior	95	113	0	0
10-40	Prior Unsecured	101	22	0	0

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	0	0	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	576	212	1,378	211
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	231	229	229	114
54-70	Disaster Rev Loss Backfil	1,174	0	800	0
54-90	Other	72,387	64,748	110,770	107,000
56-01	Other	186,223	50,650	56,000	52,000
56-30	Other	18,486	24,624	27,500	24,624

**MISCELLANEOUS**

79-70	Other Sales-Miscellaneous	0	0	5,000	0
79-82	Other Agencies-Private	1,364	0	1,400	0
79-90	Miscellaneous	9,374	4,665	50	4,664
79-91	Cancelled Checks	0	125	0	0
79-99	Donations	0	2,000	2,000	2,000

<b>Revenue - Total</b>		<b>323,702</b>	<b>163,700</b>	<b>229,733</b>	<b>205,000</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	114,606	122,194	202,500	170,000
01-12	Extra Help	17,111	0	0	0
02-21	FICA	10,089	9,468	15,800	13,100
03-31	Unemployment	3,637	2,477	14,275	3,500
03-39	State Disability	1,447	1,293	2,021	1,800
04-00	Worker's Compensation	7,062	7,295	4,000	10,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	0	0	100	100
12-00	Communications	90	70	200	100
15-12	Public Liability	4,915	5,327	5,000	5,000
17-00	Maintenance-Equipment	32	0	1,000	1,000
20-00	Memberships	1,092	990	1,850	1,700
22-70	Supplies	784	17	800	800
22-71	Postage	74	4	100	100
23-80	Professional & Specialize	131,209	19,304	24,700	24,700
25-00	Rents & Leases-Equipment	0	159	1,000	500
26-00	Rents & Leases-Bldg & Imp	1	781	1,001	1,000
28-30	Supplies & Services	5,949	2,412	3,700	2,500
29-50	Transportation & Travel	3,838	3,090	2,500	3,500
38-00	Inventory Items	0	1,810	0	0
48-00	Taxes & Assessments	0	0	400	0
53-50	Resource Management	31,415	2,560	5,500	2,000

<b>Expenditures/Appropriations - Total</b>		<b>333,351</b>	<b>179,252</b>	<b>286,447</b>	<b>241,400</b>
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<b>Net Cost:</b>	<b>9,649</b>	<b>15,552</b>	<b>56,714</b>	<b>36,400</b>
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 340 Function		Budget Unit 9440 - Scotts Valley Water Cons Activity Conservation		
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board
1	2	3	4	5

**USE OF MONEY & PROPERTY**

42-01 Interest	110	38	40	40
<b>Revenue - Total</b>	<b>110</b>	<b>38</b>	<b>40</b>	<b>40</b>

**SERVICES AND SUPPLIES**

22-70 Supplies	0	0	85	0
23-80 Professional & Specialize	0	0	23,800	12,258
<b>Expenditures/Appropriations - Total</b>	<b>0</b>	<b>0</b>	<b>23,885</b>	<b>12,258</b>
<b>Net Cost:</b>	<b>(110)</b>	<b>(38)</b>	<b>23,845</b>	<b>12,218</b>

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
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Fund 352 Function		Budget Unit 9552 - Lake County Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10	Current Secured	1,166,450	1,214,260	1,050,000	1,100,000
10-20	Current Unsecured	24,898	24,968	21,000	21,000
10-25	Supp 813-Current	16,446	18,744	2,000	2,000
10-35	Supp 813-Prior	4,588	5,358	2,000	2,000
10-40	Prior Unsecured	4,790	1,014	1,000	1,000

**PERMITS**

21-60	Other	60,126	58,008	50,000	50,000
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**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	77,012	177,020	50,000	50,000
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**USE OF MONEY & PROPERTY**

42-01	Interest	19,456	8,025	45,000	45,000
42-10	Rents & Concessions	2,801	2,801	2,801	2,801

**INTERGOVERNMENT REVENUES**

54-60	HOPTR	10,810	10,788	10,000	10,000
54-70	Disaster Rev Loss Backfil	47,460	0	0	0
56-30	Other	234,433	414,105	150,000	150,000

**CHARGES FOR SERVICES**

68-60	Institutional Care & Svcs	2,878,348	2,213,114	1,250,000	1,250,000
69-29	Fire Protection	1,569,245	1,690,877	1,500,000	1,500,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	50,000	20,660	5,000	5,000
79-90	Miscellaneous	7,710	12,811	10,000	20,000
79-91	Cancelled Checks	18	0	0	0
79-92	Insurance Rebate	14,073	7,523	0	0
79-93	Insurance Proceeds	97,371	0	0	0

**OTHER FINANCING SOURCES**

81-22	In	53,000	100,000	43,000	100,000
<b>Revenue - Total</b>		<b>6,339,035</b>	<b>5,980,077</b>	<b>4,191,801</b>	<b>4,308,801</b>

**SALARIES AND BENEFITS**

01-11	Permanent	1,432,916	1,614,179	1,877,721	1,859,942
01-12	Extra Help	37,261	20,260	90,000	95,000
01-13	OT, Holiday, Stby	323,400	270,791	285,000	285,000
01-14	Other, Term	65,981	53,517	75,000	75,000
02-21	FICA	29,384	29,460	69,834	69,438
02-22	PERS	579,324	646,544	723,121	433,691
02-23	PERS-Co Paid Employee Con	80,961	76,868	45,213	42,756
02-28	Deferred Compensation	0	0	6,500	6,500
03-30	Health/Life	387,398	439,301	480,000	480,000
03-31	Unemployment	6,627	4,496	37,394	37,394
03-32	Opt Out	8,994	7,904	15,000	15,000
03-45	Retiree OPEB	93,375	71,068	77,500	77,500
04-00	Worker's Compensation	197,368	225,915	232,468	238,288

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	63,719	38,230	49,000	49,000
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Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 352 Function		Budget Unit 9552 - Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
12-00 Communications	215,597	207,554	231,000	230,900	
14-00 Household Expense	7,176	8,268	10,000	6,000	
15-10 Other	0	0	4,200	4,200	
15-12 Public Liability	2,966	25,410	26,000	27,000	
15-13 Fire & Allied Cvrgrs	27,572	37,865	39,000	40,000	
17-00 Maintenance-Equipment	57,544	92,047	106,500	106,500	
18-00 Maint-Bldgs & Imprvmts	150,970	33,140	78,000	97,600	
20-00 Memberships	3,095	3,545	4,500	4,500	
22-70 Supplies	5,655	4,259	8,000	8,000	
22-71 Postage	1,100	626	1,500	1,500	
22-72 Books & Periodicals	3,258	191	2,300	2,300	
23-80 Professional & Specialize	224,936	268,966	227,600	286,220	
24-00 Publications & Legal Ntcs	1,053	206	2,000	2,000	
25-00 Rents & Leases-Equipment	4,762	5,224	5,200	5,400	
27-00 Small Tools & Instruments	1,718	1,117	10,200	10,200	
28-30 Supplies & Services	20,843	24,347	91,200	91,800	
28-48 Ambulance Expense	621,424	376,790	115,000	115,000	
29-50 Transportation & Travel	43,860	63,693	75,500	102,500	
30-00 Utilities	51,224	54,196	62,000	63,000	
38-00 Inventory Items	14,871	27,306	49,500	42,000	
42-10 Notes & Loans	186,259	43,329	43,400	385,334	
48-00 Taxes & Assessments	4,596	7,786	6,500	6,500	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	24,341	594,696	230,000	305,100	
62-72 Autos & Light Trucks	53,204	0	0	0	
62-74 Other	176,630	518,551	86,500	153,000	
<b>Expenditures/Appropriations - Total</b>	<b>5,211,359</b>	<b>5,897,645</b>	<b>5,579,351</b>	<b>5,861,063</b>	
<b>Net Cost:</b>	<b>(1,127,677)</b>	<b>(82,433)</b>	<b>1,387,550</b>	<b>1,552,262</b>	

Detail of Financing Sources and Financing Uses  
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County Budget Act  
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Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	1,556,584	1,617,331	1,556,584	1,615,674
10-20	Current Unsecured	33,187	33,216	33,187	38,426
10-25	Supp 813-Current	22,202	25,013	22,202	24,000
10-35	Supp 813-Prior	6,150	7,199	6,150	6,800
10-40	Prior Unsecured	6,499	1,351	6,500	1,000

**PERMITS**

21-60	Other	15,876	13,651	12,000	12,000
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**USE OF MONEY & PROPERTY**

42-01	Interest	10,530	3,709	5,000	3,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	14,408	14,352	14,000	13,878
54-90	Other	380,818	0	0	0
56-30	Other	127,439	35,390	0	0

**CHARGES FOR SERVICES**

66-10	Planning & Engineering	13,875	17,830	10,000	15,000
68-60	Institutional Care & Svcs	2,048,773	1,539,310	1,200,000	1,000,000
69-20	Other	88,937	129,201	0	0
69-29	Fire Protection	185,206	191,281	180,000	180,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	10,910	160	0	0
79-90	Miscellaneous	19,370	12,475	0	5,000
79-91	Cancelled Checks	127	3,946	0	0
79-92	Insurance Rebate	27,107	27,967	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	100,000	40,000	40,861
<b>Revenue - Total</b>		<b>4,567,999</b>	<b>3,773,382</b>	<b>3,085,623</b>	<b>2,955,639</b>

**SALARIES AND BENEFITS**

01-11	Permanent	856,685	941,872	1,300,000	1,400,000
01-12	Extra Help	332,527	151,101	200,000	200,000
01-13	OT, Holiday, Stby	425,784	258,140	200,000	270,000
01-14	Other, Term	8,699	43,877	0	0
02-21	FICA	26,365	19,187	30,000	20,000
02-22	PERS	135	(81)	20,000	20,000
02-23	PERS-Co Paid Employee Con	505,160	523,567	433,637	600,000
03-30	Health/Life	263,691	287,286	340,000	340,000
03-31	Unemployment	7,031	1,615	15,000	5,000
03-32	Opt Out	1,623	0	0	0
04-00	Worker's Compensation	182,504	163,592	210,000	168,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	26,208	22,759	25,000	41,650
12-00	Communications	78,010	74,622	105,000	104,820
14-00	Household Expense	7,265	8,071	10,500	11,100
15-10	Other	24,033	36,792	40,000	51,000
17-00	Maintenance-Equipment	47,510	65,639	80,000	85,000
18-00	Maint-Bldgs & Imprvmts	9,911	115,040	10,000	10,000
20-00	Memberships	2,226	6,336	6,000	11,350

Detail of Financing Sources and Financing Uses  
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Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
22-70 Supplies	1,716	1,846	2,000	2,500	
22-71 Postage	444	1,107	500	500	
22-72 Books & Periodicals	0	186	0	0	
23-80 Professional & Specialize	188,297	224,654	200,000	250,000	
24-00 Publications & Legal Ntcs	0	727	500	500	
27-00 Small Tools & Instruments	4,396	3,218	10,000	10,000	
28-30 Supplies & Services	14,078	14,326	26,550	27,050	
28-48 Ambulance Expense	279,071	163,009	82,500	82,500	
29-50 Transportation & Travel	98,899	94,731	90,000	105,000	
30-00 Utilities	25,219	31,733	30,000	35,000	
38-00 Inventory Items	27,889	51,207	10,000	10,000	
42-10 Notes & Loans	368,786	291,749	220,000	220,000	
48-00 Taxes & Assessments	41	4,575	5,000	5,000	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	9,297	0	0	20,000	
62-71 Office	6,463	0	0	0	
62-72 Autos & Light Trucks	13,572	0	0	0	
62-74 Other	214,868	101,526	0	18,769	
<b>Expenditures/Appropriations - Total</b>	<b>4,058,400</b>	<b>3,704,011</b>	<b>3,702,187</b>	<b>4,124,739</b>	
<b>Net Cost:</b>	<b>(509,598)</b>	<b>(69,371)</b>	<b>616,564</b>	<b>1,169,100</b>	



Detail of Financing Sources and Financing Uses  
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Fund 354 Function		Budget Unit 9554 - Lakeport Fire Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10	Current Secured	934,113	967,900	900,000	973,000
10-20	Current Unsecured	21,259	21,035	25,000	21,000
10-25	Supp 813-Current	13,981	15,929	12,000	12,000
10-35	Supp 813-Prior	3,844	4,515	3,000	3,000
10-40	Prior Unsecured	4,070	866	1,100	1,100

**PERMITS**

21-60	Other	10,054	80,609	12,500	12,500
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**USE OF MONEY & PROPERTY**

42-01	Interest	6,922	2,773	1,000	2,000
42-10	Rents & Concessions	4,576	4,624	5,400	5,400

**INTERGOVERNMENT REVENUES**

54-60	HOPTR	9,230	9,088	9,000	9,000
54-70	Disaster Rev Loss Backfil	7,631	0	0	0
54-90	Other	0	5,478	25,000	25,000
56-30	Other	160,684	0	0	0

**CHARGES FOR SERVICES**

66-15	Lake Co Fire Mitigation	0	(3,430)	0	0
68-60	Institutional Care & Svcs	800,246	581,933	675,000	700,000
69-29	Fire Protection	1,440,789	1,236,480	1,200,000	1,275,000

**MISCELLANEOUS**

79-60	Sale of Fixed Assets	0	25,276	0	0
79-90	Miscellaneous	35,373	19,901	27,000	27,000
79-91	Cancelled Checks	325	12,817	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	480	0	180,000
<b>Revenue - Total</b>		<b>3,453,097</b>	<b>2,986,274</b>	<b>2,896,000</b>	<b>3,246,000</b>

**SALARIES AND BENEFITS**

01-11	Permanent	728,007	931,508	1,070,000	1,082,000
01-12	Extra Help	120,205	35,361	84,000	75,000
01-13	OT, Holiday, Stby	272,810	163,574	275,000	275,000
02-21	FICA	20,310	18,735	26,000	25,000
02-22	PERS	280,371	383,726	400,000	400,000
03-30	Health/Life	372,629	385,501	450,000	400,000
03-31	Unemployment	6,565	0	15,000	0
03-45	Retiree OPEB	44,277	48,204	59,000	52,000
04-00	Worker's Compensation	77,698	79,444	66,000	66,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	46,318	24,655	53,450	50,000
12-00	Communications	86,121	83,289	100,000	100,000
14-00	Household Expense	5,075	4,948	7,500	7,000
15-10	Other	25,086	24,816	24,500	24,500
15-12	Public Liability	52,802	66,287	64,500	64,500
17-00	Maintenance-Equipment	90,031	121,645	100,000	100,000
18-00	Maint-Bldgs & Imprvmts	4,271	19,787	35,000	35,000
19-40	Medical, Dental & Lab Exp	51,486	54,117	50,000	50,000
20-00	Memberships	5,463	12,012	10,000	10,000

Detail of Financing Sources and Financing Uses  
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Fund 354 Function		Budget Unit 9554 - Lakeport Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
22-70 Supplies	5,461	6,956	7,000	7,000	
22-71 Postage	1,324	315	1,000	1,000	
22-72 Books & Periodicals	927	1,229	1,500	1,500	
23-80 Professional & Specialize	82,017	62,056	65,000	91,000	
24-00 Publications & Legal Ntcs	47	293	1,000	845	
25-00 Rents & Leases-Equipment	33,003	21,773	21,000	31,000	
26-00 Rents & Leases-Bldg & Imp	0	0	5	5	
27-00 Small Tools & Instruments	7,625	7,960	13,000	13,000	
28-30 Supplies & Services	11,135	12,061	55,000	64,000	
28-48 Ambulance Expense	134,708	112,540	77,500	107,500	
28-95 Prior Yr Audit Repayment	0	23,268	0	0	
29-50 Transportation & Travel	6,821	1,823	5,000	4,500	
30-00 Utilities	57,175	69,818	75,000	75,000	
42-10 Notes & Loans	36,434	97,147	61,000	61,000	
48-00 Taxes & Assessments	0	0	150	150	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	0	0	0	130,000	
62-71 Office	0	0	0	5,000	
62-72 Autos & Light Trucks	0	0	0	50,000	
62-74 Other	424,635	48,170	20,000	20,000	
<b>Expenditures/Appropriations - Total</b>	<b>3,090,836</b>	<b>2,923,018</b>	<b>3,293,105</b>	<b>3,478,500</b>	
<b>Net Cost:</b>	<b>(362,261)</b>	<b>(63,256)</b>	<b>397,105</b>	<b>232,500</b>	

Detail of Financing Sources and Financing Uses  
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Fund 355 Function		Budget Unit 9555 - Northshore Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10	Current Secured	1,104,965	913,824	900,000	900,000
10-20	Current Unsecured	22,422	22,300	26,788	26,788
10-25	Supp 813-Current	16,625	19,279	5,000	5,000
10-35	Supp 813-Prior	4,742	5,532	2,000	2,000
10-40	Prior Unsecured	4,349	913	2,000	2,000

**PERMITS**

21-60	Other	12,523	215,406	11,000	11,000
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**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	157	234	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	10,716	5,442	18,000	18,000
42-10	Rents & Concessions	17,733	12,282	18,360	18,360

**INTERGOVERNMENT REVENUES**

54-60	HOPTR	9,739	9,639	9,605	9,605
54-70	Disaster Rev Loss Backfil	9,289	0	2,810	2,810
54-90	Other	400,131	8,375	23,679	23,679
56-30	Other	254,878	202,680	500,000	500,000

**CHARGES FOR SERVICES**

66-30	Agricultural Services	3,138	7,627	0	0
68-60	Institutional Care & Svcs	2,426,955	1,577,835	2,000,000	2,000,000
69-20	Other	2,905	585	3,000	3,000
69-29	Fire Protection	650,670	661,203	600,000	600,000

**MISCELLANEOUS**

79-90	Miscellaneous	380,770	831,809	105,000	105,000
79-91	Cancelled Checks	1,383	216	0	0
79-93	Insurance Proceeds	0	158,816	0	0
79-99	Donations	1,251	652	0	0

**OTHER FINANCING SOURCES**

81-22	In	0	0	50,000	50,000
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<b>Revenue - Total</b>	<b>5,335,339</b>	<b>4,654,650</b>	<b>4,277,242</b>	<b>4,277,242</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	1,151,283	1,173,633	1,741,714	1,741,714
01-12	Extra Help	99,938	68,628	65,000	65,000
01-13	OT, Holiday, Stby	293,794	228,253	287,500	287,500
01-14	Other, Term	12,077	14,745	125,000	125,000
02-21	FICA	33,314	36,059	33,681	33,681
02-22	PERS	390,887	359,359	586,101	586,101
02-28	Deferred Compensation	14,250	16,500	18,000	18,000
03-30	Health/Life	348,618	269,842	570,900	570,900
03-31	Unemployment	6,900	6,478	23,683	23,683
04-00	Worker's Compensation	103,717	127,862	142,992	142,992

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	45,878	34,053	86,950	86,950
12-00	Communications	139,478	131,614	134,200	134,200

Detail of Financing Sources and Financing Uses  
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Fund 355 Function		Budget Unit 9555 - Northshore Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
14-00 Household Expense	11,687	10,954	9,200	9,200	
15-10 Other	0	127,862	0	0	
15-12 Public Liability	103,717	0	142,992	142,992	
17-00 Maintenance-Equipment	154,423	231,157	198,700	198,700	
18-00 Maint-Bldgs & Imprvmts	29,459	24,500	27,500	27,500	
19-40 Medical, Dental & Lab Exp	49,136	43,064	50,000	50,000	
20-00 Memberships	6,905	10,961	9,235	9,235	
22-70 Supplies	3,261	4,678	7,000	7,000	
22-71 Postage	817	1,079	1,200	1,200	
22-72 Books & Periodicals	0	0	500	500	
23-80 Professional & Specialize	66,018	187,813	102,150	93,650	
24-00 Publications & Legal Ntcs	117	93	200	200	
25-00 Rents & Leases-Equipment	6,698	6,437	8,400	8,400	
27-00 Small Tools & Instruments	3,091	3,379	18,000	18,000	
28-30 Supplies & Services	39,549	103,053	45,775	45,775	
28-48 Ambulance Expense	664,820	471,304	128,950	128,780	
29-50 Transportation & Travel	55,080	83,341	86,000	86,000	
30-00 Utilities	50,102	50,987	51,000	51,000	
38-00 Inventory Items	3,552	9,008	15,700	15,700	
42-10 Notes & Loans	150,000	21,453	15,500	15,500	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	(5)	1,287	0	0	
62-71 Office	(1,244)	0	0	0	
62-72 Autos & Light Trucks	44,998	8,583	23,000	23,000	
62-74 Other	333,370	331,281	0	0	
62-79 Prior Years	10,000	19,185	0	0	
<b>Expenditures/Appropriations - Total</b>	<b>4,425,685</b>	<b>4,218,482</b>	<b>4,756,723</b>	<b>4,748,053</b>	
<b>Net Cost:</b>	<b>(909,654)</b>	<b>(436,168)</b>	<b>479,481</b>	<b>470,811</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 357 Function		Budget Unit 9557 - South Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	1,497,446	1,537,092	1,532,946	1,521,190
10-20	Current Unsecured	31,177	30,857	30,715	30,715
10-25	Supp 813-Current	19,777	23,254	0	0
10-35	Supp 813-Prior	5,209	6,297	0	0
10-40	Prior Unsecured	5,769	1,269	0	0

**PERMITS**

21-60	Other	17,137	16,096	15,000	15,000
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**USE OF MONEY & PROPERTY**

42-01	Interest	22,207	10,846	25,000	25,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	13,535	13,333	13,000	13,000
54-70	Disaster Rev Loss Backfil	97,347	0	0	0
54-90	Other	379,633	174,397	35,000	35,000
55-40	Disaster Relief	174,300	0	0	0
56-30	Other	335,396	132,844	74,080	74,080

**CHARGES FOR SERVICES**

68-60	Institutional Care & Svcs	373,609	1,024,479	400,000	400,000
69-29	Fire Protection	1,798,521	1,869,776	1,812,161	1,812,161

**MISCELLANEOUS**

79-50	Revenue Applic Prior Year	86,731	95,206	0	0
79-70	Other Sales-Miscellaneous	0	22	0	0
79-90	Miscellaneous	44,318	51,017	0	0
79-91	Cancelled Checks	159	1,703	0	0
79-92	Insurance Rebate	4,946	6,183	0	0
79-93	Insurance Proceeds	15,691	0	0	0

**OTHER FINANCING SOURCES**

81-22	In	396,667	16,087	0	0
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<b>Revenue - Total</b>		<b>5,319,574</b>	<b>5,010,759</b>	<b>3,937,902</b>	<b>3,926,146</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	6,300	6,100	6,000	6,000
01-12	Extra Help	85,309	126,232	110,000	110,000
01-13	OT, Holiday, Stby	68,613	37,351	35,000	35,000
02-21	FICA	12,389	13,294	12,000	12,000
03-30	Health/Life	30,850	26,886	33,900	33,900
03-31	Unemployment	3,813	2,801	5,000	5,000
04-00	Worker's Compensation	21,752	26,483	29,620	29,620

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	22,615	8,486	24,000	24,000
12-00	Communications	4,313	28,543	22,000	22,000
13-00	Food	788	1,722	2,500	2,500
14-00	Household Expense	12,725	6,491	15,000	15,000
15-10	Other	49,970	52,037	53,000	53,000
17-00	Maintenance-Equipment	38,314	78,263	38,300	38,300
18-00	Maint-Bldgs & Imprvmts	106,539	82,660	87,632	87,632
19-40	Medical, Dental & Lab Exp	38,875	49,631	46,500	46,500
20-00	Memberships	1,700	1,700	6,200	6,200

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
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Fund 357 Function		Budget Unit 9557 - South Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
22-70 Supplies	2,849	4,944	3,000	3,000	
22-71 Postage	761	2,719	7,220	7,220	
23-80 Professional & Specialize	2,405,494	2,831,080	4,008,772	4,008,772	
24-00 Publications & Legal Ntcs	232	306	1,100	1,100	
27-00 Small Tools & Instruments	3,451	2,402	3,500	3,500	
28-30 Supplies & Services	111,178	150,453	66,400	66,400	
28-48 Ambulance Expense	195,864	114,914	92,000	92,000	
29-50 Transportation & Travel	3,180	14,150	10,000	10,000	
30-00 Utilities	70,698	70,774	75,400	75,400	
38-00 Inventory Items	1,825	74,300	20,000	20,000	
42-10 Notes & Loans	0	0	200	200	
48-00 Taxes & Assessments	133	133	0	0	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	0	23,400	0	0	
62-72 Autos & Light Trucks	119,077	0	0	0	
62-74 Other	602,874	186,027	0	0	
62-79 Prior Years	0	81,133	0	0	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	425,181	366,724	
<b>Expenditures/Appropriations - Total</b>	<b>4,022,480</b>	<b>4,105,415</b>	<b>5,239,425</b>	<b>5,180,968</b>	
<b>Net Cost:</b>	<b>(1,297,093)</b>	<b>(905,343)</b>	<b>1,301,523</b>	<b>1,254,822</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 359 Function		Budget Unit 9559 - Lake Pillsbury Activity Fire Protection		
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board
1	2	3	4	5

**TAXES**

10-10 Current Secured (111) (43) 0 0

**PERMITS**

21-60 Other 1,960 1,831 0 0

**FINES, FORFEIT, PENALTIES**

31-95 Penalties & Cost on Delq 986 4,542 0 0

**USE OF MONEY & PROPERTY**

42-01 Interest 55 38 0 0

**CHARGES FOR SERVICES**

69-29 Fire Protection 18,241 20,977 18,150 18,150

**MISCELLANEOUS**

79-91 Cancelled Checks 29 160 0 0

**Revenue - Total 21,160 27,505 18,150 18,150**

**SALARIES AND BENEFITS**

04-00 Worker's Compensation 2,961 3,469 5,264 5,264

**SERVICES AND SUPPLIES**

15-10 Other 2,740 3,569 3,777 3,777

22-70 Supplies 36 0 0 0

22-71 Postage 24 17 0 0

23-80 Professional & Specialize 5,747 1,004 5,045 5,045

28-30 Supplies & Services 4,250 1,830 9,365 9,365

**Expenditures/Appropriations - Total 15,757 9,889 23,451 23,451**

**Net Cost: (5,402) (17,616) 5,301 5,301**

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
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Fund 310 Function		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	1,413,905	1,504,012	1,440,873	1,440,873
10-20	Current Unsecured	31,130	31,041	37,288	37,288
10-25	Supp 813-Current	20,763	23,828	48,000	25,000
10-35	Supp 813-Prior	5,709	6,730	5,000	5,000
10-40	Prior Unsecured	5,968	1,268	5,500	5,500
10-70	Timber Yield	152	19	1,000	1,000

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	29	43	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	13,893	6,012	36,000	36,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	13,516	13,413	13,370	13,370
54-70	Disaster Rev Loss Backfil	45,109	0	0	0
54-90	Other	0	75,976	0	0

**CHARGES FOR SERVICES**

66-40	Assess & Tax Collection	536,333	549,270	520,000	520,000
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**MISCELLANEOUS**

79-91	Cancelled Checks	0	98	0	0
79-92	Insurance Rebate	11,052	14,856	0	0

**N/A**

90-01	Miscellaneous	419	314	0	0
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<b>Revenue - Total</b>		<b>2,097,979</b>	<b>2,226,879</b>	<b>2,107,031</b>	<b>2,084,031</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	604,120	648,546	700,000	700,000
01-12	Extra Help	13,520	4,819	53,500	53,500
01-14	Other, Term	6,000	6,000	38,000	38,000
02-21	FICA	47,707	50,030	56,000	56,000
02-22	Pers	223,642	250,706	278,500	278,500
02-23	PERS-Co Paid Employee Con	42,730	44,834	53,000	53,000
03-30	Health/Life	140,073	135,250	154,000	154,000
03-31	Unemployment	1,253	1,397	7,000	7,000
04-00	Worker's Compensation	26,922	29,122	30,000	29,500

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	3,847	2,769	5,000	5,000
12-00	Communications	4,513	3,702	6,500	6,500
14-00	Household Expense	6,093	7,642	8,000	8,100
15-10	Other	24,545	29,081	30,000	34,000
17-00	Maintenance-Equipment	17,765	27,296	29,000	35,500
18-00	Maint-Bldgs & Imprvmts	19,429	44,394	65,000	65,000
19-40	Medical Supplies	14,015	16,522	20,000	20,000
20-00	Memberships	16,179	9,570	17,000	17,000
22-70	Supplies	6,340	7,683	9,000	9,000
22-72	Books & Periodicals	117	632	900	900
23-80	Professional & Specialize	67,774	74,645	111,000	111,000
24-00	Publications & Legal Ntcs	0	0	700	700
25-00	Rents & Leases-Equipment	4,894	5,930	7,500	7,500



Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

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Fund 310 Function		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
27-00 Small Tools & Instruments	667	173	6,000	6,000	
28-30 Supplies & Services	47,750	57,955	145,000	145,000	
29-50 Transportation & Travel	0	12,316	25,000	25,000	
30-00 Utilities	20,725	22,819	25,000	28,000	
38-00 Inventory Items	2,557	7,053	21,000	21,000	
48-00 Taxes & Assessments	1,674	1,352	2,500	2,500	
<b>CAPITALIZED ASSETS</b>					
62-74 Other	0	9,179	0	0	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	95,000	95,000	
<b>Expenditures/Appropriations - Total</b>	<b>1,364,850</b>	<b>1,511,416</b>	<b>1,999,100</b>	<b>2,012,200</b>	
<b>Net Cost:</b>	<b>(733,129)</b>	<b>(715,463)</b>	<b>(107,931)</b>	<b>(71,831)</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 315 Function		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	84,154	87,245	72,000	72,000
10-20	Current Unsecured	1,796	1,792	2,400	2,400
10-25	Supp 813-Current	1,157	1,346	0	0
10-35	Supp 813-Prior	314	373	0	0
10-40	Prior Unsecured	338	73	0	0

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	227	178	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	5,288	1,351	10,000	10,000
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	780	774	650	650
54-70	Disaster Rev Loss Backfil	12,476	0	0	0

**OTHER REVENUES**

71-20	Other O & M	17	2,742	0	0
71-21	Sales & Svcs Misc	904,822	854,122	885,000	885,000
71-22	Capacity Expansion Fee	8,800	26,400	18,000	18,000
71-25	Water Collection-Tax Roll	155	276	0	0
71-26	Reconnections	4,946	6,550	5,000	5,000
71-90	Other Contributions	29,263	37,569	34,000	34,000

**MISCELLANEOUS**

79-50	Revenue Applic Prior Year	53,036	0	0	0
79-90	Miscellaneous	3,720	18,398	5,500	18,000
79-91	Cancelled Checks	0	86	0	0
79-93	Insurance Proceeds	0	0	0	25,000

**OTHER FINANCING SOURCES**

80-93	Advance To Other Fund	0	(15,000)	0	0
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<b>Revenue - Total</b>		<b>1,111,290</b>	<b>1,024,274</b>	<b>1,032,550</b>	<b>1,070,050</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	347,988	355,183	415,000	415,000
02-21	FICA	26,477	26,452	25,700	25,700
02-22	PERS	50,068	51,764	54,000	54,000
02-23	PERS-Co Paid Employee Con	10,662	12,201	13,800	13,800
03-30	Health/Life	31,872	59,463	75,000	75,000
03-31	Unemployment	6,492	3,857	5,000	5,000
04-00	Worker's Compensation	11,430	9,063	10,000	10,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	1,048	690	1,450	1,450
12-00	Communications	7,144	7,108	8,000	8,000
14-00	Household Expense	4,159	3,629	3,800	3,800
15-10	Other	12,030	25,000	25,000	25,000
17-00	Maintenance-Equipment	122,058	82,162	85,000	90,000
18-00	Maint-Bldgs & Imprvmts	45,393	11,395	45,000	20,000
20-00	Memberships	3,241	3,200	3,500	3,500
22-70	Supplies	14,782	10,079	18,000	15,300
22-71	Postage	4,800	5,300	6,100	6,100
22-72	Books & Periodicals	115	132	300	300

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
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Fund 315 Function		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity Water			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
23-80 Professional & Specialize	27,319	21,767	26,000	26,000	
24-00 Publications & Legal Ntcs	1,542	1,168	1,500	1,500	
25-00 Rents & Leases-Equipment	3,311	2,520	3,600	3,000	
26-00 Rents & Leases-Bldg & Imp	5,371	0	0	0	
27-00 Small Tools & Instruments	2,669	1,196	1,000	1,000	
28-30 Supplies & Services	50,268	69,404	57,500	70,000	
29-50 Transportation & Travel	12,076	14,577	15,200	15,200	
30-00 Utilities	132,520	149,094	153,600	160,000	
38-00 Inventory Items	31	551	2,400	2,400	
48-00 Taxes & Assessments	443	160	300	300	
52-10 Contrib to Non-Co GovAgen	1,624	2,179	2,700	2,700	
<b>CAPITALIZED ASSETS</b>					
61-60 Current	27,660	5,667	19,100	160,000	
62-72 Autos & Light Trucks	0	0	0	20,000	
<b>CONSTRUCTION IN PROGRESS</b>					
63-13 Buildings & Improvements	581,853	2,247	0	0	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	30,000	30,000	
<b>Expenditures/Appropriations - Total</b>	<b>1,546,447</b>	<b>937,208</b>	<b>1,107,550</b>	<b>1,264,050</b>	
<b>Net Cost:</b>	<b>435,158</b>	<b>(87,066)</b>	<b>75,000</b>	<b>194,000</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

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Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10 Current Secured (809) (715) (900) (800)

**USE OF MONEY & PROPERTY**

42-01 Interest 1,877 1,409 1,200 1,200

**INTERGOVERNMENT REVENUES**

55-40 Disaster Relief 0 806,473 0 0  
 56-01 Other 580,477 1,453,119 373,240 542,160

**CHARGES FOR SERVICES**

69-20 Other 5,940 5,940 5,940 5,940

**OTHER REVENUES**

71-20 Other O & M 0 3,253 0 0  
 71-21 Sales & Svcs Misc 607,375 507,197 498,000 444,000  
 71-22 Capacity Expansion Fee 0 92,927 90,600 39,600  
 71-23 Connection Fee 2,595 2,350 1,500 2,100  
 71-26 Reconnections 1,260 2,397 720 1,020  
 71-90 Other Contributions 10,728 12,832 10,200 10,200

**MISCELLANEOUS**

79-90 Miscellaneous 3,728 4,515 0 1,980  
 79-91 Cancelled Checks 0 38 0 0

**OTHER FINANCING SOURCES**

80-92 Advance From Other Fund 213,000 0 0 0  
**Revenue - Total 1,426,171 2,891,735 980,500 1,047,400**

**SALARIES AND BENEFITS**

01-11 Permanent 201,106 183,438 189,000 202,000  
 01-14 Other, Term 2,562 2,363 3,000 3,000  
 02-21 FICA 14,932 13,190 15,000 15,000  
 02-22 PERS 48,413 71,504 72,000 72,000  
 02-23 PERS-Co Paid Employee Con 1,893 0 0 0  
 03-30 Health/Life 12,160 19,200 24,000 12,000  
 03-31 Unemployment 758 484 900 900  
 03-32 Opt Out 9,414 7,088 14,400 16,000  
 04-00 Worker's Compensation 4,826 4,934 6,000 6,000

**SERVICES AND SUPPLIES**

11-00 Clothing & Personal Suppl 762 851 1,500 1,200  
 12-00 Communications 10,615 12,102 6,000 6,300  
 14-00 Household Expense 4,120 3,773 4,200 4,200  
 15-10 Other 8,453 9,434 9,900 9,900  
 17-00 Maintenance-Equipment 6,092 11,560 9,600 9,600  
 18-00 Maint-Bldgs & Imprvmts 8,720 13,346 15,000 12,000  
 20-00 Memberships 1,404 1,445 1,800 1,800  
 22-70 Supplies 3,332 3,687 6,900 6,900  
 22-71 Postage 2,044 2,150 2,100 2,100  
 22-72 Books & Periodicals 0 0 300 300  
 23-80 Professional & Specialize 17,966 18,482 24,000 24,900  
 24-00 Publications & Legal Ntcs 691 1,512 1,200 1,200  
 25-00 Rents & Leases-Equipment 1,166 873 1,200 1,200  
 26-00 Rents & Leases-Bldg & Imp 31,965 28,471 28,200 28,200

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
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Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	
27-00 Small Tools & Instruments	528	2,747	2,400	2,400	
28-30 Supplies & Services	12,246	13,088	12,000	13,800	
29-50 Transportation & Travel	3,311	4,867	6,900	8,400	
30-00 Utilities	34,983	28,828	36,000	36,000	
38-00 Inventory Items	75	546	900	0	
42-11 Advances	0	419,000	0	0	
52-10 Contrib to Non-Co GovAgen	5,368	3,318	5,100	5,100	
<b>CAPITALIZED ASSETS</b>					
60-00 Cap. Fixed Asset-Land	500	0	0	0	
61-60 Current	18,597	112,253	114,000	57,000	
62-72 Autos & Light Trucks	0	0	28,000	0	
62-73 Shop	0	0	6,000	3,000	
62-74 Other	0	30,572	27,000	30,000	
<b>CONSTRUCTION IN PROGRESS</b>					
63-04 Water Systems	753,462	1,212,639	276,000	445,000	
63-13 Buildings & Improvements	256,691	0	0	0	
<b>OTHER FINANCING USES</b>					
90-91 Contingencies	0	0	30,000	10,000	
<b>Expenditures/Appropriations - Total</b>	<b>1,479,154</b>	<b>2,237,745</b>	<b>980,500</b>	<b>1,047,400</b>	
<b>Net Cost:</b>	<b>52,983</b>	<b>(653,990)</b>	<b>0</b>	<b>0</b>	

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

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Fund 317 Function		Budget Unit 9717 - Upper Lake Co Water Dist Activity Water			
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board	
1	2	3	4	5	

**TAXES**

10-10	Current Secured	3,405	3,938	1,000	1,000
10-20	Current Unsecured	112	111	100	100
10-25	Supp 813-Current	91	109	5	5
10-35	Supp 813-Prior	26	31	10	10
10-40	Prior Unsecured	21	5	10	10

**FINES, FORFEIT, PENALTIES**

31-95	Penalties & Cost on Delq	2	2	0	0
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**USE OF MONEY & PROPERTY**

42-01	Interest	1,729	604	500	500
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**INTERGOVERNMENT REVENUES**

54-60	HOPTR	49	48	10	10
54-90	Other	0	0	0	30,000

**OTHER REVENUES**

71-21	Sales & Svcs Misc	237,184	241,445	220,000	220,000
71-22	Capacity Expansion Fee	0	20,400	0	10,200
71-23	Connection Fee	1,091	1,465	900	900

**MISCELLANEOUS**

79-90	Miscellaneous	0	8,873	0	0
79-91	Cancelled Checks	990	304	0	0

<b>Revenue - Total</b>		<b>244,699</b>	<b>277,336</b>	<b>222,535</b>	<b>262,735</b>
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**SALARIES AND BENEFITS**

01-11	Permanent	97,122	107,751	133,486	133,486
01-12	Extra Help	59	300	4,000	4,000
02-21	FICA	7,935	8,066	7,912	7,912
03-30	Health/Life	17,538	18,724	18,740	18,740
04-00	Worker's Compensation	5,835	7,463	8,000	8,000

**SERVICES AND SUPPLIES**

11-00	Clothing & Personal Suppl	0	441	600	600
12-00	Communications	3,499	3,406	4,900	4,900
15-10	Other	5,217	5,814	6,000	6,000
17-00	Maintenance-Equipment	9,329	5,771	10,000	10,000
18-00	Maint-Bldgs & Imprvmts	15,013	21,986	16,500	16,500
20-00	Memberships	545	572	600	600
22-70	Supplies	2,754	2,585	3,000	3,000
22-71	Postage	1,944	2,036	2,800	2,800
23-80	Professional & Specialize	48,278	36,663	31,500	54,682
26-00	Rents & Leases-Bldg & Imp	4,020	4,020	4,900	4,900
27-00	Small Tools & Instruments	172	910	1,000	1,000
28-30	Supplies & Services	10,151	9,251	12,000	12,000
29-50	Transportation & Travel	4,462	3,817	3,400	8,000
30-00	Utilities	22,799	23,476	21,600	21,600
48-00	Taxes & Assessments	62	64	150	150

**CAPITALIZED ASSETS**

62-71	Office	0	585	1,500	0
62-72	Autos & Light Trucks	0	0	0	20,000

Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2022-23

County Budget Act  
 January 2010 Edition, revision #1

Fund 317 Function		Budget Unit 9717 - Upper Lake Co Water Dist Activity Water		
Detail by Revenue Category and Expenditure Object	2020-21 Actual	2021-22 Actual	2022-23 Recommended	2022-23 Adopted by the Governing Board
1	2	3	4	5
<b>Expenditures/Appropriations - Total</b>	<b>256,735</b>	<b>263,699</b>	<b>292,588</b>	<b>338,870</b>
<b>Net Cost:</b>	<b>12,036</b>	<b>(13,637)</b>	<b>70,053</b>	<b>76,135</b>

**SECTION C**  
**CAPITAL ASSETS DETAIL**



<b>County of Lake</b> Special Districts Local Boards Capital Asset Detail Fiscal Year 2022-23	<b>Capital Asset Detail</b>
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**Cemetery Districts**

		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
Hartley	Landscape & Gravel	-	10,000	-	\$ 10,000
	2-Dwr file cabinet/Fax, Copier, Scanner			800	\$ 800
	Leaf Blowers (2)			1,200	\$ 1,200
	<b>Total Capital Assets - Hartley</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 2,000</b>	<b>\$ 12,000</b>
Kelseyville	Road Improvements/Gravel		12,216		\$ 12,216
	Fireproof File Cabinets			3,200	\$ 3,200
	<b>Total Capital Assets - Kville</b>	<b>\$ -</b>	<b>\$ 12,216</b>	<b>\$ 3,200</b>	<b>\$ 15,416</b>
Lower lake	New Niche Wall/Roof for Niche Wall/Offices		65,000		\$ 65,000
	Printer/Copier			5,000	\$ 5,000
	Steel Door/Roll-up door			8,500	\$ 8,500
	Backhoe/Storage Unit			55,500	\$ 55,500
	<b>Total Capital Assets - Lwr Lake</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 69,000</b>	<b>\$ 134,000</b>
Middletown	Water hookup/culvert & tree work/gravesite renovation		60,000		\$ 60,000
	<b>Total Capital Assets - Middletown</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>
Upper Lake	Computer/Printer/Typewriter			3,000	\$ 3,000
	Commercial Grade 42' Mower			5,500	\$ 5,500
	<b>Total Capital Assets - Upper Lake</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>

**Waterworks Districts**

County Waterworks #1 Lower Lake	Plant B-Replace Clear Well Tank		160,000		\$ 160,000
	New Work Truck			20,000	\$ 20,000
	<b>Total Capital Assets - LL Water</b>	<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ 20,000</b>	<b>\$ 180,000</b>
Callayomi County Water	Bulk Station/Update Master plan/OSHA upgrades/SCADA upgrades/Rehab Bulk Property		57,000		\$ 57,000
	Chlorine Storage			3,000	\$ 3,000
	Hydrants (2)			30,000	\$ 30,000
	New Well		445,000		\$ 445,000
	<b>Total Capital Assets - Callayomi</b>	<b>\$ -</b>	<b>\$ 502,000</b>	<b>\$ 33,000</b>	<b>\$ 535,000</b>
Upper Lake County Water	New Work Truck			20,000	\$ 20,000
	<b>Total Capital Assets - UL Water</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

<b>County of Lake</b> Special Districts Local Boards Capital Asset Detail Fiscal Year 2022-23	<b>Capital Asset Detail</b>
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<b>Pest Control</b>
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	Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
Lake County Vector Control				\$ -
				\$ -
<b>Total Capital Assets - Vector Cntrl</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fire Protection Districts</b>
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	Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
Lake County Fire				
Station 70 Office & Bldg Improvements		305,100		\$ 305,100
EMS Equip/Fire Appl & Equip/Radio/Misc			153,000	\$ 153,000
<b>Total Capital Assets - Lake Co Fire</b>	<b>\$ -</b>	<b>\$ 305,100</b>	<b>\$ 153,000</b>	<b>\$ 458,100</b>

	Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
Kelseyville Fire				
Lobby/Office Improvements		20,000		\$ 20,000
Type 6 Registration			18,769	\$ 18,769
<b>Total Capital Assets -Kville Fire</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 18,769</b>	<b>\$ 38,769</b>

	Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
Lakeport Fire				
Station 50-Roof and Flooring		130,000		\$ 130,000
Desktop Computer Replacements			5,000	\$ 5,000
Chief/Command Vehicle			50,000	\$ 50,000
Water Rescue Equipment			20,000	\$ 20,000
<b>Total Capital Assets -Lkpt Fire</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>\$ 75,000</b>	<b>\$ 205,000</b>

	Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
Northshore Fire				-
Flat Bed Diamond Truck			23,000	23,000
<b>Total Capital Assets - Nrthshr Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>

**SECTION D**  
**POSITIONS AND SALARIES**

<b>County of Lake</b> Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2022-23	<b>Classifications, Positions, &amp; Salaries</b>
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<b>Cemetery Districts</b>
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District	Position	Total Positions	Annual Salary
Hartley	Maintenance Supervisor	1	\$ 41,600
	Bookkeeper/Secretary	1	22,150
	Maintenance Assistant	1	35,360
Kelseyville	Maintenance Supervisor	1	\$ 48,464
	Maintenance Assistant	1	33,280
	Bookkeeper	1	15,250
Lower Lake	Manager	1	\$ 53,560
	Extra Help-Grounds	1	12,600
Upper Lake	Maint. Supervisor	1	\$ 35,402
	Secretary/Bookkeeper	1	14,172
	Extra Help- Maint Asst	1	9,800

<b>Waterworks Districts</b>
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County Waterworks #1 Lower Lake	General Manager	1	\$ 80,000
	Clerk of the Board	1	38,404
	Accounting Clerk	1	35,064
	Accounting Clerk	1	40,908
	Operators	3	43,830-62,615
	Standby	2	4,174-9,122
	Extra Help	1	12,938
	Extra Help- District Counsel	1	5,000
Callayomi County Water	General Manager	1	\$ 70,000
	Operator	1	52,868
	Secretary	1	33,035
	Secretary	1	33,035
Upper Lake County Water	General Manager	1	\$ 53,760
	Relief Operator	1	40,320

<b>Pest Control</b>
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Lake County Vector Control	Vector Biologist	1	68,752
	Vector Control Tech I	1	45,264
	Vector Control Tech II	3	63,881-68,752
	Vector Control Tech III	1	88,007
	District Manager	1	155,299
	Office Manager	1	72,232
	Entomologist	1	68,752
	Seasonal Field Assistant	1	34,320

<b>County of Lake</b> Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2022-23	<b>Classifications, Positions, &amp; Salaries</b>
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<b>Conservation</b>
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Lake County Resource Conservation	Position	Total Positions	Annual Salary
	Project Coordinator	1	39,840
	Project Manager	1	50,400
	Administrative Assistant	1	24,000
	Project Coord-8 Mile	1	16,800
	Forester	1	45,295
	Field Worker	1	15,600

<b>Fire Protection District</b>
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Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 102,000
	Battalion Chief	3	93,971
	Captain	3	81,396
	Captain Mechanic	1	81,396
	Captain/EMS Liasion	1	-
	Engineer	3	73,129-79,648
	Engineer/Fire Marshall	1	59,882
	Firefighter/Paramedic	9	59,882-71,562
	Paramedic	3	50,838-54,326
	EMT/Driver	3	44,817
	Financial Analyst	1	61,620
	Finance Assistant	1	39,936
	FLSA 7K		42,000
	Safety Emp. Stipend		25,020
	Extra Help- Limited Term Shifts		80,000
	Extra Help- Maintenance		15,000

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	107,073
	FF/EMT	2	46,246-60,514
	FF/Paramedic	2	51,646-65,914
	Engineer/Paramedic	4	58,936-75,219
	Captain/Paramedic	1	64,468-82,279
	Engineer/Mechanic	1	62,252-79,451
	Engineer/Prev/Paramedic	1	78,819
	Financial Analysit	1	62,387
	EX-Help IFT/EMT	3	34,506-38,844
	EX-Help IFT/Paramedic	1	38,340-44,024

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief	1	106,000
	Captain/Medic	3	75,410-97,234
	Firefighter/Medic	3	65,976-79,981
	Firefighter	6	51,975-78,850
	Administrative Assistant	1	60,000
	Administrative Assistant	1	35,100
	Ex-Help Firefighter		48,000
	Ex-Help Office Assistant		36,000

<b>County of Lake</b> Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2022-23	<b>Classifications, Positions, &amp; Salaries</b>
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Fire Protection District
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Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	91,800
	Battalion Chief	2	75,072
	Fire Captain	1	53,182
	FAE/Paramedic	1	57,110
	Firefighter/Paramedic	8	50,106-51,442
	Firefighter/EMT	11	44,165-46,475
	Fuels Crew Technician	10	28,800
	Office Manager	1	45,197
	Office Assistant	1	34,560
	Battalion Chief-Extra Help	1	19,200

South Lake County Fire	Position	Total Positions	Annual Salary
	Fire Captain	1	51,598-65,177
	Fire Captain/Paramedic	1	55,239-67,760
	Fire Apparatus Enginner/Paramedic	6.5	51,603-62,171
	Fire Apparatus Engineer	1	48,253-58,092
	FF I	2	24,169-29,972
	FF II Paramedic	2.5	44,138-55,756
	Communication Operator	1	25,799-32,189
	Staff Services Analyst	1	51,599-55,212