

ADOPTED BUDGET

2023-24

COUNTY OF LAKE SPECIAL DISTRICTS LOCAL BOARDS



APPROVED BY LOCAL BOARDS

Compiled By
Marcy Harrison

Under the Direction of
Jenavive Herrington
Auditor-Controller/County Clerk

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

FISCAL YEAR 2023-24

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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 2023-24					
District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2023	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	\$ 8,102	\$ -	\$ 221,938	\$ 230,040	\$ 221,938	\$ 8,102	\$ 230,040
Kelseyville	\$ 45,418	\$ -	\$ 188,074	\$ 233,492	\$ 178,193	\$ 55,299	\$ 233,492
Lower Lake	\$ 122,495	\$ -	\$ 140,587	\$ 263,082	\$ 263,082		\$ 263,082
Middletown	\$ 157,614	\$ -	\$ 176,665	\$ 334,279	\$ 279,558	\$ 54,721	\$ 334,279
Upper Lake	\$ 40,199	\$ -	\$ 92,307	\$ 132,506	\$ 109,031	\$ 23,475	\$ 132,506
Glenbrook	\$ 22,646	\$ -	\$ 17,410	\$ 40,056	\$ 27,401	\$ 12,655	\$ 40,056
Total Cemetery Districts	\$ 396,474	\$ -	\$ 836,981	\$ 1,233,455	\$ 1,079,203	\$ 154,252	\$ 1,233,455
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake	\$ 92,401	\$ 189,599	\$ 1,173,350	\$ 1,455,350	\$ 1,455,350		\$ 1,455,350
Callayomi County Water	\$ (333,413)	\$ 470,032	\$ 1,484,181	\$ 1,620,800	\$ 1,550,800	\$ 70,000	\$ 1,620,800
Upper Lake County Water	\$ 22,783	\$ 25,138	\$ 279,627	\$ 327,548	\$ 327,548		\$ 327,548
Total Waterworks Districts	\$ (218,229)	\$ 684,769	\$ 2,937,158	\$ 3,403,698	\$ 3,333,698	\$ 70,000	\$ 3,403,698
Pest Control							
Lake County Vector Control	\$ 663,853	\$ -	\$ 2,184,279	\$ 2,848,132	\$ 1,995,561	\$ 852,571	\$ 2,848,132
Total Pest Control	\$ 663,853	\$ -	\$ 2,184,279	\$ 2,848,132	\$ 1,995,561	\$ 852,571	\$ 2,848,132
Conservation							
Lake County Resource	\$ -	\$ -	\$ 521,948	\$ 521,948	\$ 467,739	\$ 54,209	\$ 521,948
Scotts Valley Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Conservation	\$ -	\$ -	\$ 521,948	\$ 521,948	\$ 467,739	\$ 54,209	\$ 521,948
Fire Protection							
Lake County Fire Protection District	\$ 1,879,781		\$ 4,771,631	\$ 6,651,412	\$ 6,269,180	\$ 382,232	\$ 6,651,412
Kelseyville Fire Protection District	\$ 724,862	\$ 355,225	\$ 2,941,862	\$ 4,021,949	\$ 4,021,949	\$ -	\$ 4,021,949
Lakeport Fire Protection District	\$ 1,543,720		\$ 4,027,900	\$ 5,571,620	\$ 4,147,100	\$ 1,424,520	\$ 5,571,620
Northshore Fire Protection District	\$ 527,895	\$ 849,620	\$ 3,192,270	\$ 4,569,785	\$ 4,449,785	\$ 120,000	\$ 4,569,785
South Lake County Fire Protection District	\$ 1,191,955	\$ 217,607	\$ 4,284,080	\$ 5,693,642	\$ 5,693,642	\$ -	\$ 5,693,642
Lake Pillsbury Fire Protection District	\$ -	\$ 10,671	\$ 19,067	\$ 29,738	\$ 29,738	\$ -	\$ 29,738
Total Fire Protection	\$ 5,868,213	\$ 1,433,123	\$ 19,236,810	\$ 26,538,146	\$ 24,611,394	\$ 1,926,752	\$ 26,538,146
Total Special Districts and Other Agencies	\$ 6,710,311	\$ 2,117,892	\$ 25,717,176	\$ 34,545,379	\$ 31,487,595	\$ 3,057,784	\$ 34,545,379

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State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2023-24			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2023	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2023	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
Cemetery Districts						
Hartley	\$ 322,200	\$ -	\$ 314,098	\$ -	\$ 8,102	
Kelseyville	\$ 339,111	\$ -	\$ 189,623	\$ 104,070	\$ 45,418	
Lower Lake	\$ 197,592	\$ -	\$ 75,097	\$ -	\$ 122,495	
Middletown	\$ 539,991	\$ -	\$ 382,377	\$ -	\$ 157,614	
Upper Lake	\$ 125,323	\$ -	\$ 24,037	\$ 61,087	\$ 40,199	
Glenbrook	\$ 93,305	\$ -	\$ 23,419	\$ 47,240	\$ 22,646	
Total Cemetery Districts	\$ 1,617,522	\$ -	\$ 1,008,651	\$ 212,397	\$ 396,474	
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake	\$ 796,975	\$ -	\$ 296,532	\$ 408,042	\$ 92,401	
Callayomi County Water	\$ (8,413)	\$ -	\$ 325,000	\$ -	\$ (333,413)	
Upper Lake County Water	\$ 290,189	\$ -	\$ 197,218	\$ 70,188	\$ 22,783	
Total Waterworks Districts	\$ 1,078,751	\$ -	\$ 818,750	\$ 478,230	\$ (218,229)	
Pest Control						
Lake County Vector Control	\$ 5,342,375	\$ -	\$ 4,220,917	\$ 457,605	\$ 663,853	
Total Pest Control	\$ 5,342,375	\$ -	\$ 4,220,917	\$ 457,605	\$ 663,853	
Conservation						
Lake County Resource	\$ 86,560	\$ -	\$ 54,901	\$ 31,659	\$ -	
Scotts Valley Water	\$ 11,700	\$ -	\$ 11,700	\$ -	\$ -	
Total Conservation	\$ 98,260	\$ -	\$ 66,601	\$ 31,659	\$ -	
Fire Protection						
Lake County Fire Protection District	\$ 6,472,226	\$ -	\$ 3,926	\$ 4,588,519	\$ 1,879,781	
Kelseyville Fire Protection District	\$ 2,760,486	\$ -	\$ 27,728	\$ 2,007,896	\$ 724,862	
Lakeport Fire Protection District	\$ 2,748,877	\$ -	\$ 20,000	\$ 1,185,157	\$ 1,543,720	
Northshore Fire Protection District	\$ 3,997,641	\$ -	\$ 10,000	\$ 3,459,746	\$ 527,895	
South Lake County Fire Protection District	\$ 7,129,630	\$ -	\$ 154,702	\$ 5,782,973	\$ 1,191,955	
Lake Pillsbury Fire Protection District	\$ 14,461	\$ -	\$ 14,461	\$ -	\$ -	
Total Fire Protection	\$ 23,123,321	\$ -	\$ 230,817	\$ 17,024,291	\$ 5,868,213	
Total Special Districts and Other Agencies	\$ 31,260,229	\$ -	\$ 6,345,736	\$ 18,204,182	\$ 6,710,311	

State Controller Schedules	County of Lake	Schedule 14
County Budget Act January 2010	Special Districts Reserves/Designations Fiscal Year 2023-24	

District Name	Reserves/ Designations June 30, 2023	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board	
1	2	3	4	5	6	7

Cemetery Districts						
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Hartley						
General	\$ 314,098	-	-	-	\$ 8,102	\$ 322,200
Endowment (Fund 377)	\$ 217,733	-	-	-	-	\$ 217,733
Endowment Int (Fund 378)	\$ 156,792	-	-	-	-	\$ 156,792
Endowment Hdstone (Fund 379)	\$ 40,000	-	-	-	-	\$ 40,000
Kelseyville						
General	\$ 189,623	-	-	-	-	\$ 189,623
Designated-Equipment	\$ -	-	-	-	\$ 27,649	\$ 27,649
Capacity Expansion	\$ 104,070	-	-	-	\$ 13,825	\$ 117,895
Designated-Building	\$ -	-	-	-	\$ 13,825	\$ 13,825
Endowment Deposits (Fund 380)	\$ 171,020	-	-	-	-	\$ 171,020
Endowment Int (Fund 381)	\$ 101,548	-	-	-	-	\$ 101,548
Endowment Hdstone (Fund 382)	\$ 23,355	-	-	-	-	\$ 23,355
Endowment Prepay (Fund 383)	\$ 29,935	-	-	-	-	\$ 29,935
Lower Lake						
General	\$ 75,097	-	-	-	-	\$ 75,097
Endowment Deposits (Fund 384)	\$ 523,241	-	-	-	-	\$ 523,241
Endowment Int (Fund 385)	\$ 40,134	-	-	-	-	\$ 40,134
Veteran's Memorial (Fund 386)	\$ 4,659	-	-	-	-	\$ 4,659
Endowment Prepay (Fund 387)	\$ 78,666	-	-	-	-	\$ 78,666
Beautification (Fund 399)	\$ 2	-	-	-	-	\$ 2
Middletown						
General	\$ 382,377	-	-	-	\$ 54,721	\$ 437,098
Endowment Deposits (Fund 388)	\$ 63,550	-	-	-	-	\$ 63,550
Endowment Int (Fund 389)	\$ 43,650	-	-	-	-	\$ 43,650
Upper Lake						
General	\$ 24,037	-	-	-	-	\$ 24,037
Designated-Equipment	\$ 9,763	-	-	-	-	\$ 9,763
Designated-Building	\$ 51,324	-	-	-	\$ 23,475	\$ 74,799
Endowment Deposits (Fund 391)	\$ 148,875	-	-	-	-	\$ 148,875
Endowment Int (Fund 392)	\$ 39,239	-	-	-	-	\$ 39,239
Endowment Hdstone (Fund 393)	\$ 11,980	-	-	-	-	\$ 11,980
Glenbrook						
General	\$ 23,419	-	-	-	-	\$ 23,419
Designated-Capacity Expansion	\$ 41,240	-	-	-	\$ 12,655	\$ 53,895
Designated-Capacity Expansion	\$ 6,000	-	-	-	-	\$ 6,000
Endowment Prepay (Fund 390)	\$ 17,438	-	-	-	-	\$ 17,438
Endowment Deposits (Fund 394)	\$ 38,580	-	-	-	-	\$ 38,580
Endowment Int (Fund 395)	\$ 10,655	-	-	-	-	\$ 10,655
Endowment Hdstone (Fund 396)	\$ 6,575	-	-	-	-	\$ 6,575
Total Cemetery Districts	\$ 2,988,675	\$ -	\$ -	\$ -	\$ 154,252	\$ 3,142,927

Waterworks Districts						
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Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 296,532	-	\$ 102,599	-	-	\$ 193,933
Designated-Equipment	\$ 126,042	-	\$ 25,000	-	-	\$ 101,042
Designated-Building	\$ 29,984	-	-	-	-	\$ 29,984
Designated-Capacity Expansion	\$ 201,350	-	\$ 62,000	-	-	\$ 139,350
Designated-Water System Repl	\$ 50,666	-	-	-	-	\$ 50,666
FHA (Fund 370)	\$ 100,553	-	-	-	-	\$ 100,553
Callayomi County Water						
General	\$ 325,000	-	\$ 65,000	-	-	\$ 260,000
Designated	\$ 405,032	-	\$ 405,032	-	-	-
Designated-Equipment	\$ -	-	-	-	\$ 10,000	\$ 10,000
Designated-Building	\$ -	-	-	-	\$ 10,000	\$ 10,000
Designated-Water System Repl	\$ -	-	-	-	\$ 50,000	\$ 50,000
Debt Service Fund (369)	\$ 10,933	-	-	-	-	\$ 10,933
Water Capacity Exp (371)	\$ 590,210	-	-	-	-	\$ 590,210
Upper Lake Water						
General	\$ 197,218	-	\$ 25,138	-	-	\$ 172,080
Designated-Capacity Expansion	\$ 70,188	-	-	-	-	\$ 70,188
Debt (Fund 374)	\$ 31,495	-	-	-	-	\$ 31,495
Total Waterworks Districts	\$ 2,435,203	\$ -	\$ 684,769	\$ -	\$ 70,000	\$ 1,820,434

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2023-24					
District Name	Reserves/ Designations June 30, 2023	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	\$ 4,220,917	-	-	- \$	852,571	\$ 5,073,488	
Building	\$ 457,605	-	-	- \$	-	\$ 457,605	
Total Pest Control	\$ 4,678,522	\$ -	\$ -	\$ -	\$ 852,571	\$ 5,531,093	
Conservation							
Lake County Resource							
General	\$ 54,901	- \$	-	-	- \$	54,901	
Designated	\$ 31,659	- \$	-	-	54,209	\$ 85,868	
Scotts Valley Water							
General	\$ 11,700	-	-	- \$	-	\$ 11,700	
Designated-Project	\$ -	-	-	-	- \$	-	
Total Conservation	\$ 98,260	\$ -	\$ -	\$ -	\$ 54,209	\$ 152,469	
Fire Protection							
Lake County Fire							
General	\$ 3,926	-	-	-	- \$	3,926	
Designated-Equipment	\$ 585,134	-	-	- \$	300,000	\$ 885,134	
Designated-Building	\$ 595,446	-	-	- \$	82,232	\$ 677,678	
Designated-Medical Svcs & Equip	\$ 3,407,739	- \$	-	-	-	\$ 3,407,739	
Fire Mitigation (Fund 372)	\$ 294,467	-	-	-	- \$	294,467	
Kelseyville Fire							
Designated-Imprest Cash	\$ 100	-	-	-	- \$	100	
General	\$ 27,728	-	-	-	- \$	27,728	
Designated-Equipment	\$ 384,605	-	37,500	-	- \$	347,105	
Designated-Building	\$ 205,643	-	-	-	- \$	205,643	
Designated-Medical Insurance	\$ 416,267	-	-	-	- \$	416,267	
Designated-Medical Svcs & Equip	\$ 1,001,281	-	317,725	-	- \$	683,556	
Fire Mitigation (362)	\$ 252,096	-	-	-	- \$	252,096	
Lakeport Fire							
Designated-Imprest Cash	\$ 150	-	-	-	- \$	150	
General	\$ 20,000	-	-	-	- \$	20,000	
Unreserved-Designated (GASB 45)	\$ 200,000	-	-	-	724,520	\$ 924,520	
Designated-Equipment	\$ 850,000	-	-	-	150,000	\$ 1,000,000	
Designated-Building	\$ 76,118	-	-	-	350,000	\$ 426,118	
Designated-Medical Svcs & Equip	\$ 58,889	-	-	-	200,000	\$ 258,889	
Fire Mitigation (Fund 363)	\$ 481,612	-	-	-	- \$	481,612	
Northshore Fire							
General	\$ 10,000	-	-	-	- \$	10,000	
Designated	\$ 1,220,893	-	349,620	- \$	-	\$ 871,273	
Designated-Equipment	\$ 758,566	-	500,000	- \$	-	\$ 258,566	
Designated-Building	\$ 297,554	-	-	-	- \$	297,554	
Designated-Medical Insurance	\$ 50,400	-	-	-	120,000	\$ 170,400	
Designated-Medical Svcs & Equip	\$ 1,132,333	-	-	- \$	-	\$ 1,132,333	
Fire Mitigation (Fund 361)	\$ 251,730	-	-	-	- \$	251,730	
South Lake County Fire							
General	\$ 154,702	-	-	-	- \$	154,702	
Designated	\$ 3,103,427	-	217,607	-	- \$	2,885,820	
Designated-Equipment	\$ 994,846	-	-	- \$	-	\$ 994,846	
Designated-Medical	\$ 224,888	-	-	-	- \$	224,888	
Designated-Medical Svcs & Equip	\$ 1,459,812	-	-	- \$	-	\$ 1,459,812	
Fire Mitigation (Fund 366)	\$ 277,575	-	-	-	- \$	277,575	
Lake Pillsbury Fire							
General	\$ 14,461	-	10,671	- \$	-	\$ 3,790	
Total Fire Protection	\$ 18,812,388	\$ -	\$ 1,433,123	\$ -	\$ 1,926,752	\$ 19,306,017	
Total Special Districts and Other Agencies	\$ 29,013,048	\$ -	\$ 2,117,892	\$ -	\$ 3,057,784	\$ 29,952,940	

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SECTION B
BUDGETS FINANCING

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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	129,713	140,105	135,685	135,685
10-20	Current Unsecured	2,813	3,123	3,628	3,628
10-25	Supp 813-Current	2,130	2,646	900	900
10-35	Supp 813-Prior	605	663	450	450
10-40	Prior Unsecured	116	191	200	200

USE OF MONEY & PROPERTY

42-01	Interest	481	3,110	1,500	1,500
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INTERGOVERNMENT REVENUES

54-60	HOPTR	1,216	1,171	1,173	1,173
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	50,745	46,290	50,000	50,000
69-22	Cemetery Taxable	6,500	4,700	7,800	7,800

MISCELLANEOUS

79-91	Cancelled Checks	0	63	0	0
79-92	Insurance Rebate	0	0	150	150

OTHER FINANCING SOURCES

81-22	In	0	0	17,977	20,452
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MISC LOANS

99-98	Cemetery	(109)	73	0	0
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Revenue - Total		194,209	202,137	219,463	221,938
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SALARIES AND BENEFITS

01-11	Permanent	65,991	100,903	105,595	105,595
01-12	Extra Help	22,037	0	0	0
01-13	OT, Holiday, Stby	593	990	1,500	1,500
02-21	FICA	6,718	7,788	8,193	8,193
02-22	PERS	7,625	7,760	8,037	8,037
03-30	Health/Life	21,749	29,257	30,271	32,746
03-31	Unemployment	395	315	315	315
04-00	Worker's Compensation	4,093	5,029	5,672	5,672

SERVICES AND SUPPLIES

12-00	Communications	2,934	3,216	3,770	3,770
15-12	Public Liability	5,130	6,361	7,837	7,837
17-00	Maintenance-Equipment	4,514	3,079	4,000	4,000
18-00	Maint-Bldgs & Imprvmts	6,901	6,311	7,500	7,500
22-70	Supplies	2,044	2,181	1,653	1,653
22-71	Postage	232	1,290	2,400	2,400
23-80	Professional & Specialize	390	4,500	450	450
24-00	Publications & Legal Ntcs	0	0	100	100
28-30	Supplies & Services	6,230	0	0	0
29-50	Transportation & Travel	4,039	4,123	6,000	6,000
30-00	Utilities	8,206	4,739	12,500	12,500
48-00	Taxes & Assessments	0	66	70	70

CAPITALIZED ASSETS

61-60	Current	1,754	0	10,000	10,000
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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
62-71 Office	0	732	0	0	
62-74 Other	755	5,394	3,600	3,600	
Expenditures/Appropriations - Total	172,331	194,035	219,463	221,938	
Net Cost:	(21,878)	(8,102)	0	0	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	118,369	129,663	132,746	132,746
10-20	Current Unsecured	2,429	2,764	3,210	3,210
10-25	Supp 813-Current	1,825	2,291	600	600
10-35	Supp 813-Prior	524	570	400	400
10-40	Prior Unsecured	99	165	50	50

USE OF MONEY & PROPERTY

42-01	Interest	381	2,972	700	700
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INTERGOVERNMENT REVENUES

54-60	HOPTR	1,049	1,037	1,038	1,038
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	55,545	48,245	40,000	40,000
69-22	Cemetery Taxable	5,700	9,070	5,500	5,500

MISCELLANEOUS

79-90	Miscellaneous	0	201	500	500
79-91	Cancelled Checks	165	0	0	0

OTHER FINANCING SOURCES

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

99-98	Cemetery	41	702	0	0
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Revenue - Total		186,127	197,679	188,074	188,074
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SALARIES AND BENEFITS

01-11	Permanent	81,405	88,130	89,440	89,440
02-21	FICA	6,229	6,712	7,000	7,000
03-30	Health/Life	3,505	5,622	7,088	7,088
03-31	Unemployment	728	0	625	625
04-00	Worker's Compensation	0	4,013	4,214	7,229

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	15	213	250	250
12-00	Communications	1,547	1,608	1,890	1,890
14-00	Household Expense	662	852	1,006	1,006
15-12	Public Liability	0	4,903	5,360	8,375
17-00	Maintenance-Equipment	1,739	4,335	5,000	5,000
18-00	Maint-Bldgs & Imprvmts	5,075	1,653	6,000	6,000
20-00	Memberships	126	133	200	200
22-70	Supplies	348	814	1,400	1,400
22-71	Postage	168	63	126	126
23-80	Professional & Specialize	3,130	17,383	12,400	12,400
24-00	Publications & Legal Ntcs	0	0	75	75
28-30	Supplies & Services	3,128	9,650	12,000	12,000
29-50	Transportation & Travel	2,183	1,488	3,150	3,150
30-00	Utilities	2,512	2,850	3,780	3,780
38-00	Inventory Items	525	1,840	1,080	1,080
48-00	Taxes & Assessments	55	0	79	79

CAPITALIZED ASSETS

Detail of Financing Sources and Financing Uses

Governmental Funds

Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board
1	2	3	4	5
61-60 Current	0	0	10,000	10,000
Expenditures/Appropriations - Total	113,079	152,262	172,163	178,193
Net Cost:	(73,048)	(45,417)	(15,911)	(9,881)

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 303 Function		Budget Unit 9103 - Lower Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	17,234	78,211	75,401	75,401
10-20	Current Unsecured	1,504	1,748	2,030	2,030
10-25	Supp 813-Current	1,153	1,489	0	0
10-35	Supp 813-Prior	330	360	0	0
10-40	Prior Unsecured	61	102	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	456	2,360	1,000	1,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	650	655	656	656
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CHARGES FOR SERVICES

69-20	Other	7,525	6,100	6,000	6,000
69-21	Cemetery Non Tax	56,500	46,579	45,000	45,000
69-22	Cemetery Taxable	7,589	7,905	6,500	6,500
69-91	Cemetery Head Stone Ret	3,550	1,550	2,000	2,000

MISCELLANEOUS

79-90	Miscellaneous	0	1,001	1,500	1,500
79-91	Cancelled Checks	0	957	0	0
79-99	Donations	500	0	500	500

MISC LOANS

99-98	Cemetery	(149)	288	0	0
Revenue - Total		96,905	149,308	140,587	140,587

SALARIES AND BENEFITS

01-11	Permanent	37,150	37,871	53,560	53,560
01-12	Extra Help	6,944	14,392	28,056	28,056
01-13	OT, Holiday, Stby	1,634	3,315	3,000	3,000
02-21	FICA	3,549	3,942	4,300	4,300
02-22	PERS	8,787	11,005	12,500	12,500
03-30	Health/Life	10,487	9,312	10,000	10,000
04-00	Worker's Compensation	2,474	2,555	3,500	3,500

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	87	33	300	300
12-00	Communications	3,739	4,628	5,500	5,500
14-00	Household Expense	93	30	250	250
15-10	Other	3,195	3,170	5,000	5,000
17-00	Maintenance-Equipment	2,348	4,361	14,216	14,216
18-00	Maint-Bldgs & Imprvmts	752	2,366	3,000	3,000
20-00	Memberships	0	0	500	500
22-70	Supplies	980	2,040	3,000	3,000
22-71	Postage	271	281	400	400
22-72	Books & Periodicals	0	0	500	500
23-80	Professional & Specialize	17,743	37,834	29,500	29,500
24-00	Publications & Legal Ntcs	438	133	500	500
27-00	Small Tools & Instruments	975	1,990	2,500	2,500
28-30	Supplies & Services	6,610	0	7,000	7,000

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
29-50 Transportation & Travel	0	84	500	500	
30-00 Utilities	2,746	3,540	4,000	4,000	
CAPITALIZED ASSETS					
61-60 Current	6,664	12,572	50,000	50,000	
62-71 Office	0	1,189	5,000	5,000	
62-73 Shop	0	0	6,500	6,500	
62-74 Other	30,000	0	10,000	10,000	
Expenditures/Appropriations - Total	147,664	156,640	263,082	263,082	
Net Cost:	50,759	7,332	122,495	122,495	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 304 Function		Budget Unit 9104 - Middletown Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10 Current Secured	138,941	151,218	154,732	154,732
10-20 Current Unsecured	2,776	3,145	3,652	3,652
10-25 Supp 813-Current	2,088	2,631	1,000	1,000
10-35 Supp 813-Prior	560	637	600	600
10-40 Prior Unsecured	114	188	0	0

USE OF MONEY & PROPERTY

42-01 Interest	758	5,294	500	500
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INTERGOVERNMENT REVENUES

54-60 HOPTR	1,199	1,179	1,181	1,181
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CHARGES FOR SERVICES

69-21 Cemetery Non Tax	8,659	20,723	15,000	15,000
69-22 Cemetery Taxable	0	830	0	0

MISCELLANEOUS

79-92 Insurance Rebate	0	1,308	0	0
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MISC LOANS

99-98 Cemetery	(151)	(1)	0	0
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Revenue - Total	154,943	187,152	176,665	176,665
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SALARIES AND BENEFITS

01-11 Permanent	15,516	0	0	0
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SERVICES AND SUPPLIES

12-00 Communications	3,162	2,082	3,000	3,000
14-00 Household Expense	4,037	5,631	8,000	8,000
15-12 Public Liability	6,898	7,137	9,000	9,000
17-00 Maintenance-Equipment	4,739	7,937	10,000	10,000
18-00 Maint-Bldgs & Imprvmts	5,099	10,228	25,000	25,000
19-40 Medical, Dental & Lab Exp	0	0	200	200
20-00 Memberships	32	34	200	200
22-70 Supplies	3,882	1,801	2,500	2,500
22-71 Postage	609	298	500	500
23-80 Professional & Specialize	80,544	97,006	91,000	91,000
24-00 Publications & Legal Ntcs	0	0	200	200
27-00 Small Tools & Instruments	0	32	300	300
28-30 Supplies & Services	344	5,163	12,000	12,000
29-50 Transportation & Travel	0	43	12,000	12,000
30-00 Utilities	2,000	2,390	3,500	3,500
38-00 Inventory Items	944	9,000	6,000	6,000

CAPITALIZED ASSETS

61-60 Current	4,715	0	60,000	60,000
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OTHER FINANCING USES

90-91 Contingencies	0	0	36,158	36,158
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Expenditures/Appropriations - Total	132,521	148,781	279,558	279,558
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Net Cost:	(22,422)	(38,371)	102,893	102,893
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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
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Fund 305 Function		Budget Unit 9105 - Upper Lake Cemetery Activity Cemetery			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	63,506	66,870	53,017	53,017
10-20	Current Unsecured	1,326	1,506	1,749	1,749
10-25	Supp 813-Current	1,132	1,594	300	300
10-35	Supp 813-Prior	323	356	200	200
10-40	Prior Unsecured	54	90	30	30
10-70	Timber Yield	6	12	90	90

FINES, FORFEIT, PENALTIES

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

42-01	Interest	159	1,106	350	350
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INTERGOVERNMENT REVENUES

54-60	HOPTR	573	565	571	571
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CHARGES FOR SERVICES

69-21	Cemetery Non Tax	26,720	28,600	28,000	28,000
69-22	Cemetery Taxable	6,750	3,500	5,000	5,000

MISCELLANEOUS

79-91	Cancelled Checks	30	0	0	0
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OTHER FINANCING SOURCES

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

99-98	Cemetery	48	254	0	0
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Revenue - Total		100,640	104,465	92,307	92,307
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SALARIES AND BENEFITS

01-11	Permanent	49,619	40,268	41,600	41,600
01-12	Extra Help	10,126	10,013	10,850	10,850
01-13	OT, Holiday, Stby	165	985	1,200	1,200
02-21	FICA	4,581	3,661	5,200	5,200
02-28	Deferred Compensation	1,200	1,200	1,200	1,200
03-31	Unemployment	767	704	950	950
04-00	Worker's Compensation	5,265	4,310	4,526	4,526

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	0	183	500	500
12-00	Communications	1,712	1,737	2,000	2,000
14-00	Household Expense	283	251	450	450
15-12	Public Liability	3,613	4,157	4,525	4,525
17-00	Maintenance-Equipment	385	1,031	4,500	5,200
18-00	Maint-Bldgs & Imprvmts	3,129	1,290	3,500	4,500
20-00	Memberships	63	167	200	200
22-70	Supplies	1,169	905	1,100	1,100
22-71	Postage	58	82	300	300
23-80	Professional & Specialize	390	12,865	12,600	12,600
24-00	Publications & Legal Ntcs	26	31	300	300
26-00	Rents & Leases-Bldg & Imp	2,870	2,685	3,000	3,000
27-00	Small Tools & Instruments	44	21	500	500

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
28-30 Supplies & Services	2,938	2,771	3,000	3,000	
29-50 Transportation & Travel	2,048	1,249	3,000	3,000	
30-00 Utilities	1,535	1,452	2,200	2,200	
38-00 Inventory Items	1,082	0	0	0	
48-00 Taxes & Assessments	87	43	130	130	
CAPITALIZED ASSETS					
62-71 Office	0	1,573	0	0	
Expenditures/Appropriations - Total	93,154	93,633	107,331	109,031	
Net Cost:	(7,486)	(10,832)	15,024	16,724	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10 Current Secured	16,650	15,832	15,910	15,910
10-20 Current Unsecured	341	336	300	300
10-25 Supp 813-Current	260	315	0	0
10-35 Supp 813-Prior	74	81	0	0
10-40 Prior Unsecured	14	23	0	0

USE OF MONEY & PROPERTY

42-01 Interest	121	909	300	300
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INTERGOVERNMENT REVENUES

54-60 HOPTR	148	126	150	150
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CHARGES FOR SERVICES

69-21 Cemetery Non Tax	21,290	13,130	750	750
69-22 Cemetery Taxable	1,186	2,537	0	0

MISCELLANEOUS

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

81-22 In	450	0	0	0
81-23 Out	(2,200)	0	0	0

Revenue - Total	38,433	33,289	17,410	17,410
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SERVICES AND SUPPLIES

12-00 Communications	370	397	400	450
14-00 Household Expense	375	396	400	450
15-12 Public Liability	939	938	1,100	1,100
17-00 Maintenance-Equipment	46	109	500	500
18-00 Maint-Bldgs & Imprvmts	4,850	4,632	4,840	4,840
20-00 Memberships	132	134	150	250
22-70 Supplies	157	83	300	500
22-71 Postage	70	104	200	200
23-80 Professional & Specialize	9,725	13,900	9,375	9,375
24-00 Publications & Legal Ntcs	65	40	100	100
27-00 Small Tools & Instruments	0	0	500	500
28-30 Supplies & Services	236	1,224	1,500	2,450
29-50 Transportation & Travel	2,574	2,574	3,070	3,070
30-00 Utilities	361	275	400	450
48-00 Taxes & Assessments	84	0	100	270

OTHER FINANCING USES

90-91 Contingencies	0	0	5,975	2,896
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Expenditures/Appropriations - Total	19,984	24,806	28,910	27,401
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Net Cost:	(18,449)	(8,483)	11,500	9,991
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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 331 Function		Budget Unit 9431 - Lake County RCD Activity Conservation			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10 Current Secured	15,379	27,398	25,903	25,903
10-20 Current Unsecured	531	607	706	706
10-25 Supp 813-Current	403	510	0	0
10-35 Supp 813-Prior	113	125	0	0
10-40 Prior Unsecured	22	36	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	212	1,301	211	211
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INTERGOVERNMENT REVENUES

54-60 HOPTR	229	228	228	228
54-90 Other	64,748	65,587	122,400	222,400
56-01 Other	50,650	31,974	161,500	216,500
56-30 Other	24,624	38,292	50,000	50,000

MISCELLANEOUS

79-90 Miscellaneous	4,665	3,007	4,000	4,000
79-91 Cancelled Checks	125	1,340	0	0
79-92 Insurance Rebate	0	2,928	0	0
79-99 Donations	2,000	2,450	2,000	2,000

Revenue - Total	163,700	175,784	366,948	521,948
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SALARIES AND BENEFITS

01-11 Permanent	122,194	100,745	171,602	271,602
01-13 OT, Holiday, Stby	0	0	6,412	6,412
02-21 FICA	9,468	7,780	13,500	13,500
03-31 Unemployment	2,477	2,983	3,000	3,000
03-39 State Disability	1,293	1,044	2,000	2,000
04-00 Worker's Compensation	7,295	7,538	8,000	8,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl	0	0	100	500
12-00 Communications	70	220	250	900
15-12 Public Liability	5,327	5,679	6,000	6,000
17-00 Maintenance-Equipment	0	642	1,000	1,000
20-00 Memberships	990	924	1,700	2,500
22-70 Supplies	17	138	12,000	15,000
22-71 Postage	4	12	100	250
23-80 Professional & Specialize	19,304	46,022	66,000	116,000
25-00 Rents & Leases-Equipment	159	0	1,000	1,000
26-00 Rents & Leases-Bldg & Imp	781	876	1,000	1,000
27-00 Small Tools & Instruments	0	0	5,000	5,000
28-30 Supplies & Services	2,412	2,540	2,500	2,500
29-50 Transportation & Travel	3,090	1,716	7,575	7,575
38-00 Inventory Items	1,810	0	0	0
52-10 Contrib to Non-Co GovAgen	0	0	4,000	4,000
53-50 Resource Management	2,560	809	0	0

Expenditures/Appropriations - Total	179,252	179,669	312,739	467,739
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Net Cost:	15,552	3,885	(54,209)	(54,209)
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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 340 Function		Budget Unit 9440 - Scotts Valley Water Cons Activity Conservation		
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board
1	2	3	4	5

USE OF MONEY & PROPERTY

42-01 Interest	38	250	0	0
Revenue - Total	38	250	0	0
Net Cost:	(38)	(250)	0	0

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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
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Fund 352 Function		Budget Unit 9552 - Lake County Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	1,214,260	1,349,452	1,250,000	1,250,000
10-20	Current Unsecured	24,968	28,855	25,000	25,000
10-25	Supp 813-Current	18,744	23,632	2,000	2,000
10-35	Supp 813-Prior	5,358	5,845	2,000	2,000
10-40	Prior Unsecured	1,014	1,693	1,000	1,000

PERMITS

21-60	Other	58,008	91,215	50,000	50,000
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FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	177,020	139,831	40,000	40,000
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USE OF MONEY & PROPERTY

42-01	Interest	8,025	53,664	25,000	25,000
42-10	Rents & Concessions	2,801	2,801	2,801	2,801

INTERGOVERNMENT REVENUES

54-60	HOPTR	10,788	10,822	10,000	10,000
56-30	Other	414,105	175,527	100,000	145,500

CHARGES FOR SERVICES

66-41	Structure Fire & Veh Acc	0	16,544	0	50,000
68-60	Institutional Care & Svcs	2,213,114	2,799,758	1,350,000	1,450,000
69-29	Fire Protection	1,690,877	1,787,051	1,650,000	1,650,000

MISCELLANEOUS

79-60	Sale of Fixed Assets	20,660	15,000	5,000	5,000
79-90	Miscellaneous	12,811	20,355	20,000	20,000
79-92	Insurance Rebate	7,523	8,660	0	0

OTHER FINANCING SOURCES

81-22	In	100,000	100,000	43,330	43,330
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Revenue - Total		5,980,077	6,630,706	4,576,131	4,771,631
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SALARIES AND BENEFITS

01-11	Permanent	1,614,179	1,664,357	1,921,137	1,919,265
01-12	Extra Help	20,260	44,002	95,000	95,000
01-13	OT, Holiday, Stby	270,791	258,552	350,000	350,000
01-14	Other, Term	53,517	56,977	75,000	75,000
02-21	FICA	29,460	32,010	73,350	73,292
02-22	PERS	646,544	332,265	521,283	513,686
02-23	PERS-Co Paid Employee Con	76,868	56,246	25,116	25,113
02-28	Deferred Compensation	0	0	6,500	6,500
03-30	Health/Life	439,301	421,474	480,000	480,000
03-31	Unemployment	4,496	4,358	37,394	37,394
03-32	Opt Out	7,904	6,590	15,000	15,000
03-45	Retiree OPEB	71,068	70,133	82,500	82,500
04-00	Worker's Compensation	225,915	246,624	260,000	260,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	38,230	39,031	46,000	51,000
12-00	Communications	207,554	233,774	316,500	316,500
14-00	Household Expense	8,268	6,998	10,500	10,500

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
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Fund 352 Function		Budget Unit 9552 - Lake County Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
15-10 Other	0	0	4,200	4,200	
15-12 Public Liability	25,410	51,822	75,645	77,200	
15-13 Fire & Allied Cvrgrs	37,865	30,082	44,427	54,000	
17-00 Maintenance-Equipment	92,047	102,982	290,000	188,000	
18-00 Maint-Bldgs & Imprvmts	33,140	72,226	90,000	140,000	
20-00 Memberships	3,545	4,856	12,500	13,000	
22-70 Supplies	4,259	4,480	8,000	10,000	
22-71 Postage	626	604	1,500	1,500	
22-72 Books & Periodicals	191	1,943	2,700	2,700	
23-80 Professional & Specialize	268,966	340,629	271,300	331,300	
24-00 Publications & Legal Ntcs	206	374	2,000	2,000	
25-00 Rents & Leases-Equipment	5,224	4,893	5,400	5,400	
27-00 Small Tools & Instruments	1,117	9,386	10,200	10,200	
28-30 Supplies & Services	24,347	9,033	84,900	84,900	
28-48 Ambulance Expense	376,790	545,990	116,000	116,000	
29-50 Transportation & Travel	63,693	88,480	77,000	104,000	
30-00 Utilities	54,196	67,538	82,500	82,500	
38-00 Inventory Items	27,306	20,380	73,000	77,000	
42-10 Notes & Loans	43,329	459,371	341,200	384,530	
48-00 Taxes & Assessments	7,786	6,034	6,500	6,500	
CAPITALIZED ASSETS					
61-60 Current	594,696	304,122	0	0	
62-74 Other	518,551	278,100	93,000	263,500	
Expenditures/Appropriations - Total	5,897,645	5,876,714	6,007,252	6,269,180	
Net Cost:	(82,433)	(753,992)	1,431,121	1,497,549	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	1,617,331	1,777,760	1,600,000	1,765,150
10-20	Current Unsecured	33,216	37,926	35,000	42,727
10-25	Supp 813-Current	25,013	31,353	10,000	30,000
10-35	Supp 813-Prior	7,199	7,821	6,000	7,585
10-40	Prior Unsecured	1,351	2,253	0	2,100

PERMITS

21-60	Other	13,651	16,488	12,000	15,000
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USE OF MONEY & PROPERTY

42-01	Interest	3,709	22,740	5,000	20,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	14,352	14,225	6,500	13,000
56-30	Other	35,390	82,173	0	0

CHARGES FOR SERVICES

66-10	Planning & Engineering	17,830	19,790	12,000	15,000
66-41	Structure Fire & Veh Acc	0	8,269	0	0
68-60	Institutional Care & Svcs	1,539,310	1,815,201	800,000	800,000
69-20	Other	129,201	109,775	0	0
69-29	Fire Protection	191,280	183,026	130,000	180,000

MISCELLANEOUS

79-60	Sale of Fixed Assets	160	37,500	0	10,300
79-90	Miscellaneous	12,475	4,300	0	4,000
79-91	Cancelled Checks	3,946	848	0	0
79-92	Insurance Rebate	27,967	5,585	0	0

OTHER FINANCING SOURCES

81-22	In	100,000	62,517	40,000	37,000
Revenue - Total		3,773,382	4,239,552	2,656,500	2,941,862

SALARIES AND BENEFITS

01-11	Permanent	941,872	1,173,433	1,300,000	1,400,000
01-12	Extra Help	151,101	111,567	200,000	70,000
01-13	OT, Holiday, Stby	258,140	285,852	200,000	200,000
01-14	Other, Term	43,877	0	0	0
02-21	FICA	19,187	24,366	30,000	22,000
02-22	PERS	(81)	(1,555)	20,000	20,000
02-23	PERS-Co Paid Employee Con	523,567	577,038	650,000	656,500
03-30	Health/Life	287,286	275,824	350,000	350,000
03-31	Unemployment	1,615	0	5,000	5,000
04-00	Worker's Compensation	163,592	161,112	164,000	166,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	22,759	35,260	35,000	36,200
12-00	Communications	74,622	94,456	105,000	103,676
14-00	Household Expense	8,071	9,845	15,000	15,000
15-10	Other	36,792	44,249	50,000	50,000
17-00	Maintenance-Equipment	65,639	56,870	90,000	85,000
18-00	Maint-Bldgs & Imprvmts	115,040	19,460	20,000	12,900
20-00	Memberships	6,336	6,881	6,500	11,030
22-70	Supplies	1,846	3,651	2,000	3,000

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
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Fund 353 Function		Budget Unit 9553 - Kelseyville Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
22-71 Postage	1,107	783	500	750	
22-72 Books & Periodicals	186	99	0	200	
23-80 Professional & Specialize	224,654	147,966	200,000	137,756	
24-00 Publications & Legal Ntcs	727	23	500	250	
27-00 Small Tools & Instruments	3,218	6,346	10,000	5,000	
28-30 Supplies & Services	14,326	38,415	26,550	39,600	
28-48 Ambulance Expense	163,009	404,365	82,500	70,000	
29-50 Transportation & Travel	94,731	89,150	100,000	105,000	
30-00 Utilities	31,733	33,506	40,000	40,000	
38-00 Inventory Items	51,207	28,955	10,000	20,145	
42-10 Notes & Loans	291,749	541,509	193,942	163,500	
48-00 Taxes & Assessments	4,575	1,012	5,000	1,442	
CAPITALIZED ASSETS					
61-60 Current	0	76,016	0	37,000	
62-74 Other	101,526	96,769	20,000	195,000	
Expenditures/Appropriations - Total	3,704,011	4,343,223	3,931,492	4,021,949	
Net Cost:	(69,371)	103,671	1,274,992	1,080,087	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 354 Function		Budget Unit 9554 - Lakeport Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	967,900	1,041,408	994,000	1,072,745
10-20	Current Unsecured	21,035	23,339	23,000	24,205
10-25	Supp 813-Current	15,929	19,785	15,000	20,000
10-35	Supp 813-Prior	4,515	4,959	4,000	5,000
10-40	Prior Unsecured	866	1,426	500	1,500

PERMITS

21-60	Other	80,609	25,228	25,000	25,000
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USE OF MONEY & PROPERTY

42-01	Interest	2,773	19,161	11,000	11,000
42-10	Rents & Concessions	4,624	5,087	5,500	6,000

INTERGOVERNMENT REVENUES

54-60	HOPTR	9,088	8,754	4,000	9,000
54-90	Other	5,478	0	25,000	25,000

CHARGES FOR SERVICES

66-15	Lake Co Fire Mitigation	(3,430)	(360)	0	0
68-60	Institutional Care & Svcs	581,933	918,799	650,000	920,000
69-29	Fire Protection	1,236,480	1,290,454	1,250,000	1,328,700

MISCELLANEOUS

79-60	Sale of Fixed Assets	25,276	3,260	0	0
79-90	Miscellaneous	19,901	63,541	25,000	20,000
79-91	Cancelled Checks	12,817	561	0	0
79-93	Insurance Proceeds	0	60,000	0	0

OTHER FINANCING SOURCES

81-22	In	480	0	559,750	559,750
Revenue - Total		2,986,274	3,485,401	3,591,750	4,027,900

SALARIES AND BENEFITS

01-11	Permanent	931,508	1,007,274	1,222,000	1,053,000
01-12	Extra Help	35,361	90,434	55,000	65,000
01-13	OT, Holiday, Stby	163,574	153,713	204,000	184,000
02-21	FICA	18,735	16,103	24,500	17,000
02-22	PERS	383,726	398,563	409,000	390,000
03-30	Health/Life	385,501	396,761	459,000	403,500
03-45	Retiree OPEB	48,204	51,202	50,000	52,000
04-00	Worker's Compensation	79,444	65,485	96,500	85,250

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	24,655	61,320	35,000	23,000
12-00	Communications	83,289	111,744	109,000	116,500
14-00	Household Expense	4,948	7,185	10,000	8,000
15-10	Other	24,816	24,291	31,000	32,500
15-12	Public Liability	66,287	64,444	77,000	85,600
17-00	Maintenance-Equipment	121,645	85,323	130,000	104,000
18-00	Maint-Bldgs & Imprvmts	19,787	85,599	35,000	35,000
19-40	Medical, Dental & Lab Exp	54,117	45,869	55,000	49,000
20-00	Memberships	12,012	8,894	16,000	16,000
22-70	Supplies	6,956	10,261	10,000	10,000
22-71	Postage	315	879	1,000	1,000

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
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Fund 354 Function		Budget Unit 9554 - Lakeport Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
22-72 Books & Periodicals	1,229	1,442	2,500	2,500	
23-80 Professional & Specialize	62,056	66,728	216,000	185,000	
24-00 Publications & Legal Ntcs	293	67	500	500	
25-00 Rents & Leases-Equipment	21,773	30,838	21,000	21,000	
26-00 Rents & Leases-Bldg & Imp	0	0	10	10	
27-00 Small Tools & Instruments	7,960	5,131	12,000	6,000	
28-30 Supplies & Services	12,061	44,340	66,000	84,500	
28-48 Ambulance Expense	112,540	204,782	100,000	195,000	
28-95 Prior Yr Audit Repayment	23,268	0	0	0	
29-50 Transportation & Travel	1,823	718	4,500	4,500	
30-00 Utilities	69,818	76,027	79,000	79,000	
42-10 Notes & Loans	97,147	60,713	61,000	61,000	
48-00 Taxes & Assessments	0	232	240	240	
CAPITALIZED ASSETS					
60-00 Cap. Fixed Asset-Land	0	0	0	70,000	
61-60 Current	0	33,799	439,500	439,500	
62-71 Office	0	2,560	0	0	
62-72 Autos & Light Trucks	0	0	85,000	85,000	
62-74 Other	48,170	80,082	12,000	162,000	
62-76 Fire Hoses	0	0	21,000	21,000	
Expenditures/Appropriations - Total	2,923,018	3,292,803	4,149,250	4,147,100	
Net Cost:	(63,256)	(192,598)	557,500	119,200	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
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Fund 355 Function		Budget Unit 9555 - Northshore Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	913,824	1,144,427	900,000	1,140,000
10-20	Current Unsecured	22,300	25,536	25,000	25,000
10-25	Supp 813-Current	19,279	27,331	18,000	27,000
10-35	Supp 813-Prior	5,532	6,087	5,000	6,000
10-40	Prior Unsecured	913	1,512	0	1,500

PERMITS

21-60	Other	215,406	10,039	9,000	10,000
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FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	234	237	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	5,442	31,860	14,000	31,000
42-10	Rents & Concessions	12,282	14,400	14,400	14,400

INTERGOVERNMENT REVENUES

54-60	HOPTR	9,639	9,579	9,000	9,500
54-90	Other	8,375	6,914	6,900	6,900
56-30	Other	202,680	223,068	0	0

CHARGES FOR SERVICES

66-30	Agricultural Services	7,627	2,579	0	0
68-60	Institutional Care & Svcs	1,577,835	2,891,660	1,300,000	1,200,000
69-20	Other	585	1,270	0	1,270
69-29	Fire Protection	661,203	655,765	625,000	655,000

MISCELLANEOUS

79-60	Sale of Fixed Assets	0	5,850	0	0
79-90	Miscellaneous	831,809	166,993	0	20,000
79-91	Cancelled Checks	216	10	0	0
79-92	Insurance Rebate	0	25,874	0	0
79-93	Insurance Proceeds	158,816	69,280	0	0
79-99	Donations	652	80,170	0	0

OTHER FINANCING SOURCES

81-22	In	0	36,900	0	44,700
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Revenue - Total		4,654,650	5,437,342	2,926,300	3,192,270
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SALARIES AND BENEFITS

01-11	Permanent	1,173,633	1,570,263	1,455,100	1,770,163
01-12	Extra Help	68,628	55,998	86,350	106,224
01-13	OT, Holiday, Stby	228,253	278,662	258,000	258,000
01-14	Other, Term	14,745	7,529	20,000	0
02-21	FICA	36,059	29,201	33,500	33,500
02-22	PERS	359,358	529,357	345,150	375,000
02-28	Deferred Compensation	16,500	16,500	18,000	18,000
03-30	Health/Life	269,842	362,283	426,000	500,000
03-31	Unemployment	6,478	7,968	6,000	10,000
04-00	Worker's Compensation	127,862	140,871	142,000	154,516

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	34,053	37,315	38,500	46,000
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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 355 Function		Budget Unit 9555 - Northshore Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
12-00 Communications	131,614	161,366	134,200	176,700	
14-00 Household Expense	10,954	12,021	12,100	16,400	
15-10 Other	127,862	0	0	0	
15-12 Public Liability	0	140,871	142,992	156,778	
17-00 Maintenance-Equipment	231,157	238,751	167,450	167,450	
18-00 Maint-Bldgs & Imprvmts	24,500	33,055	25,000	31,200	
19-40 Medical, Dental & Lab Exp	43,064	54,168	58,000	60,000	
20-00 Memberships	10,961	8,804	8,845	10,000	
22-70 Supplies	4,678	4,667	5,000	5,000	
22-71 Postage	1,079	976	1,200	1,364	
22-72 Books & Periodicals	0	250	500	500	
23-80 Professional & Specialize	187,813	170,256	96,125	125,375	
24-00 Publications & Legal Ntcs	93	181	200	200	
25-00 Rents & Leases-Equipment	6,437	6,510	6,500	7,200	
27-00 Small Tools & Instruments	3,379	8,722	5,000	5,000	
28-30 Supplies & Services	103,053	26,735	42,975	42,975	
28-48 Ambulance Expense	471,304	1,081,510	93,700	100,100	
29-50 Transportation & Travel	83,341	114,428	100,000	97,000	
30-00 Utilities	50,987	70,356	70,000	70,000	
38-00 Inventory Items	9,008	2,035	5,000	25,560	
42-10 Notes & Loans	21,453	87,154	21,500	21,500	
CAPITALIZED ASSETS					
61-60 Current	1,287	95,813	0	42,930	
61-69 Prior	0	0	0	15,150	
62-72 Autos & Light Trucks	8,583	21,478	0	0	
62-74 Other	331,281	194,857	0	0	
62-79 Prior Years	19,185	0	0	0	
Expenditures/Appropriations - Total	4,218,482	5,570,913	3,824,887	4,449,785	
Net Cost:	(436,168)	133,571	898,587	1,257,515	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	1,537,092	1,641,805	1,678,000	1,678,000
10-20	Current Unsecured	30,857	34,261	34,000	34,000
10-25	Supp 813-Current	23,254	29,134	0	0
10-35	Supp 813-Prior	6,297	7,123	0	0
10-40	Prior Unsecured	1,269	2,093	0	0

PERMITS

21-60	Other	16,096	14,891	14,000	14,000
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USE OF MONEY & PROPERTY

42-01	Interest	10,846	78,840	26,000	26,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	13,332	12,850	13,000	13,000
54-90	Other	174,397	61,465	35,000	35,000
56-30	Other	132,844	275,845	84,080	84,080

CHARGES FOR SERVICES

68-60	Institutional Care & Svcs	1,024,479	1,095,464	400,000	400,000
69-29	Fire Protection	1,869,776	1,975,352	2,000,000	2,000,000

MISCELLANEOUS

79-50	Revenue Applic Prior Year	95,206	193,616	0	0
79-70	Other Sales-Miscellaneous	22	2	0	0
79-90	Miscellaneous	51,017	10,291	0	0
79-91	Cancelled Checks	1,703	29	0	0
79-92	Insurance Rebate	6,183	6,071	0	0
79-93	Insurance Proceeds	0	494	0	0

OTHER FINANCING SOURCES

81-22	In	16,087	13,913	0	0
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Revenue - Total		5,010,759	5,453,538	4,284,080	4,284,080
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SALARIES AND BENEFITS

01-11	Permanent	6,100	6,100	6,300	6,300
01-12	Extra Help	126,232	123,982	115,500	115,500
01-13	OT, Holiday, Stby	37,351	22,107	36,750	36,750
02-21	FICA	13,294	12,046	12,600	12,600
03-30	Health/Life	26,886	21,491	35,595	35,595
03-31	Unemployment	2,801	1,909	5,250	5,250
04-00	Worker's Compensation	26,483	29,881	31,101	31,101

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	8,486	41,801	25,200	25,200
12-00	Communications	28,543	16,504	23,100	23,100
13-00	Food	1,722	5,031	2,625	2,625
14-00	Household Expense	6,491	7,375	15,750	15,750
15-10	Other	52,037	55,841	63,000	63,000
17-00	Maintenance-Equipment	78,263	79,769	40,215	84,000
18-00	Maint-Bldgs & Imprvmts	82,660	121,537	92,014	92,014
19-40	Medical, Dental & Lab Exp	49,631	53,232	48,825	48,825
20-00	Memberships	1,700	1,700	6,510	6,510
22-70	Supplies	4,944	4,030	3,150	3,150
22-71	Postage	2,719	1,122	2,751	2,751

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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Fund 357 Function		Budget Unit 9557 - South Lake County Fire Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
23-80 Professional & Specialize	2,831,080	3,676,936	4,658,761	4,658,761	
24-00 Publications & Legal Ntcs	306	287	1,155	1,155	
27-00 Small Tools & Instruments	2,402	1,283	3,675	3,675	
28-30 Supplies & Services	150,453	250,192	79,720	79,720	
28-48 Ambulance Expense	114,914	313,311	208,600	208,600	
29-50 Transportation & Travel	14,150	12,979	10,500	10,500	
30-00 Utilities	70,774	94,869	92,925	100,000	
38-00 Inventory Items	74,300	42,930	21,000	21,000	
48-00 Taxes & Assessments	133	133	210	210	
CAPITALIZED ASSETS					
61-60 Current	23,400	24,500	0	0	
62-74 Other	186,027	126,049	0	0	
62-79 Prior Years	81,133	13,410	0	0	
Expenditures/Appropriations - Total	4,105,415	5,162,333	5,642,782	5,693,642	
Net Cost:	(905,343)	(291,205)	1,358,702	1,409,562	

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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
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Fund 359 Function		Budget Unit 9559 - Lake Pillsbury Fire Protect Dist Activity Fire Protection			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10 Current Secured (43) (40) 0 0

PERMITS

21-60 Other 1,831 1,025 0 1,025

FINES, FORFEIT, PENALTIES

31-95 Penalties & Cost on Delq 4,542 102 0 0

USE OF MONEY & PROPERTY

42-01 Interest 38 367 0 0

CHARGES FOR SERVICES

69-29 Fire Protection 20,976 16,613 18,042 18,042

MISCELLANEOUS

79-91 Cancelled Checks 160 0 0 0

Revenue - Total 27,505 18,067 18,042 19,067

SALARIES AND BENEFITS

04-00 Worker's Compensation 3,469 5,138 3,365 6,365

SERVICES AND SUPPLIES

15-10 Other 3,569 5,914 5,521 5,521

22-70 Supplies 0 0 100 100

22-71 Postage 17 0 50 50

23-80 Professional & Specialize 1,004 868 2,907 2,907

24-00 Publications & Legal Ntcs 0 0 200 200

28-30 Supplies & Services 1,830 5,475 9,070 12,095

29-50 Transportation & Travel 0 0 2,500 2,500

Expenditures/Appropriations - Total 9,889 17,395 23,713 29,738

Net Cost: (17,616) (672) 5,671 10,671

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	1,504,012	1,610,736	1,537,905	1,537,905
10-20	Current Unsecured	31,041	35,056	40,714	40,714
10-25	Supp 813-Current	23,828	30,444	25,000	25,000
10-35	Supp 813-Prior	6,730	7,414	5,000	5,000
10-40	Prior Unsecured	1,268	2,105	5,500	5,500
10-70	Timber Yield	19	41	1,000	1,000

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	43	44	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	6,012	46,385	36,000	36,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	13,413	13,148	13,160	13,160
54-90	Other	75,976	0	0	0

CHARGES FOR SERVICES

66-40	Assess & Tax Collection	549,270	539,061	520,000	520,000
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MISCELLANEOUS

79-91	Cancelled Checks	98	2,720	0	0
79-92	Insurance Rebate	14,856	615	0	0

N/A

90-01	Miscellaneous	314	805	0	0
Revenue - Total		2,226,879	2,288,573	2,184,279	2,184,279

SALARIES AND BENEFITS

01-11	Permanent	648,546	613,884	620,000	620,000
01-12	Extra Help	4,819	30,826	53,500	53,500
01-14	Other, Term	6,000	31,649	7,000	7,000
02-21	FICA	50,030	52,056	60,000	60,000
02-22	Pers	250,706	268,716	275,261	275,261
02-23	PERS-Co Paid Employee Con	44,834	41,956	58,000	58,000
03-30	Health/Life	135,250	133,658	154,000	154,000
03-31	Unemployment	1,397	1,093	8,000	8,000
04-00	Worker's Compensation	29,122	29,284	36,000	35,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	2,769	4,487	5,000	5,000
12-00	Communications	3,702	4,204	6,500	11,500
14-00	Household Expense	7,642	7,312	8,100	8,100
15-10	Other	29,081	33,463	44,500	44,000
17-00	Maintenance-Equipment	27,296	31,925	40,000	40,000
18-00	Maint-Bldgs & Imprvmts	44,394	14,450	35,000	50,000
19-40	Medical Supplies	16,522	15,267	20,000	20,000
20-00	Memberships	9,570	18,020	20,500	20,500
22-70	Supplies	7,683	12,188	9,000	14,000
22-72	Books & Periodicals	632	860	1,500	1,500
23-80	Professional & Specialize	74,645	96,954	115,000	115,000
24-00	Publications & Legal Ntcs	0	0	700	700
25-00	Rents & Leases-Equipment	5,930	5,978	7,500	7,500
27-00	Small Tools & Instruments	173	688	6,000	6,000

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 310 Function		Budget Unit 9610 - Lake Co Vector Control Activity Pest Control			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
28-30 Supplies & Services	57,955	49,964	145,000	145,000	
29-50 Transportation & Travel	12,316	18,448	25,000	25,000	
30-00 Utilities	22,819	28,676	30,000	32,500	
38-00 Inventory Items	7,053	5,531	21,000	21,000	
48-00 Taxes & Assessments	1,352	1,351	2,500	2,500	
CAPITALIZED ASSETS					
62-72 Autos & Light Trucks	0	0	0	40,000	
62-74 Other	9,178	0	20,000	20,000	
OTHER FINANCING USES					
90-91 Contingencies	0	0	95,000	95,000	
Expenditures/Appropriations - Total	1,511,416	1,552,889	1,929,561	1,995,561	
Net Cost:	(715,463)	(735,684)	(254,718)	(188,718)	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	87,245	95,396	73,000	73,000
10-20	Current Unsecured	1,792	2,036	3,000	3,000
10-25	Supp 813-Current	1,346	1,696	0	0
10-35	Supp 813-Prior	373	415	0	0
10-40	Prior Unsecured	73	122	0	0

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	178	786	0	0
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USE OF MONEY & PROPERTY

42-01	Interest	1,351	9,002	9,700	9,700
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INTERGOVERNMENT REVENUES

54-60	HOPTR	774	764	650	650
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OTHER REVENUES

71-20	Other O & M	2,742	2,260	0	0
71-21	Sales & Svcs Misc	854,122	868,531	1,000,000	1,000,000
71-22	Capacity Expansion Fee	26,400	0	18,000	18,000
71-25	Water Collection-Tax Roll	276	731	1,500	1,500
71-26	Reconnections	6,550	6,650	10,000	10,000
71-90	Other Contributions	37,569	39,739	52,000	52,000

MISCELLANEOUS

79-90	Miscellaneous	18,398	645	5,500	5,500
79-91	Cancelled Checks	86	126	0	0
79-93	Insurance Proceeds	0	25,196	0	0

OTHER FINANCING SOURCES

80-93	Advance To Other Fund	(15,000)	0	0	0
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Revenue - Total		1,024,274	1,054,095	1,173,350	1,173,350
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SALARIES AND BENEFITS

01-11	Permanent	355,183	355,186	430,000	430,000
02-21	FICA	26,452	27,956	25,700	25,700
02-22	PERS	51,764	54,243	54,000	54,000
02-23	PERS-Co Paid Employee Con	12,201	5,279	5,000	5,000
03-30	Health/Life	59,463	61,534	90,000	90,000
03-31	Unemployment	3,857	4,039	5,000	5,000
04-00	Worker's Compensation	9,063	13,117	13,000	13,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	690	1,276	1,200	1,200
12-00	Communications	7,108	7,240	8,000	8,000
14-00	Household Expense	3,629	2,988	3,600	3,600
15-10	Other	25,000	27,500	35,000	35,000
17-00	Maintenance-Equipment	82,162	124,387	118,000	118,000
18-00	Maint-Bldgs & Imprvmts	11,395	8,081	25,000	25,000
20-00	Memberships	3,200	3,899	4,000	4,000
22-70	Supplies	10,079	14,687	18,000	18,000
22-71	Postage	5,300	7,016	6,500	6,500
22-72	Books & Periodicals	132	143	200	200
23-80	Professional & Specialize	21,767	26,443	28,000	28,000
24-00	Publications & Legal Ntcs	1,168	30	1,500	1,500

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
25-00 Rents & Leases-Equipment	2,520	2,504	3,000	3,000	
27-00 Small Tools & Instruments	1,196	240	500	500	
28-30 Supplies & Services	69,404	80,415	75,000	75,000	
29-50 Transportation & Travel	14,577	15,187	18,200	18,200	
30-00 Utilities	149,094	140,684	153,000	153,000	
38-00 Inventory Items	551	0	700	700	
42-10 Notes & Loans	0	10,395	10,500	10,500	
48-00 Taxes & Assessments	160	161	50	50	
52-10 Contrib to Non-Co GovAgen	2,179	0	2,700	2,700	
CAPITALIZED ASSETS					
61-60 Current	5,667	158,890	75,000	212,000	
61-69 Prior	0	0	8,000	8,000	
62-71 Office	0	0	12,000	12,000	
62-72 Autos & Light Trucks	0	0	25,000	50,000	
62-74 Other	0	2,175	8,000	8,000	
CONSTRUCTION IN PROGRESS					
63-13 Buildings & Improvements	2,247	0	0	0	
OTHER FINANCING USES					
90-91 Contingencies	0	0	30,000	30,000	
Expenditures/Appropriations - Total	937,208	1,155,694	1,293,350	1,455,350	
Net Cost:	(87,066)	101,599	120,000	282,000	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10 Current Secured (715) (761) (732) (732)

USE OF MONEY & PROPERTY

42-01 Interest 1,409 13,674 4,500 4,500
 42-10 Rents & Concessions 0 0 0 96,000

INTERGOVERNMENT REVENUES

55-40 Disaster Relief 806,473 0 0 0
 56-01 Other 1,453,119 0 447,000 663,000

CHARGES FOR SERVICES

69-20 Other 5,940 4,752 5,400 5,400

OTHER REVENUES

71-20 Other O & M 3,253 1,000 0 0
 71-21 Sales & Svcs Misc 507,197 495,052 501,000 501,000
 71-22 Capacity Expansion Fee 92,927 118,314 96,000 0
 71-23 Connection Fee 2,350 1,940 1,800 1,800
 71-25 Water Collection-Tax Roll 0 146 0 0
 71-26 Reconnections 2,397 1,370 900 900
 71-90 Other Contributions 12,832 14,742 12,000 12,000

MISCELLANEOUS

79-90 Miscellaneous 4,515 698 0 271
 79-91 Cancelled Checks 38 0 0 42

OTHER FINANCING SOURCES

81-22 In 0 0 0 200,000
Revenue - Total 2,891,735 650,927 1,067,868 1,484,181

SALARIES AND BENEFITS

01-11 Permanent 183,438 197,563 201,000 207,000
 01-14 Other, Term 2,363 3,200 7,800 7,800
 02-21 FICA 13,190 15,640 15,000 18,000
 02-22 PERS 71,504 73,220 72,000 74,000
 03-30 Health/Life 19,200 12,100 12,000 12,000
 03-31 Unemployment 484 505 900 900
 03-32 Opt Out 7,088 15,569 15,900 15,900
 04-00 Worker's Compensation 4,934 5,090 6,000 6,000

SERVICES AND SUPPLIES

11-00 Clothing & Personal Suppl 851 871 1,200 1,000
 12-00 Communications 12,102 6,521 6,600 6,600
 14-00 Household Expense 3,773 5,438 4,200 4,200
 15-10 Other 9,434 13,805 15,000 15,000
 17-00 Maintenance-Equipment 11,560 14,937 15,000 15,000
 18-00 Maint-Bldgs & Imprvmts 13,346 11,556 19,500 19,500
 20-00 Memberships 1,445 1,638 1,800 1,800
 22-70 Supplies 3,687 4,132 6,000 6,000
 22-71 Postage 2,150 2,316 2,400 2,700
 22-72 Books & Periodicals 0 230 300 300
 23-80 Professional & Specialize 18,482 19,968 22,500 22,500
 24-00 Publications & Legal Ntcs 1,512 0 1,200 1,200
 25-00 Rents & Leases-Equipment 873 1,055 1,200 1,200

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

County Budget Act
 January 2010 Edition, revision #1

Fund 316 Function		Budget Unit 9716 - Callayomi Co Waterworks Activity Water			
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	
26-00 Rents & Leases-Bldg & Imp	28,471	27,520	27,900	27,900	
27-00 Small Tools & Instruments	2,747	2,267	1,800	1,800	
28-30 Supplies & Services	13,088	17,987	22,200	22,200	
29-50 Transportation & Travel	4,867	8,289	5,100	5,100	
30-00 Utilities	28,828	38,170	39,000	39,000	
38-00 Inventory Items	546	0	1,200	1,200	
42-11 Advances	419,000	0	0	0	
52-10 Contrib to Non-Co GovAgen	3,318	3,272	7,200	6,000	
CAPITALIZED ASSETS					
60-00 Cap. Fixed Asset-Land	0	0	0	200,000	
61-60 Current	112,253	53,709	216,000	216,000	
62-72 Autos & Light Trucks	0	0	15,000	15,000	
62-74 Other	30,572	33,084	33,000	33,000	
CONSTRUCTION IN PROGRESS					
63-04 Water Systems	1,212,639	394,690	642,000	545,000	
OTHER FINANCING USES					
90-91 Contingencies	0	0	30,000	0	
Expenditures/Appropriations - Total	2,237,745	984,340	1,467,900	1,550,800	
Net Cost:	(653,990)	333,413	400,032	66,619	

Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board	
1	2	3	4	5	

TAXES

10-10	Current Secured	3,938	4,328	2,000	2,000
10-20	Current Unsecured	111	130	125	125
10-25	Supp 813-Current	109	169	25	25
10-35	Supp 813-Prior	31	34	15	15
10-40	Prior Unsecured	5	8	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	604	3,790	1,000	1,000
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INTERGOVERNMENT REVENUES

54-60	HOPTR	48	49	20	20
54-90	Other	0	24,369	0	5,532

OTHER REVENUES

71-21	Sales & Svcs Misc	241,445	239,165	270,000	270,000
71-22	Capacity Expansion Fee	20,400	10,200	0	0
71-23	Connection Fee	1,465	1,000	900	900
71-26	Reconnections	0	50	0	0

MISCELLANEOUS

79-90	Miscellaneous	8,873	109	0	0
79-91	Cancelled Checks	304	279	0	0
79-92	Insurance Rebate	0	287	0	0

Revenue - Total		277,336	283,969	274,095	279,627
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SALARIES AND BENEFITS

01-11	Permanent	107,751	119,265	133,486	133,486
01-12	Extra Help	300	1,586	4,000	4,000
02-21	FICA	8,066	9,857	7,912	7,912
03-30	Health/Life	18,724	19,968	18,740	18,740
04-00	Worker's Compensation	7,463	7,925	8,000	8,000

SERVICES AND SUPPLIES

11-00	Clothing & Personal Suppl	441	0	600	600
12-00	Communications	3,406	2,704	4,900	4,900
15-10	Other	5,814	6,511	7,000	7,000
17-00	Maintenance-Equipment	5,771	7,600	15,000	15,000
18-00	Maint-Bldgs & Imprvmts	21,986	16,199	20,500	20,500
20-00	Memberships	572	200	660	660
22-70	Supplies	2,585	3,576	3,200	3,200
22-71	Postage	2,036	2,677	3,000	3,000
23-80	Professional & Specialize	36,663	89,785	40,000	30,000
26-00	Rents & Leases-Bldg & Imp	4,020	4,440	4,900	4,900
27-00	Small Tools & Instruments	910	60	1,000	1,000
28-30	Supplies & Services	9,251	9,345	15,000	15,000
29-50	Transportation & Travel	3,817	8,199	8,000	8,000
30-00	Utilities	23,476	27,423	30,000	30,000
48-00	Taxes & Assessments	64	0	150	150

CAPITALIZED ASSETS

62-71	Office	585	0	1,500	1,500
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Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2023-24

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	2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Governing Board
1	2	3	4	5
62-72 Autos & Light Trucks	0	0	10,000	10,000
Expenditures/Appropriations - Total	263,699	337,321	337,548	327,548
Net Cost:	(13,637)	53,352	63,453	47,921

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SECTION C
CAPITAL ASSETS DETAIL

County of Lake Special Districts Local Boards Capital Asset Detail Fiscal Year 2023-24	Capital Asset Detail
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Cemetery Districts

		Land	Buildings & Improvements	Equipment	2023-24 Adopted by the Governing Board
Hartley					
	Landscape & Gravel	-	10,000	-	\$ 10,000
	Weedeaters/mowers			3,600	\$ 3,600
					\$ -
	Total Capital Assets - Hartley	\$ -	\$ 10,000	\$ 3,600	\$ 13,600
Kelseyville					
	Road Improvement		10,000		\$ 10,000
					\$ -
	Total Capital Assets - Kville	\$ -	\$ 10,000	\$ -	\$ 10,000
Lower lake					
	New niche wall & roof		50,000		\$ 50,000
	Printer/Copier			5,000	\$ 5,000
	Steel door & rollup door			6,500	\$ 6,500
	Storage Unit			10,000	\$ 10,000
	Total Capital Assets - Lwr Lake	\$ -	\$ 50,000	\$ 21,500	\$ 71,500
Middletown					
	Hook-ups with Callayomi Wtri/Culvert Work		60,000		\$ 60,000
	Total Capital Assets - Middletown	\$ -	\$ 60,000	\$ -	\$ 60,000
Upper Lake					
					\$ -
					\$ -
	Total Capital Assets - Upper Lake	\$ -	\$ -	\$ -	\$ -

Waterworks Districts

		Land	Buildings & Improvements	Equipment	2023-24 Adopted by the Governing Board
County Waterworks #1 Lower Lake					
	Bulk water-Plant B/Plant A Improvements		212,000		\$ 212,000
	Tank clean/inspect		8,000		\$ 8,000
	Computer Server			12,000	\$ 12,000
	Equipment-Trucks			50,000	\$ 50,000
	Hydrant			8,000	\$ 8,000
	Total Capital Assets - LL Water	\$ -	\$ 220,000	\$ 70,000	\$ 290,000
Callayomi County Water					
	New Well Site	200,000			\$ 200,000
	Tank Painting/SCADA parts/Pave Office Back Yard/Pave Bulk Driveway/Master Pln		216,000		\$ 216,000
	New Truck			15,000	\$ 15,000
	Hydrant			33,000	\$ 33,000
	New well		545,000		\$ 545,000
	Total Capital Assets - Callayomi	\$ 200,000	\$ 761,000	\$ 48,000	\$ 1,009,000
Upper Lake County Water					
	Office Equipment			1,500	\$ 1,500
	New Truck			10,000	\$ 10,000
	Total Capital Assets - UL Water	\$ -	\$ -	\$ 11,500	\$ 11,500

County of Lake Special Districts Local Boards Capital Asset Detail Fiscal Year 2023-24	Capital Asset Detail
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Pest Control

Lake County Vector Control	Land	Buildings & Improvements	Equipment	2023-24 Adopted by the Governing Board
Toyota Tacoma			40,000	\$ 40,000
Leica Microscope			20,000	\$ 20,000
Total Capital Assets - Vector Cntrl	\$ -	\$ -	\$ 60,000	\$ 60,000

Fire Protection Districts

Lake County Fire	Land	Buildings & Improvements	Equipment	2023-24 Adopted by the Governing Board
Fire/EMS Apparatus/EMS Equip/Radio & Misc Equip			263,500	\$ 263,500
			\$ -	-
Total Capital Assets - Lake Co Fire	\$ -	\$ -	\$ 263,500	\$ 263,500

Kelseyville Fire	Land	Buildings & Improvements	Equipment	2023-24 Adopted by the Governing Board
Station 55 Landscaping		37,000		\$ 37,000
Rechassis Ambulance M5511			195,000	\$ 195,000
Total Capital Assets -Kville Fire	\$ -	\$ 37,000	\$ 195,000	\$ 232,000

Lakeport Fire	Land	Buildings & Improvements	Equipment	2023-24 Adopted by the Governing Board
Property Purch-420 N Forbes St.	70,000			\$ 70,000
Station Roof/Station 50 Exhaust Sys/Security Cameras/Station 50 Mini Split HVAC		439,500		\$ 439,500
Chief Vehicle Replacement			85,000	\$ 85,000
LifePack monitor/defibrillators/Station 50 mattresses (9)			162,000	\$ 162,000
Fire Hoses			21,000	\$ 21,000
Total Capital Assets -Lkpt Fire	\$ 70,000	\$ 439,500	\$ 268,000	\$ 777,500

Northshore Fire	Land	Buildings & Improvements	Equipment	2023-24 Adopted by the Governing Board
AC Units/Trim/Back Patio/Refrigerators/Atbay Door		42,930		42,930
Windows		15,150		15,150
Total Capital Assets - Nrthshr Fire	\$ -	\$ 58,080	\$ -	\$ 58,080

SECTION D
POSITIONS AND SALARIES

County of Lake Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2023-24	Classifications, Positions, & Salaries
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Cemetery Districts

District	Position	Total Positions	Annual Salary
Hartley	Maintenance Supervisor	1	\$ 43,264
	Bookkeeper/Secretary	1	23,710
	Maintenance Assistant	1	36,774
Kelseyville	Maintenance Supervisor	1	\$ 52,000
	Maintenance Assistant	1	37,440
Lower Lake	Manager	1	\$ 53,560
	Extra Help-Grounds	1	12,600
	Extra Help-Office Assistant	1	15,456
Upper Lake	Maint. Supervisor	1	\$ 41,600
	Extra Help- Maint Asst	1	10,850

Waterworks Districts

District	Position	Total Positions	Annual Salary
County Waterworks #1 Lower Lake	General Manager	1	\$ 81,399
	Clerk of the Board	1	52,179
	Accounting Clerk	1	45,918
	Accounting Clerk	1	36,734
	Operators	3	43,830-66,789
	Standby	2	4,174-9,122
	Extra Help	1	12,938
	Extra Help- District Counsel	1	4,500
	Callayomi County Water	General Manager	1
Senior Operator		1	52,868
Secretary/Operator		1	32,297
Secretary		1	32,297
Upper Lake County Water	General Manager	1	\$ 55,373
	Relief Operator	1	41,530

Pest Control

District	Position	Total Positions	Annual Salary
Lake County Vector Control	Vector Biologist	1	70,814
	Vector Control Tech I	1	48,953
	Vector Control Tech II	3	69,087-70,814
	Vector Control Tech III		-
	District Manager	1	155,299
	Office Manager	1	74,399
	Entomologist	1	56,838
	Extra Help-Lab Assistant	1	35,360

County of Lake Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2023-24	Classifications, Positions, & Salaries
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Conservation

Lake County Resource Conservation	Position	Total Positions	Annual Salary
	Project Coordinator	1	12,600
	Project Coordinator, FSC	1	14,458
	Project Manager	1	17,760
	Administrative Assistant	1	15,120
	Forester	1	44,720
	Forester-P/T	1	13,824
	Forestry Technician	1	29,120
	Field Technician	1	24,000

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 106,800
	Battalion Chief	3	95,380
	Captain	3	85,059
	Captain Mechanic	1	85,059
	Captain/EMS Liasion	1	-
	Engineer	3	76,420-81,967
	Engineer/Fire Marshal	1	62,875
	Firefighter/Paramedic	8	59,882-71,562
	Firefighter/EMT	1	56,282
	Paramedic	3	50,838-57,917
	EMT/Driver	3	45,144
	Financial Analyst	1	63,960
	Finance Assistant	1	41,160
	FLSA 7K		48,000
	Safety Emp. Stipend		25,020
	Extra Help- Limited Term Shifts	1	80,000
	Extra Help- Maintenance	2	5,000-10,000

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	122,868
	Captain	2	77,148 - 98,472
	Engineer/Paramedic	1	70,866-90,444
	Engineer/Prevention/Paramedic	1	94,044
	FF/Paramedic	3	62,580 - 79,871
	FF/EMT	5	52,548 - 67,068
	Contracted FF/Paramedic	1	49,920
	Financial Analyst	1	71,580

County of Lake Special Districts Local Boards Classifications, Positions, & Salaries Fiscal Year 2023-24	Classifications, Positions, & Salaries
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Fire Protection District

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief	1	117,734
	Captain/Medic	3	81,618-103,211
	Captain/Admin	1	38,050
	Firefighter/Medic	3	72,000-90,083
	Firefighter	6	57,764-88,134
	Administrative Assistant	1	66,150
	Administrative Assistant	1	54,600
	Ex-Help Firefighter	1	55,000

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	105,576
	Battalion Chief	2	84,072
	Fire Captain/Paramedic	1	73,908
	FAE/Paramedic	1	63,492
	Fire Apparatus Engineer (FAE)	2	57,312
	Firefighter/Paramedic	7	51,648-59,880
	Firefighter/EMT	9	45,648-52,989
	Office Manager	1	43,224
	Office Assistant	1	33,600
	Battalion Chief-Extra Help	1	85,824
	Firefighter/EMT-Extra Help	1	6,000
	Firefighter/Paramedic-Extra Help	1	14,400

South Lake County Fire	Position	Total Positions	Annual Salary
	Battalion Chief	1	87,612
	Fire Captain	1	75,492
	Fire Captain/Paramedic	4	80,784
	Fire Apparatus Engineer/Paramedic	4	72,024
	Fire Apparatus Engineer	3	67,272
	Firefighter I	5	54,588
	Communication Operator	1	76,476
	Staff Services Analyst	1	68,928

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