ADOPTED BUDGET

2022-23

COUNTY OF LAKE
SPECIAL DISTRICTS
LOCAL BOARDS

APPROVED BY LOCAL BOARDS

Compiled By
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Under the Direction of
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COUNTY OF LAKE
ADOPTED BUDGET-SPECIAL DISTRICTS
GOVERNED BY LOCAL BOARDS

FISCAL YEAR 2022-23

SECTIONS

- A. Summaries and Analysis/Reserve Detail
- B. Budgets Financing
- C. Capital Assets Detail
- D. Positions and Salaries

SECTION A
SUMMARIES AND ANALYSIS
RESERVE DETAIL

State Controller Schedules | **County of Lake** | **Schedule 12**
County Budget Act | Special Districts Summary
January 2010 | 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
Cemetery Districts							
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
Total Cemetery Districts	**$ 459,988**	**$ -**	**$ 794,848**	**$ 1,254,836**	**$ 1,106,217**	**$ 148,619**	**$ 1,254,836**
Waterworks Districts							
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
Total Waterworks Districts	**$ 871,788**	**$ 139,334**	**$ 2,380,185**	**$ 3,391,307**	**$ 2,650,320**	**$ 740,987**	**$ 3,391,307**
Pest Control							
Lake County Vector Control	$ 530,086	$ -	$ 2,084,031	$ 2,614,117	$ 2,012,200	$ 601,917	$ 2,614,117
Total Pest Control	**$ 530,086**	**$ -**	**$ 2,084,031**	**$ 2,614,117**	**$ 2,012,200**	**$ 601,917**	**$ 2,614,117**
Conservation							
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
Total Conservation	**$ 68,097**	**$ 12,180**	**$ 205,040**	**$ 285,317**	**$ 253,658**	**$ 31,659**	**$ 285,317**
Fire Protection							
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
Total Fire Protection	**$ 5,990,293**	**$ 373,346**	**$ 18,731,978**	**$ 25,095,617**	**$ 23,416,774**	**$ 1,678,843**	**$ 25,095,617**
Total Special Districts and Other Agencies	**$ 7,920,252**	**$ 524,860**	**$ 24,196,082**	**$ 32,641,194**	**$ 29,439,169**	**$ 3,202,025**	**$ 32,641,194**

State Controller Schedules	**County of Lake**	**Schedule 13**
County Budget Act	Fund Balance - Special Districts	
January 2010	Fiscal Year 2022-23	**Actual** [X]
		Estimated [ ]

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
Cemetery Districts					
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
Total Cemetery Districts	**$ 1,532,417**	**$ -**	**$ 947,347**	**$ 125,082**	**$ 459,988**
Waterworks Districts					
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
Total Waterworks Districts	**$ 1,972,147**	**$ -**	**$ 576,751**	**$ 523,608**	**$ 871,788**
Pest Control					
Lake County Vector Control	$ 4,606,691	$ -	$ 3,619,000	$ 457,605	$ 530,086
Total Pest Control	**$ 4,606,691**	**$ -**	**$ 3,619,000**	**$ 457,605**	**$ 530,086**
Conservation					
Lake County Resource	$ 122,960	$ -	$ 54,901	$ -	$ 68,059
Scotts Valley Water	$ 23,918	$ -	$ 11,627	$ 12,253	$ 38
Total Conservation	**$ 146,878**	**$ -**	**$ 66,528**	**$ 12,253**	**$ 68,097**
Fire Protection					
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
Total Fire Protection	**$ 21,150,558**	**$ -**	**$ 166,669**	**$ 14,993,596**	**$ 5,990,293**
Total Special Districts and Other Agencies	**$ 29,408,691**	**$ -**	**$ 5,376,295**	**$ 16,112,144**	**$ 7,920,252**

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
Cemetery Districts						
Hartley						
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
Kelseyville						
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
Lower Lake						
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
Middletown						
General	$ 342,951	-	-	-	$ 39,426	$ 382,377
Endowment Deposits (Fund 388)	$ 62,250	-	-	-	-	$ 62,250
Endowment Int (Fund 389)	$ 42,552	-	-	-	-	$ 42,552
Upper Lake						
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
Glenbrook						
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
Total Cemetery Districts	**$ 2,787,452**	**$ -**	**$ -**	**$ -**	**$ 148,619**	**$ 2,936,071**
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake						
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
Callayomi County Water						
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
Upper Lake Water						
General	$ 197,218	-	$ -	-	-	$ 197,218
Designated-Capacity Expansion	$ 62,632	-	-	-	7,556	$ 70,188
Debt (Fund 374)	$ 30,420	-	-	-	-	$ 30,420
Total Waterworks Districts	**$ 1,818,876**	**$ -**	**$ 139,334**	**$ -**	**$ 740,987**	**$ 2,420,529**

State Controller Schedules County Budget Act January 2010			**County of Lake** Special Districts Reserves/Designations Fiscal Year 2022-23			**Schedule 14**
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
Pest Control						
Lake County Vector Control						
General	$ 3,619,000	-	-	-	$ 601,917	$ 4,220,917
Building	$ 457,605	-	-	-	$ -	$ 457,605
Total Pest Control	**$ 4,076,605**	**$ -**	**$ -**	**$ -**	**$ 601,917**	**$ 4,678,522**
Conservation						
Lake County Resource						
General	$ 54,901	-	$ -	-	-	$ 54,901
Designated	$ -	-	$ -	-	31,659	$ 31,659
Scotts Valley Water						
General	$ 11,627	-	11,627	-	$ -	$ -
Designated-Project	$ 12,253	-	553	-	-	$ 11,700
Total Conservation	**$ 78,781**	**$ -**	**$ 12,180**	**$ -**	**$ 31,659**	**$ 98,260**
Fire Protection						
Lake County Fire						
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
Kelseyville Fire						
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
Lakeport Fire						
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
Northshore Fire						
General	$ 10,000	-	-	-	-	$ 10,000
Designated	$ 573,208	-	-	-	$ 647,685	$ 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
South Lake County Fire						
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
Lake Pillsbury Fire						
General	$ 14,461	-	-	-	$ -	$ 14,461
Total Fire Protection	**$ 16,538,663**	**$ -**	**$ 373,346**	**$ -**	**$ 1,678,843**	**$ 17,844,160**
Total Special Districts and Other Agencies	**$ 25,300,378**	**$ -**	**$ 524,860**	**$ -**	**$ 3,202,025**	**$ 27,977,543**

SECTION B
BUDGETS FINANCING

COUNTY OF LAKE

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

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
INTERGOVRNMENT 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
OTHER FINANCING SOURCES					
81-22	In	0	0	14,643	18,273
MISC LOANS					
99-98	Cemetery	145	(109)	0	0
Revenue - Total		**188,836**	**194,209**	**206,823**	**210,453**
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

COUNTY OF LAKE

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

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
Expenditures/Appropriations - Total	**216,209**	**172,331**	**206,823**	**210,453**
Net Cost:	**27,374**	**(21,878)**	**0**	**0**

COUNTY OF LAKE

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

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
INTERGOVRNMENT 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
MISC LOANS				
99-98 Cemetery	0	41	0	0
Revenue - Total	**165,530**	**186,127**	**176,559**	**176,559**
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

COUNTY OF LAKE

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

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

COUNTY OF LAKE

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

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
USE OF MONEY & PROPERTY				
42-01 Interest	992	456	500	500
INTERGOVRNMENT 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
Revenue - Total	**184,519**	**96,905**	**140,987**	**140,987**
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

COUNTY OF LAKE

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

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
CAPITALIZED ASSETS				
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
Expenditures/Appropriations - Total	**120,422**	**147,664**	**294,310**	**294,310**
Net Cost:	**(64,097)**	**50,759**	**153,323**	**153,323**

COUNTY OF LAKE

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

Fund 304 | Budget Unit 9104 - Middletown Cemetery
Function | 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
INTERGOVRNMENT 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
MISC LOANS				
99-98 Cemetery	163	(151)	0	0
Revenue - Total	**168,116**	**154,943**	**157,965**	**157,965**
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
OTHER FINANCING USES				
90-91 Contingencies	0	0	36,158	36,158
Expenditures/Appropriations - Total	**116,740**	**132,521**	**277,208**	**277,208**
Net Cost:	**(51,376)**	**(22,422)**	**119,243**	**119,243**

COUNTY OF LAKE

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

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
USE OF MONEY & PROPERTY				
42-01 Interest	413	159	220	220
INTERGOVRNMENT 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
MISC LOANS				
99-98 Cemetery	0	48	0	0
Revenue - Total	**104,308**	**100,640**	**86,474**	**91,474**
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

COUNTY OF LAKE

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

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
CAPITALIZED ASSETS				
62-71 Office	0	0	0	3,000
62-74 Other	0	0	5,500	5,500
OTHER FINANCING USES				
90-91 Contingencies	0	0	0	3,717
Expenditures/Appropriations - Total	**92,092**	**93,154**	**105,281**	**116,113**
Net Cost:	**(12,216)**	**(7,486)**	**18,807**	**24,639**

COUNTY OF LAKE

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

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
INTERGOVRNMENT 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
OTHER FINANCING SOURCES				
81-22 In	0	450	0	0
81-23 Out	0	(2,200)	0	0
Revenue - Total	**26,416**	**38,433**	**17,410**	**17,410**
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
Expenditures/Appropriations - Total	**25,056**	**19,984**	**25,638**	**31,574**
Net Cost:	**(1,360)**	**(18,449)**	**8,228**	**14,164**

COUNTY OF LAKE

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

Fund 331 | Budget Unit 9431 - Lake County RCD
Function | 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
USE OF MONEY & PROPERTY					
42-01	Interest	576	212	1,378	211
INTERGOVRNMENT 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
Revenue - Total		**323,702**	**163,700**	**229,733**	**205,000**
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
Expenditures/Appropriations - Total		**333,351**	**179,252**	**286,447**	**241,400**
	Net Cost:	**9,649**	**15,552**	**56,714**	**36,400**

COUNTY OF LAKE

Schedule 9

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

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
Revenue - Total	**110**	**38**	**40**	**40**
SERVICES AND SUPPLIES				
22-70 Supplies	0	0	85	0
23-80 Professional & Specialize	0	0	23,800	12,258
Expenditures/Appropriations - Total	**0**	**0**	**23,885**	**12,258**
Net Cost:	**(110)**	**(38)**	**23,845**	**12,218**

COUNTY OF LAKE

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

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
FINES, FORFEIT, PENALTIES				
31-95 Penalties & Cost on Delq	77,012	177,020	50,000	50,000
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
INTERGOVRNMENT 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
Revenue - Total	**6,339,035**	**5,980,077**	**4,191,801**	**4,308,801**
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

COUNTY OF LAKE

Schedule 9

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

Fund 352 | Budget Unit 9552 - Lake County Fire
Function | 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 Cvrgs	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
CAPITALIZED ASSETS				
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
Expenditures/Appropriations - Total	**5,211,359**	**5,897,645**	**5,579,351**	**5,861,063**
Net Cost:	**(1,127,677)**	**(82,433)**	**1,387,550**	**1,552,262**

COUNTY OF LAKE

Schedule 9

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

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
USE OF MONEY & PROPERTY				
42-01 Interest	10,530	3,709	5,000	3,000
INTERGOVRNMENT 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
Revenue - Total	**4,567,999**	**3,773,382**	**3,085,623**	**2,955,639**
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

COUNTY OF LAKE

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

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
CAPITALIZED ASSETS				
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
Expenditures/Appropriations - Total	**4,058,400**	**3,704,011**	**3,702,187**	**4,124,739**
Net Cost:	**(509,598)**	**(69,371)**	**616,564**	**1,169,100**

COUNTY OF LAKE

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

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
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
INTERGOVRNMENT 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
Revenue - Total	**3,453,097**	**2,986,274**	**2,896,000**	**3,246,000**
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

COUNTY OF LAKE

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

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
CAPITALIZED ASSETS				
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
Expenditures/Appropriations - Total	**3,090,836**	**2,923,018**	**3,293,105**	**3,478,500**
Net Cost:	**(362,261)**	**(63,256)**	**397,105**	**232,500**

COUNTY OF LAKE

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

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
FINES, FORFEIT, PENALTIES				
31-95 Penalties & Cost on Delq	157	234	0	0
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
INTERGOVRNMENT 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
Revenue - Total	**5,335,339**	**4,654,650**	**4,277,242**	**4,277,242**
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

COUNTY OF LAKE

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

Fund 355 | Budget Unit 9555 - Northshore
Function | 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
CAPITALIZED ASSETS				
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
Expenditures/Appropriations - Total	**4,425,685**	**4,218,482**	**4,756,723**	**4,748,053**
Net Cost:	**(909,654)**	**(436,168)**	**479,481**	**470,811**

COUNTY OF LAKE

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

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
USE OF MONEY & PROPERTY				
42-01 Interest	22,207	10,846	25,000	25,000
INTERGOVRNMENT 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
Revenue - Total	**5,319,574**	**5,010,759**	**3,937,902**	**3,926,146**
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

COUNTY OF LAKE

Schedule 9

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

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
CAPITALIZED ASSETS				
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
OTHER FINANCING USES				
90-91 Contingencies	0	0	425,181	366,724
Expenditures/Appropriations - Total	**4,022,480**	**4,105,415**	**5,239,425**	**5,180,968**
Net Cost:	**(1,297,093)**	**(905,343)**	**1,301,523**	**1,254,822**

COUNTY OF LAKE

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

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**

COUNTY OF LAKE

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

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
USE OF MONEY & PROPERTY				
42-01 Interest	13,893	6,012	36,000	36,000
INTERGOVRNMENT 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
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
Revenue - Total	**2,097,979**	**2,226,879**	**2,107,031**	**2,084,031**
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

COUNTY OF LAKE

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

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
CAPITALIZED ASSETS				
62-74 Other	0	9,179	0	0
OTHER FINANCING USES				
90-91 Contingencies	0	0	95,000	95,000
Expenditures/Appropriations - Total	**1,364,850**	**1,511,416**	**1,999,100**	**2,012,200**
Net Cost:	**(733,129)**	**(715,463)**	**(107,931)**	**(71,831)**

COUNTY OF LAKE

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

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
USE OF MONEY & PROPERTY				
42-01 Interest	5,288	1,351	10,000	10,000
INTERGOVRNMENT 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
Revenue - Total	**1,111,290**	**1,024,274**	**1,032,550**	**1,070,050**
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

COUNTY OF LAKE

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

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
CAPITALIZED ASSETS				
61-60 Current	27,660	5,667	19,100	160,000
62-72 Autos & Light Trucks	0	0	0	20,000
CONSTRUCTION IN PROGRESS				
63-13 Buildings & Improvements	581,853	2,247	0	0
OTHER FINANCING USES				
90-91 Contingencies	0	0	30,000	30,000
Expenditures/Appropriations - Total	**1,546,447**	**937,208**	**1,107,550**	**1,264,050**
Net Cost:	**435,158**	**(87,066)**	**75,000**	**194,000**

COUNTY OF LAKE

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

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
INTERGOVRNMENT 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

COUNTY OF LAKE

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

Fund 316 | Budget Unit 9716 - Callayomi Co Waterworks
Function | 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
CAPITALIZED ASSETS				
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
CONSTRUCTION IN PROGRESS				
63-04 Water Systems	753,462	1,212,639	276,000	445,000
63-13 Buildings & Improvements	256,691	0	0	0
OTHER FINANCING USES				
90-91 Contingencies	0	0	30,000	10,000
Expenditures/Appropriations - Total	**1,479,154**	**2,237,745**	**980,500**	**1,047,400**
Net Cost:	**52,983**	**(653,990)**	**0**	**0**

COUNTY OF LAKE

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

Fund 317 — Budget Unit 9717 - Upper Lake Co Water Dist
Function — 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
USE OF MONEY & PROPERTY					
42-01	Interest	1,729	604	500	500
INTERGOVRNMENT 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
Revenue - Total		**244,699**	**277,336**	**222,535**	**262,735**
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

COUNTY OF LAKE

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

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
Expenditures/Appropriations - Total	**256,735**	**263,699**	**292,588**	**338,870**
Net Cost:	**12,036**	**(13,637)**	**70,053**	**76,135**

SECTION C
CAPITAL ASSETS DETAIL

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2022-23

Capital Asset Detail

Cemetery Districts

Hartley		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	Landscape & Gravel	-	10,000	-	$ 10,000
	2-Dwr file cabinet/Fax, Copier, Scanner			800	$ 800
	Leaf Blowers (2)			1,200	$ 1,200
	Total Capital Assets - Hartley	**$ -**	**$ 10,000**	**$ 2,000**	**$ 12,000**

Kelseyville		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	Road Improvements/Gravel		12,216		$ 12,216
	Fireproof File Cabinets			3,200	$ 3,200
	Total Capital Assets - Kville	**$ -**	**$ 12,216**	**$ 3,200**	**$ 15,416**

Lower lake		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	New Niche Wall/Roof for Niche Wall/Offices		65,000		$ 65,000
	Printer/Copier			5,000	$ 5,000
	Steel Door/rRoll-up door			8,500	$ 8,500
	Backhoe/Storage Unit			55,500	$ 55,500
	Total Capital Assets - Lwr Lake	**$ -**	**$ 65,000**	**$ 69,000**	**$ 134,000**

Middletown		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	Water hookup/culvert & tree work/gravesite renovation		60,000		$ 60,000
	Total Capital Assets - Middletown	**$ -**	**$ 60,000**	**$ -**	**$ 60,000**

Upper Lake		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	Computer/Printer/Typewriter			3,000	$ 3,000
	Commercial Grade 42' Mower			5,500	$ 5,500
	Total Capital Assets - Upper Lake	**$ -**	**$ -**	**$ 8,500**	**$ 8,500**

Waterworks Districts

County Waterworks #1 Lower Lake		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	Plant B-Replace Clear Well Tank		160,000		$ 160,000
	New Work Truck			20,000	$ 20,000
	Total Capital Assets - LL Water	**$ -**	**$ 160,000**	**$ 20,000**	**$ 180,000**

Callayomi County Water		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	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
	Total Capital Assets - Callayomi	**$ -**	**$ 502,000**	**$ 33,000**	**$ 535,000**

Upper Lake County Water		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	New Work Truck			20,000	$ 20,000
	Total Capital Assets - UL Water	**$ -**	**$ -**	**$ 20,000**	**$ 20,000**

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2022-23

Capital Asset Detail

Pest Control					
Lake County Vector Control		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
					$ -
					$ -
	Total Capital Assets - Vector Cntrl	**$ -**	**$ -**	**$ -**	**$ -**
Fire Protection Districts					
Lake County Fire		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	Station 70 Office & Bldg Improvements		305,100		$ 305,100
	EMS Equip/Fire Appl & Equip/Radio/Misc			153,000	$ 153,000
	Total Capital Assets - Lake Co Fire	**$ -**	**$ 305,100**	**$ 153,000**	**$ 458,100**
Kelseyville Fire		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	Lobby/Office Improvements		20,000		$ 20,000
	Type 6 Registration			18,769	$ 18,769
	Total Capital Assets -Kville Fire	**$ -**	**$ 20,000**	**$ 18,769**	**$ 38,769**
Lakeport Fire		Land	Buildings & Improvements	Equipment	2022-23 Adopted by the Governing Board
	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
	Total Capital Assets -Lkpt Fire	**$ -**	**$ 130,000**	**$ 75,000**	**$ 205,000**
Northshore Fire		Land	Buildings & Improvements	Equipment	-
	Flat Bed Diamond Truck			23,000	23,000
	Total Capital Assets - Nrthshr Fire	**$ -**	**$ -**	**$ 23,000**	**$ 23,000**

SECTION D
POSITIONS AND SALARIES

Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2022-23

Cemetery Districts

District	Position	Total Positions		Annual Salary
Hartley	Position	Total Positions		Annual Salary
	Maintenance Supervisor	1	$	41,600
	Bookkeeper/Secretary	1		22,150
	Maintenance Assistant	1		35,360
Kelseyville	Position	Total Positions		Annual Salary
	Maintenance Supervisor	1	$	48,464
	Maintenance Assistant	1		33,280
	Bookkeeper	1		15,250
Lower Lake	Position	Total Positions		Annual Salary
	Manager	1	$	53,560
	Extra Help-Grounds	1		12,600
Upper Lake	Position	Total Positions		Annual Salary
	Maint. Supervisor	1	$	35,402
	Secretary/Bookkeeper	1		14,172
	Extra Help- Maint Asst	1		9,800

Waterworks Districts

District	Position	Total Positions		Annual Salary
County Waterworks #1 Lower Lake	Position	Total Positions		Annual Salary
	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	Position	Total Positions		Annual Salary
	General Manager	1	$	70,000
	Operator	1		52,868
	Secretary	1		33,035
	Secretary	1		33,035
Upper Lake County Water	Position	Total Positions		Annual Salary
	General Manager	1	$	53,760
	Relief Operator	1		40,320

Pest Control

District	Position	Total Positions		Annual Salary
Lake County Vector Control	Position	Total Positions		Annual Salary
	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

Conservation

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

Fire Protection District

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

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2022-23

Fire Protection District

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