

ADOPTED BUDGET

2012-13

COUNTY OF LAKE
SPECIAL DISTRICTS
LOCAL BOARDS



APPROVED BY LOCAL BOARDS

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

FISCAL YEAR 2012-13

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SECTION A
SUMMARIES AND ANALYSIS
RESERVE DETAIL

State Controller Schedules County Budget Act January 2010	County of Lake Special Districts Summary Fiscal Year 2012-13	Schedule 12
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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	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	\$ (11,275)	\$ 11,275	\$ 166,898	\$ 166,898	\$ 166,898	\$ -	\$ 166,898
Kelseyville	16,118	24,722	131,201	172,041	152,041	20,000	172,041
Lower Lake	52,452	-	128,278	180,730	164,158	16,572	180,730
Middletown	55,758	-	131,093	186,851	171,810	15,041	186,851
Upper Lake	50,278	-	76,362	126,640	116,370	10,270	126,640
Glenbrook	15,636	10,000	42,526	68,162	68,162	-	68,162
Total Cemetery Districts	\$ 178,967	\$ 45,997	\$ 676,358	\$ 901,322	\$ 839,439	\$ 61,883	\$ 901,322

Waterworks Districts

Co. Waterworks Dist No. 1 Lower Lake	\$ 646,575	\$ -	\$ 872,268	\$ 1,518,843	\$ 1,257,869	\$ 260,974	\$ 1,518,843
Callayomi County Water	184,732	-	408,000	592,732	472,471	120,261	592,732
Upper Lake County Water	20,509	-	152,910	173,419	158,980	14,439	173,419
Total Waterworks Districts	\$ 851,816	\$ -	\$ 1,433,178	\$ 2,284,994	\$ 1,889,320	\$ 395,674	\$ 2,284,994

Pest Control

Lake County Vector Control	\$ 197,216	\$ 500,000	\$ 1,679,179	\$ 2,376,395	\$ 2,029,300	\$ 347,095	\$ 2,376,395
Total Pest Control	\$ 197,216	\$ 500,000	\$ 1,679,179	\$ 2,376,395	\$ 2,029,300	\$ 347,095	\$ 2,376,395

Conservation

Eastlake Resource	\$ (145,628)	\$ 145,628	\$ 425,547	\$ 425,547	\$ 425,547	\$ -	\$ 425,547
Scotts Valley Water	2,670	-	-	2,670	-	2,670	2,670
Total Conservation	\$ (142,958)	\$ 145,628	\$ 425,547	\$ 428,217	\$ 425,547	\$ 2,670	\$ 428,217

Fire Protection

Lake County Fire Protection District	\$ 963,748	\$ 145,000	\$ 2,590,511	\$ 3,699,259	\$ 3,622,146	\$ 77,113	\$ 3,699,259
Kelseyville Fire Protection District	143,931	-	2,678,011	2,821,942	2,815,505	6,437	2,821,942
Lakeport Fire Protection District	305,613	-	1,826,901	2,132,514	2,092,513	40,000	2,132,513
Northshore Fire Protection District	980,089	310,042	1,984,739	3,274,870	2,964,828	310,042	3,274,870
South Lake County Fire Protection District	325,752	-	2,503,275	2,829,027	2,829,027	-	2,829,027
Lake Pillsbury Fire Protection District	6,582	-	18,150	24,732	24,732	-	24,732
Total Fire Protection	\$ 2,725,715	\$ 455,042	\$ 11,601,587	\$ 14,782,344	\$ 14,348,751	\$ 433,592	\$ 14,782,343

Total Special Districts and Other Agencies	\$ 3,810,756	\$ 1,146,667	\$ 15,815,849	\$ 20,773,272	\$ 19,532,357	\$ 1,240,914	\$ 20,773,271
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State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2012-13			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2012	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
Cemetery Districts						
Hartley	\$ 182,504	\$ -	\$ 193,779	\$ -	(11,275)	
Kelseyville	78,361	-	62,243	-	16,118	
Lower Lake	90,174	-	37,722	-	52,452	
Middletown	394,807	-	339,049	-	55,758	
Upper Lake	114,590	-	30,939	33,373	50,278	
Glenbrook	71,992	-	22,913	33,443	15,636	
Total Cemetery Districts	\$ 932,428	\$ -	\$ 686,645	\$ 66,816	\$ 178,967	
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake	\$ 901,914	\$ -	\$ 74,512	\$ 180,827	\$ 646,575	
Callayomi County Water	240,268	-	43,486	12,050	184,732	
Upper Lake County Water	183,056	-	116,555	45,992	20,509	
Total Waterworks Districts	\$ 1,325,238	\$ -	\$ 234,553	\$ 238,869	\$ 851,816	
Pest Control						
Lake County Vector Control	\$ 1,835,059	\$ -	\$ 637,843	\$ 1,000,000	\$ 197,216	
Total Pest Control	\$ 1,835,059	\$ -	\$ 637,843	\$ 1,000,000	\$ 197,216	
Conservation						
Eastlake Resource	\$ 81,252	\$ -	\$ 226,880	\$ -	(145,628)	
Scotts Valley Water	21,954	-	7,031	12,253	2,670	
Total Conservation	\$ 103,206	\$ -	\$ 233,911	\$ 12,253	(142,958)	
Fire Protection						
Lake County Fire Protection District	\$ 1,718,256	\$ -	\$ 8,926	\$ 745,582	\$ 963,748	
Kelseyville Fire Protection District	199,031	-	-	55,100	143,931	
Lakeport Fire Protection District	551,881	-	10,000	236,268	305,613	
Northshore Fire Protection District	1,434,502	-	260,760	193,653	980,089	
South Lake County Fire Protection District	580,640	-	30,000	224,888	325,752	
Lake Pillsbury Fire Protection District	6,582	-	-	-	6,582	
Total Fire Protection	\$ 4,490,892	\$ -	\$ 309,686	\$ 1,455,491	\$ 2,725,715	
Total Special Districts and Other Agencies	\$ 8,686,823	\$ -	\$ 2,102,638	\$ 2,773,429	\$ 3,810,756	

State Controller Schedules County Budget Act January 2010	County of Lake Special Districts Reserves/Designations Fiscal Year 2012-13	Schedule 14
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District Name	Reserves/ Designations June 30, 2012	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	\$ 193,779	\$ 11,275	\$ 11,275	\$ -	\$ -	182,504
Kelseyville						
General	\$ 62,243	\$ 24,722	\$ 24,722	\$ -	\$ -	37,521
Capacity Expansion	-	-	-	20,000	20,000	20,000
Lower Lake						
General	\$ 37,722	\$ -	\$ -	\$ 16,572	\$ 16,572	54,294
Middletown						
General	\$ 339,049	\$ -	\$ -	\$ 15,041	\$ 15,041	354,090
Upper Lake						
General	\$ 30,939	\$ -	\$ -	\$ -	\$ -	30,939
Designated-Equipment	33,373	-	-	2,937	2,937	36,310
Designated-Building	-	-	-	7,333	7,333	7,333
Glenbrook						
General	\$ 22,913	\$ -	\$ -	\$ -	\$ -	22,913
Designated-Capacity Expansion	33,443	10,000	10,000	-	-	23,443
Total Cemetery Districts	\$ 753,461	\$ 45,997	\$ 45,997	\$ 61,883	\$ 61,883	769,347

Total Cemetery Districts

Waterworks Districts

Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 74,512	\$ -	\$ -	\$ -	\$ -	74,512
Designated-Equipment	180,827	-	-	260,974	260,974	441,801
Callayomi County Water						
General	\$ 43,486	\$ -	\$ -	\$ 120,261	\$ 120,261	163,747
Designated	12,050	-	-	-	-	12,050
Upper Lake Water						
General	\$ 116,555	\$ -	\$ -	\$ 14,439	\$ 14,439	130,994
Designated-Capacity Expansion	45,992	-	-	-	-	45,992
Total Waterworks Districts	\$ 473,422	\$ -	\$ -	\$ 395,674	\$ 395,674	869,096

Total Waterworks Districts

Pest Control

Lake County Vector Control						
General	\$ 637,843	\$ -	\$ -	\$ 347,095	\$ 347,095	984,938
Building	1,000,000	500,000	500,000	-	-	500,000
Total Pest Control	\$ 1,637,843	\$ 500,000	\$ 500,000	\$ 347,095	\$ 347,095	1,484,938

Total Pest Control

Conservation

Eastlake Resource						
General	\$ 226,880	\$ 145,628	\$ 145,628	\$ -	\$ -	81,252
Scotts Valley Water						
General	\$ 7,031	\$ -	\$ -	\$ 2,670	\$ 2,670	9,701
Designated-Project	12,253	-	-	-	-	12,253
Total Conservation	\$ 246,164	\$ 145,628	\$ 145,628	\$ 2,670	\$ 2,670	103,206

Total Conservation

Fire Protection

Lake County Fire						
General	\$ 8,926	\$ 5,000	\$ 5,000	\$ 77,113	\$ 77,113	81,039
Designated-Equipment	300,000	70,000	70,000	-	-	230,000
Designated-Building	403,525	70,000	70,000	-	-	333,525
Designated-Medical Ins-Retirees	42,057	-	-	-	-	42,057

State Controller Schedules County Budget Act January 2010	County of Lake Special Districts Reserves/Designations Fiscal Year 2012-13	Schedule 14
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District Name	Reserves/ Designations June 30, 2012	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

Kelseyville Fire						
Designated-Imprest Cash	\$ 100					\$ 100
Designated-Equipment	45,000	-	\$ -	6,437	\$ 6,437	51,437
Designated-Medical Insurance	10,000	-	\$ -	-	-	10,000
Lakeport Fire						
Designated-Imprest Cash	\$ 150					\$ 150
Unreserved-Designated (GASB 45)	10,000	-	\$ -	10,000	\$ 10,000	20,000
Designated-Equipment	20,000	-	\$ -	30,000	\$ 30,000	50,000
Designated-Building	216,118	-	-	-	-	216,118
Northshore Fire						
General	\$ 50,208	\$ 208	\$ 208	-	-	\$ 50,000
Designated	210,552	210,552	210,552	-	-	-
Designated-Equipment	17,699	-	-	236,314	236,314	254,013
Designated-Building	76,672	-	-	23,328	23,328	100,000
Designated-Capacity Expansion	99,282	99,282	99,282	-	-	-
Designated-Medical Insurance	-	-	-	50,400	50,400	50,400
South Lake County Fire						
General	\$ 30,000	-	\$ -	-	-	\$ 30,000
Designated-Medical	224,888	-	-	-	-	224,888

Total Fire Protection	\$ 1,765,177	\$ 455,042	\$ 455,042	\$ 433,592	\$ 433,592	\$ 1,743,727
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Total Special Districts and Other Agencies	\$ 4,876,067	\$ 1,146,667	\$ 1,146,667	\$ 1,240,914	\$ 1,240,914	\$ 4,970,314
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SECTION B
BUDGETS FINANCING

State Controller Schedules County Budget Act January 2010	County of Lake Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13 301-9101 Hartley Cemetery District	Schedule 15
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Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 99,538	\$ 98,618	\$ 106,103	\$ 106,103
Revenue From Use of Money and Property	1,329	1,413	1,500	1,500
Intergovernmental Revenues	1,485	1,458	1,458	1,458
Charges For Services	75,425	36,915	37,000	37,000
Miscellaneous Revenues	2,833	2,775	20,837	1,500
Suspense Collections-Cemetery	371	(489)	-	19,337
Total Revenue	\$ 180,981	\$ 140,689	\$ 166,898	\$ 166,898
Salaries & Benefits	\$ 119,446	\$ 115,199	\$ 110,206	\$ 110,206
Services & Supplies	38,720	35,337	44,692	44,692
Capital Assets				
Building and Improvements	-	-	10,000	10,000
Equipment	-	1,429	2,000	2,000
Total Capital Assets	\$ -	\$ 1,429	\$ 12,000	\$ 12,000
Total Expenditures	158,166	151,965	166,898	166,898
Net Cost	\$ (22,815)	\$ 11,276	\$ -	\$ -

Appropriation Limit
EXEMPT

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5
Property Taxes	\$ 93,417	\$ 91,839	\$ 95,065	\$ 95,065
Revenue from Use of Money & Property	722	559	2,340	2,340
Intergovernmental Revenues	1,265	1,246	1,196	1,196
Charges For Services	30,224	47,690	32,500	32,500
Miscellaneous Revenues	-	85	100	100
Suspense Collections-Cemetery	(41)	137	-	-
Total Revenue	\$ 125,587	\$ 141,555	\$ 131,201	\$ 131,201
Salaries & Benefits	\$ 105,394	\$ 103,308	\$ 110,739	\$ 110,739
Services & Supplies	37,510	33,512	41,127	41,127
Other Charges	-	108	175	175
Capital Assets				
Building and Improvements	-	-	-	-
Equipment	-	-	-	-
Total Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Expenditures	142,904	136,928	152,041	152,041
Net Cost	\$ 17,317	\$ (4,628)	\$ 20,840	\$ 20,840

Appropriation Limit

EXEMPT

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	4	5	5
Property Taxes	\$ 55,134	\$ 54,598	\$ 44,982	\$ 44,982	
Fines, Forfeitures, & Penalties	3	3	-	-	
Revenue from Use of Money & Property	207	508	-	-	
Intergovernmental Revenues	822	799	799	799	
Charges For Services	104,106	108,383	74,656	76,474	
Miscellaneous Revenues	7,720	9,325	6,023	6,023	
Other Financing Sources	12,250	1,324	-	-	
Suspense Collections-Cemetery	426	(124)	-	-	
Total Revenue	\$ 180,668	\$ 174,816	\$ 126,460	\$ 128,278	
Salaries & Benefits	\$ 119,211	\$ 119,551	\$ 126,080	\$ 126,080	
Services & Supplies	30,682	26,763	33,000	33,000	
Capital Assets					
Building and Improvements	-	-	-	-	
Equipment	-	-	-	-	
Total Capital Assets	\$ -	\$ -	\$ -	\$ -	
Appropriation for Contingencies	\$ -	\$ -	\$ 5,078	\$ 5,078	
Total Expenditures	149,893	146,314	164,158	164,158	
Net Cost	\$ (30,775)	\$ (28,502)	\$ 37,698	\$ 35,880	

Appropriation Limit

EXEMPT

State Controller Schedules County Budget Act January 2010		County of Lake Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13			Schedule 15	
		304-9104 Middletown Cemetery District				
Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual Estimated	<input checked="" type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board	
1	2	3		4	5	
Property Taxes	\$ 107,509	\$ 104,276	\$	\$ 113,721	\$ 113,721	
Revenue from Use of Money & Property	2,870	2,944		6,000	6,000	
Intergovernmental Revenues	1,414	1,372		1,372	1,372	
Charges For Services	8,800	15,782		10,000	10,000	
Suspense Collections-Cemetery	112	249		-	-	
Total Revenue	\$ 120,705	\$ 124,624	\$	\$ 131,093	\$ 131,093	
Services & Supplies	\$ 83,551	\$ 80,288	\$	\$ 123,800	\$ 123,800	
Capital Assets						
Building and Improvements	33,611	16,934		25,600	25,600	
Equipment	-	-		-	-	
Total Capital Assets	\$ 33,611	\$ 16,934	\$	\$ 25,600	\$ 25,600	
Appropriation for Contingencies	\$ -	\$ -	\$	\$ 22,410	\$ 22,410	
Total Expenditures	117,162	97,222		171,810	171,810	
Net Cost	\$ (3,543)	\$ (27,402)	\$	\$ 40,717	\$ 40,717	

State Controller Schedules County Budget Act January 2010	County of Lake Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13				Schedule 15
			305-9105 Upper Lake Cemetery District		
Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual Estimated <input checked="" type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board	
1	2	3	4	5	
Property Taxes	\$ 39,742	\$ 43,356	\$ 40,068	\$ 40,068	
Other Taxes	24	-	20	20	
Fines, Forfeitures, & Penalties	16	13	-	-	
Revenue from Use of Money & Property	609	672	600	600	
Intergovernmental Revenues	684	674	674	674	
Charges For Services	35,970	42,965	35,000	35,000	
Miscellaneous Revenues	-	1,913	-	-	
Suspense Collections-Cemetery	86	7,297	-	-	
Total Revenue	\$ 77,131	\$ 96,889	\$ 76,362	\$ 76,362	
Salaries & Benefits	\$ 50,805	\$ 53,001	\$ 54,789	\$ 54,989	
Services & Supplies	15,732	13,072	21,026	24,326	
Other Charges	48	49	55	55	
Appropriation Limit					
EXEMPT					
Capital Assets					
Building and Improvements	2,407	360	-	-	
Building and Improvements-Prior Year	-	-	22,000	28,000	
Equipment	2,252	1,687	-	-	
Total Capital Assets	\$ 4,659	\$ 2,047	\$ 22,000	\$ 28,000	
Appropriation for Contingencies	-	-	4,196	9,000	
Total Expenditures	\$ 71,244	\$ 68,169	\$ 102,066	\$ 116,370	
Net Cost	\$ (5,887)	\$ (28,720)	\$ 25,704	\$ 40,008	

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	4	5	5
Property Taxes	\$ 15,778	\$ 15,678	\$ 16,860	\$ 15,666	
Revenue from Use of Money & Property	495	512	500	500	
Intergovernmental Revenues	214	213	214	214	
Charges For Services	4,725	12,099	6,024	9,946	
Miscellaneous Revenues	-	-	-	15,000	
Other Financing Sources	(5,000)	800	-	1,200	
Total Revenue	\$ 16,212	\$ 29,303	\$ 23,598	\$ 42,526	
Services & Supplies	\$ 18,130	\$ 20,417	\$ 28,558	\$ 27,240	
Other Charges	-	37	40	40	
Capital Assets					
Building and Improvements	-	-	-	37,882	
Total Capital Assets	\$ -	\$ -	\$ -	\$ 37,882	
Appropriation for Contingencies	-	-	3,000	3,000	
Total Expenditures	\$ 18,130	\$ 20,454	\$ 31,598	\$ 68,162	
Net Cost	\$ 1,918	\$ (8,849)	\$ 8,000	\$ 25,636	

Appropriation Limit
 EXEMPT

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5
Property Taxes	\$ 71,420	\$ 70,462	\$ 75,944	\$ 75,944
Fines, Forfeitures, & Penalties	199	132	-	-
Revenue from Use of Money & Property	2,348	4,744	3,762	4,785
Intergovernmental Revenues	958	948	948	948
Charges For Services	602	546	470	540
Other Revenue-Water Charges	734,024	747,880	755,146	747,871
Other Revenue-Water Sales	7,109	9,716	11,262	15,082
Miscellaneous Revenues	26,887	27,124	25,146	27,098
Other Financing Sources	-	-	-	-
Total Revenue	\$ 843,547	\$ 861,551	\$ 872,678	\$ 872,268
Salaries & Benefits	\$ 355,716	\$ 343,685	\$ 411,378	\$ 411,378
Services & Supplies	201,607	211,750	352,900	442,900
Other Charges	2,775	54	65	65
Capital Assets				
Buildings & Improvements	-	-	350,000	359,236
Equipment	17,916	-	-	-
Total Capital Assets	\$ 17,916	\$ -	\$ 350,000	\$ 359,236
Appropriation for Contingencies	-	-	35,290	44,290
Total Expenditures	\$ 578,014	\$ 555,489	\$ 1,149,633	\$ 1,257,869
Net Cost	\$ (265,533)	\$ (306,062)	\$ 276,955	\$ 385,601

Appropriation Limit
 159,863

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5
Property Taxes	\$ (145)	\$ (148)	\$ -	\$ -
Revenue from Use of Money & Property	1,785	1,760	2,000	2,000
Other Revenue-Water Charges	85,926	394,632	406,000	406,000
Miscellaneous Revenues	494	833	-	-
Other Financing Sources	299,450	-	-	-
Total Revenue	\$ 387,510	\$ 397,077	\$ 408,000	\$ 408,000
Salaries & Benefits	\$ 268,636	\$ 253,401	\$ 300,000	\$ 300,000
Services & Supplies	123,604	115,808	137,050	137,050
Capital Assets				
Buildings & Improvements	-	-	-	-
Equipment	-	-	-	-
Total Capital Assets	\$ -	\$ -	\$ -	\$ -
Appropriation for Contingencies	-	-	35,421	35,421
Total Expenditures	\$ 392,240	\$ 369,209	\$ 472,471	\$ 472,471
Net Cost	\$ 4,730	\$ (27,868)	\$ 64,471	\$ 64,471

Appropriation Limit
 EXEMPT

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
		Actual	Estimated		
		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
1	2	3	4	5	

Property Taxes	\$	1,826	\$	2,363	\$	1,285	\$	1,285
Fines, Forfeitures, & Penalties		3		2		-		-
Revenue from Use of Money & Property		3,045		1,519		1,000		1,000
Intergovernmental Revenues		53		53		25		25
Other Revenue-Water Charges		167,305		169,412		150,600		150,600
Miscellaneous Revenues		50		-		-		-
Other Financing Sources		-		1,056		-		-
Total Revenue		\$ 172,282	\$	174,405	\$	152,910	\$	152,910
Salaries & Benefits	\$	90,316	\$	92,414	\$	90,814	\$	90,814
Services & Supplies		70,138		70,284		64,235		64,235
Other Charges		9		64		100		100
Appropriation Limit								
EXEMPT								
Capital Assets								
Buildings & Improvements		227,462		-		-		-
Equipment		787		-		500		500
Total Capital Assets		\$ 228,249	\$	-	\$	500	\$	500
Appropriation for Contingencies		-		-		3,331		3,331
Total Expenditures		\$ 388,713	\$	162,762	\$	158,980	\$	158,980
Net Cost		\$ 216,431	\$	(11,642)	\$	6,070	\$	6,070

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5
Property Taxes	\$ 1,126,146	\$ 1,122,225	\$ 1,165,966	\$ 1,163,666
Other Taxes	79	-	70	30
Fines, Forfeitures, & Penalties	55	45	2,000	1,000
Revenue from Use of Money & Property	8,876	11,396	10,000	12,000
Intergovernmental Revenues	16,417	16,081	16,083	16,083
Charges For Services	475,389	486,434	480,000	486,400
Miscellaneous Revenues	305	28,095	-	-
Total Revenue	\$ 1,627,267	\$ 1,664,277	\$ 1,674,119	\$ 1,679,179
Salaries & Benefits	\$ 932,534	\$ 1,048,799	\$ 972,500	\$ 990,500
Services & Supplies	284,615	313,840	416,700	416,700
Other Charges	580	2,013	1,500	2,100
Appropriation Limit 2,953,671				
Capital Assets				
Land	-	59,716	-	-
Equipment	38,879	21,413	545,000	545,000
Total Capital Assets	\$ 38,879	\$ 81,129	\$ 545,000	\$ 545,000
Appropriation for Contingencies	-	-	75,000	75,000
Total Expenditures	\$ 1,256,608	\$ 1,445,782	\$ 2,010,700	\$ 2,029,300
Net Cost	\$ (370,660)	\$ (218,495)	\$ 336,581	\$ 350,121

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5
Property Taxes	\$ 18,685	\$ 18,373	\$ 19,685	\$ 19,685
Fines, Forfeitures, & Penalties	-	-	-	-
Revenue from Use of Money & Property	798	1,448	3,000	3,000
Intergovernmental Revenues	183,980	93,131	357,362	357,362
Miscellaneous Revenues	36,595	2,475	45,500	45,500
Other Financing Sources	-	201	-	-
Total Revenue	\$ 240,058	\$ 115,629	\$ 425,547	\$ 425,547
Salaries & Benefits	\$ 76,545	\$ 128,471	\$ 240,351	\$ 240,351
Appropriation Limit Services & Supplies	15,379	59,447	155,615	155,615
EXEMPT Other Charges	325	60,641	17,500	17,500
Appropriation for Contingencies	-	-	12,081	12,081
Total Expenditures	\$ 92,249	\$ 248,559	\$ 425,547	\$ 425,547
Net Cost	\$ (147,809)	\$ 132,930	\$ -	\$ -

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5
Revenue from Use of Money & Property	\$ 169	\$ 170	\$ -	\$ -
Total Revenue	\$ 169	\$ 170	\$ -	\$ -
Appropriation Limit Services & Supplies	\$ -	\$ -	\$ -	\$ -
EXEMPT Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Cost	\$ (169)	\$ (170)	\$ -	\$ -

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	4	5	5
Property Taxes	\$ 679,525	\$ 667,622	\$ 735,408	\$ 637,413	
Licenses, Permits, & Franchises	12,714	11,076	9,500	10,504	
Fines, Forfeitures, & Penalties	26,191	29,563	12,000	17,000	
Revenue from Use of Money & Property	14,357	12,437	10,000	11,815	
Intergovernmental Revenues	367,804	411,368	323,000	349,648	
Charges for Services	1,699,778	1,624,703	1,415,150	1,504,131	
Miscellaneous Revenues	53,572	60,817	40,000	40,000	
Other Financing Sources	-	37,406	22,551	20,000	
Total Revenue	\$ 2,853,941	\$ 2,854,991	\$ 2,567,609	\$ 2,590,511	
Salaries & Benefits	\$ 2,396,130	\$ 2,348,492	\$ 2,632,971	\$ 2,703,521	
Services & Supplies	605,871	455,051	608,086	588,886	
Other Charges	145,084	89,764	70,052	70,054	
Capital Assets					
Buildings & Improvements	-	-	66,000	84,500	
Equipment	15,888	89,931	135,500	165,185	
Total Capital Assets	\$ 15,888	\$ 89,931	\$ 201,500	\$ 249,685	
Appropriation for Contingencies	-	-	10,000	10,000	
Total Expenditures	\$ 3,162,973	\$ 2,983,238	\$ 3,522,609	\$ 3,622,146	
Net Cost	\$ 309,032	\$ 128,247	\$ 955,000	\$ 1,031,635	

Appropriation Limit
 1,788,890

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	4	5	5
Property Taxes	\$ 1,287,785	\$ 1,263,115	\$ 1,262,108	\$ 1,260,358	
Licenses, Permits, & Franchises	10,054	10,533	10,500	10,550	
Fines, Forfeitures, & Penalties	-	170	-	-	
Revenue from Use of Money & Property	(1,321)	(29)	-	-	
Intergovernmental Revenues	191,056	439,987	366,021	317,103	
Charges for Services	1,094,242	1,153,029	975,000	1,050,000	
Miscellaneous Revenues	54,175	12,646	-	-	
Other Financing Sources	43,148	43,787	50,000	40,000	
Total Revenue	\$ 2,679,138	\$ 2,923,237	\$ 2,663,629	\$ 2,678,011	
Salaries & Benefits	\$ 1,747,446	\$ 1,774,160	\$ 1,831,612	\$ 1,938,806	
Services & Supplies	490,374	799,715	581,117	589,889	
Other Charges	302,966	235,834	216,809	216,810	
Capital Assets					
Equipment	13,523	51,831	-	70,000	
Total Capital Assets	\$ 13,523	\$ 51,831	\$ -	\$ 70,000	
Total Expenditures	\$ 2,554,309	\$ 2,861,540	\$ 2,629,538	\$ 2,815,505	
Net Cost	\$ (124,829)	\$ (61,697)	\$ (34,091)	\$ 137,494	

Appropriation Limit
 1,823,326

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual Estimated <input checked="" type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
1	2	3	4	5
Property Taxes	\$ 734,011	\$ 728,659	\$ 730,821	\$ 730,821
Licenses, Permits, & Franchises	7,546	8,142	7,000	7,000
Fines, Forfeitures, & Penalties	-	7	-	-
Revenue from Use of Money & Property	2,272	3,559	-	-
Intergovernmental Revenues	77,055	172,689	34,300	29,603
Charges for Services	1,095,358	1,299,355	1,152,878	1,017,129
Miscellaneous Revenues	19,667	28,035	-	-
Other Financing Sources	42,348	42,348	42,348	42,348
Total Revenue	\$ 1,978,257	\$ 2,282,794	\$ 1,967,347	\$ 1,826,901
Salaries & Benefits	\$ 1,543,708	\$ 1,525,101	\$ 1,612,744	\$ 1,716,310
Services & Supplies	305,037	339,313	339,053	370,653
Other Charges	42	42	50	50
Capital Assets				
Buildings & Improvements	3,424	-	-	-
Equipment	-	122,818	5,500	5,500
Total Capital Assets	\$ -	\$ 122,818	\$ 5,500	\$ 5,500
Total Expenditures	\$ 1,852,211	\$ 1,987,275	\$ 1,957,347	\$ 2,092,513
Net Cost	\$ (126,045)	\$ (295,519)	\$ (10,000)	\$ 265,612

Appropriation Limit
 1,377,005

State Controller Schedules		County of Lake			Schedule 15	
County Budget Act January 2010		Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2012-13			355-9555 Northshore Fire Protection District	
Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual Estimated	<input checked="" type="checkbox"/>	2012-13 Recommended Budget	2012-13 Adopted by the Governing Board	
1	2	3		4	5	
Property Taxes	\$ 699,158	\$ 767,532		\$ 697,147	\$ 697,147	
Licenses, Permits, & Franchises	8,272	9,826		9,200	9,200	
Fines, Forfeitures, & Penalties	298	237		500	500	
Revenue from Use of Money & Property	9,578	8,033		10,000	10,000	
Intergovernmental Revenues	41,356	180,362		12,952	12,952	
Charges for Services	1,009,367	1,228,955		1,100,140	1,100,140	
Miscellaneous Revenues	2,229	10,731		104,800	104,800	
Other Financing Sources	-	148,701		50,000	50,000	
Total Revenue	\$ 1,770,258	\$ 2,354,376		\$ 1,984,739	\$ 1,984,739	
Salaries & Benefits	\$ 1,202,138	\$ 1,598,125		\$ 1,800,100	\$ 1,800,100	
Services & Supplies	524,927	463,890		619,645	619,645	
Other Charges	31,515	63,617		49,900	49,900	
Capital Assets						
Buildings & Improvements	6,560	10,245		36,500	36,500	
Equipment	18,143	236		63,500	81,500	
Total Capital Assets	\$ 24,703	\$ 10,481		\$ 100,000	\$ 118,000	
Appropriation for Contingencies	-	-		-	377,183	
Total Expenditures	\$ 1,783,283	\$ 2,136,113		\$ 2,569,645	\$ 2,964,828	
Net Cost	\$ 13,025	\$ (218,264)		\$ 584,906	\$ 980,089	

Appropriation Limit
4,327,486

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
		Actual	Estimated		
1	2	3		4	5
Property Taxes	\$ 1,235,062	\$ 1,203,762	\$ 1,255,500	\$ 1,255,500	1,255,500
Licenses, Permits, & Franchises	9,629	10,555	9,200	9,200	9,200
Revenue from Use of Money & Property	8,286	9,533	8,000	8,000	8,000
Intergovernmental Revenues	131,656	291,186	414,975	373,165	373,165
Charges for Services	796,683	805,652	730,900	788,000	788,000
Miscellaneous Revenues	84,636	88,840	-	19,410	19,410
Other Financing Sources	99,345	7,244	-	50,000	50,000
Total Revenue	\$ 2,365,297	\$ 2,416,771	\$ 2,418,575	\$ 2,503,275	
Salaries & Benefits	\$ 95,753	\$ 109,241	\$ 208,010	\$ 198,806	198,806
Services & Supplies	2,093,613	2,360,821	2,523,300	2,544,446	2,544,446
Other Charges	27,246	27,246	27,265	27,265	27,265
Capital Assets					
Land	-	-	-	-	-
Buildings & Improvements	27,435	94,142	-	58,510	58,510
Equipment	125,860	9,280	-	-	-
Total Capital Assets	\$ 153,295	\$ 103,422	\$ -	\$ 58,510	
Appropriation for Contingencies	-	-	-	-	-
Total Expenditures	\$ 2,369,907	\$ 2,600,730	\$ 2,758,575	\$ 2,829,027	
Net Cost	\$ 4,609	\$ 183,959	\$ 340,000	\$ 325,752	

Appropriation Limit
 2,278,099

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended Budget	2012-13 Adopted by the Governing Board
		Actual	Estimated		
1	2	3	4	5	6
Property Taxes	\$ (15)	\$ (32)	\$ -	\$ -	\$ -
Fines, Forfeitures, & Penalties	712	220	-	-	-
Revenue from Use of Money & Property	32	29	-	-	-
Charges for Services	17,497	16,904	18,192	18,150	18,150
Miscellaneous Revenues	-	-	-	-	-
Total Revenue	\$ 18,226	\$ 17,121	\$ 18,192	\$ 18,150	\$ 18,150
Appropriation Limit					
EXEMPT Salaries & Benefits	\$ 6,184	\$ 4,205	\$ 8,200	\$ 8,200	\$ 8,200
EXEMPT Services & Supplies	13,184	9,991	9,992	16,532	16,532
Total Expenditures	\$ 19,368	\$ 14,195	\$ 18,192	\$ 24,732	\$ 24,732
Net Cost	\$ 1,142	\$ (2,926)	\$ -	\$ 6,582	\$ 6,582

SECTION C
CAPITAL ASSETS DETAIL

Cemetery Districts

	Land	Buildings & Improvements	Equipment	2012-13 Adopted by the Governing Board
Hartley				
Sprinkler System/Rd Upgrade/Landscp	\$ -	\$ 10,000	\$ -	\$ 10,000
Lawnmower	-	-	2,000	2,000
Total Capital Assets - Hartley	\$ -	\$ 10,000	\$ 2,000	\$ 12,000
Middletown				
Annex Callayomi Water Dist	\$ -	\$ 25,000	\$ -	\$ 25,000
Blacktop Repairs	-	600	-	600
Total Capital Assets - Middletown	\$ -	\$ 25,600	\$ -	\$ 25,600
Upper Lake				
Sign Project	\$ -	\$ 28,000	\$ -	\$ 28,000
Total Capital Assets - Upper Lake	\$ -	\$ 28,000	\$ -	\$ 28,000
Glenbrook				
Pavement Project	\$ -	\$ 37,882	\$ -	\$ 37,882
Total Capital Assets - Glenbrook	\$ -	\$ 37,882	\$ -	\$ 37,882

Waterworks Districts

	Land	Buildings & Improvements	Equipment	2012-13 Adopted by the Governing Board
County Waterworks #1 Lower Lake				
Capital Improvements	\$ -	\$ 359,236	\$ -	\$ 359,236
Total Capital Assets - Waterworks #1 Lower Lake	\$ -	\$ 359,236	\$ -	\$ 359,236
Upper Lake County Water				
Office Equipment	\$ -	\$ -	\$ 500	\$ 500
Total Capital Assets - Upper Lake County Water	\$ -	\$ -	\$ 500	\$ 500

Pest Control

	Land	Buildings & Improvements	Equipment	2012-13 Adopted by the Governing Board
Lake County Vector Control				
Pick-Up Truck	-	500,000.0	45,000	545,000
Total Capital Assets - Lake County Vector Control	\$ -	\$ 500,000	\$ 45,000	\$ 545,000

Fire Protection Districts

	Land	Buildings & Improvements	Equipment	2012-13 Adopted by the Governing Board
Lake County Fire				
Stat. 70 Office/Bldg Improvements	-	70,000	-	70,000
Stat. 65 Improvements	-	10,000	-	10,000
Computer Equipment	-	-	4,500	4,500
Fire Medic Ambulance/Apparatus Replcm	-	-	79,386	79,386
EMS Equipment	-	-	35,649	35,649
Fire Appliances (Nozzles, Etc.)	-	-	3,000	3,000
Radio & Misc Equipment	-	-	6,000	6,000
Misc Engine/Apparatus Equipment	-	-	32,649	32,649
New Fire Hose	-	-	8,500	8,500
Total Capital Assets - Lake County Fire	\$ -	\$ 80,000	\$ 169,684	\$ 249,684
Kelseyville Fire				
Truck	\$ -	\$ -	\$ 70,000	\$ 70,000
Total Capital Assets - Kelseyville Fire	\$ -	\$ -	\$ 70,000	\$ 70,000

Fire Protection Districts

	Land	Buildings & Improvements	Equipment	2012-13 Adopted by the Governing Board
Lakeport Fire				
PPE's	\$ -	\$ -	5,500	\$ 5,500
Total Capital Assets - Lakeport Fire	\$ -	\$ -	\$ 5,500	\$ 5,500
Northshore Fire				
Replace Roof/Station 85 & 90	\$ -	\$ 30,000	\$ -	\$ 30,000
Station Improvements	-	6,500	-	6,500
Software	-	-	1,500	1,500
Computers	-	-	4,000	4,000
Printers	-	-	500	500
Radios	-	-	5,000	5,000
Misc Fire Equipment	-	-	25,000	25,000
New Command Vehicle	-	-	30,500	30,500
Fire Hose	-	-	15,000	15,000
Total Capital Assets - Northshore Fire	\$ -	\$ 36,500	\$ 81,500	\$ 118,000
South Lake County Fire				
Cobb Station Barracks	-	\$ 50,000	\$ -	\$ 50,000
Emergency Landing Zones	-	8,510	-	8,510
Total Capital Assets - So Lake County Fire	\$ -	\$ 58,510	\$ -	\$ 58,510

SECTION D
POSITIONS AND SALARIES

Cemetery Districts

Hartley	Position	Total Positions	Annual Salary
	Maintenance Supervisor	1	\$ 43,421
	Bookkeeper/Secretary	1	20,715
	Extra Help-Maint	1	9,023
Kelseyville	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 47,832
	General Maintenance	1	27,581
Lower Lake	Position	Total Positions	Annual Salary
	Sexton/Manager	1	\$ 38,604
	Grounds Superintendent	1	31,449
	Bookkeeper/Secretary	1	11,606
	Board Members	5	375
Upper Lake	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 29,120
	Bookkeeper	1	7,200
	Extra Help	1	5,000

Waterworks Districts

County Waterworks #1 Lower Lake	Position	Total Positions	Annual Salary
	General Manager	1	\$ 59,850
	AR/AP Clerk	2	19,198-37,800
	Field Operator I-Trainee	1	27,039
	Field Operator II	2	39,830-40,326
Callayomi County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 79,393
	Relief Operator	1	52,686
	Secretary	1	23,420
Upper Lake County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 46,704
	Relief Operator	1	14,400
	On Call Operator	1	8,150

Pest Control

Lake County Vector Control	Position	Total Positions	Annual Salary
	Vector Biologist	1	\$ 59,829
	Mosquito Control Tech I	3	37,514-46,738
	Mosquito Control Tech III	1	61,472
	Res Dir./Manager	1	125,497
	Office Manager	1	59,830
	Entomologist	1	50,422
	Lab Assistant	1	29,120
	Intern	1	23,920

Conservation

Eastlake Resource Conservation	Position	Total Positions	Annual Salary
	Chipper Crew	2	\$ 5,000
	Chipper Foreman	1	25,000
	Watershed Coordinator	1	25,840
	Bookkeeper/Secretary	1	14,170
	Project Coordinator	1	58,150
	Weed Tech Foreman	1	12,550

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 92,496
	Battalion Chief	3	60,588-64,188
	Captain	3	58,212-59,964
	Engineer	3	53,424-54,972
	Firefighter/Paramedic	6	45,420-48,156
	Paramedic	3	36,528
	EMT/Attendant	3	26,976
	Firefighter/Equip. Mechanic	1	43,200
	Admin Asst/Office Manager	1	60,000
	Clerical Assistant	-	21,120

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	81,000
	Battalion Chief	1	65,880
	Captain/Paramedic	3	59,358-61,458
	FAE/Paramedic	2	55,166-55,466
	FAE/Mechanic	1	57,319
	FPO./Exec Secretary	1	45,872
	FF/Paramedic	6	33,970-49,426
	IFT Medic	3	34,480
	IFT Driver	3	30,783

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief/EMT-P	1	87,528
	Captain/EMT-P	1	57,324
	Captain/EMT-1	2	38,928-51,876
	Firefighter I/EMT-1	1	43,644
	Firefighter IV/EMT-P	5	48,600-53,064
	Administrative Assistant	1	51,120

Fire Protection District

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	85,000
	Deputy Chief/PT	1	37,200
	Battalion Chief	1	62,000
	Battalion Chief/PT	1	37,200
	Captain/Paramedic	3	50,222-51,290
	Firefighter/Paramedic	7	41,839-45,883
	Firefighter/EMT	6	36,643-38,122
	Mechanic/Firefighter	1	35,496
	Office Manager	1	44,516
	Secretary/Accountant	1	9,600

South Lake County Fire	Position	Total Positions	Annual Salary
	Fire Captain	1	43,776-54,252
	Fire Captain/Paramedic	1	46,668-57,804
	FAE Paramedic	5	42,684-50,424
	FAE	3	39,900-47,112
	FF I (7 months)	2	29,928-37,116
	FF II Paramedic (12 months)	4	36,000-44,604
	Office Tech (6 months)	1	32,232-39,168
	Comm. Operator (6 months)	1	36,192-48,396
	Staff Services Analyst	1	43,896-53,352

Lake Pillsbury Fire	Position	Total Positions	Annual Salary
	Chief	1	\$8/hr
	Captain / EMT	1	\$8/hr
	Captain / Paramedic	1	\$8/hr
	FF/EMT	10	\$8/hr