

ADOPTED BUDGET

2010-11

COUNTY OF LAKE  
SPECIAL DISTRICTS  
LOCAL BOARDS



APPROVED BY LOCAL BOARDS

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COUNTY OF LAKE  
ADOPTED BUDGET-SPECIAL DISTRICTS  
GOVERNED BY LOCAL BOARDS  
FISCAL YEAR 2010-11

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SECTIONS

- A. Summaries and Analysis/Reserve Detail
  - B. Budgets Financing
  - C. Capital Assets Detail
  - D. Positions and Salaries
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GENERAL INDEX	Section	Page
Special Districts Summary (Schedule 12)	A	1
Fund Balance (Schedule 13)	A	2
Reserves/Designations (Schedule 14)	A	3-4
Financing Sources & Uses by Budget Unit by Object (Sch. 15)	B	1-18
Capital Asset Detail	C	1-4
Positions and Salaries	D	1-6

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Callayomi County Water District	316	B	8
County Waterworks District #1, Lower Lake	315	B	7
Eastlake Resource Conservation District	331	B	11
Glenbrook Cemetery District	306	B	6
Hartley Cemetery District	301	B	1
Kelseyville Cemetery District	302	B	2
Kelseyville Fire Protection District	353	B	14
Lake County Vector Control	310	B	10
Lakeport Fire Protection District	354	B	15
Lake County Fire Protection District	352	B	13
Lake Pillsbury Fire Protection District	359	B	18
Lower Lake Cemetery District	303	B	3
Middletown Cemetery District	304	B	4
Northshore Fire Protection District	355	B	16
Scotts Valley Water Conservation District	340	B	12
South Lake County Fire Protection District	357	B	17
Upper Lake Cemetery District	305	B	5
Upper Lake County Water District	317	B	9

**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 2010-11							
District Name	Total Financing Sources				Total Financing Uses				
	Fund Balance Unreserved/ Undesignated June 30, 2010	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses		
1	2	3	4	5	6	7	8		
<b>Cemetery Districts</b>									
Hartley	\$ 12,429	\$ -	\$ 177,927	\$ 190,356	\$ 177,927	\$ 12,429	\$ 190,356		
Kelseyville	(2,646)	10,458	159,948	167,760	167,760	-	167,760		
Lower Lake	30,697	-	170,612	201,309	199,663	1,646	201,309		
Middletown	4,828	-	140,627	145,455	144,469	986	145,455		
Upper Lake	18,256	-	66,273	84,529	83,074	1,455	84,529		
Glenbrook	7,120	5,000	21,296	33,416	28,002	5,414	33,416		
<b>Total Cemetery Districts</b>	<b>\$ 70,684</b>	<b>\$ 15,458</b>	<b>\$ 736,683</b>	<b>\$ 822,825</b>	<b>\$ 800,895</b>	<b>\$ 21,930</b>	<b>\$ 822,825</b>		
<b>Waterworks Districts</b>									
Co. Waterworks Dist No. 1 Lower Lake	\$ 259,303	\$ -	\$ 790,800	\$ 1,050,103	\$ 968,382	\$ 81,721	\$ 1,050,103		
Callayomi County Water	106,798	-	369,588	476,386	476,386	-	476,386		
Upper Lake County Water	42,997	-	135,177	178,174	170,615	7,559	178,174		
<b>Total Waterworks Districts</b>	<b>\$ 409,098</b>	<b>\$ -</b>	<b>\$ 1,295,565</b>	<b>\$ 1,704,663</b>	<b>\$ 1,615,383</b>	<b>\$ 89,280</b>	<b>\$ 1,704,663</b>		
<b>Pest Control</b>									
Lake County Vector Control	\$ 396,599	\$ -	\$ 1,744,615	\$ 2,141,214	\$ 1,632,880	\$ 508,334	\$ 2,141,214		
<b>Total Pest Control</b>	<b>\$ 396,599</b>	<b>\$ -</b>	<b>\$ 1,744,615</b>	<b>\$ 2,141,214</b>	<b>\$ 1,632,880</b>	<b>\$ 508,334</b>	<b>\$ 2,141,214</b>		
<b>Conservation</b>									
Eastlake Resource	\$ 16,177	\$ -	\$ 207,548	\$ 223,725	\$ 202,468	\$ 21,257	\$ 223,725		
Scotts Valley Water	2,064	436	-	2,500	2,500	-	2,500		
<b>Total Conservation</b>	<b>\$ 18,241</b>	<b>\$ 436</b>	<b>\$ 207,548</b>	<b>\$ 226,225</b>	<b>\$ 204,968</b>	<b>\$ 21,257</b>	<b>\$ 226,225</b>		
<b>Fire Protection</b>									
Lake County Fire Protection District	\$ 927,369	\$ 209,184	\$ 2,728,807	\$ 3,865,360	\$ 3,865,360	\$ -	\$ 3,865,360		
Kelseyville Fire Protection District	12,405	-	2,433,884	2,446,289	2,446,289	-	2,446,289		
Lakeport Fire Protection District	(89,375)	-	1,846,880	1,757,505	1,757,505	-	1,757,505		
Northshore Fire Protection District	775,596	-	1,888,800	2,664,396	2,663,650	746	2,664,396		
South Lake County Fire Protection District	389,662	124,658	2,100,745	2,615,065	2,615,065	-	2,615,065		
Lake Pillsbury Fire Protection District	4,798	-	18,089	22,887	22,888	-	22,888		
<b>Total Fire Protection</b>	<b>\$ 2,020,455</b>	<b>\$ 333,842</b>	<b>\$ 11,017,205</b>	<b>\$ 13,371,502</b>	<b>\$ 13,370,757</b>	<b>\$ 746</b>	<b>\$ 13,371,503</b>		
<b>Total Special Districts and Other Agencies</b>	<b>\$ 2,915,077</b>	<b>\$ 349,736</b>	<b>\$ 15,001,616</b>	<b>\$ 18,266,429</b>	<b>\$ 17,624,883</b>	<b>\$ 641,547</b>	<b>\$ 18,266,430</b>		

District Name	Total Fund Balance June 30, 2010	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/Undesignated June 30, 2010
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
<b>Cemetery Districts</b>					
Hartley	\$ 170,963	\$ -	\$ 158,534	\$ -	\$ 12,429
Kelseyville	91,052	-	93,698	-	(2,646)
Lower Lake	30,897	-	200	-	30,697
Middletown	363,861	-	359,033	-	4,828
Upper Lake	79,983	-	30,939	30,788	18,256
Glenbrook	65,062	-	27,913	30,029	7,120
<b>Total Cemetery Districts</b>	<b>\$ 801,818</b>	<b>\$ -</b>	<b>\$ 670,317</b>	<b>\$ 60,817</b>	<b>\$ 70,684</b>
<b>Waterworks Districts</b>					
Co. Waterworks Dist No. 1 Lower Lake	\$ 330,318	\$ -	\$ 32,188	\$ 38,827	\$ 259,303
Callayomi County Water	217,132	-	23,420	86,914	106,798
Upper Lake County Water	387,843	-	156,555	188,291	42,997
<b>Total Waterworks Districts</b>	<b>\$ 935,293</b>	<b>\$ -</b>	<b>\$ 212,163</b>	<b>\$ 314,032</b>	<b>\$ 409,098</b>
<b>Pest Control</b>					
Lake County Vector Control	\$ 1,245,903	\$ -	\$ 849,304	\$ -	\$ 396,599
<b>Total Pest Control</b>	<b>\$ 1,245,903</b>	<b>\$ -</b>	<b>\$ 849,304</b>	<b>\$ -</b>	<b>\$ 396,599</b>
<b>Conservation</b>					
Eastlake Resource	\$ 66,372	\$ -	\$ 50,195	\$ -	\$ 16,177
Scotts Valley Water	\$ 21,615	\$ -	\$ 7,298	\$ 12,253	\$ 2,064
<b>Total Conservation</b>	<b>\$ 87,987</b>	<b>\$ -</b>	<b>\$ 57,493</b>	<b>\$ 12,253</b>	<b>\$ 18,241</b>
<b>Fire Protection</b>					
Lake County Fire Protection District	\$ 2,155,536	\$ -	\$ 20,479	\$ 1,207,688	\$ 927,369
Kelseyville Fire Protection District	\$ 12,505	\$ -	\$ -	\$ -	\$ 12,505
Lakeport Fire Protection District	\$ 130,318	\$ -	\$ -	\$ 543	\$ 129,775
Northshore Fire Protection District	\$ 1,229,263	\$ -	\$ 49,462	\$ 404,205	\$ 775,596
South Lake County Fire Protection District	\$ 769,209	\$ -	\$ 30,000	\$ 349,546	\$ 389,663
Lake Pillsbury Fire Protection District	\$ 4,798	\$ -	\$ -	\$ -	\$ 4,798
<b>Total Fire Protection</b>	<b>\$ 4,301,629</b>	<b>\$ -</b>	<b>\$ 99,941</b>	<b>\$ 1,961,982</b>	<b>\$ 2,239,706</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 7,372,630</b>	<b>\$ -</b>	<b>\$ 1,889,218</b>	<b>\$ 2,349,084</b>	<b>\$ 3,134,328</b>

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2010-11					
District Name	Reserves/ Designations June 30, 2010	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year	
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board		
1	2	3	4	5	6	7	
<b>Cemetery Districts</b>							
<b>Hartley</b>							
General	\$ 158,534	\$ -	\$ -	\$ 12,429	\$ 12,429	\$ 170,963	
<b>Kelseyville</b>							
General	\$ 93,698	\$ 10,458	\$ 10,458	\$ -	\$ -	\$ 83,240	
<b>Lower Lake</b>							
General	\$ 200	\$ -	\$ -	\$ 1,646	\$ 1,646	\$ 1,846	
<b>Middletown</b>							
General	\$ 359,033	\$ -	\$ -	\$ 986	\$ 986	\$ 360,019	
<b>Upper Lake</b>							
General	\$ 30,939	\$ -	\$ -	\$ -	\$ -	\$ 30,939	
Designated-Equipment	30,788	-	-	-	-	30,788	
Designated-Replacement	61,727	-	-	1,455	1,455	63,182	
<b>Glenbrook</b>							
General	\$ 27,913	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 22,913	
Designated-Capacity Expansion	30,029	-	-	5,414	5,414	35,443	
<b>Total Cemetery Districts</b>	<b>\$ 792,861</b>	<b>\$ 15,458</b>	<b>\$ 15,458</b>	<b>\$ 21,930</b>	<b>\$ 21,930</b>	<b>\$ 799,333</b>	
<b>Waterworks Districts</b>							
<b>Co. Waterworks Dist No. 1 Lower Lake</b>							
General	\$ 32,188	\$ -	\$ -	\$ 11,721	\$ 11,721	\$ 43,909	
Designated-Replacement	38,827	-	-	70,000	70,000	108,827	
<b>Callayomi County Water</b>							
General	\$ 23,420	\$ -	\$ -	\$ -	\$ -	\$ 23,420	
Designated-Capacity Expansion	86,914	-	-	-	-	86,914	
<b>Upper Lake Water</b>							
General	\$ 156,555	\$ -	\$ -	\$ -	\$ -	\$ 156,555	
Designated-Capacity Expansion	188,291	-	-	7,559	7,559	195,850	
<b>Total Waterworks Districts</b>	<b>\$ 526,195</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,280</b>	<b>\$ 89,280</b>	<b>\$ 615,475</b>	
<b>Pest Control</b>							
<b>Lake County Vector Control</b>							
General	\$ 849,304	\$ -	\$ -	\$ 508,334	\$ 508,334	\$ 1,357,638	
<b>Total Pest Control</b>	<b>\$ 849,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 508,334</b>	<b>\$ 508,334</b>	<b>\$ 1,357,638</b>	

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2010-11					
District Name	Reserves/ Designations June 30, 2010	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year	
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board		
1	2	3	4	5	6	7	
<b>Conservation</b>							
Eastlake Resource							
General	\$ 50,195	\$ -	\$ -	\$ 21,257	\$ 21,257	\$ 71,452	
Scotts Valley Water							
General	\$ 7,298	\$ 436	\$ 436	\$ -	\$ -	\$ 6,862	
Designated-Project	12,253	-	-	-	-	12,253	
<b>Total Conservation</b>	<b>\$ 69,746</b>	<b>\$ 436</b>	<b>\$ 436</b>	<b>\$ 21,257</b>	<b>\$ 21,257</b>	<b>\$ 90,567</b>	
<b>Fire Protection</b>							
Lake County Fire							
General	\$ 20,479	\$ 11,553	\$ 11,553	\$ -	\$ -	\$ 8,926	
Designated	78,631	78,631	78,631	-	-	-	
Designated-Equipment	500,000	80,000	80,000	-	-	420,000	
Designated-Building	500,000	30,000	30,000	-	-	470,000	
Designated-Medical Ins-Retirees	129,057	9,000	9,000	-	-	120,057	
Kelseyville Fire							
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lakeport Fire							
Designated-Building	\$ 219,543	\$ -	\$ -	\$ -	\$ -	\$ 219,543	
Northshore Fire							
General	\$ 49,462	\$ -	\$ -	\$ 746	\$ 746	\$ 50,208	
Designated	210,552	-	-	-	-	210,552	
Designated-Equipment	17,699	-	-	-	-	17,699	
Designated-Building	76,672	-	-	-	-	76,672	
Designated-Capacity Expansion	99,282	-	-	-	-	99,282	
South Lake County Fire							
General	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
Designated-Medical Insurance	349,546	124,658	124,658	-	-	224,888	
Lake Pillsbury Fire							
General	-	-	-	-	\$ -	\$ -	
<b>Total Fire Protection</b>	<b>\$ 2,280,923</b>	<b>\$ 333,842</b>	<b>\$ 333,842</b>	<b>\$ 746</b>	<b>\$ 746</b>	<b>\$ 1,947,827</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 4,519,029</b>	<b>\$ 349,736</b>	<b>\$ 349,736</b>	<b>\$ 641,547</b>	<b>\$ 641,547</b>	<b>\$ 4,810,840</b>	

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

<b>State Controller Schedules</b> County Budget Act January 2010	<b>County of Lake</b> Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11  301-9101 Hartley Cemetery District	<b>Schedule 15</b>
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 101,153	\$ 93,156	\$ 109,471	\$ 109,471
Revenue From Use of Money and Property	3,980	1,464	2,000	2,000
Intergovernmental Revenues	1,436	1,515	1,494	1,494
Charges For Services	71,840	57,070	63,462	63,462
Miscellaneous Revenues	4,737	2,329	1,500	1,500
Suspense Collections-Cemetery	(246)	71	-	-
<b>Total Revenue</b>	<b>\$ 182,900</b>	<b>\$ 155,605</b>	<b>\$ 177,927</b>	<b>\$ 177,927</b>
Salaries & Benefits	\$ 116,229	\$ 120,018	\$ 117,409	\$ 117,409
Services & Supplies	28,798	29,336	47,968	47,968
<b>Capital Assets</b>				
Building and Improvements	1,540	-	10,550	10,550
Equipment	1,598	1,703	2,000	2,000
<b>Total Capital Assets</b>	<b>\$ 3,138</b>	<b>\$ 1,703</b>	<b>\$ 12,550</b>	<b>\$ 12,550</b>
<b>Total Expenditures</b>	<b>148,165</b>	<b>151,057</b>	<b>177,927</b>	<b>177,927</b>
<b>Net Cost</b>	<b>\$ (34,735)</b>	<b>\$ (4,548)</b>	<b>-</b>	<b>-</b>

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 2010-11			Schedule 15  302-9102 Kelseyville Cemetery District	
Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board	
1	2	3	4	5	
Property Taxes	\$ 97,042	\$ 87,437	\$ 101,254	\$ 101,254	
Revenue from Use of Money & Property	4,615	1,123	2,000	2,000	
Intergovernmental Revenues	1,252	1,306	1,494	1,494	
Charges For Services	56,720	44,232	55,000	55,000	
Miscellaneous Revenues	940	580	200	200	
Other Financing Sources	6,400	0	-	-	
Suspense Collections-Cemetery	(18)	68	-	-	
<b>Total Revenue</b>	<b>\$ 166,951</b>	<b>\$ 134,746</b>	<b>\$ 159,948</b>	<b>\$ 159,948</b>	
Salaries & Benefits	\$ 100,796	\$ 106,049	\$ 108,459	\$ 108,459	
Services & Supplies	38,631	44,177	54,226	54,226	
Other Charges	-	50	75	75	
Appropriation Limit	<b>Capital Assets</b>				
EXEMPT	Building and Improvements	51,964	17,250	-	-
	Equipment	9,854	500	5,000	5,000
	<b>Total Capital Assets</b>	<b>\$ 61,818</b>	<b>\$ 17,750</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
	<b>Total Expenditures</b>	<b>201,245</b>	<b>168,026</b>	<b>167,760</b>	<b>167,760</b>
	<b>Net Cost</b>	<b>\$ 34,294</b>	<b>\$ 33,280</b>	<b>\$ 7,812</b>	<b>\$ 7,812</b>

State Controller Schedules County Budget Act January 2010	<b>County of Lake</b> Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11  303-9103 Lower Lake Cemetery District	Schedule 15
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 59,384	\$ 52,895	\$ 60,415	\$ 60,415
Fines, Forfeitures, & Penalties	2	3	-	-
Revenue from Use of Money & Property	1,886	373	-	-
Intergovernmental Revenues	829	853	841	841
Charges For Services	136,240	98,921	99,106	99,106
Miscellaneous Revenues	7,309	9,766	8,000	8,000
Other Financing Sources	-	10,000	-	2,250
Suspense Collections-Cemetery	(20)	31	-	-
<b>Total Revenue</b>	<b>\$ 205,630</b>	<b>\$ 172,842</b>	<b>\$ 168,362</b>	<b>\$ 170,612</b>
Salaries & Benefits	\$ 166,946	\$ 165,472	\$ 156,335	\$ 156,335
Services & Supplies	30,900	29,306	31,950	38,250
<b>Capital Assets</b>				
Building and Improvements	-	300	-	-
Equipment	14,504	1,942	-	-
<b>Total Capital Assets</b>	<b>\$ 14,504</b>	<b>\$ 2,242</b>	<b>\$ -</b>	<b>\$ -</b>
Appropriation for Contingencies	\$ -	\$ -	\$ 5,077	\$ 5,078
<b>Total Expenditures</b>	<b>212,350</b>	<b>197,020</b>	<b>193,362</b>	<b>199,663</b>
<b>Net Cost</b>	<b>\$ 6,720</b>	<b>\$ 24,178</b>	<b>\$ 25,000</b>	<b>\$ 29,051</b>

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 2010-11			Schedule 15	
			304-9104 Middletown Cemetery District		
Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board	
1	2	3	4	5	
Property Taxes	\$ 117,932	\$ 100,752	\$ 118,392	\$ 118,392	
Revenue from Use of Money & Property	8,419	3,066	11,000	11,000	
Intergovernmental Revenues	1,485	1,455	1,435	1,435	
Charges For Services	13,502	9,058	9,800	9,800	
Suspense Collections-Cemetery	128	52	-	-	
<b>Total Revenue</b>	<b>\$ 141,466</b>	<b>\$ 114,383</b>	<b>\$ 140,627</b>	<b>\$ 140,627</b>	
Services & Supplies	\$ 66,930	\$ 71,516	\$ 86,600	\$ 86,600	
Other Charges	-	-	25	25	
Appropriation Limit	<b>Capital Assets</b>				
<b>EXEMPT</b>	Building and Improvements				
	14,436	17,131	37,000	37,000	
	Equipment				
	3,101	-	2,000	2,000	
<b>Total Capital Assets</b>	<b>\$ 17,537</b>	<b>\$ 17,131</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	
Appropriation for Contingencies	\$ -	\$ -	\$ 18,844	\$ 18,844	
<b>Total Expenditures</b>	<b>84,467</b>	<b>88,647</b>	<b>144,469</b>	<b>144,469</b>	
<b>Net Cost</b>	<b>\$ (56,999)</b>	<b>\$ (25,736)</b>	<b>\$ 3,842</b>	<b>\$ 3,842</b>	

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 2010-11				Schedule 15
	305-9105 Upper Lake Cemetery District				
Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual Estimated <input checked="" type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board	
1	2	3	4	5	
Property Taxes	\$ 40,672	\$ 37,217	\$ 39,816	\$ 37,817	
Fines, Forfeitures, & Penalties	12	17	21	-	
Revenue from Use of Money & Property	1,790	659	800	800	
Intergovernmental Revenues	666	700	690	656	
Charges For Services	35,497	27,494	27,600	27,000	
Miscellaneous Revenues	170	1,335	-	-	
Suspense Collections-Cemetery	(52)	-	-	-	
<b>Total Revenue</b>	<b>\$ 78,755</b>	<b>\$ 67,422</b>	<b>\$ 68,927</b>	<b>\$ 66,273</b>	
Salaries & Benefits	\$ 50,416	\$ 48,476	\$ 51,546	\$ 52,446	
Services & Supplies	14,597	13,167	20,907	20,907	
Other Charges	47	47	50	50	
Appropriation Limit					
<b>EXEMPT</b>					
<b>Capital Assets</b>					
Building and Improvements	-	-	4,200	4,200	
Equipment	-	-	2,400	2,400	
<b>Total Capital Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>	
Appropriation for Contingencies	-	-	3,000	3,071	
<b>Total Expenditures</b>	<b>\$ 65,060</b>	<b>\$ 61,690</b>	<b>\$ 82,103</b>	<b>\$ 83,074</b>	
<b>Net Cost</b>	<b>\$ (13,695)</b>	<b>\$ (5,732)</b>	<b>\$ 13,176</b>	<b>\$ 16,801</b>	

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 2010-11	Schedule 15  306-9106 Glenbrook Cemetery District
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 15,237	\$ 14,887	\$ 17,079	\$ 17,079
Revenue from Use of Money & Property	1,787	562	-	-
Intergovernmental Revenues	197	220	217	217
Charges For Services	5,925	2,750	2,575	4,000
Miscellaneous Revenues	(300)	551	-	-
<b>Total Revenue</b>	<b>\$ 22,846</b>	<b>\$ 18,970</b>	<b>\$ 19,871</b>	<b>\$ 21,296</b>
Services & Supplies	\$ 14,038	\$ 14,014	\$ 17,800	\$ 24,500
<b>Capital Assets</b>				
Building and Improvements	3,583	3,798	2,000	2,500
<b>Total Capital Assets</b>	<b>\$ 3,583</b>	<b>\$ 3,798</b>	<b>\$ 2,000</b>	<b>\$ 2,500</b>
Appropriation for Contingencies	-	-	71	1,002
<b>Total Expenditures</b>	<b>\$ 17,621</b>	<b>\$ 17,812</b>	<b>\$ 19,871</b>	<b>\$ 28,002</b>
<b>Net Cost</b>	<b>\$ (5,225)</b>	<b>\$ (1,158)</b>	<b>\$ -</b>	<b>\$ 6,706</b>

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 2010-11	Schedule 15  315-9715 County Waterworks District #1 Lower Lake
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 74,673	\$ 68,400	\$ 76,859	\$ 73,597
Fines, Forfeitures, & Penalties	-	334	-	-
Revenue from Use of Money & Property	3,532	1,163	1,135	1,135
Intergovernmental Revenues	937	979	966	966
Charges For Services	418	532	623	530
Other Revenue-Water Charges	517,566	667,041	681,349	681,349
Miscellaneous Revenues	26,799	35,158	34,793	33,223
Other Financing Sources	-	9	-	-

<b>Total Revenue</b>	<b>\$ 623,925</b>	<b>\$ 773,616</b>	<b>\$ 795,725</b>	<b>\$ 790,800</b>
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Salaries & Benefits	\$ 409,080	\$ 368,188	\$ 390,000	\$ 395,142
Services & Supplies	197,607	245,416	357,900	425,400
Other Charges	204	249	300	300

Appropriation Limit  
152,325

<b>Capital Assets</b>				
Buildings & Improvements	5,864	15,959	60,000	60,000
Equipment	1,154	4,871	-	45,000
<b>Total Capital Assets</b>	<b>\$ 7,018</b>	<b>\$ 20,830</b>	<b>\$ 60,000</b>	<b>\$ 105,000</b>

Appropriation for Contingencies	-	-	35,790	42,540
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<b>Total Expenditures</b>	<b>\$ 613,909</b>	<b>\$ 634,683</b>	<b>\$ 843,990</b>	<b>\$ 968,382</b>
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<b>Net Cost</b>	<b>\$ (10,016)</b>	<b>\$ (138,933)</b>	<b>\$ 48,265</b>	<b>\$ 177,582</b>
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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 2010-11	Schedule 15  316-9716 Callayomi County Water District
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$	(206)	\$ (193)	-	\$ -
Revenue from Use of Money & Property		15,871	3,269	30,000	30,000
Other Revenue-Water Charges		40	400	-	-
Miscellaneous Revenues		25	-	-	-
Other Financing Sources		352,450	265,500	400,000	339,588
<b>Total Revenue</b>	<b>\$</b>	<b>368,180</b>	<b>\$ 268,976</b>	<b>\$ 430,000</b>	<b>\$ 369,588</b>
Salaries & Benefits	\$	226,779	\$ 248,886	\$ 252,000	\$ 262,000
Services & Supplies		139,136	113,596	114,650	145,150
Appropriation Limit					
EXEMPT					
<b>Capital Assets</b>					
Land		25,380	-	-	-
Buildings & Improvements		97,348	63,997	14,000	14,000
Equipment		4,840	5,000	3,500	-
<b>Total Capital Assets</b>	<b>\$</b>	<b>127,568</b>	<b>\$ 68,997</b>	<b>\$ 17,500</b>	<b>\$ 14,000</b>
Appropriation for Contingencies		-	-	15,000	55,236
<b>Total Expenditures</b>	<b>\$</b>	<b>493,483</b>	<b>\$ 431,479</b>	<b>\$ 399,150</b>	<b>\$ 476,386</b>
<b>Net Cost</b>	<b>\$</b>	<b>125,303</b>	<b>\$ 162,503</b>	<b>\$ (30,850)</b>	<b>\$ 106,798</b>

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 2010-11	Schedule 15  317-9717 Upper Lake County Water District		
Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$	1,925	\$	1,717	\$	1,312	\$	1,312
Fines, Forfeitures, & Penalties		2		3		-		-
Revenue from Use of Money & Property		10,638		3,355		3,000		3,000
Intergovernmental Revenues		53		55		25		25
Other Revenue-Water Charges		172,202		182,867		130,840		130,840
Miscellaneous Revenues		20,450		939		-		-
<b>Total Revenue</b>	<b>\$</b>	<b>205,270</b>	<b>\$</b>	<b>188,936</b>	<b>\$</b>	<b>135,177</b>	<b>\$</b>	<b>135,177</b>
Salaries & Benefits	\$	88,370	\$	91,286	\$	92,583	\$	92,583
Services & Supplies		85,465		68,865		69,601		69,601
Other Charges		52		52		100		100
Appropriation Limit								
<b>EXEMPT</b>								
Capital Assets								
Buildings & Improvements		12,000		4,500		4,500		4,500
Equipment		258		-		500		500
<b>Total Capital Assets</b>	<b>\$</b>	<b>12,258</b>	<b>\$</b>	<b>4,500</b>	<b>\$</b>	<b>5,000</b>	<b>\$</b>	<b>5,000</b>
Appropriation for Contingencies		-		-		3,331		3,331
<b>Total Expenditures</b>	<b>\$</b>	<b>186,145</b>	<b>\$</b>	<b>164,703</b>	<b>\$</b>	<b>170,615</b>	<b>\$</b>	<b>170,615</b>
<b>Net Cost</b>	<b>\$</b>	<b>(19,125)</b>	<b>\$</b>	<b>(24,233)</b>	<b>\$</b>	<b>35,438</b>	<b>\$</b>	<b>35,438</b>

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 2010-11			Schedule 15	
		310-9610 Lake County Vector Control				
Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual Estimated <input checked="" type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board		
1	2	3	4	5		
Property Taxes	\$ 1,170,230	\$ 1,146,524	\$ 1,197,041	\$ 1,197,041		
Fines, Forfeitures, & Penalties	40	57	50	50		
Revenue from Use of Money & Property	21,277	6,698	25,000	25,000		
Intergovernmental Revenues	16,361	16,882	16,613	16,613		
Charges For Services	-	459,803	517,903	505,911		
Miscellaneous Revenues	1,807	1,240	-	-		
<b>Total Revenue</b>	<b>\$ 1,209,715</b>	<b>\$ 1,631,204</b>	<b>\$ 1,756,607</b>	<b>\$ 1,744,615</b>		
Salaries & Benefits	\$ 859,750	\$ 892,605	\$ 1,006,500	\$ 1,007,500		
Services & Supplies	397,391	247,846	379,480	379,480		
Other Charges	664	750	700	900		
Appropriation Limit	2,816,890					
<b>Capital Assets</b>						
Land	-	-	100,000	100,000		
Equipment	-	-	46,000	46,000		
<b>Total Capital Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>		
Appropriation for Contingencies	-	-	100,000	99,000		
<b>Total Expenditures</b>	<b>\$ 1,257,805</b>	<b>\$ 1,141,201</b>	<b>\$ 1,632,680</b>	<b>\$ 1,632,880</b>		
<b>Net Cost</b>	<b>\$ 48,090</b>	<b>\$ (490,003)</b>	<b>\$ (123,927)</b>	<b>\$ (111,735)</b>		

Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 19,967	\$ 17,503	\$ 20,740	\$ 20,740
Fines, Forfeitures, & Penalties	-	-	2	2
Revenue from Use of Money & Property	1,517	501	2,500	2,500
Intergovernmental Revenues	8,019	55,411	182,506	182,506
Miscellaneous Revenues	12	695	1,800	1,800
<b>Total Revenue</b>	<b>\$ 29,515</b>	<b>\$ 74,110</b>	<b>\$ 207,548</b>	<b>\$ 207,548</b>
Salaries & Benefits	\$ 10,923	\$ 17,700	\$ 119,058	\$ 119,058
Services & Supplies	4,272	10,832	68,410	68,410
Other Charges	14,673	30,694	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 29,868</b>	<b>\$ 59,226</b>	<b>\$ 202,468</b>	<b>\$ 202,468</b>
<b>Net Cost</b>	<b>\$ 353</b>	<b>\$ (14,884)</b>	<b>\$ (5,080)</b>	<b>\$ (5,080)</b>

Appropriation Limit  
 EXEMPT

340-9440  
 Scotts Valley Water Conservation District

Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Revenue from Use of Money & Property	\$	617	\$	191	\$	-	\$	-	
<b>Total Revenue</b>		<b>\$</b>	<b>617</b>	<b>\$</b>	<b>191</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Appropriation Limit									
Services & Supplies	\$	129	\$	28	\$	2,500	\$	2,500	
<b>EXEMPT</b>									
<b>Total Expenditures</b>		<b>\$</b>	<b>129</b>	<b>\$</b>	<b>28</b>	<b>\$</b>	<b>2,500</b>	<b>\$</b>	<b>2,500</b>
<b>Net Cost</b>		<b>\$</b>	<b>(488)</b>	<b>\$</b>	<b>(163)</b>	<b>\$</b>	<b>2,500</b>	<b>\$</b>	<b>2,500</b>

State Controller Schedules County Budget Act January 2010	<b>County of Lake</b> Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11  352-9552 Lake County Fire Protection District	Schedule 15
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 699,682	\$ 632,821	\$ 740,037	\$ 740,037
Licenses, Permits, & Franchises	9,280	8,609	7,000	7,000
Fines, Forfeitures, & Penalties	32,038	31,094	15,000	15,000
Revenue from Use of Money & Property	49,137	17,568	20,000	20,000
Intergovernmental Revenues	533,325	501,283	987,648	257,498
Charges for Services	1,598,788	1,565,102	713,122	1,440,150
Miscellaneous Revenues	45,115	43,207	97,000	204,122
Other Financing Sources	215,000	147,000	45,000	45,000

<b>Total Revenue</b>	<b>\$ 3,182,365</b>	<b>\$ 2,946,684</b>	<b>\$ 2,624,807</b>	<b>\$ 2,728,807</b>
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Salaries & Benefits	\$ 2,226,037	\$ 2,423,109	\$ 2,761,233	\$ 2,813,902
Services & Supplies	537,057	481,028	684,700	684,700
Other Charges	167,724	145,084	146,758	146,758

Appropriation Limit  
1,706,049

<b>Capital Assets</b>				
Buildings & Improvements	20,242	18,096	8,000	17,000
Equipment	18,927	-	95,000	193,000
<b>Total Capital Assets</b>	<b>\$ 39,169</b>	<b>\$ 18,096</b>	<b>\$ 103,000</b>	<b>\$ 210,000</b>

Appropriation for Contingencies	-	-	5,000	10,000
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<b>Total Expenditures</b>	<b>\$ 2,969,987</b>	<b>\$ 3,067,317</b>	<b>\$ 3,700,691</b>	<b>\$ 3,865,360</b>
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<b>Net Cost</b>	<b>\$ (212,378)</b>	<b>\$ 120,633</b>	<b>\$ 1,075,884</b>	<b>\$ 1,136,553</b>
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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 2010-11  353-9553 Kelseyville Fire Protection District	Schedule 15
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual Estimated <input checked="" type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 1,341,794	\$ 1,312,781	\$ 1,394,930	\$ 1,374,401
Licenses, Permits, & Franchises	10,438	9,950	11,000	11,000
Fines, Forfeitures, & Penalties	-	150	-	-
Revenue from Use of Money & Property	1,329	(359)	-	-
Intergovernmental Revenues	541,290	154,348	42,564	42,564
Charges for Services	838,029	955,726	1,064,164	947,919
Miscellaneous Revenues	6,877	24,947	3,000	3,000
Other Financing Sources	123,560	56,692	40,000	55,000
<b>Total Revenue</b>	<b>\$ 2,863,317</b>	<b>\$ 2,514,235</b>	<b>\$ 2,555,658</b>	<b>\$ 2,433,884</b>
Salaries & Benefits	\$ 1,879,370	\$ 1,918,696	\$ 1,887,918	\$ 1,778,861
Services & Supplies	434,133	415,484	348,447	347,950
Other Charges	265,562	273,263	302,961	302,978
<b>Capital Assets</b>				
Equipment	364,478	6,016	16,500	16,500
<b>Total Capital Assets</b>	<b>\$ 364,478</b>	<b>\$ 6,016</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>
<b>Total Expenditures</b>	<b>\$ 2,943,543</b>	<b>\$ 2,613,459</b>	<b>\$ 2,555,826</b>	<b>\$ 2,446,289</b>
<b>Net Cost</b>	<b>\$ 80,226</b>	<b>\$ 99,224</b>	<b>\$ 168</b>	<b>\$ 12,405</b>

Appropriation Limit  
1,737,357

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 2010-11  354-9554 Lakeport Fire Protection District	Schedule 15
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 748,555	\$ 688,030	\$ 805,786	\$ 735,425
Licenses, Permits, & Franchises	7,832	7,922	7,500	8,000
Fines, Forfeitures, & Penalties	-	-	-	-
Revenue from Use of Money & Property	12,693	4,480	3,000	2,500
Intergovernmental Revenues	159,577	122,967	28,610	26,110
Charges for Services	1,147,128	1,086,984	1,140,000	1,032,497
Miscellaneous Revenues	7,632	15,168	-	-
Other Financing Sources	92,348	275,641	42,348	42,348
<b>Total Revenue</b>	<b>\$ 2,175,765</b>	<b>\$ 2,201,192</b>	<b>\$ 2,027,244</b>	<b>\$ 1,846,880</b>
Salaries & Benefits	\$ 1,761,513	\$ 1,770,809	\$ 1,653,907	\$ 1,420,072
Services & Supplies	384,717	341,117	355,442	337,383
Other Charges	-	40	50	50
<b>Capital Assets</b>				
Buildings & Improvements	129,420	190,821	17,845	-
Equipment	34,574	167,957	-	-
<b>Total Capital Assets</b>	<b>\$ 34,574</b>	<b>\$ 358,778</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 2,310,224</b>	<b>\$ 2,470,744</b>	<b>\$ 2,027,244</b>	<b>\$ 1,757,505</b>
<b>Net Cost</b>	<b>\$ 134,459</b>	<b>\$ 269,552</b>	<b>\$ -</b>	<b>(89,375)</b>

Appropriation Limit  
1,312,463

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 2010-11			355-9555 Northshore Fire Protection District	
Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board	
1	2	3		4	5	
Property Taxes	\$ 717,127	\$ 656,853		\$ 711,300	\$ 711,300	
Licenses, Permits, & Franchises	8,566	8,624		8,000	8,000	
Fines, Forfeitures, & Penalties	216	309		3,000	3,000	
Revenue from Use of Money & Property	33,459	12,258		20,000	20,000	
Intergovernmental Revenues	106,330	41,286		13,000	13,000	
Charges for Services	1,095,763	980,391		1,058,500	1,058,500	
Miscellaneous Revenues	44,014	6,006		9,000	9,000	
Other Financing Sources	87,885	100,740		66,000	66,000	
<b>Total Revenue</b>	<b>\$ 2,093,360</b>	<b>\$ 1,806,467</b>		<b>\$ 1,888,800</b>	<b>\$ 1,888,800</b>	
Salaries & Benefits	\$ 1,170,563	\$ 1,319,027		\$ 1,747,835	\$ 1,747,835	
Services & Supplies	458,885	489,999		606,265	606,265	
Other Charges	229,370	142,519		91,386	91,386	
Appropriation Limit	<b>4,114,244</b>					
<b>Capital Assets</b>						
Buildings & Improvements	2,680	-		20,000	20,000	
Equipment	74,206	85,128		57,000	57,000	
<b>Total Capital Assets</b>	<b>\$ 76,886</b>	<b>\$ 85,128</b>		<b>\$ 77,000</b>	<b>\$ 77,000</b>	
Appropriation for Contingencies	-	-		-	141,164	
<b>Total Expenditures</b>	<b>\$ 1,935,704</b>	<b>\$ 2,036,673</b>		<b>\$ 2,522,486</b>	<b>\$ 2,663,650</b>	
<b>Net Cost</b>	<b>\$ (157,656)</b>	<b>\$ 230,206</b>		<b>\$ 633,686</b>	<b>\$ 774,850</b>	

State Controller Schedules County Budget Act January 2010	<b>County of Lake</b> Special Districts Local Boards Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11  357-9557 South Lake County Fire Protection District	Schedule 15
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual Estimated <input checked="" type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$ 1,327,402	\$ 1,158,240	\$ 1,301,349	\$ 1,225,891
Licenses, Permits, & Franchises	9,774	9,288	9,500	9,500
Revenue from Use of Money & Property	54,575	15,023	12,000	12,000
Intergovernmental Revenues	181,336	121,303	74,047	78,712
Charges for Services	786,146	760,520	693,946	707,942
Miscellaneous Revenues	132,630	52,001	-	13,700
Other Financing Sources	305,114	50,486	-	53,000

<b>Total Revenue</b>	<b>\$ 2,796,977</b>	<b>\$ 2,166,861</b>	<b>\$ 2,090,842</b>	<b>\$ 2,100,745</b>
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Salaries & Benefits	\$ 195,862	\$ 200,608	\$ 229,530	\$ 213,730
Services & Supplies	2,242,307	2,268,354	2,343,812	2,311,634
Other Charges	-	-	-	27,365
<b>Capital Assets</b>				
Land	30,033	50,473	-	-
Buildings & Improvements	65,650	6,928	-	-
Equipment	359,262	118,954	17,500	62,336
<b>Total Capital Assets</b>	<b>\$ 454,945</b>	<b>\$ 176,355</b>	<b>\$ 17,500</b>	<b>\$ 62,336</b>

Appropriation Limit  
2,229,624

Appropriation for Contingencies	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,893,114</b>	<b>\$ 2,645,317</b>	<b>\$ 2,590,842</b>	<b>\$ 2,615,065</b>

<b>Net Cost</b>	<b>\$ 96,137</b>	<b>\$ 478,456</b>	<b>\$ 500,000</b>	<b>\$ 514,320</b>
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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 2010-11	Schedule 15  359-9559 Lake Pillsbury Fire Protection District
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Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended Budget	2010-11 Adopted by the Governing Board
1	2	3	4	5

Property Taxes	\$	(13)	\$ (15)	-	\$ -
Fines, Forfeitures, & Penalties		195	214	-	-
Revenue from Use of Money & Property		94	13	-	-
Charges for Services		17,128	17,368	18,168	18,089
Miscellaneous Revenues		-	58	-	-

<b>Total Revenue</b>	<b>\$</b>	<b>17,404</b>	<b>\$ 17,638</b>	<b>\$ 18,168</b>	<b>\$ 18,089</b>
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Appropriation Limit  <b>EXEMPT</b>	Salaries & Benefits	\$	6,920	\$ 4,922	\$ 8,265	\$ 8,265
	Services & Supplies		14,757	8,664	9,903	14,623

<b>Total Expenditures</b>	<b>\$</b>	<b>21,677</b>	<b>\$ 13,586</b>	<b>\$ 18,168</b>	<b>\$ 22,888</b>
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<b>Net Cost</b>	<b>\$</b>	<b>4,273</b>	<b>\$ (4,052)</b>	<b>\$ -</b>	<b>\$ 4,799</b>
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# **SECTION C**

## **CAPITAL ASSETS DETAIL**

State Controller Schedules

County Budget Act  
January 2010

County of Lake  
Special Districts Local Boards  
Capital Asset Detail  
Fiscal Year 2010-11

Capital Asset Detail

Cemetery Districts

	Land	Buildings & Improvements	Equipment	2010-11 Adopted by the Governing Board
Hartley				
Sprinkler System/Rd Upgrade/Landscp	\$ -	\$ 10,000	\$ -	\$ 10,000
Typewriter/Fax	-	-	550	550
Lawnmower	-	-	2,000	2,000
<b>Total Capital Assets - Hartley</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 2,550</b>	<b>\$ 12,550</b>
Kelseyville				
Shop Equipment	-	-	5,000	5,000
<b>Total Capital Assets - Kelseyville</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
Middletown				
Annex Callayomi Water Dist	\$ -	\$ 25,000	\$ -	\$ 25,000
Computer	-	-	2,000	2,000
Grading/Walkways	-	12,000	-	12,000
<b>Total Capital Assets - Middletown</b>	<b>\$ -</b>	<b>\$ 37,000</b>	<b>\$ 2,000</b>	<b>\$ 39,000</b>
Upper Lake				
Sign	\$ -	\$ 4,200	\$ -	\$ 4,200
Fire Proof File Cabinet	-	-	2,400	2,400
<b>Total Capital Assets - Upper Lake</b>	<b>\$ -</b>	<b>\$ 4,200</b>	<b>\$ 2,400</b>	<b>\$ 6,600</b>
Glenbrook				
Septic System Repair	\$ -	\$ 2,500	\$ -	\$ 2,500
<b>Total Capital Assets - Glenbrook</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>

**State Controller Schedules**

County Budget Act  
January 2010

**County of Lake**  
Special Districts Local Boards  
Capital Asset Detail  
Fiscal Year 2010-11

**Capital Asset Detail**

**Waterworks Districts**

	Land	Buildings & Improvements	Equipment	2010-11 Adopted by the Governing Board
County Waterworks #1 Lower Lake				
Office Upgrades	\$ -	\$ 35,000	\$ -	\$ 35,000
Fire Proof Filing Cabinet	-	-	10,000	10,000
System Replacements	-	25,000	-	25,000
Service Truck	-	-	20,000	20,000
Valve Tool	-	-	15,000	15,000
<b>Total Capital Assets - Waterworks #1 Lower Lake</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 45,000</b>	<b>\$ 105,000</b>
Callayomi County Water				
Housing Well #3/Carpeting	\$ -	\$ 14,000	\$ -	\$ 14,000
<b>Total Capital Assets - Callayomi County Water</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ -</b>	<b>\$ 14,000</b>
Upper Lake County Water				
Roof on Well	\$ -	\$ 4,500	\$ -	\$ 4,500
Computer	-	-	500	500
<b>Total Capital Assets - Upper Lake County Water</b>	<b>\$ -</b>	<b>\$ 4,500</b>	<b>\$ 500</b>	<b>\$ 5,000</b>

**Pest Control**

	Land	Buildings & Improvements	Equipment	2010-11 Adopted by the Governing Board
Lake County Vector Control				
Property Purchase	\$ 100,000	\$ -	\$ -	\$ 100,000
Pick-Up Truck	-	-	30,000	30,000
Adulticide Equipment	-	-	10,000	10,000
Solo Freezer	-	-	6,000	6,000

State Controller Schedules

County Budget Act  
January 2010

County of Lake  
Special Districts Local Boards  
Capital Asset Detail  
Fiscal Year 2010-11

Capital Asset Detail

Total Capital Assets - Lake County Vector Control	\$	100,000	\$	-	\$	46,000	\$	146,000
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Fire Protection Districts

Lake County Fire	Land	Buildings & Improvements	Equipment	2010-11 Adopted by the Governing Board
Stat. 70 Office/Bldg Improvements	-	8,000	-	8,000
Stat. 65 Improvements	-	4,000	-	4,000
Stat 71,72 & 73 Improvements	-	5,000	-	5,000
Computer Equipment	-	-	4,000	4,000
Phone System	-	-	2,000	2,000
Office Equipment (Sta 65)	-	-	1,000	1,000
BC Command Vehicles (3)	-	-	90,000	90,000
IFT Ambulance	-	-	80,000	80,000
EMS Equipment	-	-	5,000	5,000
Fire Appliances (Nozzles, Etc.)	-	-	3,000	3,000
Radio Equipment	-	-	3,000	3,000
Misc. Engine/Apparatus Equipment	-	-	3,000	3,000
New Fire Hose	-	-	2,000	2,000
<b>Total Capital Assets - Lake County Fire</b>	<b>\$ -</b>	<b>\$ 17,000</b>	<b>\$ 193,000</b>	<b>\$ 210,000</b>
Kelseyville Fire	Land	Buildings & Improvements	Equipment	2010-11 Adopted by the Governing Board
New Engine	\$ -	\$ -	16,500	\$ 16,500
<b>Total Capital Assets - Kelseyville Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>

Fire Protection Districts

	Land	Buildings & Improvements	Equipment	2010-11 Adopted by the Governing Board
Northshore Fire				
Paint Office/Interior	\$ -	\$ 20,000	\$ -	\$ 20,000
Software	-	-	1,500	1,500
Computers	-	-	4,000	4,000
Printers	-	-	500	500
Phone System Nice Station	-	-	5,000	5,000
Misc Shop Tools	-	-	4,000	4,000
Pagers	-	-	3,000	3,000
Radios	-	-	18,000	18,000
Misc Fire Equipment	-	-	6,000	6,000
Fire Hose	-	-	15,000	15,000
<b>Total Capital Assets - Northshore Fire</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 57,000</b>	<b>\$ 77,000</b>
South Lake County Fire				
Ladder Retrofit	-	-	9,336	9,336
Ambulance	-	-	53,000	53,000
<b>Total Capital Assets - So Lake County Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,336</b>	<b>\$ 62,336</b>

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

Cemetery Districts

Hartley	Position	Total Positions	Annual Salary
	Maintenance Supervisor	1	\$ 41,353
	Bookkeeper/Secretary	1	19,729
	Extra Help-Maint	1	14,331
Kelseyville	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 47,831
	General Maintenance	1	27,580
Lower Lake	Position	Total Positions	Annual Salary
	Sexton/Manager	1	\$ 38,100
	Grounds Superintendent	1	\$ 31,908
	Grounds Keeper	1	\$ 15,312
	Bookkeeper/Secretary	1	14,064
Upper Lake	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 29,120
	Bookkeeper	1	6,000
	Extra Help	1	5,000

Waterworks Districts

County Waterworks #1 Lower Lake	Position	Total Positions	Annual Salary
	General Manager	1	\$ 57,000
	AR/AP Clerk	1	45,660
	Field Operator II	2	39,829-40,326
	AR/AP Clerk	1	36,000
Callayomi County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 72,820
	Relief Operator	1	49,649
	Secretary	1	22,068
	Clerical/Office Help	1	10,600
Upper Lake County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 48,372
	Part Time Laborer	1	15,280
	On Call Operator	1	5,625

State Controller Schedules

County Budget Act  
January 2010

County of Lake  
Special Districts Local Boards  
Classifications, Positions, & Salaries  
Fiscal Year 2010-11

Classifications, Positions, & Salaries

Pest Control

Lake County Vector Control	Position	Total Positions	Annual Salary
	Vector Biologist	1	\$ 59,829
	Vector Biologist II	1	80,464
	Mosquito Control Tech I	2	39,390-43,427
	Mosquito Control Tech II	2	61,325-62,858
	Res Dir./Manager	1	122,435
	Office Manager	1	58,829
	Full Time Temp	2	44,000

Conservation

Eastlake Resource Conservation	Position	Total Positions	Annual Salary
	Chipper Crew	2	10,000-12,000
	Eco Tech Crew Leader	1	3,500
	Bookkeeper/Secretary	1	11,500
	Project Coordinator	1	35,000
	Watershed Coordinator	1	31,500

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	85,000-115,000
	Battalion Chief	3	60,500-67,000
	Captain	3	56,000-58,000
	Engineer	3	50,000-54,000
	Firefighter/Paramedic	6	44,000-48,000
	Paramedic/Supervisor	1	37,000-40,000
	Paramedic	3	35,000-36,000
	EMT/Attendant	3	26,000-27,000
	Firefighter/Equip. Mechanic	1	40,000-45,000
	Admin Asst/Office Manager	1	56,000-57,000
	Clerical/Office Assistant	1	34,000-35,000
Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	81,000
	Battalion Chief	1	65,880
	Captain/Paramedic	3	57,882-59,982
	FAE/Paramedic	2	53,816-54,116
	FAE/Mechanic	1	50,696
	FPO./Exec Secretary	1	45,876

FF/Paramedic 6 35,151-44,441

Fire Protection District

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief/EMT-P	1	86,292
	Captain/EMT-P	1	60,660
	Captain/EMT-1	2	41,196-54,888
	Firefighter I/EMT-P	2	45,372-46,656
	Firefighter I/EMT-1	1	44,256
	Firefighter II/EMT-P	3	47,616-54,012
	Administrative Assistant	1	50,424

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	85,938
	Battalion Chief (Vacant)	2	55,000-62,000
	Battalion Chief/PT	1	14,400
	Captain/Paramedic	3	47,893-49,330
	Firefighter/Paramedic	7	40,831
	Firefighter/EMT	1	37,709
	Office Manager	1	39,238
	Secretary/Accountant	1	14,468

State Controller Schedules

County Budget Act  
January 2010

County of Lake  
Special Districts Local Boards  
Classifications, Positions, & Salaries  
Fiscal Year 2010-11

Classifications, Positions, & Salaries

Fire Protection District

South Lake County Fire	Position	Total Positions	Annual Salary
	Fire Captain	1	43,776-53,184
	FAE Paramedic	7	42,684-49,440
	FAE	3	39,900-46,188
	FF I (7 months)	2	29,928-36,012
	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
	Bookkeeper	1	1,500
	FF/EMT	20	6,000