

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

FISCAL YEAR 2017-18

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SECTION A
SUMMARIES AND ANALYSIS
RESERVE DETAIL

State Controller Schedules		County of Lake				Schedule 12	
County Budget Act January 2010		Special Districts Summary Fiscal Year 2017-18					
District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2017	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	\$ 20,860	\$ -	\$ 159,021	\$ 179,881	\$ 159,021	\$ 20,860	\$ 179,881
Kelseyville	\$ 19,446		\$ 146,148	\$ 165,594	\$ 157,251	\$ 8,343	\$ 165,594
Lower Lake	\$ 54,022	\$ -	\$ 129,328	\$ 183,350	\$ 183,350	\$ -	\$ 183,350
Middletown	\$ 108,912	\$ 56,702	\$ 118,149	\$ 283,763	\$ 283,763	\$ -	\$ 283,763
Upper Lake	\$ 31,747	\$ 10,000	\$ 85,103	\$ 126,850	\$ 124,356	\$ 2,494	\$ 126,850
Glenbrook	\$ 4,601	\$ -	\$ 14,725	\$ 19,326	\$ 19,326	\$ -	\$ 19,326
Total Cemetery Districts	\$ 239,588	\$ 66,702	\$ 652,474	\$ 958,764	\$ 927,067	\$ 31,697	\$ 958,764
Waterworks Districts							
Co. Waterworks Dist No. 1 Lower Lake	\$ 247,209	\$ 653,299	\$ 925,688	\$ 1,826,196	\$ 1,809,046	\$ 17,150	\$ 1,826,196
Callayomi County Water	\$ (74,154)	\$ -	\$ 2,905,934	\$ 2,831,780	\$ 2,831,780	\$ -	\$ 2,831,780
Upper Lake County Water	\$ 78,361	\$ -	\$ 189,120	\$ 267,481	\$ 211,502	\$ 55,979	\$ 267,481
Total Waterworks Districts	\$ 251,416	\$ 653,299	\$ 4,020,742	\$ 4,925,457	\$ 4,852,328	\$ 73,129	\$ 4,925,457
Pest Control							
Lake County Vector Control	\$ 230,304	\$ -	\$ 1,723,920	\$ 1,954,224	\$ 1,647,218	\$ 307,006	\$ 1,954,224
Total Pest Control	\$ 230,304	\$ -	\$ 1,723,920	\$ 1,954,224	\$ 1,647,218	\$ 307,006	\$ 1,954,224
Conservation							
Lake County Resource	\$ 16,923	\$ -	\$ 282,681	\$ 299,604	\$ 299,604	\$ -	\$ 299,604
Scotts Valley Water	\$ 188	\$ -	\$ -	\$ 188	\$ -	\$ 188	\$ 188
Total Conservation	\$ 17,111	\$ -	\$ 282,681	\$ 299,792	\$ 299,604	\$ 188	\$ 299,792
Fire Protection							
Lake County Fire Protection District	\$ 891,844	\$ -	\$ 3,689,500	\$ 4,581,344	\$ 4,581,344	\$ -	\$ 4,581,344
Kelseyville Fire Protection District	\$ 554,018	\$ -	\$ 3,079,000	\$ 3,633,018	\$ 3,571,842	\$ 61,176	\$ 3,633,018
Lakeport Fire Protection District	\$ 113,916	\$ 216,680	\$ 2,147,926	\$ 2,478,522	\$ 2,478,522	\$ -	\$ 2,478,522
Northshore Fire Protection District	\$ 509,364	\$ 190,000	\$ 3,131,599	\$ 3,830,963	\$ 3,830,963	\$ -	\$ 3,830,963
South Lake County Fire Protection District	\$ 2,129,098	\$ -	\$ 2,139,880	\$ 4,268,978	\$ 3,939,880	\$ 329,098	\$ 4,268,978
Lake Pillsbury Fire Protection District	\$ 6,825	\$ -	\$ 18,204	\$ 25,029	\$ 25,029	\$ -	\$ 25,029
Total Fire Protection	\$ 4,205,065	\$ 406,680	\$ 14,206,109	\$ 18,817,854	\$ 18,427,580	\$ 390,274	\$ 18,817,854
Total Special Districts and Other Agencies	\$ 4,943,484	\$ 1,126,681	\$ 20,885,926	\$ 26,956,091	\$ 26,153,797	\$ 802,294	\$ 26,956,091

State Controller Schedules		County of Lake			Schedule 13	
County Budget Act January 2010		Fund Balance - Special Districts Fiscal Year 2017-18			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District Name	Total Fund Balance June 30, 2017	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2017	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
Cemetery Districts						
Hartley	\$ 245,807	\$ -	\$ 224,947	\$	\$ 20,860	
Kelseyville	\$ 97,562	\$	\$ 64,470	\$ 13,646	\$ 19,446	
Lower Lake	\$ 54,119	\$ -	\$ 97	\$	\$ 54,022	
Middletown	\$ 394,278	\$ -	\$ 285,366	\$ -	\$ 108,912	
Upper Lake	\$ 146,947	\$ -	\$ 34,037	\$ 81,163	\$ 31,747	
Glenbrook	\$ 52,707	\$ -	\$ 22,913	\$ 25,193	\$ 4,601	
Total Cemetery Districts	\$ 991,420	\$ -	\$ 631,830	\$ 120,002	\$ 239,588	
Waterworks Districts						
Co. Waterworks Dist No. 1 Lower Lake	\$ 1,173,172	\$ -	\$ 280,000	\$ 645,963	\$ 247,209	
Callayomi County Water	\$ 383,102	\$ -	\$ 305,167	\$ 152,089	\$ (74,154)	
Upper Lake County Water	\$ 321,890	\$ -	\$ 208,854	\$ 34,675	\$ 78,361	
Total Waterworks Districts	\$ 1,878,164	\$ -	\$ 794,021	\$ 832,727	\$ 251,416	
Pest Control						
Lake County Vector Control	\$ 1,838,833	\$ -	\$ 1,371,472	\$ 237,057	\$ 230,304	
Total Pest Control	\$ 1,838,833	\$ -	\$ 1,371,472	\$ 237,057	\$ 230,304	
Conservation						
Lake County Resource	\$ 118,927	\$ -	\$ 102,004	\$ -	\$ 16,923	
Scotts Valley Water	\$ 22,599	\$ -	\$ 10,158	\$ 12,253	\$ 188	
Total Conservation	\$ 141,526	\$ -	\$ 112,162	\$ 12,253	\$ 17,111	
Fire Protection						
Lake County Fire Protection District	\$ 1,890,217	\$ -	\$ 3,926	\$ 994,447	\$ 891,844	
Kelseyville Fire Protection District	\$ 1,073,496	\$ -	\$ 37,606	\$ 481,872	\$ 554,018	
Lakeport Fire Protection District	\$ 682,837	\$ -	\$ 32,150	\$ 536,771	\$ 113,916	
Northshore Fire Protection District	\$ 1,152,277	\$	\$ 10,000	\$ 632,913	\$ 509,364	
South Lake County Fire Protection District	\$ 5,407,759	\$ -	\$ 30,000	\$ 3,248,661	\$ 2,129,098	
Lake Pillsbury Fire Protection District	\$ 6,825	\$ -	\$ -	\$ -	\$ 6,825	
Total Fire Protection	\$ 10,213,411	\$ -	\$ 113,682	\$ 5,894,664	\$ 4,205,065	
Total Special Districts and Other Agencies	\$ 15,063,354	\$ -	\$ 3,023,167	\$ 7,096,703	\$ 4,943,484	

State Controller Schedules	County of Lake	Schedule 14
County Budget Act January 2010	Special Districts Reserves/Designations Fiscal Year 2017-18	

District Name	Reserves/ Designations June 30, 2017	Decreases or Cancellations		Increases or New		Total Reserves/ Designations for the Budget year
		Recommended	Adopted by the Governing Board	Recommended	Adopted by the Governing Board	
1	2	3	4	5	6	7

Cemetery Districts						
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Hartley						
General	\$ 224,947	-	-	-	\$ 20,860	\$ 245,807
Endowment (Fund 377)	\$ 201,428	-	-	-	-	\$ 201,428
Endowment Int (Fund 378)	\$ 130,631	-	-	-	-	\$ 130,631
Endowment Hdstone (Fund 379)	\$ 40,000	-	-	-	-	\$ 40,000
Kelseyville						
General	\$ 64,470	-	-	-	-	\$ 64,470
Capacity Expansion	\$ 13,646	-	-	-	\$ 8,343	\$ 21,989
Endowment Deposits (Fund 380)	\$ 143,385	-	-	-	-	\$ 143,385
Endowment Int (Fund 381)	\$ 82,409	-	-	-	-	\$ 82,409
Endowment Hdstone (Fund 382)	\$ 10,766	-	-	-	-	\$ 10,766
Endowment Prepay (Fund 383)	\$ 29,935	-	-	-	-	\$ 29,935
Lower Lake						
General	\$ 97	-	-	-	-	\$ 97
Endowment Deposits (Fund 384)	\$ 462,616	-	-	-	-	\$ 462,616
Endowment Int (Fund 385)	\$ 6,018	-	-	-	-	\$ 6,018
Veteran's Memorial (Fund 386)	\$ 4,357	-	-	-	-	\$ 4,357
Endowment Prepay (Fund 387)	\$ 77,352	-	-	-	-	\$ 77,352
Beautification (Fund 399)	\$ 2	-	-	-	-	\$ 2
Middletown						
General	\$ 285,366	-	\$ 56,702	-	-	\$ 228,664
Endowment Deposits (Fund 388)	\$ 55,050	-	-	-	-	\$ 55,050
Endowment Int (Fund 389)	\$ 37,035	-	-	-	-	\$ 37,035
Upper Lake						
General	\$ 34,037	-	\$ 10,000	-	-	\$ 24,037
Designated-Equipment	\$ 50,000	-	-	-	-	\$ 50,000
Designated-Building	\$ 31,163	-	-	-	\$ 2,494	\$ 33,657
Endowment Deposits (Fund 391)	\$ 125,860	-	-	-	-	\$ 125,860
Endowment Int (Fund 392)	\$ 27,427	-	-	-	-	\$ 27,427
Endowment Hdstone (Fund 393)	\$ 8,927	-	-	-	-	\$ 8,927
Glenbrook						
General	\$ 22,913	-	-	-	-	\$ 22,913
Designated-Capacity Expansion	\$ 19,193	-	-	-	-	\$ 19,193
Designated-Capacity Expansion	\$ 6,000	-	-	-	-	\$ 6,000
Endowment Prepay (Fund 390)	\$ 7,392	-	-	-	-	\$ 7,392
Endowment Deposits (Fund 394)	\$ 25,280	-	-	-	-	\$ 25,280
Endowment Int (Fund 395)	\$ 7,933	-	-	-	-	\$ 7,933
Endowment Hdstone (Fund 396)	\$ 2,675	-	-	-	-	\$ 2,675
Total Cemetery Districts						
	\$ 2,238,310	\$ -	\$ 66,702	\$ -	\$ 31,697	\$ 2,203,305

Waterworks Districts						
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Co. Waterworks Dist No. 1 Lower Lake						
General	\$ 280,000	-	\$ 143,378	-	-	\$ 136,622
Designated-Equipment	\$ 486,042	-	\$ 400,000	-	-	\$ 86,042
Designated-Capacity Expansion	-	-	-	-	\$ 17,150	\$ 17,150
Designated-Water System Repl	\$ 159,921	-	\$ 109,921	-	-	\$ 50,000
FHA (Fund 370)	\$ 71,613	-	-	-	-	\$ 71,613
Callayomi County Water						
General	\$ 305,167	-	-	-	-	\$ 305,167
Designated	\$ 12,050	-	-	-	-	\$ 12,050
Designated-Building	\$ 140,039	-	-	-	-	\$ 140,039
Debt Service Fund (369)	\$ 14,059	-	-	-	-	\$ 14,059
Water Capacity Exp (371)	\$ 459,195	-	-	-	-	\$ 459,195
Deposits (Fund 373)	\$ 5,324	-	-	-	-	\$ 5,324
Upper Lake Water						
General	\$ 208,854	-	-	-	-	\$ 208,854
Designated-Capacity Expansion	\$ 34,675	-	-	-	\$ 55,979	\$ 90,654
Debt (Fund 374)	\$ 25,233	-	-	-	-	\$ 25,233
Total Waterworks Districts						
	\$ 2,202,172	\$ -	\$ 653,299	\$ -	\$ 73,129	\$ 1,622,002

State Controller Schedules		County of Lake				Schedule 14	
County Budget Act January 2010		Special Districts Reserves/Designations Fiscal Year 2017-18					
District Name	Reserves/ Designations June 30, 2017	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	\$ 1,371,472	-	-	-	\$ 307,006	\$ 1,678,478	
Building	\$ 237,057	-	-	-	-	\$ 237,057	
Total Pest Control	\$ 1,608,529	\$ -	\$ -	\$ -	\$ 307,006	\$ 1,915,535	
Conservation							
Lake County Resource							
General	\$ 102,004	-	-	-	-	\$ 102,004	
Scotts Valley Water							
General	\$ 10,158	-	-	-	\$ 188	\$ 10,346	
Designated-Project	\$ 12,253	-	-	-	-	\$ 12,253	
Total Conservation	\$ 124,415	\$ -	\$ -	\$ -	\$ 188	\$ 124,603	
Fire Protection							
Lake County Fire							
General	\$ 3,926	-	-	-	-	\$ 3,926	
Designated-Equipment	\$ 301,250	-	-	-	-	\$ 301,250	
Designated-Building	\$ 333,525	-	-	-	-	\$ 333,525	
Designated-Medical Ins-Retirees	\$ 42,057	-	-	-	-	\$ 42,057	
Designated-Medical Svcs & Equip	\$ 317,615	-	-	-	-	\$ 317,615	
Fire Mitigation (Fund 372)	\$ 41,323	-	-	-	-	\$ 41,323	
Kelseyville Fire							
Designated-Imprest Cash	\$ 100	-	-	-	-	\$ 100	
General	\$ 37,506	-	-	-	\$ 61,176	\$ 98,682	
Designated-Equipment	\$ 354,043	-	-	-	-	\$ 354,043	
Designated-Medical Insurance	\$ 100,000	-	-	-	-	\$ 100,000	
Designated-Medical Svcs & Equip	\$ 27,829	-	-	-	-	\$ 27,829	
Fire Mitigation (362)	\$ 29,578	-	-	-	-	\$ 29,578	
Lakeport Fire							
Designated-Imprest Cash	\$ 150	-	-	-	-	\$ 150	
General	\$ 32,000	-	-	-	-	\$ 32,000	
Unreserved-Designated (GASB 45)	\$ 75,000	-	\$ 47,000	-	-	\$ 28,000	
Designated-Equipment	\$ 80,211	-	-	-	-	\$ 80,211	
Designated-Building	\$ 206,118	-	-	-	-	\$ 206,118	
Designated-Medical Svcs & Equip	\$ 175,442	-	\$ 169,680	-	-	\$ 5,762	
Fire Mitigation (Fund 363)	\$ 125,579	-	-	-	-	\$ 125,579	
Northshore Fire							
General	\$ 10,000	-	-	-	-	\$ 10,000	
Designated	\$ 55,228	-	-	-	-	\$ 55,228	
Designated-Equipment	\$ 19,013	-	-	-	-	\$ 19,013	
Designated-Building	\$ 252,554	-	-	-	-	\$ 252,554	
Designated-Medical Insurance	\$ 50,400	-	-	-	-	\$ 50,400	
Designated-Medical Svcs & Equip	\$ 255,718	-	\$ 190,000	-	-	\$ 65,718	
Fire Mitigation (Fund 361)	\$ 141,099	-	-	-	-	\$ 141,099	
South Lake County Fire							
General	\$ 30,000	-	-	-	-	\$ 30,000	
Designated	\$ 2,711,345	-	-	-	\$ 329,098	\$ 3,040,443	
Designated-Equipment	\$ 124,658	-	-	-	-	\$ 124,658	
Designated-Medical	\$ 224,888	-	-	-	-	\$ 224,888	
Designated-Medical Svcs & Equip	\$ 187,770	-	-	-	-	\$ 187,770	
Fire Mitigation (Fund 366)	\$ 125,190	-	-	-	-	\$ 125,190	
Total Fire Protection	\$ 6,471,114	\$ -	\$ 406,680	\$ -	\$ 390,274	\$ 6,454,708	
Total Special Districts and Other Agencies							
	\$ 12,644,541	\$ -	\$ 1,126,681	\$ -	\$ 802,294	\$ 12,320,154	

SECTION B
BUDGETS FINANCING

County Budget Act
 January 2010 Edition, revision #1

Fund 301		Budget Unit 9101 - Hartley Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/> 2017-18 Recommended	2017-18 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	97,936	102,815	105,781	105,781	
10-20 Current Unsecured	2,295	2,465	2,679	2,679	
10-25 Supp 813-Current	494	400	400	400	
10-35 Supp 813-Prior	167	191	250	250	
10-40 Prior Unsecured	417	83	50	50	
REVENUE FROM USE OF MONEY					
42-01 Interest	911	1,818	1,000	1,000	
STATE AID					
54-60 HOPTR	1,338	1,360	1,361	1,361	
54-70 Disaster Rev Loss Backfil	0	5,322	0	0	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	43,150	50,050	40,000	40,000	
69-22 Cemetery Taxable	8,000	7,000	7,000	7,000	
OTHER					
79-92 Insurance Rebate	0	113	500	500	
SUSPENSE COLLECTIONS					
99-98 Cemetery	75	(47)	0	0	
Total Revenue	154,783	171,570	159,021	159,021	
SALARIES & EMP BENEFITS					
01-11 Permanent	69,634	71,347	69,102	69,102	
01-12 Extra Help	9,127	6,730	0	0	
01-13 OT, Holiday, Stby	198	1,387	1,000	1,000	
02-21 FICA	6,043	6,069	5,362	5,362	
02-22 PERS	8,296	7,043	4,673	4,673	
03-30 Health/Life	23,351	26,657	30,348	30,348	
03-31 Unemployment	901	843	777	777	
04-00 Worker's Compensation	4,788	4,859	4,900	4,900	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	0	107	500	500	
12-00 Communications	2,097	2,509	2,520	2,520	
15-12 Public Liability	3,567	3,465	3,690	3,690	
17-00 Maintenance-Equipment	2,139	647	2,000	2,000	
18-00 Maint-Bldgs & Imprvmts	5,520	5,658	9,172	9,172	
22-70 Supplies	235	616	1,298	1,298	
22-71 Postage	98	192	188	188	
23-80 Professional & Specialize	395	3,565	700	700	
24-00 Publications & Legal Ntcs	0	0	100	100	
28-30 Supplies & Services	4,847	5,072	5,500	5,500	
29-50 Transportation & Travel	1,334	1,555	2,100	2,100	
30-00 Utilities	2,279	2,001	2,391	2,391	
CAPITAL ASSETS					
61-60 Current	9,050	0	10,000	10,000	
62-71 Office	1,386	0	500	500	

County Budget Act
January 2010 Edition, revision #1

Fund 301		Budget Unit 9101 - Hartley Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

CAPITAL ASSETS

62-74	Other	0	386	2,200	2,200
	Total Expenditures/Appropriations	155,285	150,708	159,021	159,021
	Net Cost	502	(20,862)	0	0

County Budget Act
January 2010 Edition, revision #1

Fund 302		Budget Unit 9102 - Kelseyville Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object		2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1		2	3	4	5
PROPERTY TAXES					
10-10	Current Secured	91,120	94,933	99,238	99,238
10-20	Current Unsecured	2,015	2,142	2,328	2,328
10-25	Supp 813-Current	431	351	0	0
10-35	Supp 813-Prior	143	166	0	0
10-40	Prior Unsecured	364	73	0	0
REVENUE FROM USE OF MONEY					
42-01	Interest	344	686	400	400
STATE AID					
54-60	HOPTR	1,175	1,181	1,182	1,182
54-70	Disaster Rev Loss Backfil	0	4,673	0	0
OTHER CURRENT SERVICES					
69-21	Cemetery Non Tax	35,265	35,450	35,000	35,000
69-22	Cemetery Taxable	10,450	8,800	8,000	8,000
OTHER					
79-90	Miscellaneous	1,122	921	0	0
SUSPENSE COLLECTIONS					
99-98	Cemetery	124	192	0	0
	Total Revenue	142,553	149,568	146,148	146,148
SALARIES & EMP BENEFITS					
01-11	Permanent	73,559	75,476	79,219	81,100
02-21	FICA	5,969	5,436	6,100	6,244
03-30	Health/Life	22,294	21,905	23,000	23,000
03-31	Unemployment	1,736	348	420	420
03-39	State Disability	912	880	732	732
04-00	Worker's Compensation	4,138	4,395	4,800	4,800
SERVICES & SUPPLIES					
11-00	Clothing & Personal Suppl	158	12	200	200
12-00	Communications	1,506	1,466	1,500	1,500
14-00	Household Expense	489	487	500	500
15-10	Other	154	447	460	460
15-12	Public Liability	2,452	2,520	3,000	3,000
17-00	Maintenance-Equipment	2,083	2,530	3,000	3,000
18-00	Maint-Bldgs & Imprvmts	2,035	1,294	2,500	2,500
20-00	Memberships	245	245	245	245
22-70	Supplies	86	169	200	200
22-71	Postage	98	94	100	100
23-80	Professional & Specialize	11,950	12,228	15,000	15,000
24-00	Publications & Legal Ntcs	39	37	75	75
27-00	Small Tools & Instruments	0	0	200	200
28-30	Supplies & Services	6,038	8,208	8,500	8,500
29-50	Transportation & Travel	82	632	1,300	1,300
30-00	Utilities	1,919	1,746	4,000	4,000
48-00	Taxes & Assessments	50	0	175	175
	Total Expenditures/Appropriations	137,992	140,555	155,226	157,251
	Net Cost	(4,561)	(9,013)	9,078	11,103

County Budget Act
 January 2010 Edition, revision #1

Fund 303		Budget Unit 9103 - Lower Lake Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	53,648	55,573	56,717	56,717	
10-20 Current Unsecured	1,261	1,341	1,377	1,377	
10-25 Supp 813-Current	271	228	0	0	
10-35 Supp 813-Prior	96	108	0	0	
10-40 Prior Unsecured	228	46	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	3	3	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	46	105	0	0	
STATE AID					
54-60 HOPTR	736	740	734	734	
54-70 Disaster Rev Loss Backfil	0	2,925	0	0	
OTHER CURRENT SERVICES					
69-20 Other	8,825	8,475	8,000	8,000	
69-21 Cemetery Non Tax	52,218	54,950	50,000	50,000	
69-22 Cemetery Taxable	9,697	8,432	8,000	8,000	
69-91 Cemetery Head Stone Ret	2,300	3,150	2,000	2,000	
OTHER					
79-90 Miscellaneous	5,137	4,358	1,500	1,500	
79-99 Donations	0	1,500	1,000	1,000	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	337	0	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	417	(411)	0	0	
Total Revenue	135,220	141,523	129,328	129,328	
SALARIES & EMP BENEFITS					
01-11 Permanent	60,085	37,888	39,600	39,600	
01-12 Extra Help	0	0	3,000	3,000	
01-13 OT, Holiday, Stby	860	1,387	1,584	1,584	
02-21 FICA	4,999	3,607	3,380	3,380	
02-22 PERS	14,240	12,305	11,362	11,362	
03-30 Health/Life	20,024	12,877	10,798	10,798	
04-00 Worker's Compensation	9,119	2,192	3,312	3,312	
SERVICES & SUPPLIES					
12-00 Communications	2,447	1,926	2,500	2,500	
14-00 Household Expense	0	36	100	100	
15-10 Other	7,939	2,531	6,026	6,026	
17-00 Maintenance-Equipment	886	512	2,500	2,500	
18-00 Maint-Bldgs & Imprvmts	465	551	2,500	2,500	
20-00 Memberships	36	0	100	100	
22-70 Supplies	1,184	743	2,000	2,000	
22-71 Postage	150	154	300	300	
22-72 Books & Periodicals	0	0	150	150	
23-80 Professional & Specialize	8,678	6,795	14,000	14,000	
24-00 Publications & Legal Ntcs	0	0	500	500	

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Fund 303		Budget Unit 9103 - Lower Lake Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3		4	5

SERVICES & SUPPLIES

25-00	Rents & Leases-Equipment	0	0	4,000	4,000
27-00	Small Tools & Instruments	53	245	584	582
28-30	Supplies & Services	7,036	8,836	10,000	10,000
29-50	Transportation & Travel	298	130	500	500
30-00	Utilities	7,478	2,639	8,000	8,000

CAPITAL ASSETS

62-73	Shop	0	0	30,000	26,700
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CONTINGENCIES

90-91	Contingencies	0	0	0	29,856
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Total Expenditures/Appropriations		145,977	95,354	156,796	183,350
Net Cost		10,757	(46,169)	27,468	54,022

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Fund 304		Budget Unit 9104 - Middletown Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	100,570	96,833	101,410	101,410	
10-20 Current Unsecured	2,147	2,108	2,291	2,291	
10-25 Supp 813-Current	465	384	700	700	
10-35 Supp 813-Prior	160	182	500	500	
10-40 Prior Unsecured	392	78	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,580	3,268	3,000	3,000	
STATE AID					
54-60 HOPTR	1,252	1,163	1,248	1,248	
54-70 Disaster Rev Loss Backfil	0	4,979	0	0	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	6,020	16,350	6,000	6,000	
69-22 Cemetery Taxable	64	6,090	3,000	3,000	
OTHER					
79-92 Insurance Rebate	40,805	16,257	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	6	465	0	0	
Total Revenue	153,461	148,157	118,149	118,149	
SERVICES & SUPPLIES					
12-00 Communications	2,855	3,076	4,500	4,500	
14-00 Household Expense	3,927	1,495	2,500	2,500	
15-12 Public Liability	3,748	4,000	7,000	7,000	
17-00 Maintenance-Equipment	7,362	5,196	10,000	10,000	
18-00 Maint-Bldgs & Imprvmts	7,987	15,332	15,000	15,000	
19-40 Medical, Dental & Lab Exp	0	0	50	50	
20-00 Memberships	55	55	200	200	
22-70 Supplies	453	1,403	2,400	2,400	
22-71 Postage	256	462	600	600	
23-80 Professional & Specialize	63,442	78,362	80,000	80,000	
24-00 Publications & Legal Ntcs	0	0	100	100	
27-00 Small Tools & Instruments	0	0	500	500	
28-30 Supplies & Services	600	691	700	700	
29-50 Transportation & Travel	62	6,123	6,000	6,000	
30-00 Utilities	1,200	1,600	3,000	3,000	
38-00 Inventory Items	0	1,042	4,200	4,200	
CAPITAL ASSETS					
61-60 Current	25,264	33,898	110,000	110,000	
CONTINGENCIES					
90-91 Contingencies	0	0	37,013	37,013	
Total Expenditures/Appropriations	117,211	152,735	283,763	283,763	
Net Cost	(36,250)	4,578	165,614	165,614	

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Fund 305		Budget Unit 9105 - Upper Lake Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
OTHER TAXES					
10-70 Timber Yield	210	575	100	100	
PROPERTY TAXES					
10-10 Current Secured	46,973	48,031	46,000	46,000	
10-20 Current Unsecured	1,083	1,161	1,262	1,262	
10-25 Supp 813-Current	234	228	0	0	
10-35 Supp 813-Prior	96	104	0	0	
10-40 Prior Unsecured	198	39	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	13	13	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	526	1,123	800	800	
STATE AID					
54-60 HOPTR	631	641	641	641	
54-70 Disaster Rev Loss Backfil	0	2,511	0	0	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	33,675	30,675	30,000	30,000	
69-22 Cemetery Taxable	4,000	6,500	5,000	5,000	
OPERATING TRANSFERS					
81-22 In	0	0	1,300	1,300	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	1,883	0	0	0	
SUSPENSE COLLECTIONS					
99-98 Cemetery	(151)	213	0	0	
Total Revenue	89,371	91,814	85,103	85,103	
SALARIES & EMP BENEFITS					
01-11 Permanent	33,570	45,034	48,108	48,108	
01-12 Extra Help	10,934	8,231	7,560	7,560	
01-13 OT, Holiday, Stby	182	542	600	600	
02-21 FICA	3,431	4,125	4,306	4,306	
02-28 Deferred Compensation	1,300	1,100	1,200	1,200	
03-30 Health/Life	6,591	0	0	0	
03-31 Unemployment	1,352	1,263	1,302	1,302	
04-00 Worker's Compensation	2,774	3,395	4,820	4,820	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	39	145	500	500	
12-00 Communications	518	1,793	1,668	1,668	
14-00 Household Expense	177	182	280	280	
15-12 Public Liability	2,035	1,970	2,480	2,480	
17-00 Maintenance-Equipment	1,399	410	1,800	1,800	
18-00 Maint-Bldgs & Imprvmts	2,334	1,491	3,100	3,300	
19-40 Medical, Dental & Lab Exp	0	0	75	75	
20-00 Memberships	110	85	150	150	
22-70 Supplies	642	738	1,500	1,500	
22-71 Postage	49	116	150	150	
23-80 Professional & Specialize	395	3,465	3,400	3,400	

Fund 305		Budget Unit 9105 - Upper Lake Cemetery		
		Activity - Cemetery		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

24-00	Publications & Legal Ntcs	29	298	150	150
25-00	Rents & Leases-Equipment	1,485	2,286	2,852	3,252
27-00	Small Tools & Instruments	247	79	300	300
28-30	Supplies & Services	5,937	1,638	6,500	6,500
29-50	Transportation & Travel	1,703	1,530	3,000	3,000
30-00	Utilities	1,037	1,100	1,800	1,800
48-00	Taxes & Assessments	51	52	70	70

CAPITAL ASSETS

61-60	Current	0	0	20,000	20,000
62-71	Office	1,251	0	0	0
62-74	Other	0	5,741	0	0

CONTINGENCIES

90-91	Contingencies	0	0	2,085	6,085
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Total Expenditures/Appropriations	79,572	86,809	119,756	124,356
Net Cost	(9,799)	(5,005)	34,653	39,253

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Fund 306		Budget Unit 9106 - Glenbrook Cemetery Activity - Cemetery			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	15,535	12,943	11,675	11,675	
10-20 Current Unsecured	345	293	340	300	
10-25 Supp 813-Current	74	64	0	0	
10-35 Supp 813-Prior	23	28	0	0	
10-40 Prior Unsecured	62	13	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	216	425	200	200	
STATE AID					
54-60 HOPTR	201	162	200	200	
54-70 Disaster Rev Loss Backfil	0	799	0	0	
OTHER CURRENT SERVICES					
69-21 Cemetery Non Tax	6,450	1,800	3,200	1,800	
69-22 Cemetery Taxable	1,101	549	550	550	
OTHER					
79-90 Miscellaneous	0	6,000	0	0	
79-93 Insurance Proceeds	1,603	0	0	0	
SALES					
79-50 Revenue Applic Prior Year	225	0	0	0	
Total Revenue	25,835	23,076	16,165	14,725	
SERVICES & SUPPLIES					
12-00 Communications	339	315	350	350	
14-00 Household Expense	244	255	260	260	
15-12 Public Liability	1,000	972	1,000	1,000	
17-00 Maintenance-Equipment	224	215	300	300	
18-00 Maint-Bldgs & Imprvmts	4,956	3,816	2,400	3,301	
20-00 Memberships	55	55	55	55	
22-70 Supplies	20	131	150	150	
22-71 Postage	59	28	60	60	
23-80 Professional & Specialize	10,825	11,505	8,250	8,250	
24-00 Publications & Legal Ntcs	93	42	100	100	
27-00 Small Tools & Instruments	311	0	100	100	
28-30 Supplies & Services	2,212	0	0	0	
29-50 Transportation & Travel	2,668	2,670	3,070	3,070	
30-00 Utilities	268	281	300	300	
38-00 Inventory Items	246	0	0	0	
48-00 Taxes & Assessments	140	38	50	50	
CAPITAL ASSETS					
61-60 Current	8,670	0	0	0	
CONTINGENCIES					
90-91 Contingencies	0	0	4,180	1,980	
Total Expenditures/Appropriations	32,330	20,323	20,625	19,326	
Net Cost	6,495	(2,753)	4,460	4,601	

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Fund 331		Budget Unit 9431 - Lake County RCD Activity - Conservation			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3		4	5

OTHER TAXES

10-60 Retail Sales and Use 0 1,485 0 0

PROPERTY TAXES

10-10 Current Secured 18,049 18,210 18,870 18,870
 10-20 Current Unsecured 434 447 486 486
 10-25 Supp 813-Current 93 77 0 0
 10-35 Supp 813-Prior 32 37 0 0
 10-40 Prior Unsecured 79 16 0 0

RENTS & CONCESSIONS

42-10 Rents & Concessions 0 0 7,000 7,000

REVENUE FROM USE OF MONEY

42-01 Interest 319 960 0 0

STATE AID

54-60 HOPTR 253 246 247 247
 54-70 Disaster Rev Loss Backfil 0 1,006 0 0
 54-90 Other 475 0 92,560 92,560

OTHER FEDERAL

56-01 Other 0 0 63,968 63,968

OTHER GOVERNMENT AGENCIES

56-30 Other 22,920 30,626 27,500 27,500

OTHER

79-90 Miscellaneous 787 48,088 50 50
 79-99 Donations 1,050 55,102 24,000 24,000

SALES

79-70 Other Sales-Miscellaneous 0 26,712 48,000 48,000

RESIDUAL EQUITY TRANSFERS

81-31 Residual Equity Transfer 52 37,854 0 0

Total Revenue

44,543 220,866 282,681 282,681

SALARIES & EMP BENEFITS

01-11 Permanent 21,418 91,917 55,812 60,612
 01-12 Extra Help 0 0 47,034 47,034
 02-21 FICA 1,653 7,028 8,123 8,503
 03-31 Unemployment 486 3,522 6,836 7,153
 03-39 State Disability 282 827 1,124 1,207
 04-00 Worker's Compensation 127 3,167 7,000 7,000

SERVICES & SUPPLIES

11-00 Clothing & Personal Suppl 0 0 0 100
 12-00 Communications 0 384 85 85
 15-10 Other 400 0 1,000 1,000
 15-12 Public Liability 3,754 6,379 4,000 4,000
 17-00 Maintenance-Equipment 0 4,627 0 0
 20-00 Memberships 449 953 1,100 1,100
 22-70 Supplies 0 791 1,000 1,000
 22-71 Postage 0 0 125 125
 23-80 Professional & Specialize 2,618 7,948 52,265 52,265
 24-00 Publications & Legal Ntcs 22 0 100 100

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Fund 331		Budget Unit 9431 - Lake County RCD Activity - Conservation			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3		4	5

SERVICES & SUPPLIES

25-00	Rents & Leases-Equipment	0	2,055	6,200	6,200
26-00	Rents & Leases-Bldg & Imp	361	9,961	10,000	10,000
27-00	Small Tools & Instruments	0	0	0	100
28-30	Supplies & Services	1,615	1,217	4,550	4,550
29-50	Transportation & Travel	506	650	3,000	3,000
48-00	Taxes & Assessments	0	0	2,850	2,850
53-50	Resource Management	125	44,013	58,100	58,100

CONTINGENCIES

90-91	Contingencies	0	0	8,179	23,520
Total Expenditures/Appropriations		33,816	185,439	278,483	299,604
Net Cost		(10,727)	(35,427)	(4,198)	16,923

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Fund 340		Budget Unit 9440 - Scotts Valley Water Cons Activity - Conservation			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3		4	5

REVENUE FROM USE OF MONEY

42-01	Interest	94	188	0	0
	Total Revenue	94	188	0	0
	Net Cost	(94)	(188)	0	0

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Fund 352		Budget Unit 9552 - Lake County Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	956,223	1,000,489	950,000	950,000	
10-20 Current Unsecured	20,969	22,361	22,000	22,000	
10-25 Supp 813-Current	4,520	3,659	(5,000)	0	
10-35 Supp 813-Prior	1,545	1,760	1,000	1,000	
10-40 Prior Unsecured	3,809	763	500	500	
PERMITS					
21-60 Other	10,951	11,204	9,000	9,000	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	42,104	59,792	30,000	30,000	
REVENUE FROM USE OF MONEY					
42-01 Interest	5,676	13,672	5,000	5,000	
STATE AID					
54-60 HOPTR	12,228	12,332	12,000	12,000	
54-70 Disaster Rev Loss Backfil	0	48,632	0	0	
OTHER GOVERNMENT AGENCIES					
56-30 Other	383,259	279,884	200,000	200,000	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	1,821,151	1,897,674	1,100,000	1,100,000	
OTHER CURRENT SERVICES					
69-29 Fire Protection	736,745	739,773	1,300,000	1,300,000	
OTHER					
79-90 Miscellaneous	32,234	95,224	25,000	25,000	
79-91 Cancelled Checks	2,718	1,498	0	0	
SALES					
79-60 Sale of Fixed Assets	0	23,000	5,000	5,000	
OPERATING TRANSFERS					
81-22 In	30,000	30,000	30,000	30,000	
Total Revenue	4,064,132	4,241,717	3,684,500	3,689,500	
SALARIES & EMP BENEFITS					
01-11 Permanent	1,212,709	1,262,586	1,592,411	1,594,119	
01-12 Extra Help	150,356	129,497	172,000	172,000	
01-13 OT, Holiday, Stby	262,235	224,518	275,000	275,000	
02-21 FICA	31,777	30,881	36,330	36,330	
02-22 PERS	356,118	391,032	462,450	462,790	
02-23 PERS-Co Paid Employee Con	96,634	98,764	191,970	192,180	
03-30 Health/Life	434,691	420,465	597,540	597,540	
03-31 Unemployment	9,434	6,332	63,516	63,582	
04-00 Worker's Compensation	131,752	138,008	146,000	146,000	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	34,160	67,382	66,500	69,500	
12-00 Communications	136,475	138,917	207,700	207,700	
14-00 Household Expense	3,444	3,646	5,000	5,000	
15-10 Other	3,150	1,950	5,200	5,200	
15-12 Public Liability	25,407	24,897	30,000	30,000	

Fund 352		Budget Unit 9552 - Lake County Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board
		Actual Estimated		
1	2	3	4	5

SERVICES & SUPPLIES

17-00	Maintenance-Equipment	67,269	88,059	90,500	90,500
18-00	Maint-Bldgs & Imprvmts	7,102	3,106	15,000	15,000
20-00	Memberships	3,625	1,800	5,000	5,000
22-70	Supplies	4,949	4,289	8,500	8,500
22-71	Postage	597	535	1,500	1,500
22-72	Books & Periodicals	1,807	2,773	2,900	2,900
23-80	Professional & Specialize	80,186	121,791	147,500	146,000
24-00	Publications & Legal Ntcs	197	279	500	500
25-00	Rents & Leases-Equipment	0	0	0	3,000
27-00	Small Tools & Instruments	2,244	1,599	3,200	3,400
28-30	Supplies & Services	41,394	74,836	49,500	79,500
28-48	Ambulance Expense	414,161	469,343	75,000	81,000
29-50	Transportation & Travel	34,669	53,106	58,500	58,500
30-00	Utilities	40,427	39,232	45,700	46,200
38-00	Inventory Items	1,302	5,309	16,500	20,500
42-10	Notes & Loans	49,251	49,257	49,100	49,500
48-00	Taxes & Assessments	253	253	1,000	1,000

CAPITAL ASSETS

61-60	Current	5,898	20,782	15,000	25,000
62-71	Office	0	14,255	13,500	14,500
62-74	Other	12,787	375,055	7,000	10,000

CONSTRUCTION IN PROG

63-13	Buildings & Improvements	19,493	22,325	52,483	62,403
Total Expenditures/Appropriations		3,675,953	4,286,859	4,509,500	4,581,344
Net Cost		(388,179)	45,142	825,000	891,844

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Fund 353		Budget Unit 9553 - Kelseyville Fire Activity - Fire Protection					
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<table border="1"> <tr> <td align="center">X</td> </tr> <tr> <td> </td> </tr> </table>	X		2017-18 Recommended	2017-18 Adopted by the Governing Board
X							
1	2	3	4	5			

PROPERTY TAXES

10-10	Current Secured	1,249,414	1,307,137	1,294,200	1,294,200
10-20	Current Unsecured	27,622	29,448	30,400	29,500
10-25	Supp 813-Current	5,917	4,807	5,000	4,800
10-35	Supp 813-Prior	1,972	2,281	1,900	2,000
10-40	Prior Unsecured	4,996	1,005	4,500	1,000

PERMITS

21-60	Other	10,850	11,776	9,500	9,500
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REVENUE FROM USE OF MONEY

42-01	Interest	1,907	5,223	0	2,000
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STATE AID

54-60	HOPTR	16,108	16,240	15,400	16,000
54-70	Disaster Rev Loss Backfil	0	64,063	0	0
54-90	Other	225,430	415,853	50,000	50,000

OTHER GOVERNMENT AGENCIES

56-30	Other	20,884	15,631	0	0
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CHARGES FOR SERVICES

66-10	Planning & Engineering	2,040	2,720	0	0
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PUBLIC PROTECTION

68-60	Institutional Care & Svcs	1,448,484	1,466,132	1,400,000	1,400,000
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OTHER CURRENT SERVICES

69-20	Other	255	170	0	0
69-29	Fire Protection	181,394	183,173	180,000	180,000

OTHER

79-90	Miscellaneous	38,744	106,228	65,000	20,000
79-91	Cancelled Checks	3,063	(3,085)	0	0
79-93	Insurance Proceeds	0	1,097	0	30,000

SALES

79-60	Sale of Fixed Assets	151,543	0	0	0
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OPERATING TRANSFERS

81-22	In	40,000	40,000	40,000	40,000
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Total Revenue		3,430,623	3,669,899	3,095,900	3,079,000
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SALARIES & EMP BENEFITS

01-11	Permanent	918,346	974,861	1,106,401	1,220,330
01-12	Extra Help	418,213	357,202	315,000	350,000
01-13	OT, Holiday, Stby	196,614	192,043	195,000	195,000
01-14	Other, Term	342	0	0	0
02-21	FICA	21,429	20,344	29,000	29,000
02-22	PERS	326,577	371,654	380,000	120,000
02-23	PERS-Co Paid Employee Con	97,500	33,495	5,000	416,000
03-30	Health/Life	297,141	289,772	380,000	392,375
03-31	Unemployment	277	64	8,000	5,000
03-32	Opt Out	7,229	9,612	10,620	10,800
04-00	Worker's Compensation	121,587	126,424	122,000	127,000

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Fund 353		Budget Unit 9553 - Kelseyville Fire Activity - Fire Protection					
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<table border="1"> <tr> <td align="center">X</td> </tr> <tr> <td> </td> </tr> </table>	X		2017-18 Recommended	2017-18 Adopted by the Governing Board
X							
1	2	3	4	5			

SERVICES & SUPPLIES

11-00	Clothing & Personal Suppl	14,011	15,221	14,400	19,400
12-00	Communications	40,875	42,372	41,963	60,459
14-00	Household Expense	6,443	4,954	5,185	5,828
15-10	Other	20,519	17,763	20,500	24,000
17-00	Maintenance-Equipment	65,760	65,894	65,000	65,000
18-00	Maint-Bldgs & Imprvmts	12,421	8,588	12,500	12,500
20-00	Memberships	1,764	760	1,440	1,490
22-70	Supplies	3,085	2,333	2,500	2,500
22-71	Postage	718	734	700	700
22-72	Books & Periodicals	184	789	191	191
23-80	Professional & Specialize	196,053	399,528	118,197	150,167
24-00	Publications & Legal Ntcs	136	27	150	50
27-00	Small Tools & Instruments	3,679	524	1,500	1,500
28-30	Supplies & Services	34,079	27,702	15,500	15,750
28-48	Ambulance Expense	42,722	143,220	10,400	10,000
29-50	Transportation & Travel	70,402	65,888	60,000	65,000
30-00	Utilities	25,653	24,831	25,800	25,800
38-00	Inventory Items	3,666	21,920	15,600	3,000
42-10	Notes & Loans	163,442	195,422	195,450	195,450
48-00	Taxes & Assessments	51	51	52	52

CAPITAL ASSETS

62-71	Office	0	0	0	7,500
62-72	Autos & Light Trucks	9,941	0	0	0
62-74	Other	50,000	0	0	40,000
	Total Expenditures/Appropriations	3,170,859	3,413,992	3,158,049	3,571,842
	Net Cost	(259,764)	(255,907)	62,149	492,842

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Fund 354		Budget Unit 9554 - Lakeport Fire Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	727,337	768,755	733,248	745,000	
10-20 Current Unsecured	17,189	18,419	19,270	19,270	
10-25 Supp 813-Current	3,700	2,995	0	0	
10-35 Supp 813-Prior	1,242	1,428	1,000	1,000	
10-40 Prior Unsecured	3,121	625	0	0	
PERMITS					
21-60 Other	8,328	8,450	7,000	7,922	
RENTS & CONCESSIONS					
42-10 Rents & Concessions	2,888	3,125	3,410	3,410	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,937	3,246	500	500	
STATE AID					
54-60 HOPTR	10,024	10,158	9,787	9,787	
54-70 Disaster Rev Loss Backfil	0	39,867	0	0	
54-90 Other	2,019	0	0	0	
OTHER GOVERNMENT AGENCIES					
56-30 Other	180,933	60,319	0	0	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	1,323,567	1,228,556	1,029,013	1,030,102	
OTHER CURRENT SERVICES					
69-20 Other	0	7,790	0	6,500	
69-29 Fire Protection	224,952	226,353	279,763	277,881	
OTHER					
79-90 Miscellaneous	33,562	4,194	0	0	
79-91 Cancelled Checks	875	1,057	0	0	
79-92 Insurance Rebate	7,036	5,244	0	4,000	
SALES					
79-60 Sale of Fixed Assets	1,370	20,562	0	6,120	
OPERATING TRANSFERS					
81-22 In	25,000	36,433	36,434	36,434	
Total Revenue	2,575,080	2,447,576	2,119,425	2,147,926	
SALARIES & EMP BENEFITS					
01-11 Permanent	797,220	884,821	847,637	873,548	
01-12 Extra Help	199,114	122,227	161,320	132,040	
01-13 OT, Holiday, Stby	292,314	289,068	168,093	149,011	
02-21 FICA	20,960	19,505	24,000	18,500	
02-22 PERS	211,806	200,164	202,069	212,887	
03-30 Health/Life	336,642	330,435	386,130	426,388	
03-31 Unemployment	652	0	2,500	2,500	
03-39 State Disability	0	0	5	5	
04-00 Worker's Compensation	74,605	67,861	70,202	70,202	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	22,234	12,280	9,100	9,100	
12-00 Communications	4,629	4,995	4,700	4,630	

Fund 354		Budget Unit 9554 - Lakeport Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board
		Actual Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5

SERVICES & SUPPLIES

14-00	Household Expense	3,010	3,622	3,000	3,000
15-10	Other	7,096	7,154	7,502	7,263
15-12	Public Liability	31,942	43,469	44,651	44,651
17-00	Maintenance-Equipment	51,970	12,741	15,000	15,000
18-00	Maint-Bldgs & Imprvmts	14,993	10,034	12,000	12,000
19-40	Medical, Dental & Lab Exp	0	46,822	43,500	43,500
20-00	Memberships	3,675	2,775	5,000	4,674
22-70	Supplies	2,962	2,561	2,500	2,500
22-71	Postage	1,027	857	750	850
22-72	Books & Periodicals	1,874	2,257	2,300	2,583
23-80	Professional & Specialize	81,812	66,713	108,900	108,423
24-00	Publications & Legal Ntcs	459	1,281	750	450
25-00	Rents & Leases-Equipment	18,279	18,487	18,528	18,528
26-00	Rents & Leases-Bldg & Imp	0	0	5	5
27-00	Small Tools & Instruments	213	2,057	2,000	2,000
28-30	Supplies & Services	4,146	11,043	4,000	2,500
28-48	Ambulance Expense	258,294	119,279	96,000	84,110
29-50	Transportation & Travel	8,816	4,807	2,000	1,000
30-00	Utilities	50,951	53,922	52,000	50,951
42-10	Notes & Loans	36,434	36,434	36,433	36,433
48-00	Taxes & Assessments	42	0	50	50
52-10	Contrib to Non-Co GovAgen	0	99,093	139,240	139,240

CAPITAL ASSETS

62-74	Other	96,144	5,471	0	0
Total Expenditures/Appropriations		2,634,315	2,482,235	2,471,865	2,478,522
Net Cost		59,235	34,659	352,440	330,596

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Fund 355		Budget Unit 9555 - Northshore Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/> 2017-18 Recommended	2017-18 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	811,283	822,267	855,000	855,000	
10-20 Current Unsecured	18,582	19,846	20,285	20,285	
10-25 Supp 813-Current	4,018	3,975	500	3,000	
10-35 Supp 813-Prior	1,697	1,811	2,000	1,000	
10-40 Prior Unsecured	3,394	676	500	3,000	
PERMITS					
21-60 Other	10,080	9,449	8,000	9,500	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	235	246	0	0	
RENTS & CONCESSIONS					
42-10 Rents & Concessions	0	0	0	27,000	
REVENUE FROM USE OF MONEY					
42-01 Interest	3,347	6,390	3,500	6,000	
STATE AID					
54-60 HOPTR	10,836	10,945	10,814	10,814	
54-70 Disaster Rev Loss Backfil	0	43,097	0	0	
54-90 Other	4,045	0	5,000	10,000	
OTHER GOVERNMENT AGENCIES					
56-30 Other	555,278	336,422	70,000	70,000	
CHARGES FOR SERVICES					
66-30 Agricultural Services	1,250	5,909	15,000	15,000	
PUBLIC PROTECTION					
68-60 Institutional Care & Svcs	1,395,338	1,481,655	1,302,000	1,302,000	
OTHER CURRENT SERVICES					
69-20 Other	4,261	5,909	5,000	6,000	
69-29 Fire Protection	644,438	668,232	645,000	668,000	
OTHER					
79-90 Miscellaneous	130,524	240,746	98,000	85,000	
79-91 Cancelled Checks	2,297	10	0	0	
79-99 Donations	1,010	5,140	0	0	
SALES					
79-60 Sale of Fixed Assets	32,600	16,650	0	0	
OPERATING TRANSFERS					
81-22 In	0	27,800	40,000	40,000	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	37,401	0	0	0	
Total Revenue	3,671,914	3,707,175	3,080,599	3,131,599	
SALARIES & EMP BENEFITS					
01-11 Permanent	1,036,530	1,114,285	1,206,000	1,206,000	
01-12 Extra Help	210,647	118,721	80,000	80,000	
01-13 OT, Holiday, Stby	160,253	167,475	125,000	125,000	
01-14 Other, Term	36,437	51,663	45,000	45,000	
02-21 FICA	34,172	26,480	25,000	25,000	
02-22 PERS	316,016	338,073	350,000	350,000	

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Fund 355		Budget Unit 9555 - Northshore		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

SALARIES & EMP BENEFITS

02-23	PERS-Co Paid Employee Con	8,160	8,700	9,250	9,250
03-30	Health/Life	284,809	307,936	330,000	330,000
03-31	Unemployment	15,754	14,573	20,000	20,000
04-00	Worker's Compensation	74,855	88,423	90,000	108,412

SERVICES & SUPPLIES

11-00	Clothing & Personal Suppl	32,293	27,872	33,500	23,500
12-00	Communications	86,817	88,857	122,700	122,900
14-00	Household Expense	6,846	7,501	8,100	7,600
15-12	Public Liability	52,000	57,706	55,000	72,985
17-00	Maintenance-Equipment	56,808	55,336	81,100	81,000
18-00	Maint-Bldgs & Imprvmts	14,736	12,315	12,000	12,000
19-40	Medical, Dental & Lab Exp	30,449	36,788	40,000	40,000
20-00	Memberships	6,913	7,569	7,200	7,200
22-70	Supplies	4,492	3,404	5,500	5,500
22-71	Postage	1,927	1,164	1,500	1,500
22-72	Books & Periodicals	988	2,441	2,100	1,900
23-80	Professional & Specialize	40,164	34,012	54,700	73,400
24-00	Publications & Legal Ntcs	79	187	1,500	500
25-00	Rents & Leases-Equipment	5,362	8,065	8,000	8,100
27-00	Small Tools & Instruments	70	521	1,500	1,000
28-30	Supplies & Services	31,388	21,166	23,400	23,400
28-48	Ambulance Expense	394,175	485,017	612,845	616,045
29-50	Transportation & Travel	44,156	47,192	50,000	50,000
30-00	Utilities	34,463	38,676	40,000	40,000
38-00	Inventory Items	6,835	8,621	8,000	8,000
42-10	Notes & Loans	82,505	173,065	58,100	58,100

CAPITAL ASSETS

61-60	Current	6,072	31,310	24,000	24,000
62-71	Office	0	0	20,000	35,000
62-72	Autos & Light Trucks	0	67,991	50,000	50,000
62-74	Other	502,814	206,602	80,000	90,000
62-76	Fire Hoses	0	0	5,000	5,000
62-79	Prior Years	0	10,741	0	0

CONTINGENCIES

90-91	Contingencies	0	0	0	73,671
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Total Expenditures/Appropriations		3,619,985	3,670,448	3,685,995	3,830,963
Net Cost		(51,929)	(36,727)	605,396	699,364

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Fund 357		Budget Unit 9557 - South Lake County Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	1,165,966	1,090,556	1,043,100	1,043,100
10-20 Current Unsecured	25,088	23,910	24,000	24,000
10-25 Supp 813-Current	5,421	4,522	0	0
10-35 Supp 813-Prior	1,843	2,106	0	0
10-40 Prior Unsecured	4,578	912	0	0
PERMITS				
21-60 Other	12,463	13,742	10,000	10,000
REVENUE FROM USE OF MONEY				
42-01 Interest	5,658	28,495	5,000	5,000
STATE AID				
54-40 Disaster Relief	4,007	0	0	0
54-60 HOPTR	14,630	13,186	14,000	14,000
54-70 Disaster Rev Loss Backfil	0	58,187	0	0
54-90 Other	356,107	196,503	35,000	35,000
OTHER FEDERAL				
55-40 Disaster Relief	14,638	0	0	0
OTHER GOVERNMENT AGENCIES				
56-30 Other	65,320	74,080	79,080	99,080
CHARGES FOR SERVICES				
66-50 Auditing & Accounting	0	25	0	0
PUBLIC PROTECTION				
68-60 Institutional Care & Svcs	547,118	1,102,816	400,000	400,000
OTHER CURRENT SERVICES				
69-20 Other	147,280	124,965	91,000	91,000
69-29 Fire Protection	408,729	414,333	390,700	390,700
OTHER				
79-90 Miscellaneous	32,859	99,205	0	0
79-93 Insurance Proceeds	129,092	16,271	0	0
SALES				
79-50 Revenue Applic Prior Year	77,078	204,485	8,000	8,000
OPERATING TRANSFERS				
81-22 In	25,353	191,416	0	20,000
Total Revenue	3,043,228	3,659,715	2,099,880	2,139,880
SALARIES & EMP BENEFITS				
01-11 Permanent	4,600	5,900	6,000	6,000
01-12 Extra Help	168,992	89,319	88,000	88,000
01-13 OT, Holiday, Stby	127,129	24,964	35,000	35,000
02-21 FICA	23,005	9,319	9,900	9,900
03-30 Health/Life	29,339	31,800	32,000	32,000
03-31 Unemployment	8,649	4,398	8,000	8,000
04-00 Worker's Compensation	23,240	38,339	27,000	27,000
SERVICES & SUPPLIES				
11-00 Clothing & Personal Suppl	11,131	18,789	27,609	47,609
12-00 Communications	6,465	7,487	8,200	8,200

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Fund 357		Budget Unit 9557 - South Lake County Fire		
		Activity - Fire Protection		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

13-00	Food	2,430	1,930	2,500	2,500
14-00	Household Expense	6,348	4,664	5,300	5,300
15-10	Other	52,268	51,474	52,800	52,800
17-00	Maintenance-Equipment	13,189	16,520	13,800	13,800
18-00	Maint-Bldgs & Imprvmts	39,147	66,972	18,000	18,000
20-00	Memberships	2,905	2,690	3,350	3,350
22-70	Supplies	2,815	3,105	3,000	3,000
22-71	Postage	763	464	620	620
22-72	Books & Periodicals	171	684	2,500	2,500
23-80	Professional & Specialize	64,700	52,073	3,080,900	3,080,900
24-00	Publications & Legal Ntcs	377	200	1,100	1,100
27-00	Small Tools & Instruments	2,912	5,163	3,500	3,500
28-30	Supplies & Services	57,167	22,776	72,400	72,400
28-48	Ambulance Expense	50,972	404,200	146,500	146,500
29-50	Transportation & Travel	2,600	1,093	2,000	2,000
30-00	Utilities	42,239	46,519	47,100	47,100
38-00	Inventory Items	12,770	3,791	5,000	5,000
42-10	Notes & Loans	25,353	154,328	0	0
48-00	Taxes & Assessments	83	83	100	100

CAPITAL ASSETS

61-60	Current	9,287	40,450	0	0
62-71	Office	5,803	0	7,500	7,500
62-72	Autos & Light Trucks	0	56,457	0	0
62-74	Other	0	175,193	0	20,000
62-79	Prior Years	2,351	1,706	0	0

CONTINGENCIES

90-91	Contingencies	0	0	190,201	190,201
Total Expenditures/Appropriations		799,200	1,342,850	3,899,880	3,939,880
Net Cost		(2,244,028)	(2,316,865)	1,800,000	1,800,000

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Fund 359		Budget Unit 9559 - Lake Pillsbury Activity - Fire Protection			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/> 2017-18 Recommended	2017-18 Adopted by the Governing Board	
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	(59)	(311)	0	0	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	752	625	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	48	70	0	0	
OTHER CURRENT SERVICES					
69-29 Fire Protection	18,001	17,567	18,246	18,204	
OTHER					
79-91 Cancelled Checks	66	329	0	0	
Total Revenue	18,808	18,280	18,246	18,204	
SALARIES & EMP BENEFITS					
01-11 Permanent	8,090	912	3,000	3,000	
02-21 FICA	1,687	246	600	600	
03-31 Unemployment	403	48	150	150	
03-39 State Disability	82	10	30	30	
04-00 Worker's Compensation	700	1,210	400	400	
SERVICES & SUPPLIES					
12-00 Communications	5,456	0	0	0	
15-10 Other	4,517	4,170	4,500	4,500	
17-00 Maintenance-Equipment	1,522	0	5,016	11,799	
23-80 Professional & Specialize	1,965	5,695	2,750	2,750	
28-30 Supplies & Services	1,800	1,800	1,800	1,800	
Total Expenditures/Appropriations	26,222	14,091	18,246	25,029	
Net Cost	7,414	(4,189)	0	6,825	

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Fund 310		Budget Unit 9610 - Lake Co Vector Control Activity - Pest Control		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

OTHER TAXES

10-70	Timber Yield	709	1,939	1,500	1,900
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PROPERTY TAXES

10-10	Current Secured	1,124,455	1,138,080	1,160,648	1,160,648
10-20	Current Unsecured	25,637	26,647	28,963	28,963
10-25	Supp 813-Current	5,516	4,639	1,400	3,000
10-35	Supp 813-Prior	1,916	2,179	1,400	1,700
10-40	Prior Unsecured	4,656	932	1,000	1,000

FINES, FORFEIT, PENALTIES

31-95	Penalties & Cost on Delq	43	45	0	0
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REVENUE FROM USE OF MONEY

42-01	Interest	9,369	15,040	12,000	12,000
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STATE AID

54-60	HOPTR	14,950	14,696	14,709	14,709
54-70	Disaster Rev Loss Backfil	0	59,459	0	0

CHARGES FOR SERVICES

66-40	Assess & Tax Collection	479,725	477,030	451,000	500,000
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OTHER

79-90	Miscellaneous	467	0	0	0
79-91	Cancelled Checks	77	153	0	0
79-93	Insurance Proceeds	2,734	0	0	0

RESIDUAL EQUITY TRANSFERS

81-31	Residual Equity Transfer	7,194	0	0	0
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OTHER

90-01	Miscellaneous	1,189	134	0	0
	Total Revenue	1,678,637	1,740,973	1,672,620	1,723,920

SALARIES & EMP BENEFITS

01-11	Permanent	530,118	524,592	555,000	555,000
01-12	Extra Help	49,773	33,365	52,000	52,000
01-14	Other, Term	6,000	6,000	6,200	6,200
02-21	FICA	89,373	86,955	95,000	95,000
02-22	Pers	177,178	190,488	204,000	204,000
02-23	PERS-Co Paid Employee Con	43,368	41,434	43,000	43,000
03-30	Health/Life	138,431	152,820	150,000	150,000
03-31	Unemployment	4,046	3,311	6,500	6,500
04-00	Worker's Compensation	27,009	26,877	31,168	31,168

SERVICES & SUPPLIES

11-00	Clothing & Personal Suppl	2,884	2,262	3,500	3,500
12-00	Communications	1,728	1,333	2,000	2,000
14-00	Household Expense	2,197	2,984	3,500	3,500
15-10	Other	18,959	21,967	21,000	21,000
17-00	Maintenance-Equipment	16,826	16,707	15,850	15,850
18-00	Maint-Bldgs & Imprvmts	16,074	11,697	30,000	30,000
19-40	Medical Supplies	15,545	13,320	15,000	15,000
20-00	Memberships	13,488	13,697	16,650	16,650
22-70	Supplies	7,646	5,847	7,000	7,000

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Fund 310		Budget Unit 9610 - Lake Co Vector Control Activity - Pest Control		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

22-72	Books & Periodicals	908	448	750	750
23-80	Professional & Specialize	86,134	82,687	90,000	90,000
24-00	Publications & Legal Ntcs	528	0	700	700
25-00	Rents & Leases-Equipment	4,755	4,246	5,500	5,500
27-00	Small Tools & Instruments	962	4,977	6,000	6,000
28-30	Supplies & Services	127,081	127,074	140,000	140,000
29-50	Transportation & Travel	8,753	12,239	13,000	13,000
30-00	Utilities	16,186	16,213	17,500	17,500
38-00	Inventory Items	6,601	12,078	15,000	15,000
48-00	Taxes & Assessments	764	837	1,400	1,400

CAPITAL ASSETS

61-60	Current	323,878	677,883	0	0
62-72	Autos & Light Trucks	33,144	0	0	0
62-74	Other	36,120	34,898	0	0

CONTINGENCIES

90-91	Contingencies	0	0	100,000	100,000
Total Expenditures/Appropriations		1,806,457	2,129,236	1,647,218	1,647,218
Net Cost		127,820	388,263	(25,402)	(76,702)

County Budget Act
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Fund 315		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity - Water District		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5
PROPERTY TAXES				
10-10 Current Secured	67,661	70,233	75,416	75,416
10-20 Current Unsecured	1,508	1,612	1,752	1,752
10-25 Supp 813-Current	325	263	0	0
10-35 Supp 813-Prior	108	125	0	0
10-40 Prior Unsecured	275	55	0	0
FINES, FORFEIT, PENALTIES				
31-95 Penalties & Cost on Delq	15	214	0	0
REVENUE FROM USE OF MONEY				
42-01 Interest	5,025	10,265	5,000	5,000
STATE AID				
54-60 HOPTR	879	889	890	890
54-70 Disaster Rev Loss Backfil	0	3,498	0	0
CHARGES FOR SERVICES				
66-50 Auditing & Accounting	384	162	450	450
WATER				
71-21 Sales & Svcs Misc	776,473	705,288	681,944	681,944
71-22 Capacity Expansion Fee	0	17,150	17,150	17,150
71-23 Connection Fee	0	708	655	655
71-25 Water Collection-Tax Roll	983	1,811	1,830	1,830
71-26 Reconnections	7,801	4,119	4,029	4,029
71-90 Other Contributions	29,483	14,034	12,512	12,512
OTHER				
79-90 Miscellaneous	214	5,760	6,060	6,060
79-91 Cancelled Checks	0	6	0	0
79-93 Insurance Proceeds	0	0	100,000	106,000
SALES				
79-50 Revenue Applic Prior Year	9,904	12,009	12,000	12,000
79-60 Sale of Fixed Assets	1	0	0	0
79-70 Other Sales-Miscellaneous	163	0	0	0
Total Revenue	901,202	848,201	919,688	925,688
SALARIES & EMP BENEFITS				
01-11 Permanent	261,960	254,065	279,240	165,857
01-13 OT, Holiday, Stby	12,261	17,278	34,213	34,213
01-14 Other, Term	0	27,960	0	0
02-21 FICA	21,013	27,901	23,979	98,054
02-22 PERS	93,864	88,554	35,943	35,245
02-23 PERS-Co Paid Employee Con	0	0	3,800	18,151
03-30 Health/Life	60,405	46,269	57,600	60,516
03-31 Unemployment	4,550	4,731	2,604	21,099
04-00 Worker's Compensation	8,614	11,396	12,000	12,000
SERVICES & SUPPLIES				
11-00 Clothing & Personal Suppl	1,316	743	1,500	1,500
12-00 Communications	3,990	4,164	3,910	3,910
14-00 Household Expense	2,838	3,508	2,853	2,853
15-10 Other	8,812	9,947	9,136	11,000

County Budget Act
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Fund 315		Budget Unit 9715 - Co WWKS Dist #1 Lwr Lake Activity - Water District		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

17-00	Maintenance-Equipment	12,320	15,229	12,556	16,256
18-00	Maint-Bldgs & Imprvmts	85,456	61,048	189,437	376,937
19-40	Medical Supplies	0	0	100	100
20-00	Memberships	3,440	2,351	3,015	3,015
22-70	Supplies	7,674	2,276	7,100	7,100
22-71	Postage	5,085	3,662	5,025	5,025
22-72	Books & Periodicals	86	0	0	0
23-66	Clayton Fire-Svcs & Suppl	0	87,661	10,000	5,000
23-80	Professional & Specialize	34,139	31,144	43,799	59,149
24-00	Publications & Legal Ntcs	1,129	1,912	1,351	1,351
25-00	Rents & Leases-Equipment	885	8,133	9,600	9,600
26-00	Rents & Leases-Bldg & Imp	0	0	500	500
27-00	Small Tools & Instruments	3,445	1,299	5,297	5,297
28-30	Supplies & Services	6,670	30,199	30,500	30,500
29-50	Transportation & Travel	6,613	7,972	7,987	7,987
30-00	Utilities	99,749	105,483	107,137	107,137
38-00	Inventory Items	2,078	2,231	2,016	2,016
48-00	Taxes & Assessments	54	54	55	55

CAPITAL ASSETS

60-00	Cap. Fixed Asset-Land	0	0	50,000	50,000
61-60	Current	0	8,350	110,000	198,000
61-69	Prior	9,847	2,643	10,000	0
62-72	Autos & Light Trucks	0	146,024	0	0
62-74	Other	0	0	240,000	394,000
62-79	Prior Years	5,394	0	0	0

CONTINGENCIES

90-91	Contingencies	0	0	45,281	65,623
Total Expenditures/Appropriations		763,687	1,014,187	1,357,534	1,809,046
Net Cost		(137,515)	165,986	437,846	883,358

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Fund 316		Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	(865)	(1,423)	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,776	4,985	8	8	
OTHER FEDERAL					
55-40 Disaster Relief	0	39,530	712,459	866,000	
OTHER FEDERAL					
56-01 Other	53,897	149,716	1,456,888	1,455,186	
WATER					
71-21 Sales & Svcs Misc	475,458	516,657	504,000	480,000	
71-23 Connection Fee	1,460	3,285	2,700	2,400	
71-25 Water Collection-Tax Roll	127	84	0	240	
71-26 Reconnections	1,150	1,000	600	600	
OTHER					
79-90 Miscellaneous	850	3,420	305	1,500	
79-91 Cancelled Checks	65	1,138	0	0	
79-93 Insurance Proceeds	397,574	0	0	100,000	
79-96 Contributions-Vehicles	500	0	0	0	
SALES					
79-60 Sale of Fixed Assets	0	1	0	0	
Total Revenue	931,992	718,393	2,676,960	2,905,934	
SALARIES & EMP BENEFITS					
01-11 Permanent	208,968	197,869	200,000	195,000	
01-14 Other, Term	1,701	1,823	1,800	1,800	
02-21 FICA	16,183	15,674	18,000	18,000	
02-22 PERS	7,175	34,801	36,000	36,000	
02-23 PERS-Co Paid Employee Con	27,480	5,661	4,800	4,800	
02-28 Deferred Compensation	0	1,498	0	0	
03-30 Health/Life	9,984	9,984	10,000	10,000	
03-31 Unemployment	0	158	600	200	
03-32 Opt Out	0	12,019	13,200	13,200	
03-39 State Disability	0	0	600	0	
04-00 Worker's Compensation	10,127	10,566	15,000	12,000	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	1,002	808	1,000	1,000	
12-00 Communications	6,228	4,698	5,400	5,400	
14-00 Household Expense	878	868	1,000	840	
15-10 Other	7,033	12,725	7,000	7,000	
17-00 Maintenance-Equipment	7,336	5,290	7,200	6,000	
18-00 Maint-Bldgs & Imprvmts	5,250	16,748	18,000	12,000	
20-00 Memberships	1,200	1,122	1,300	1,200	
22-70 Supplies	3,254	3,206	4,000	4,000	
22-71 Postage	2,200	1,459	2,400	2,400	
22-72 Books & Periodicals	119	122	200	200	
23-64 Valley Fire-Svcs & Suppl	159,037	240,065	48,000	48,000	
23-80 Professional & Specialize	72,899	32,362	24,000	18,000	

Fund 316		Budget Unit 9716 - Callayomi Co Waterworks Activity - Water District		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	<input checked="" type="checkbox"/> 2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

SERVICES & SUPPLIES

24-00	Publications & Legal Ntcs	1,436	689	1,500	1,200
25-00	Rents & Leases-Equipment	1,424	1,183	2,000	1,800
26-00	Rents & Leases-Bldg & Imp	24,481	23,326	24,480	24,060
27-00	Small Tools & Instruments	0	105	1,000	1,000
28-30	Supplies & Services	6,425	10,044	12,000	12,000
29-50	Transportation & Travel	5,602	6,211	6,000	6,000
30-00	Utilities	10,139	19,012	24,000	21,600
38-00	Inventory Items	300	1,410	1,000	1,000
42-10	Notes & Loans	0	0	24,480	24,480
52-10	Contrib to Non-Co GovAgen	0	1,734	3,000	3,600

CAPITAL ASSETS

60-00	Cap. Fixed Asset-Land	0	115,521	0	0
61-60	Current	0	253,617	0	205,000
62-71	Office	0	0	7,500	7,500
62-73	Shop	0	0	7,500	7,500
62-74	Other	0	8,969	10,000	10,000

CONSTRUCTION IN PROG

63-04	Water Systems	0	0	1,200,000	1,200,000
63-13	Buildings & Improvements	0	0	918,000	893,000

CONTINGENCIES

90-91	Contingencies	0	0	15,000	15,000
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Total Expenditures/Appropriations		597,861	1,051,347	2,676,960	2,831,780
Net Cost		(334,131)	332,954	0	(74,154)

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Fund 317		Budget Unit 9717 - Upper Lake Co Water Dist Activity - Water District			
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17	2017-18 Recommended	2017-18 Adopted by the Governing Board	
		Actual Estimated <input checked="" type="checkbox"/>			
1	2	3	4	5	
PROPERTY TAXES					
10-10 Current Secured	2,625	2,505	1,600	1,600	
10-20 Current Unsecured	85	92	90	90	
10-25 Supp 813-Current	18	23	0	0	
10-35 Supp 813-Prior	10	10	0	0	
10-40 Prior Unsecured	15	3	5	5	
FINES, FORFEIT, PENALTIES					
31-95 Penalties & Cost on Delq	3	3	0	0	
REVENUE FROM USE OF MONEY					
42-01 Interest	1,205	2,729	1,500	1,500	
STATE AID					
54-60 HOPTR	50	51	25	25	
54-70 Disaster Rev Loss Backfil	0	197	0	0	
WATER					
71-21 Sales & Svcs Misc	209,878	237,135	185,000	185,000	
71-23 Connection Fee	1,440	1,245	900	900	
OTHER					
79-92 Insurance Rebate	5,647	0	0	0	
RESIDUAL EQUITY TRANSFERS					
81-31 Residual Equity Transfer	292	0	0	0	
Total Revenue	221,268	243,993	189,120	189,120	
SALARIES & EMP BENEFITS					
01-11 Permanent	66,802	64,199	51,500	51,500	
01-12 Extra Help	11,324	12,842	24,442	24,442	
02-21 FICA	6,334	5,700	5,810	5,810	
03-30 Health/Life	12,858	14,532	14,120	14,120	
03-31 Unemployment	249	246	1,140	1,140	
03-39 State Disability	871	536	684	684	
04-00 Worker's Compensation	5,976	2,949	6,350	6,350	
SERVICES & SUPPLIES					
11-00 Clothing & Personal Suppl	200	0	200	200	
12-00 Communications	3,718	4,045	3,800	3,800	
15-10 Other	5,180	5,250	7,500	7,500	
17-00 Maintenance-Equipment	9,894	7,668	9,950	9,950	
18-00 Maint-Bldgs & Imprvmts	11,063	6,064	9,950	9,950	
20-00 Memberships	457	480	460	460	
22-70 Supplies	1,617	1,318	2,000	2,000	
22-71 Postage	1,967	1,527	1,475	1,475	
23-80 Professional & Specialize	14,043	30,598	30,840	30,840	
26-00 Rents & Leases-Bldg & Imp	4,020	4,020	4,500	4,500	
27-00 Small Tools & Instruments	450	0	1,000	1,000	
28-30 Supplies & Services	6,427	5,916	8,850	8,850	
29-50 Transportation & Travel	2,671	3,427	4,000	4,000	
30-00 Utilities	17,409	18,156	18,000	18,000	
48-00 Taxes & Assessments	67	68	100	100	

Fund 317		Budget Unit 9717 - Upper Lake Co Water Dist		
		Activity - Water District		
Detail by Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual Estimated	2017-18 Recommended	2017-18 Adopted by the Governing Board
1	2	3	4	5

CAPITAL ASSETS

61-60	Current	0	34,350	0	0
62-71	Office	1,569	0	1,500	1,500

CONTINGENCIES

90-91	Contingencies	0	0	3,331	3,331
Total Expenditures/Appropriations		185,166	223,891	211,502	211,502
Net Cost		(36,102)	(20,102)	22,382	22,382

SECTION C
CAPITAL ASSETS DETAIL

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2017-18

Capital Asset Detail

Cemetery Districts

	Land	Buildings & Improvements	Equipment	2017-18 Adopted by the Governing Board
Hartley				
Sprinkler System/Rd Upgrade/Lawn	-	10,000	-	\$ 10,000
Dot Matrix Printer	-	-	500	\$ 500
Lawn Mower	-	-	2,200	\$ 2,200
Total Capital Assets - Hartley	\$ -	\$ 10,000	\$ 2,700	\$ 12,700
Lower Lake				
Used Backhoe/Riding lawn mower	-	-	26,700	\$ 26,700
Total Capital Assets - Upper Lake	\$ -	\$ -	\$ 26,700	\$ 26,700
Middletown				
Annex Callayomi Water Dist	-	30,000	-	\$ 30,000
Fencing-Valley Fire	-	60,000	-	\$ 60,000
Trees-Valley Fire	-	20,000	-	\$ 20,000
Total Capital Assets - Middletown	\$ -	\$ 110,000	\$ -	\$ 110,000
Upper Lake				
Roof-Office Building	-	-	20,000	\$ 20,000
Total Capital Assets - Upper Lake	\$ -	\$ -	\$ 20,000	\$ 20,000

Waterworks Districts

	Land	Buildings & Improvements	Equipment	2017-18 Adopted by the Governing Board
County Waterworks #1 Lower Lake				
Plant A-Control Room Building		30,000		\$ 30,000
Plant B-Control Room Bldg/Fencing		90,000		\$ 90,000
Well #1-Carport Building/Fencing		40,000		\$ 40,000
Mill St.-Grade & Base/Fencing		38,000		\$ 38,000
Plant A-Controls/Prod. Pump/Filter Feed			86,000	\$ 86,000
Plant B-Pumps/Filter Feed/Panel/VFD			74,000	\$ 74,000
Well #1-CL17 Analyzer/Repl Well Pump			24,000	\$ 24,000
Generators			150,000	\$ 150,000
Spruce Grove Rd-PRV			60,000	\$ 60,000
Total Capital Assets - LL Water	\$ -	\$ 198,000	\$ 394,000	\$ 592,000
Callayomi County Water				
New Well Construction		205,000		\$ 205,000
Fire Safe File Cabinets			7,500	\$ 7,500
New Shop Equipment			7,500	\$ 7,500
2 Hydrants			10,000	\$ 10,000
CIP-New Well		1,200,000		\$ 1,200,000
CIP-Office/Treatment plan re-build		893,000		\$ 893,000
Total Capital Assets - Callayomi	\$ -	\$ 2,298,000	\$ 25,000	\$ 2,323,000
Upper Lake County Water				
Office Equipment	-	-	1,500	\$ 1,500
Total Capital Assets - UL Water	\$ -	\$ -	\$ 1,500	\$ 1,500

Pest Control

	Land	Buildings & Improvements	Equipment	2017-18 Adopted by the Governing Board
Lake County Vector Control				
	-	-	-	\$ -
Total Capital Assets - Vector Cntrl	\$ -	\$ -	\$ -	\$ -

County of Lake
Special Districts Local Boards
Capital Asset Detail
Fiscal Year 2017-18

Capital Asset Detail

Fire Protection Districts

Lake County Fire	Land	Buildings & Improvements	Equipment	2017-18 Adopted by the Governing Board
Stat. 70 Office/Bldg Improvements	-	5,000	-	\$ 5,000
Stat. 65 Improvements	-	20,000	-	\$ 20,000
Accounting Software	-	-	7,500	\$ 7,500
Phone System	-	-	7,000	\$ 7,000
Radio/Misc Equipment	-	-	10,000	\$ 10,000
CIP-Sta 70 Office/Bldg Improv.	-	62,403	-	\$ 62,403
Total Capital Assets - Lake Co Fire	\$ -	\$ 87,403	\$ 24,500	\$ 111,903
Kelseyville Fire	Land	Buildings & Improvements	Equipment	2017-18 Adopted by the Governing Board
Software	-	-	7,500	\$ 7,500
Used Ambulance	-	-	40,000	\$ 40,000
Total Capital Assets - KVille Fire	\$ -	\$ -	\$ 47,500	\$ 47,500
Northshore Fire	Land	Buildings & Improvements	Equipment	2017-18 Adopted by the Governing Board
Station 77 Living Quarters	-	3,000	-	\$ 3,000
Station 75 Wall Repair	-	10,000	-	10,000
Station 85 Flooring	-	3,000	-	3,000
Station 90 Door	-	8,000	-	8,000
Win CAMS	-	-	10,000	10,000
Server	-	-	25,000	25,000
U801 Truck	-	-	50,000	50,000
Nozzels	-	-	10,000	10,000
Radios	-	-	10,000	10,000
Shop Truck	-	-	20,000	20,000
Type III Engine	-	-	50,000	50,000
Fire Hose Replacement	-	-	5,000	5,000
Total Capital Assets - Nrthshr Fire	\$ -	\$ 24,000	\$ 180,000	\$ 204,000
South Lake County Fire	Land	Buildings & Improvements	Equipment	2017-18 Adopted by the Governing Board
Accounting Software	-	-	7,500	\$ 7,500
Engine 6421-Pump & Roll Capability	-	-	20,000	\$ 20,000
Total Capital Assets - So Lake Co F	\$ -	\$ -	\$ 27,500	\$ 27,500

SECTION D
POSITIONS AND SALARIES

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2017-18

Classifications, Positions, & Salaries

Cemetery Districts

Hartley	Position	Total Positions	Annual Salary
	Maintenance Supervisor	1	\$ 30,160
	Bookkeeper/Secretary	1	22,478
	Extra Help-Maint	1	16,464
Kelseyville	Position	Total Positions	Annual Salary
	Superintendent	1	\$ 50,238
	Groundsman	1	28,981
Lower Lake	Position	Total Positions	Annual Salary
	Interm Sexton	1	\$ 34,320
	Laborer	1	3,000
Upper Lake	Position	Total Positions	Annual Salary
	Maint. Supervisor	1	\$ 35,220
	Secretary/Bookkeeper	1	12,888
	Extra Help	1	7,560

Waterworks Districts

County Waterworks #1 Lower Lake	Position	Total Positions	Annual Salary
	General Manager	1	\$ 59,136
	Secretary/Bookkeeper	1	\$ 42,240
	AR/AP Clerk	1	31,680
	Field Operator III	2	46,464-52,800
Callayomi County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 84,322
	Operator	1	59,254
	Secretary	1	21,393
	Admin. Assistant	2	30,003
Upper Lake County Water	Position	Total Positions	Annual Salary
	General Manager	1	\$ 51,500
	Relief Operator	1	24,442

Pest Control

Lake County Vector Control	Position	Total Positions	Annual Salary
	Vector Biologist	1	\$ 63,804
	Mosquito Control Tech I	3	48,624-49,848
	Mosquito Control Tech III	1	79,680
	District Manager	1	133,836
	Office Manager	1	63,804
	Entomologist	2	12,684-52,464
	Lab Assistant	1	31,680
	Intern	1	28,800

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2017-18

Classifications, Positions, & Salaries

Conservation

Lake County Resource Conservation	Position	Total Positions	Annual Salary
	Project Coordinator	1	23,825
	Project Manager	1	21,420
	Chipper Foreman	1	11,000
	Chipper Laborer	1	6,820
	Project Coord-8 Mile	1	14,472
	Forester	1	47,034

Fire Protection District

Lake County Fire	Position	Total Positions	Annual Salary
	Chief	1	\$ 92,496
	Battalion Chief	3	74,210
	Captain	3	63,226-65,123
	Engineer	3	56,808-60,216
	Engineer/Mechanic	1	60,216
	Firefighter/Paramedic	9	53,711-58,091
	Paramedic	3	40,587-41,787
	EMT	3	35,696-39,192
	Clerical Secretary	1	31,200
	Financial Analyst	1	41,700
	Safety Emp. Stipend		80,400

Kelseyville Fire	Position	Total Positions	Annual Salary
	Chief	1	107,073
	Captain	3	61,063-77,934
	FAE/Paramedic	3	55,824-71,247
	FAE/Mechanic	1	58,956-75,255
	FPO./Exec Secretary	1	64,763
	FF/Paramedic	5	48,918-62,433
	IFT Paramedic	6	38,340-44,023
	IFT EMT	3	34,506-38,844
	Financial Analyst	1	41600-53,892

Lakeport Fire	Position	Total Positions	Annual Salary
	Chief/EMT-P	1	98,476
	Captain/EMT-P	2	78,940-78,589
	Captain/EMT	1	76,288
	Firefighter I/EMT	3	43,630-62,454
	Firefighter I/EMT-P	1	41,901
	Firefighter II/EMT-P	5	60,399-74,769
	Administrative Assistant/EMT	1	69,493

County of Lake
Special Districts Local Boards
Classifications, Positions, & Salaries
Fiscal Year 2017-18

Classifications, Positions, & Salaries

Fire Protection District

Northshore Fire	Position	Total Positions	Annual Salary
	Fire Chief	1	97,879
	Deputy Chief	1	74,461
	Battalion Chief	1	60,918
	Battalion Chief-Temp	1	19,200
	Captain/Paramedic	1	50,117-52,152
	FAE	2	40,438-47,730
	Firefighter/Paramedic	6	41,563-43,684
	Firefighter/EMT	10	36,643-38,513
	Mechanic/Firefighter	1	42,588
	Secretary	1	31,200
	Financial Analyst	1	45,338

South Lake County Fire	Position	Total Positions	Annual Salary
	Fire Captain	1	63,588
	Fire Captain/Paramedic	1	66,108
	Fire Apparatus Paramedic	6.5	60,360
	Fire Apparatus Engineer	1	56,400
	FF I - Seasonal	2	28,959
	FF II Paramedic	2.5	54,132
	Comm. Operator	1	31,404
	Staff Services Analyst	1	53,088
	Heavy Equipment Mechanic	1	3,409

Lake Pillsbury Fire	Position	Total Positions	Annual Salary
	Chief	1	\$10/hr
	Captain / Paramedic	1	\$10/hr
	Captain	1	\$10/hr
	Firefighter	7	\$10/hr

** Pay is for training and calls only**