

City of Blue Lake

Proposed 2013-2014 Budget

Presented: June 25, 2013

City Manager's Budget Message

Transmittal

I am pleased to submit to the City Council, the Proposed 2014 Budget. I look forward to presenting an executive summary to you. Overall, all funds are balanced, although some funds have a draw from their respective Fund Balance. Given the City's needs in these challenging economic times, this is not at all unusual.

Staffing

I look forward to our employees becoming even more effective in their duties in 2014. Even though most of full time staff has less than three years time with us, all are engaged in being responsive, pro-active and problem solvers. From the captain's seat, I see the system in place becoming even stronger. I am particularly proud of our department heads. While we may be diverse in life experiences and personalities, we come together easily for the good of the City. Your executive team is being coached by a professional with the end goal of the sum being greater than the parts. I expect that this investment will result in us becoming even more WE oriented. It is truly a pleasure to work with Glenn, Kara and Adrienne and with the rest of the staff. I truly believe that we work for the City because we care for City. Finally, we have an awesome team of professional consultants in Bob Brown, Nancy Diamond, Mike Foget, Wendy Howard, Steve Tyler and John Roberts. Each has the City's interest at heart.

A major staffing change is funding of a benefited 4th person in Public Works. All full time positions within the City are filled. Funding is provided for step increases. This rewards good work habits and efforts and promotes retention. Pay scales remain the current year's level. All employees are eligible for a step increase save one who will receive a COLA adjustment.

Some Budget Highlights are as follows:

General Fund

The General Fund is always the most vulnerable fund. There are two major structural issues that affect the Revenue side of the General Fund: (a) the long term consequences of Proposition 13, and (b) reliance upon the Blue Lake Power lease for operating revenues. A mitigating factor is a healthy General Fund reserve of approximately \$540,000 projected at 6/30/14.

2014 General Fund revenues match General Fund expenditures at \$790,147, although a \$49,674 draw from Fund Balance is necessary. This is mitigated by surplus budgets over the past 2 years with 12-13 estimated to be \$35,414.

The most significant changes in General Fund compared to the current year are as follows:

Revenues in 13-14 are decreased by \$56,087. This is largely due to high transfers in 12-13 (extra \$39,000) and taxes being off by \$10,000.

Expenses in 13-14 are \$29,001 higher. This is largely due to step increases and the 4th benefited person in Public Works.

Water - Funds 60 and 62

2014 Water Fund (60) revenues are \$ 637,800 and expenses are \$ 571,269, the difference being available for working cash flow, other capital and emergencies.

Water Fund Capital Reserve Fund (62) will be utilized for \$62,306 of necessary capital replacements. This is catch up of deferred repairs and replacements.

Sewer – Funds 70 and 72

Sewer Fund revenues (Fund 70) match Sewer Fund expenditures at \$529,455.

Sewer Capital Improvement (Fund 72) has revenues of \$107,300 with corresponding expenditures of \$33,806. These expenditures address deferred maintenance and repairs/replacements.

HCAOG Grants (Fund 22)

This is a new Fund which receives special funding for one time projects. \$39,000 is allocated for the I Street project, and \$14,500 is allocated for the bus shelter project.

GAS Tax Funds (Fund 25)

All gas tax funds are now booked to this Fund. This eliminates much bookkeeping. \$70,000 is budgeted for street related expenses.

CDBG (Fund 44)

This shall be the year when a waiver is sought to utilize rehab funds for ADA improvements at City Hall, Library and Park facilities. We have approximately \$125,000 available if the State is receptive.

Gratitude

I offer my deepest thanks to Wendy Howard, City Accountant, who assisted me with budget preparation. She did an awesome job!

Respectfully submitted,

John Berchtold

City Manager

June 25, 2013

SUMMARY OF REVENUES 2013-2014 BUDGET

#	Fund	12-13 Budget	12-13 Est. Actual	13-14 Budget
10	GENERAL	1,248,787	796,560	790,147
22	HCAOG GRANTS	45,000	45,650	39,000
24	GAS	12,807	12,070	-
25	GAS	15,000	25,808	42,330
26	GAS	15,000	8,998	-
27	GAS	15,000	8,529	-
28	GAS	1,000	1,000	-
29	TRAFFIC CONGESTION	20,498	52	26
30	SB-325	24,750	47	-
31	TDA	54,207	31,920	31,920
32	SOLID WASTE	11,934	11,595	6,550
33	LAW ENFORCEMENT	100,004	82,594	100,004
34	SAFETEA	8,592	7,966	-
36	IND EXP	19,167	70,826	-
38	CDBG-PI	8,348	267	-
42	HOLDING	18,665	74,054	18,665
44	HOUSING-CDBG	-	270	-
46	CDBG-OPEN	-	-	-
50	MONDO WAY	25,774	26,492	26,492
60	WATER	628,268	683,780	637,800
61	WATER CONNECT	200	285	285
62	WATER RESERVE	74,596	333	300
63	GRUNSKY	-	-	-
64	TURBIDITY	12,510	10,553	10,553
65	WATER CAPITAL IMPR	-	-	-
70	SEWER	472,713	387,743	529,455
71	SEWER CONNECTION	350	6,489	6,489
72	SEWER RESERVE	100,950	107,300	107,300
77	RANCHERIA	458,800	139,000	366,000
80	DENTAL	5,750	3,966	5,750
82	INSURANCE FUND	5,000	-	5,000

SUMMARY OF EXPENDITURES 2013-2014 BUDGET

#	Fund	12-13 Budget	12-13 Est. Actual	13-14 Budget
10	GENERAL	858,090	761,146	790,147
22	HCAOG GRANTS	45,000	31,150	53,500
24	GAS	1,663	12,070	-
25	GAS	15,000	15,000	67,000
26	GAS	20,103	30,078	-
27	GAS	30,000	28,526	-
28	GAS	1,000	1,000	-
29	TRAFFIC CONGESTION	20,498	20,498	3,000
30	SB-325	24,750	24,650	-
31	TDA	50,707	32,375	32,375
32	SOLID WASTE	11,934	6,970	5,798
33	LAW ENFORCEMENT	100,004	82,594	100,004
34	SAFETEA	6,000	6,000	-
36	IND EXP	19,167	37,906	40,000
38	CDBG-PI	4,021	805	4,015
42	HOLDING-CDBG	18,259	74,054	18,665
44	HOUSING-CDBG	-	-	5,000
46	CDBG-OPEN	-	-	-
50	MONDO WAY	11,253	11,616	11,933
60	WATER	513,946	425,700	571,269
61	WATER CONNECT	-	-	-
62	WATER RESERVE	74,596	42,191	62,306
63	GRUNSKY	-	-	-
64	TURBIDITY	12,510	14,025	14,025
65	WATER CAPITAL IMPR	-	1,380	-
70	SEWER	472,713	404,795	529,455
72	SEWER RESERVE	45,050	39,130	33,806
77	RANCHERIA	458,800	63,406	366,000
80	DENTAL	4,900	7,740	7,850
82	INSURANCE FUND	5,000	-	5,000

Revenues

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
GENERAL FUND (FUND 10)					
TAXES					
4010	Property tax-secured	108,510	101,000	106,346	106,346
4020	Property tax-unsecured	4,312	4,200	4,111	4,111
4030	Property tax-supplemental	1,542	850	350	350
4040	Property tax-prior years	491	300	10,264	500
4050	Interest/penalties-delinquent taxes	251	200	450	450
4070	Sales and use tax	14,811	13,300	14,173	14,173
4090	Real property transfer tax	1,880	1,000	1,008	1,000
	Total Taxes	131,797	120,850	136,702	126,930
FRANCHISE FEES					
4110	Cable TV	14,501	14,000	14,000	14,000
4120	PG & E	10,450	10,500	10,200	10,200
4130	Blue Lake Disposal	6,284	6,900	7,626	7,626
	Total Franchise Fees	31,235	31,400	31,826	31,826
LICENSES AND PERMITS					
4140	Business licenses	10,670	11,500	11,815	11,815
4160	Animal licenses	1,416	800	1,918	2,000
4170	Building permits	14,241	16,500	8,393	8,400
	Total Licenses and Permits	26,327	28,800	22,126	22,215
4210	Vehicle Code Fines	682	500	600	600

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
4310	INTEREST EARNED	1,354	850	1,100	1,100
	RENTS				
4401	150 Taylor Way	1,500	36,000	36,000	36,000
4402	Blue Lake Power	77,104	102,800	102,806	102,806
4403	Little League	600	600	600	600
4405	Resource Center	4,427	6,600	4,420	4,420
4406	Caretaker cabin	4,808	5,000	7,200	7,200
4408	Park facilities	10,075	12,000	10,290	10,300
	Total Rents	98,514	163,000	161,316	161,326
	STATE REVENUE				
4420	Motor vehicle in-lieu	104,559	105,000	106,346	106,346
4421	Other State Grants	4,764	133,000	50,000	60,000
4422	Homeowner property tax relief	2,012	1,800	1,462	1,462
4440	Prop. 172 public safety	15,000	11,600	12,100	12,100
4490	Misc .Grants	9,808	8,000	4,700	5,000
	Total State Revenue	136,143	259,400	174,608	184,908

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
CURRENT SERVICE CHARGES					
4501	Zoning and subdivision fees	1,129	2,000	200	200
4502	Planning fees	4,771	4,000	6,034	6,034
4503	City Attorney fees	821	1,000	350	350
4504	Public works fees	540	400	1,402	1,400
4505	Administrative fees	1,283	1,200	250	250
4506	Plan check fees	5,713	-	300	300
4507	City Engineer fees	-	-	350	350
4508	Building Official fees	-	-	100	100
4522	Animal control fees and fines	30	30	-	-
	Total Current Service Charges	14,287	8,630	8,986	8,984
PARK AND RECREATION FEES					
4550	Skating	29,777	28,500	28,500	29,000
4551	Parties	11,665	10,700	10,700	10,700
4552	Games/vending machines	678	650	774	775
4554	Summer Youth program	24,820	16,300	25,040	25,000
4556	Park and recreation fees	25,274	23,600	23,600	24,000
4560	Concessions	9,097	8,500	13,000	13,000
4566	Donations	9,310	4,000	8,720	8,800
	Total Park and Recreation Fees	110,621	92,250	110,334	111,275

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
4930	INSURANCE REBATES	2,435	8,000	13,000	7,000
	OTHER REVENUES				
4512	Services to others	102	-	-	100
4910	Sale of taxable assets	3,489	-	1,290	
4911	Sale of nontaxable assets	-	5,000	-	1,000
4924	General donations	932	1,000	-	-
4940	Bad debts recovered	1,088	700	-	
4950	Miscellaneous other revenue	13,091	6,345	19,000	10,709
	Total Other Revenues	18,702	13,045	20,290	11,809
4974	ADMINISTRATIVE OVERHEAD	4,040	9,000	2,500	2,500
4980	TRANSFERS FROM OTHER FUNDS	81,281	116,471	113,172	70,000
	FROM FUND BALANCE	-	8,591	-	49,674
	FUND BALANCE RESTRICTED	-	388,000	-	-
	TOTAL GENERAL FUND	657,418	1,248,787	796,560	790,147

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
2103 GAS TAX FUND (FUND 24)					
4424	Gas tax	-	12,787	12,070	-
4310	Interest earned	-	20	-	-
	TOTAL REVENUE-FUND 24	-	12,807	12,070	-
2105 GAS TAX FUND (FUND 25)					
	Draw from FB	-	9,266	-	-
4413	HUT 2103	-	-	-	17,905
4415	HUT 2105	-	-	-	5,909
4416	HUT 2106	-	-	-	8,718
4417	HUT 2107	-	-	-	8,798
4418	HUT 2107.5	-	-	-	1,000
4424	Gas tax	5,816	5,694	5,387	-
4310	Interest earned	56	40	13	-
4980	Transfers from Other Funds	-	-	20,408	-
	TOTAL REVENUE-FUND 25	5,872	15,000	25,808	42,330
2106 GAS TAX FUND (FUND 26)					
	Draw from FB	-	6,352	-	-
4424	Gas tax	9,701	8,608	8,956	-
4310	Interest earned	62	40	42	-
	TOTAL REVENUE-FUND 26	9,763	15,000	8,998	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
2107 GAS TAX FUND (FUND 27)					
	Draw from FB	-	6,779	-	-
4424	Gas tax	8,588	8,171	8,490	-
4310	Interest earned	75	50	39	-
	TOTAL REVENUE-FUND 27	8,663	15,000	8,529	-
2107.5 GAS TAX FUND (FUND 28)					
4424	Gas tax	1,000	1,000	1,000	-
4310	Interest earned	1	-	-	-
	TOTAL REVENUE-FUND 28	1,001	1,000	1,000	-
TRAFFIC CONGESTION (FUND 29)					
	Draw from FB	-	20,498	-	-
4421	Other state grants	-	-	-	-
4424	Gasoline tax	16,853	-	-	-
4310	Interest earned	46	-	52	26
	TOTAL REVENUE- FUND 29	16,899	20,498	52	26

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
SB-325 FUND (FUND 30)					
	Draw from FB	-	-	-	-
4421	Other state grants	24,650	24,650	-	-
4085	HCOAG transp. Streets /bus shel	4,475	-	-	-
4310	Interest earned	169	100	47	-
	TOTAL REVENUE-SB-325 FUND 30	29,294	24,750	47	-
SAFETEA FUND (FUND 34)					
4442	SAFETEA grant	8,527	8,527	7,906	-
4310	Interest earned	101	65	60	-
	TOTAL REVENUE-FUND 34	8,628	8,592	7,966	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
SPECIAL REVENUE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
HCAOG GRANTS FUND (FUND 22)					
4085	HCOAG Transportation Tax-Streets	-	45,000	21,000	39,000
4980	Transfers from other funds	-	-	24,650	-
	HCAOG GRANTS, FUND 22	-	45,000	45,650	39,000
TDA PURCHASED TRANSPORTATION FUND (FUND 31)					
4421	Other state grants	1,850	-	-	-
4080	HCAOG transp-rancheria agreement	31,625	54,207	31,875	31,875
4310	Interest earned	71	-	45	45
	TRANSPORTATION, FUND 31	33,546	54,207	31,920	31,920
AB-939 SOLID WASTE RECYCLING FUND (FUND 32)					
	Draw from FB	-	399	-	-
4430	AB-939 tipping fees	6,521	6,500	11,545	6,500
4421	Other state grants	5,000	5,000	-	-
4310	Interest earned	59	35	50	50
	RECYCLING FUND, FUND 32	11,580	11,934	11,595	6,550
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (FUND 33)					
4438	SLESF grant	117,607	100,000	82,594	100,000
4310	Interest earned	29	4	-	4
	LAW ENFORCEMENT, FUND 33	117,636	100,004	82,594	100,004

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
GENERAL CAPITAL IMPROVEMENT FUNDS**

FUND 36 - INDUSTRIAL PARK EXPANSION FUND

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	Draw from Fund Balance	-	19,047	-	-
4310	Interest earned	198	120	126	-
4472	CDBG Grant	35,313	-	-	-
4490	Miscellaneous Grants	-	-	-	-
4911	Sale of nontaxable assets	-	-	70,700	-
	TOTAL INDUSTRIAL PARK EXP	35,511	19,167	70,826	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
CDBG NON-PROGRAM INC (FUND 38)					
	Draw from Fund Balance	-	-	-	-
4310	Interest earned	36	25	17	-
4950	CDBG - Subordination Closing Fee	-	-	250	-
4980	Transfers from other funds	16	8,323	-	-
	TOTAL CDBG NON-PROGRAM	52	8,348	267	-
CDBG PROGRAM INCOME HOLD. (FUND 42)					
4310	Interest earned	251	115	39	115
4311	Interest-CDBG loans	17,050	2,000	8,673	2,000
4505	Administrative fees	50	50	-	50
4945	Loan payments-housing rehabilitation	97,246	16,500	65,342	16,500
	TOTAL CDBG PROGRAM INCOME	114,597	18,665	74,054	18,665
CDBG OPEN GRANT, CLOSED (FUND 46)					
4980	Transfers from other funds	3,389	-	-	-
	TOTAL REVENUE/ TRANSFERS IN	3,389	-	-	-
CDBG -HOUSING REHAB (FUND 44)					
	Draw from Fund Balance	-	-	-	-
4310	Interest Earned	86	-	270	-
4980	Transfers from other Funds	106,945	-	-	-
	TOTAL REVENUE/ TRANSFERS IN	107,031	-	270	-

CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS

FUND 50 - MONDA WAY FUND

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
4404	Rent- Monda Way	25,418	25,524	26,072	26,072
4512	Services to others	210	250	420	420
TOTAL, FUND 50		25,628	25,774	26,492	26,492

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
4310	Interest	319	200	700	700
4503	City attorney fees	131	600	706	600
4504	Public Works Fees	312	350	-	-
4505	Adm. Fees	1,652	1,700	1,363	1,400
4507	City Engineering fees	-	-	9,000	-
4512	Services To Others	1,461	6,000	1,350	1,350
4610	Sales, residential/commercial	374,378	600,000	635,000	600,000
4615	Sales, Industrial Park	134,720	-	-	-
4630	Late charges	9,412	6,500	28,627	28,700
4911	Sale of Non taxable assets	225	-	-	-
4930	Insurance rebates	1,218	4,400	6,000	4,000
4940	Bad debts recovered	-	100	-	-
4950	Miscellaneous other	297	8,418	1,034	1,050
4980	Transfer funds (Davis-Grunsky)	8,500	-	-	-
TOTAL REVENUES- Fund 60		532,625	628,268	683,780	637,800

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
WATER CONNECTION FEE FUND (FUND 61)					
	Draw from FB	-	-	-	-
	4670 Connection fees (buy-in)	16,560	-	-	-
	4310 Interest earned	346	200	285	285
TOTAL REVENUES-CONNECTION		16,906	200	285	285
WATER CAPITAL RESERVE FUND (FUND 62)					
	Draw from FB	-	74,296	-	-
	4310 Interest earned	519	300	333	300
	4680 TRF Fees	-	-	-	-
TOTAL REVENUES -CAPITAL RESERVE		519	74,596	333	300
TURBIDITY REDUCTION FACILITY (FUND 64)					
	Draw from FB	-	2,410	-	-
	4680 TRF fees	10,436	10,000	10,486	10,486
	4310 Interest earned	97	100	67	67
TOTAL REVENUES-TURBIDITY		10,533	12,510	10,553	10,553
WATER CAPITAL IMPROVEMENT FUND (FUND 65)					
	4421 State grants	-	-	-	-
	4471 Other Federal grants	24,000	-	-	-
	4490 Miscellaneous Grants	641	-	-	-
	4980 Transfers from other funds	-	-	-	-
TOTAL REVENUES-WATER CAPITAL IMPROVEMENT FUND		24,641	-	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	Draw from FB	-	110,925	1,000	1,000
4310	Interest earned	206	170	170	170
4505	Administrative fees	1,652	1,600	1,400	1,400
4507	City Engineering	143	-	740	150
4710	Sewer Service Fees	305,435	340,000	336,000	488,000
4715	Sewer Service Fees - Ind. Park	23,852	-	-	-
4421	Other Grants	-	-	13,285	6,235
4730	Late Fees	9,412	7,000	28,000	28,000
4910	Sale- taxable assets	-	100	-	-
4911	Sale-non taxable	225	-	-	-
4930	Ins. Rebates	1,218	4,400	6,000	4,000
4940	Bad debts recovered	-	100	-	-
4950	Miscellaneous rev.	93	8,418	1,148	500
4980	Transfers-Other Funds---72 Fund	44,576	-	-	-
		386,812	472,713	387,743	529,455

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
SEWER CONNECTION FEE FUND (FUND 71)					
4770	Connection fees (buy-in)	14,904	-	5,989	5,989
4310	Interest earned	597	350	500	500
TOTAL FUND 71		15,501	350	6,489	6,489
SEWER CAPITAL RESERVE FUND (FUND 72)					
	Draw from FB	-	-	-	-
4772	Capital reserve fees	102,455	100,000	106,000	106,000
4310	Interest earned	1,622	950	1,300	1,300
TOTAL FUND 72		104,077	100,950	107,300	107,300
SEWER CAPITAL IMPROV. (FUND 77)					
	Draw from FB	-	334,900		
4924	Rancheria Share	3,967	123,900	139,000	366,000
4980	Transfers from other funds	15,000	-	-	
TOTAL FUND 77		18,967	458,800	139,000	366,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
REVENUES AND TRANSFERS IN
TRUST FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
DENTAL/VISION TRUST FUND (FUND 80)					
	Draw from FB	-	-	-	-
4970	Transfer of charges to operations	3,760	5,650	3,910	5,650
4310	Interest earned	99	100	56	100
	TOTAL FUND 80	3,859	5,750	3,966	5,750
INSURANCE RETENTION (FUND 82)					
	Draw from FB	-	5,000	-	5,000
	TOTAL FUND 82	-	5,000	-	5,000

Expenditures

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
GENERAL FUND (FUND 10)					
100-MAYOR AND CITY COUNCIL					
5001	Salaries, regular fulltime	2,857	-	4,072	-
5006	City Clerk stipend	430	-	-	-
5021	Payroll taxes (ss/med/sui)	319	-	456	-
5022	Retirement-Miscellaneous Members	495	-	917	-
5024	Health insurance	1,501	-	2,614	-
5025	Dental/vision plan	55	-	93	-
5027	Workers' compensation insurance	175	-	191	-
5110	City Council stipend	1,980	3,600	3,250	3,900
5120	Legal	-	-	200	200
6025	Departmental supplies	360	400	267	220
6035	Publishing-legal notices	-	100	-	-
6036	Advertising, printing and copies	-	-	10	-
6250	Contractual services	-	400	210	200
7130	Fees	374	400	400	400
7235	Travel	151	400	600	600
7320	Meetings,conferences and training	884	1,500	300	1,100
7450	Miscellaneous other expense	-	-	-	50
	Total Mayor, Council / City Clerk	9,581	6,800	13,580	6,670

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
120-CITY MANAGER					
5001	Salaries, regular fulltime	25,809	29,073	25,914	30,843
5009	Vacation time paid	(13)	-	-	-
5021	Payroll taxes (ss/med/sui)	2,138	2,372	2,187	2,507
5022	Retirement-Miscellaneous Members	4,830	6,344	5,838	6,214
5024	Health insurance	4,776	5,751	4,771	5,821
5025	Dental/vision plan	161	177	158	177
5027	Workers' compensation insurance	3,419	1,318	1,213	1,398
5120	Legal	-	-	115	125
6020	Fuels and lubricants	18	-	100	100
6025	Departmental supplies	14	50	100	100
6036	Advertising, printing and copies	-	50	-	-
6130	Maintenance and repair-office equipment	884	1,000	1,000	1,000
6150	Maintenance and repair-vehicles	83	500	30	300
7130	Fees	228	250	250	250
7235	Travel	-	-	1,000	250
7320	Meetings,conferences and training	149	900	700	900
7450	Miscellaneous other expense	-	50	50	50
7501	Computer equipment	-	-	-	-
	Total City Manager	42,496	47,835	43,426	50,035

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
140-BUSINESS OFFICE					
5001	Salaries, regular fulltime	25,112	30,223	22,766	26,654
5002	Salaries, regular parttime	1,974	3,249	3,361	3,766
5008	Compensation time paid	130	540	-	-
5009	Vacation time paid	778	500	53	-
5021	Payroll taxes (ss/med/sui)	2,878	3,000	2,756	2,477
5022	Retirement-Miscellaneous Members	4,816	5,673	5,188	5,370
5024	Health insurance	10,704	13,536	12,035	13,702
5025	Dental/vision plan	376	260	420	260
5027	Workers' compensation insurance	1,648	1,518	1,233	1,208
6015	Postage	493	683	683	683
6025	Departmental supplies	884	1,000	1,200	1,200
6130	Maintenance and repair-office equipment	3,488	3,000	3,000	3,000
7010	Telephone	1,033	1,200	1,000	1,000
7130	Fees	-	25	50	125
7235	Travel	148	300	300	300
7320	Meetings,conferences and training	51	500	200	500
7450	Miscellaneous other expense	249	250	50	100
7501	Computer equipment	-	500	-	-
	Total Business Office	54,762	65,957	54,295	60,345

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
160-CITY ATTORNEY					
5120	Legal	2,340	5,000	3,000	3,000
	Total-City Attorney	2,340	5,000	3,000	3,000
180-MISCELLANEOUS NON-DEPARTMENTAL					
5001	Salaries, regular fulltime	1,439	4,180	3,084	4,338
5004	Salaries, temporary parttime	5	-	-	-
5008	Compensation time paid	298	-	20	-
5009	Vacation time paid	67	-	115	-
5021	Payroll taxes (ss/med/sui)	153	363	362	375
5022	Retirement-Miscellaneous Members	251	912	539	874
5024	Health insurance	1,556	4,428	2,022	4,482
5025	Dental/vision plan	24	78	37	78
5027	Workers' compensation insurance	75	190	217	197
5120	Legal	74	75	75	75
5160	Audit	6,992	7,000	8,250	8,250
6015	Postage	5	-	10	10
6025	Departmental supplies	2,270	1,800	1,000	1,500
6036	Advertising, printing and copies	224	250	100	650
6040	Background reports	70	100	-	100
6050	Reserve officer expenses	-	-	31	100
6120	Maintenance and repair-facility	759	1,500	500	800

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	(180 Continued)				
6210	Janitorial service	3,540	3,300	3,600	3,700
6250	Contractual services	8,123	7,000	13,042	11,000
7010	Telephone	681	700	600	650
7020	Water	1,680	1,600	1,800	1,900
7040	Gas & Electric	6,238	5,800	5,800	6,200
7130	Fees	1,113	860	2,500	2,500
7140	County tax collector-admin fee	7,418	7,500	7,500	7,500
7210	General liability insurance	11,901	10,000	12,000	12,000
7220	Liability claims	17,104	13,000	-	5,000
7230	Property casualty insurance	1,626	1,450	1,536	1,536
7240	Property taxes	171	180	171	180
7235	Travel	326	340	340	400
7320	Meetings,conferences and training	2,719	2,500	2,500	3,600
7450	Miscellaneous other expense	400	500	500	500
7501	Computer equipment	814	850	-	-
7577	Buildings & Improvements	1,077	1,100	500	750
	Total Misc.- Non Departmental	79,193	77,556	68,751	79,245

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
200-CITY ENGINEER					
5130	Engineering	648	5,000	1,000	5,000
	Total-City Engineer	648	5,000	1,000	5,000
220-PLANNING DEPARTMENT					
5001	Salaries, regular fulltime	595	253	2,040	-
5021	Payroll taxes (ss/med/sui)	67	25	164	-
5022	Retirement-Miscellaneous Members	109	39	445	-
5024	Health insurance	111	46	381	-
5025	Dental/vision plan	4	2	13	-
5027	Workers' compensation insurance	32	13	93	-
5120	Legal	131	500	1,000	1,000
5130	Engineering	1,099	1,100	-	1,000
5140	Planning	20,099	17,000	25,000	25,000
6015	Postage	296	294	300	300
6025	Departmental supplies	21	25	25	25
6036	Advertising, printing and copies	68	100	100	100
6250	Contractual services	600	600	747	600
7130	Fees	13	20	20	20
7320	Meetings,conferences and training	-	1,000	-	1,000
7450	Miscellaneous other expense	-	133,000	50,000	60,000
	Total Planning Department	23,245	154,017	80,328	89,045

**CITY OF BLUE LAKE
 BUDGET WORKSHEET
 FISCAL YEAR 2013-14
 EXPENDITURES
 GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
240-BUILDING OFFICIAL					
5120	Legal	230	500	500	500
5150	Building official	7,886	8,200	6,500	8,000
6015	Postage	95	105	125	125
6025	Departmental supplies	117	200	200	200
7130	Fees	175	200	200	200
7450	Miscellaneous other expense	498	-	-	500
	Total Building Official	9,001	9,205	7,525	9,525

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
260-POLICE DEPARTMENT					
5026	Retirement-Public Safety	-	2,400	2,400	2,400
5120	Legal	-	-	882	900
6035	Publishing-legal notices	23	-	-	-
6110	Maintenance and repair-maintenance equipment	58	-	-	-
6120	Maintenance and repair-facility	73	-	-	-
6130	Maintenance and repair-office equipment	-	-	213	250
6250	Contractual services	109,120	131,530	151,610	126,526
7010	Telephone	859	800	717	800
7050	Alarm system	538	250	631	650
7450	Miscellaneous other expense	85	100	96	100
	Total Police Department	110,756	135,080	156,549	131,626
280-ANIMAL CONTROL					
6025	Departmental supplies	58	75	75	75
6240	Animal Shelter Services	6,516	6,600	6,600	6,600
6250	Contractual services	427	600	600	1,000
7450	Miscellaneous other expense	-	-	65	100
	Total Animal Control	7,001	7,275	7,340	7,775

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**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
320-STREET MAINTENANCE					
5001	Salaries, regular fulltime	17,708	11,690	17,829	18,559
5003	Salaries, temporary fulltime	150	-	364	-
5004	Salaries, temporary parttime	198	-	60	-
5008	Compensation time paid	206	-	24	-
5009	Vacation time paid	12	40	138	-
5021	Payroll taxes (ss/med/sui)	1,549	1,055	1,746	1,724
5022	Retirement-Miscellaneous Members	3,153	2,551	3,597	2,843
5023	Life insurance	1	3	-	-
5024	Health insurance	6,255	8,656	9,219	14,683
5025	Dental/vision plan	220	130	326	354
5027	Workers' compensation insurance	932	94	840	549
5130	Engineering	6,419	3,200	2,000	2,000
5160	Audit	1,000	1,000	1,000	1,000
6020	Fuels and lubricants	3,401	2,850	2,800	3,100
6025	Departmental supplies	5,565	4,800	4,346	4,346
6036	Advertising, printing and copies	15	20	-	-
6040	Background reports	16	20	75	100
6070	Signs	2,399	2,000	2,026	2,200
6110	Maintenance and repair-maintenance equipment	2,295	1,200	1,200	2,000
6120	Maintenance and repair-facility	257	600	600	700
6150	Maintenance and repair-vehicles	1,036	1,000	1,000	1,500
6250	Contractual services	21,011	42,207	12,000	9,700

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	(320 Continued)				
7040	Gas & Electric	511	400	600	660
7050	Alarm system	263	300	300	310
7130	Fees	181	200	200	200
7235	Travel	80	100	100	200
7240	Property taxes	81	100	100	100
7320	Meetings,conferences and training	-	-	47	47
7450	Miscellaneous other expense	-	5,000	1,000	2,000
7577	Buildings & Improvements	509	520	-	1,000
	Total Street Maintenance	75,423	89,736	63,537	69,875
340-STREET LIGHTING					
7040	Gas & Electric	13,634	13,000	13,800	14,500
	Total Street Lighting	13,634	13,000	13,800	14,500

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
360-INDUSTRIAL PARK MAINTENANCE					
5001	Salaries, regular fulltime	2,905	2,670	1,637	5,341
5003	Salaries, temporary fulltime	36	-	-	-
5008	Compensation time paid	3	-	-	-
5009	Vacation time paid	57	-	-	-
5021	Payroll taxes (ss/med/sui)	335	248	155	510
5022	Retirement-Miscellaneous Members	534	583	362	718
5023	Life insurance	-	2	-	-
5024	Health insurance	1,261	2,339	954	4,736
5025	Dental/vision plan	43	52	33	104
5027	Workers' compensation insurance	156	121	77	125
5120	Legal	2,171	400	200	400
5130	Engineering	135	140	-	-
6025	Departmental supplies	1,613	2,000	500	1,000
6120	Maintenance and repair-facility	-	-	500	500
6250	Contractual services	462	500	2,000	500
7240	Property taxes	693	700	700	700
7450	Miscellaneous other expense	-	-	100	100
	Total Industrial Park Maintenance	10,404	9,755	7,218	14,734

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
370-DRAINAGE					
5001	Salaries, regular fulltime	1,671	2,050	3,679	2,169
5003	Salaries, temporary fulltime	24	40	-	-
5004	Salaries, temporary parttime	20	-	-	-
5008	Compensation time paid	149	-	10	-
5009	Vacation time paid	35	-	58	-
5021	Payroll taxes (ss/med/sui)	181	182	329	188
5022	Retirement-Miscellaneous Members	300	456	706	437
5024	Health insurance	493	1,170	2,238	1,184
5025	Dental/vision plan	17	39	80	39
5027	Workers' compensation insurance	91	95	165	98
5120	Legal	-	-	-	100
5130	Engineering	-	-	-	700
5140	Planning	-	-	800	800
6120	Maintenance and repair-facility	-	2,000	500	1,000
6250	Contractual services	726	600	800	4,000
7130	Fees	-	-	800	-
7450	Miscellaneous other expense	-	-	100	100
	Total Drainage	3,707	6,632	10,265	10,815

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
400-PARK GENERAL AND ADMINISTRATIVE EXPENSE					
5001	Salaries, regular fulltime	862	836	632	868
5003	Salaries, temporary fulltime	27	-	-	-
5004	Salaries, temporary parttime	38	-	-	-
5008	Compensation time paid	60	-	4	-
5009	Vacation time paid	13	-	23	-
5021	Payroll taxes (ss/med/sui)	100	73	70	75
5022	Retirement-Miscellaneous Members	149	182	136	175
5024	Health insurance	435	468	356	474
5025	Dental/vision plan	15	16	12	16
5027	Workers' compensation insurance	47	38	31	39
5120	Legal	-	-	42	50
6015	Postage	138	126	150	200
6020	Fuels and lubricants	867	1,000	800	1,000
6025	Departmental supplies	525	1,200	1,200	1,200
6110	Maintenance and repair-maintenance equipment	-	-	10	10
6120	Maintenance and repair-facility	104	40	40	100
6150	Maintenance and repair-vehicles	20	30	-	100
6250	Contractual services	39	50	50	50
7050	Alarm system	263	270	270	300
7235	Travel	17	20	20	20
	Park / Gen. Adm. Expense	3,719	4,349	3,846	4,677

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
410-PRASCH ACTIVITY CENTER					
5001	Salaries, regular fulltime	4,134	2,917	6,206	3,014
5007	Caretaker cabin rent value	-	6,600	-	-
5008	Compensation time paid	95	-	6	-
5009	Vacation time paid	57	-	35	-
5021	Payroll taxes (ss/med/sui)	383	254	572	261
5022	Retirement-Miscellaneous Members	756	636	1,258	607
5023	Life insurance	1	-	-	-
5024	Health insurance	1,046	1,043	1,677	1,056
5025	Dental/vision plan	35	34	56	34
5027	Workers' compensation insurance	225	132	290	137
6025	Departmental supplies	1,429	1,360	2,000	2,000
6040	Background reports	26	-	100	100
6120	Maintenance and repair-facility	1,730	1,600	1,600	1,700
6250	Contractual services	3,004	2,800	3,208	3,000
7020	Water	872	800	1,000	1,000
7235	Travel	188	300	-	300
7040	Gas & Electric	5,713	5,100	5,274	5,400
7050	Alarm system	352	240	578	400
7503	Equipment	-	2,000	2,000	2,000
7576	Land	2,938	-	-	-
7577	Buildings & Improvements	-	4,000	4,000	4,000
	Total Prasch Activity Center	22,984	29,816	29,860	25,009

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
420-PERIGOT PARK GROUNDS					
5001	Salaries, regular fulltime	5,238	-	-	-
5008	Compensation time paid	37	-	-	-
5009	Vacation time paid	(137)	-	-	-
5021	Payroll taxes (ss/med/sui)	532	-	-	-
5022	Retirement-Miscellaneous Members	1,020	-	-	-
5024	Health insurance	1,334	-	-	-
5025	Dental/vision plan	45	-	-	-
5027	Workers' compensation insurance	303	-	-	-
6020	Fuels and lubricants	421	-	-	-
6025	Departmental supplies	1,271	-	-	-
6040	Background reports	78	-	-	-
6110	Maintenance and repair-maintenance equipment	97	-	-	-
6120	Maintenance and repair-facility	1,017	-	-	-
6250	Contractual services	9,421	-	-	-
7020	Water	10,383	-	-	-
7040	Gas & Electric	2,388	-	-	-
7235	Travel	188	-	-	-
7240	Property taxes	108	-	-	-
7577	Buildings & Improvements	343	-	-	-
	Total Perigot Park Grounds	34,087	-	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
425-PARK GROUNDS					
5001	Salaries, regular fulltime	340	14,593	13,581	21,538
5008	Compensation time paid	(58)	-	18	-
5009	Vacation time paid	-	20	104	-
5021	Payroll taxes (ss/med/sui)	-	1,307	1,298	1,982
5022	Retirement-Miscellaneous Members	-	3,184	2,518	3,444
5024	Health insurance	-	8,807	5,195	14,836
5025	Dental/vision plan	-	226	180	356
5027	Workers' compensation insurance	-	662	631	684
5120	Legal	-	-	722	800
6020	Fuels and lubricants	-	-	1,000	1,100
6025	Departmental supplies	-	1,200	1,200	1,300
6026	Chartin Cemetery supplies	-	1,200	120	120
6040	Background reports	-	-	600	600
6110	Maintenance and repair-maintenance equipment	-	200	3,000	3,000
6120	Maintenance and repair-facility	-	1,590	3,042	1,000
6150	Maintenance and repair-vehicles	-	-	421	-
6250	Contractual services	-	20,500	10,102	2,000
7020	Water	-	10,740	10,740	11,500
7040	Gas & Electric	-	2,000	2,200	2,400
7235	Travel	-	-	34	-
7240	Property taxes	-	490	490	490
7503	Equipment	-	4,200	4,200	4,200
7577	Buildings & Improvements	-	360	360	360
	Total Park Grounds	282	71,279	61,756	71,710

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
430-OTHER PARK GROUNDS					
5001	Salaries, regular fulltime	4,832	-	-	-
5008	Compensation time paid	11	-	-	-
5009	Vacation time paid	(1)	-	-	-
5021	Payroll taxes (ss/med/sui)	445	-	-	-
5022	Retirement-Miscellaneous Members	919	-	-	-
5024	Health insurance	1,429	-	-	-
5025	Dental/vision plan	49	-	-	-
5027	Workers' compensation insurance	270	-	-	-
6020	Fuels and lubricants	195	-	-	-
6025	Departmental supplies	264	-	-	-
6250	Contractual services	3,317	-	-	-
6110	Maintenance and repair-maintenance equipment	79	-	-	-
6120	Maintenance and repair-facility	88	-	-	-
7020	Water	801	-	-	-
7240	Property taxes	351	-	-	-
	Total Other Park Grounds	13,049	-	-	-
440-RECREATION GENERAL AND ADMINISTRATIVE EXPENSE					
6015	Postage	138	-	-	-
6025	Departmental supplies	843	-	-	-
6130	Maintenance and repair-office equipment	180	-	-	-
6250	Contractual services	50	-	-	-
7010	Telephone	3,082	-	-	-
	Total Rec.-General / Adm.	4,293	-	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
445-GENERAL RECREATION					
5001	Salaries, regular fulltime	716	16,675	19,448	20,719
5002	Salaries, regular parttime	-	14,000	20,065	20,000
5003	Salaries, temporary fulltime	-	60	-	-
5004	Salaries, temporary parttime	-	220	-	-
5008	Compensation time paid	(1)	-	-	-
5011	Over Time Paid	-	-	80	-
5021	Payroll taxes (ss/med/sui)	-	3,130	4,544	1,795
5022	Retirement-Miscellaneous Members	-	4,897	4,400	4,174
5024	Health insurance	-	4,605	3,873	4,177
5025	Dental/vision plan	-	140	123	126
5027	Workers' compensation insurance	-	1,404	1,825	939
5120	Legal	-	-	560	-
6015	Postage	-	154	200	200
6020	Fuels and lubricants	-	-	25	-
6025	Departmental supplies	-	3,120	4,156	4,000
6027	Concession supplies	-	4,400	7,500	7,500
6036	Advertising, printing and copies	-	1,000	1,000	1,100
6040	Background reports	-	400	300	400
6130	Maintenance and repair-office equipment	-	60	450	500
6190	Equipment rental	-	-	61	-
6250	Contractual services	-	1,100	2,800	4,800
7010	Telephone	-	3,200	2,500	2,500
7130	Fees	-	-	330	-
7190	Bad debt expense	-	120	200	200
7235	Travel	-	200	354	250
7320	Meetings,conferences and training	-	600	1,600	1,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
7450	Miscellaneous other expense	-	-	400	-
	Total General Recreation Programs	715	59,485	76,794	74,380
450-GENERAL RECREATION PROGRAMS					
5001	Salaries, regular fulltime	17,387	-	-	-
5002	Salaries, regular parttime	12,930	-	-	-
5003	Salaries, temporary fulltime	46	-	-	-
5004	Salaries, temporary parttime	207	-	-	-
5007	Caretaker cabin rent value	4,862	-	-	-
5009	Vacation time paid	199	-	-	-
5021	Payroll taxes (ss/med/sui)	3,756	-	-	-
5022	Retirement-Miscellaneous Members	3,455	-	-	-
5024	Health insurance	3,732	-	-	-
5025	Dental/vision plan	123	-	-	-
5027	Workers' compensation insurance	1,737	-	-	-
6015	Postage	6	-	-	-
6025	Departmental supplies	2,222	-	-	-
6027	Concession supplies	2,610	-	-	-
6036	Advertising, printing and copies	1,085	-	-	-
6040	Background reports	430	-	-	-
6130	Maintenance and repair-office equipment	65	-	-	-
6250	Contractual services	3,626	-	-	-
7190	Bad debt expense	108	-	-	-
7235	Travel	186	-	-	-
7320	Meetings,conferences and training	154	-	-	-
	Total General Recreation Programs	58,926	-	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
460-SUMMER YOUTH PROGRAM					
5001	Salaries, regular fulltime	2,582	5,400	1,018	5,565
5002	Salaries, regular parttime	8,698	12,600	11,617	12,600
5003	Salaries, temporary fulltime	6,855	-	-	-
5009	Vacation time paid	64	-	-	-
5021	Payroll taxes (ss/med/sui)	2,788	2,215	1,838	482
5022	Retirement-Miscellaneous Members	371	1,179	626	1,121
5024	Health insurance	406	1,109	551	1,122
5025	Dental/vision plan	13	34	18	34
5027	Workers' compensation insurance	1,150	816	657	252
6025	Departmental supplies	319	1,210	1,200	1,300
6027	Concession supplies	83	140	150	150
6036	Advertising, printing and copies	210	-	288	300
6040	Background reports	156	240	130	200
6250	Contractual services	836	-	-	-
7130	Fees	-	860	-	-
	Total Summer Youth Program	24,531	25,803	18,093	23,126

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
470-SKATE PROGRAM					
5001	Salaries, regular fulltime	9,589	5,897	8,846	8,133
5002	Salaries, regular parttime	15,359	17,700	18,931	19,000
5009	Vacation time paid	81	-	-	-
5021	Payroll taxes (ss/med/sui)	3,037	2,861	3,500	705
5022	Retirement-Miscellaneous Members	1,649	1,723	2,057	1,639
5024	Health insurance	1,783	1,620	1,816	1,640
5025	Dental/vision plan	59	49	59	49
5027	Workers' compensation insurance	1,348	1,070	1,288	369
6015	Postage	-	-	6	10
6025	Departmental supplies	1,160	1,280	1,280	1,300
6027	Concession supplies	2,747	-	200	200
6036	Advertising, printing and copies	610	800	600	800
6040	Background reports	188	200	200	250
7130	Fees	599	650	1,000	1,000
7190	Bad debt expense	-	-	200	-
7235	Travel	62	-	-	-
7450	Miscellaneous other expense	-	-	200	300
	Total Skate Program	38,271	33,850	40,183	35,395

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
900-CAPITAL OUTLAY					
5001	Salaries, regular fulltime	1,584	-	-	-
5011	Over Time Paid	137	-	-	-
5021	Payroll taxes (ss/med/sui)	239	-	-	-
5022	Retirement-Miscellaneous Members	502	-	-	-
5024	Health insurance	1,359	-	-	-
5025	Dental/vision plan	49	-	-	-
5027	Workers' compensation insurance	156	-	-	-
5130	Engineering	163	-	-	-
6120	Maintenance and repair-facility	1,638	200	-	200
6250	Contractual services	264	230	-	3,230
7501	Computer equipment	-	230	-	230
7577	Buildings & Improvements	4,504	-	-	-
	Total Capital Outlay	10,595	660	-	3,660
GEN. FUND TOTAL		653,643	858,090	761,146	790,147
FB RESTRICTED BY COUNCIL					
TOTAL GENERAL FUND		653,643	858,090	761,146	790,147

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
2103 GAS TAX FUND (FUND 24)					
7980	Transfers to Other Funds	-	1,663	12,070	-
		-	1,663	12,070	-
2105 GAS TAX FUND (FUND 25)					
7980	Transfers to Other Funds	15,000	15,000	15,000	67,000
		15,000	15,000	15,000	67,000
2106 GAS TAX FUND (FUND 26)					
7980	Transfers to Other Funds	15,000	20,103	30,078	-
		15,000	20,103	30,078	-
2107 GAS TAX FUND (FUND 27)					
7980	Transfers to Other Funds	14,264	30,000	28,526	-
		14,264	30,000	28,526	-
2107.5 GAS TAX FUND (FUND 28)					
7980	Transfers to Other Funds	1,001	1,000	1,000	-
		1,001	1,000	1,000	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
TRAFFIC CONGESTION (FUND 29)					
7980	Transfers to General Fund	-	20,498	20,498	3,000
		-	20,498	20,498	3,000
SB-325 FUND (FUND 30)					
7503	Capital outlay	-	24,750	-	-
7980	Transfers to Other Funds	30,000	-	24,650	-
		30,000	24,750	24,650	-
SAFETEA FUND (FUND 34)					
7980	Transfers to General Fund	6,016	6,000	6,000	-
		6,016	6,000	6,000	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
SPECIAL REVENUE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
HCAOG GRANTS (FUND 22)					
5001	Salaries, regular fulltime	-	-	2,625	-
5021	Payroll taxes (ss/med/sui)	-	-	207	-
5022	Retirement-Miscellaneous Members	-	-	573	-
5024	Health insurance	-	-	471	-
5025	Dental/vision plan	-	-	15	-
5027	Workers' compensation insurance	-	-	119	-
5130	Engineering	-	-	18,524	-
5140	Planning	-	45,000	60	39,000
7577	Buildings & Improvements	-	-	8,556	14,500
	TOTAL HCAOG GRANTS, FUND 22	-	45,000	31,150	53,500
TDA PURCHASED TRANSPORTATION FUND (FUND 31)					
5001	Salaries, regular fulltime	1,311	-	-	-
5021	Payroll taxes (ss/med/sui)	113	-	-	-
5022	Retirement-Miscellaneous Members	241	-	-	-
5024	Health insurance	250	-	-	-
5025	Dental/vision plan	8	-	-	-
5027	Workers' compensation insurance	71	-	-	-
6236	Public transit contract	31,625	28,500	32,375	32,375
7980	Transfers to other funds	-	22,207	-	-
	TOTAL TDA PURCHASED, FUND 31	33,619	50,707	32,375	32,375

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
SPECIAL REVENUE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
AB-939 SOLID WASTE/RECYCLING FUND (FUND 32)					
5001	Salaries, regular fulltime	2,148	2,400	2,705	2,400
5004	Salaries, temporary parttime	280	-	-	-
5008	Compensation time paid	(12)	-	-	-
5011	Over Time Paid	1,332	-	489	-
5021	Payroll taxes (ss/med/sui)	329	184	283	208
5022	Retirement-Miscellaneous Members	385	-	532	483
5024	Health insurance	666	-	561	483
5025	Dental/vision plan	22	-	19	15
5027	Workers' compensation insurance	210	130	148	109
5120	Legal	-	500	-	500
6025	Departmental supplies	133	200	-	200
6036	Advertising, printing and copies	112	150	96	150
6250	Contractual services	224	6,520	941	-
7235	Travel	9	50	-	50
7974	Indirect costs applied	1,076	1,800	1,196	1,200
	TOTAL SOLID WASTE/ RECYCLING	6,914	11,934	6,970	5,798
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (FUND 33)					
6250	Contractual services	117,410	100,004	82,594	100,004
	TOTAL SUPPLEMENTAL LAW	117,410	100,004	82,594	100,004

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
GENERAL CAPITAL IMPROVEMENT FUNDS**

INDUSTRIAL PARK EXPANSION FUND (FUND 36)

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
5001	Salaries, regular fulltime	471	5,000	3,292	-
5021	Payroll taxes (ss/med/sui)	36	500	272	-
5022	Retirement-Miscellaneous Members	87	1,069	604	-
5024	Health insurance	91	1,035	1,364	-
5025	Dental/vision plan	3	50	47	-
5027	Workers' compensation insurance	25	13	147	-
5120	Legal	-	-	872	500
5130	Engineering	1,000	4,000	7,500	1,000
5140	Planning	45	-	3,500	500
6120	Maintenance and repair-facility	2,753	6,500	1,143	-
6220	Lab tests	-	-	2,127	-
6250	Contractual services	-	-	7,874	36,000
7577	Buildings & Improvements	-	-	5,564	1,000
7974	Indirect costs applied	812	1,000	3,600	1,000
TOTAL FUND 36		5,323	19,167	37,906	40,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
CDBG NON-PROGRAM INCOME FUND (FUND 38)					
5001	Salaries, regular fulltime	32	2,000	-	2,000
5008	Compensation time paid	56	-	-	-
5009	Vacation time paid	56	-	-	-
5021	Payroll taxes (ss/med/sui)	3	200	-	200
5022	Retirement-Miscellaneous Members	8	356	-	350
5024	Health insurance	17	184	-	185
5025	Dental/vision plan	1	80	-	80
5027	Workers' compensation insurance	2	101	-	100
5120	Legal	-	300	-	300
6130	Maintenance and repair-office equipment	879	500	658	500
6250	Contractual services	-	100	-	100
7974	Indirect costs applied	173	200	147	200
7980	Transfers to other funds	3,389	-	-	-
	TOTAL CDBG NON-PRO. INC.	4,616	4,021	805	4,015

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
CDBG PROGRAM INCOME HOLDING FUND (FUND 42)					
5001	Salaries, regular fulltime	2,814	1,152	690	1,175
5002	Salaries, regular parttime	-	-	65	-
5008	Compensation time paid	(81)	-	-	-
5009	Vacation time paid	(81)	-	5	-
5021	Payroll taxes (ss/med/sui)	256	101	70	103
5022	Retirement-Miscellaneous Members	522	251	153	237
5024	Health insurance	845	507	280	514
5025	Dental/vision plan	28	16	9	16
5027	Workers' compensation insurance	155	109	35	53
5120	Legal	312	300	-	300
5160	Audit	175	-	-	-
6250	Contractual services	365	300	-	300
7305	CDBG-Housing Rehabilitation-General Adm	1,159	-	465	-
7974	Indirect costs applied	1,182	7,200	365	400
7980	Transfers to other funds	106,961	8,323	71,917	15,567
	TOTAL CDBG PROGRAM INCOME	114,612	18,259	74,054	18,665

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
PROG. INC.-HOUSING REHAB FUND 44					
5001	Salaries, regular fulltime	462	-	-	-
5021	Payroll taxes (ss/med/sui)	35	-	-	-
5022	Retirement-Miscellaneous Members	85	-	-	-
5024	Health insurance	180	-	-	-
5025	Dental/vision plan	6	-	-	-
5027	Workers' compensation insurance	25	-	-	-
7303	CDBG-Housing Rehabilitation-Activity Deliv	2,280	-	-	5,000
7305	CDBG-Housing Rehabilitation-General Adm	1,358	-	-	-
7974	Indirect costs applied	797	-	-	-
TOTAL		5,228	-	-	5,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 50 - MONDA WAY

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
5001	Salaries, regular fulltime	332	411	-	-
5009	Vacation time paid	2	-	-	-
5021	Payroll taxes (ss/med/sui)	26	36	-	-
5022	Retirement-Miscellaneous Members	61	90	-	-
5024	Health insurance	70	97	-	-
5025	Dental/vision plan	2	3	-	-
5027	Workers' compensation insurance	18	18	-	-
5120	Legal	279	300	100	300
6025	Departmental supplies	25	50	-	-
6120	Maintenance and repair-facility	-	500	465	500
6250	Contractual services	-	-	2,378	2,400
7040	Gas & Electric	-	150	-	-
7240	Property taxes	117	117	117	150
7250	Interest expense	2,705	2,700	2,073	2,100
7800	Depreciation	6,636	6,781	6,483	6,483
TOTAL MONDA WAY ENTERPRISE		10,273	11,253	11,616	11,933

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
620-SOURCE OF SUPPLY					
7020	Water	104,520	142,985	130,000	140,000
7240	Property taxes	155	160	160	225
	Total Source of Supply	104,675	143,145	130,160	140,225
640-PUMPING EXPENSE					
5001	Salaries, regular fulltime	3,716	5,807	4,759	6,464
5003	Salaries, temporary fulltime	266	-	100	-
5004	Salaries, temporary parttime	290	-	-	-
5008	Compensation time paid	(452)	-	-	-
5009	Vacation time paid	(798)	-	-	-
5021	Payroll taxes (ss/med/sui)	394	531	463	581
5022	Retirement-Miscellaneous Members	718	1,267	1,038	1,302

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
(640 Continued)					
5023	Life insurance	12	-	-	-
5024	Health insurance	828	3,385	1,941	3,424
5025	Dental/vision plan	28	104	67	104
5027	Workers' compensation insurance	241	263	209	293
6025	Departmental supplies	177	300	-	-
6110	Maintenance and repair-maintenance	-	300	-	-
6120	Maintenance and repair-facility	1,767	3,000	1,800	1,800
6250	Contractual services	80	-	1,200	10,900
7040	Gas & Electric	13,580	15,000	17,000	18,000
7235	Travel	26	50	-	-
7240	Property taxes	108	108	108	150
	Total Pumping Expense	20,981	30,115	28,685	43,018

660-TRANSMISSION AND DISTRIBUTION

5001	Salaries, regular fulltime	34,193	18,870	20,725	17,190
5003	Salaries, temporary fulltime	348	-	193	7,260
5004	Salaries, temporary parttime	683	-	-	-
5005	Salaries, on call/standby	3,570	3,840	3,390	-
5008	Compensation time paid	(1,850)	-	31	-
5009	Vacation time paid	(3,010)	5,672	173	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	(660 Continued)				
5014	Salaries, rounds / call back	4,860	4,902	4,410	-
5021	Payroll taxes (ss/med/sui)	3,993	1,595	2,765	1,582
5022	Retirement-Miscellaneous Members	6,353	2,533	4,666	2,746
5023	Life insurance	10	12	-	-
5024	Health insurance	14,519	8,188	14,072	13,025
5025	Dental/vision plan	509	104	501	325
5027	Workers' compensation insurance	2,292	117	1,268	718
6020	Fuels and lubricants	2,949	2,900	2,900	3,000
6025	Departmental supplies	2,731	2,500	2,866	3,000
6036	Advertising, printing and copies	11	20	-	-
6110	Maintenance and repair-maintenance	2,118	1,100	500	1,500
6120	Maintenance and repair-facility	310	250	300	300
6130	Maintenance and repair-office equipm	-	20	-	-
6150	Maintenance and repair-vehicles	2,439	1,800	1,200	1,200
6220	Lab tests	2,055	1,100	600	700
6250	Contractual services	6,814	7,000	10,000	24,700
7010	Telephone	48	-	-	-
7050	Alarm system	754	700	800	900
7130	Fees	256	260	260	275
7235	Travel	62	350	-	-
7240	Property taxes	108	108	108	150
7577	Buildings & Improvements	509	-	-	-
	Total Transmission and Distribution	87,634	63,941	71,728	78,571

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
680-GENERAL AND ADMINISTRATION					
5001	Salaries, regular fulltime	49,259	58,353	40,806	57,529
5002	Salaries, regular parttime	1,963	2,300	3,350	3,655
5004	Salaries, temporary parttime	-	1,714	-	-
5008	Compensation time paid	(274)	10,999	8	-
5009	Vacation time paid	26	3,926	98	-
5021	Payroll taxes (ss/med/sui)	4,860	5,357	4,331	4,987
5022	Retirement-Miscellaneous Members	9,383	12,025	9,319	11,590
5024	Health insurance	19,921	36,287	21,471	35,520
5025	Dental/vision plan	531	455	532	455
5027	Workers' compensation insurance	2,998	2,828	2,164	2,608
5120	Legal	4,009	4,000	3,500	4,000
5130	Engineering	885	1,000	14,000	2,000
5160	Audit	6,992	7,000	8,250	8,250
6015	Postage	1,460	2,935	2,000	2,300
6025	Departmental supplies	1,366	1,200	1,600	1,600
6036	Advertising, printing and copies	228	250	-	-
6040	Background reports	191	200	100	100
6120	Maintenance and repair-facility	143	150	-	-
6130	Maintenance and repair-office equipm	4,163	3,400	3,600	3,700
6250	Contractual services	9,109	17,000	4,800	24,800
7010	Telephone	2,851	2,700	2,430	2,400
7040	Gas & Electric	766	600	950	1,000
7050	Alarm system	263	200	220	250

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	(680 Continued)				
7110	McClure right of way	100	100	100	4,000
7130	Fees	8,904	8,600	10,000	10,000
7190	Bad debt expense	146	200	400	400
7210	General liability insurance	7,745	7,800	7,600	7,800
7220	Liability claims	5,000	-	-	5,000
7230	Property casualty insurance	1,626	1,400	1,515	1,700
7235	Travel	490	400	175	400
7240	Property taxes	72	72	72	125
7250	Interest expense	6,545	5,500	5,836	5,836
7320	Meetings,conferences and training	608	1,400	2,300	3,350
7450	Miscellaneous other expense	4,900	30,000	4,000	4,000
7501	Computer equipment	3,176	2,500	-	-
7577	Buildings & Improvements	1,077	-	-	-
7800	Depreciation	39,560	41,894	39,600	39,600
	Total General and Administration Ex	201,042	274,745	195,127	248,955
900-CAPITAL OUTLAY					
6120	Maintenance and repair-facility	1,080	-	-	3,500
7577	Buildings & Improvements	-	2,000	-	57,000
	Total Capital Outlay	1,080	2,000	-	60,500
TOTAL WATER FUND		415,412	513,946	425,700	571,269

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
WATER CONNECTION (FUND 61)					
7980	Transfer to Water	-	-	-	-
	TOTAL	-	-	-	-
WATER CAPITAL RESERVE FUND (FUND 62)					
640-PUMPING EXPENSE					
5001	Salaries, regular fulltime	-	-	786	-
5021	Payroll taxes (ss/med/sui)	-	-	60	-
5022	Retirement-Miscellaneous Memb	-	-	172	-
5024	Health insurance	-	-	345	-
5025	Dental/vision plan	-	-	13	-
5027	Workers' compensation insuranc	-	-	34	-
6120	Maintenance and repair-facility	-	-	3,004	-
6250	Contractual services	-	-	4,800	58,000
7503	Equipment	-	-	7,183	-
	Total Pumping Expense	-	-	16,397	58,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
660-TRANSMISSION AND DISTRIBUTION					
5001	Salaries, regular fulltime	-	-	2,150	-
5021	Payroll taxes (ss/med/sui)	-	-	250	-
5022	Retirement-Miscellaneous Memb	-	-	450	-
5024	Health insurance	-	-	1,300	-
5025	Dental/vision plan	-	-	50	-
5027	Workers' compensation insuranc	-	-	100	-
6110	Maintenance and repair-maintan	-	-	533	-
6120	Maintenance and repair-facility	-	-	534	-
6250	Contractual services	-	-	6,155	-
7503	Equipment	-	-	7,437	-
Total Transmission and Distribution		-	-	18,959	-
680-GENERAL AND ADMINISTRATION					
5120	Legal	-	-	2,150	-
5130	Engineering	-	-	3,285	4,306
6250	Contractual services	-	70,500	1,400	-
7503	Equipment	-	-	-	-
7980	Transfer to other funds	4,500	4,096	-	-
Total General and Administrati		4,500	74,596	6,835	4,306
TOTAL		4,500	74,596	42,191	62,306

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
DAVIS/GRUNSKY RESERVE FUND (FUND 63)					
7980	Transfer to Water	4,000	-	-	-
	TOTAL	4,000	-	-	-
TURBIDITY REDUCTION FACILITY RESERVE FUND (FUND 64)					
7190	Bad debt expense	3	10	25	25
7590	City share of Turbidity Reduction	13,605	12,500	14,000	14,000
	TOTAL	13,608	12,510	14,025	14,025
WATER CAPITAL IMPROVEMENT FUND (FUND 65)					
6120	Maintenance and repair-facility	37	-	-	-
6250	Contractual services	55	-	-	-
7503	Equipment	1	-	-	-
7800	Depreciation	1,382	-	1,380	-
	TOTAL	1,475	-	1,380	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
760-TRANSMISSION					
5001	Salaries, regular fulltime	15,406	40,006	7,092	40,876
5003	Salaries, temporary fulltime	802	-	158	7,260
5004	Salaries, temporary parttime	908	-	-	-
5005	Salaries, on call/standby	3,570	3,840	3,390	-
5008	Compensation time paid	(622)	2,448	20	-
5009	Vacation time paid	(1,436)	2,400	115	-
5014	Salaries, rounds / call back	4,860	4,457	4,410	-
5021	Payroll taxes (ss/med/sui)	2,472	3,538	1,558	3,719
5022	Retirement-Miscellaneous Members	2,931	7,145	1,594	7,519
5023	Life insurance	39	60	-	-
5024	Health insurance	7,716	20,551	6,261	25,538
5025	Dental/vision plan	268	598	216	702
5027	Workers' compensation insurance	1,363	1,657	656	1,792
6020	Fuels and lubricants	2,725	3,000	2,205	2,500
6025	Departmental supplies	1,933	2,000	1,900	2,000
6036	Advertising, printing and copies	11	25	-	-
6040	Background reports	-	100	-	-
6110	Maintenance and repair-maintenance	1,350	1,350	500	1,000
6120	Maintenance and repair-facility	4,429	2,500	3,200	3,300
6130	Maintenance and repair-office equipm	-	50	-	-
6150	Maintenance and repair-vehicles	1,241	1,200	700	1,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	(760 Continued)				
6220	Lab tests	430	-	540	550
6250	Contractual services	10,794	2,500	1,600	2,000
7020	Water	221	200	250	250
7040	Gas & Electric	5,004	5,000	6,000	6,300
7130	Fees	256	260	251	275
7235	Travel	45	100	-	-
7240	Property taxes	108	108	108	125
7577	Buildings & Improvements	725	-	-	-
	Total Transmission	67,549	105,093	42,724	106,706

770-TREATMENT

5001	Salaries, regular fulltime	46,561	12,541	28,603	13,014
5003	Salaries, temporary fulltime	2,000	-	1,299	-
5004	Salaries, temporary parttime	3,035	-	85	-
5008	Compensation time paid	(1,737)	-	61	-
5009	Vacation time paid	(4,794)	8,800	346	-
5021	Payroll taxes (ss/med/sui)	5,103	1,090	3,033	1,126
5022	Retirement-Miscellaneous Members	8,964	2,737	6,442	2,622
5023	Life insurance	107	198	-	-
5024	Health insurance	14,138	7,018	12,128	7,105
5025	Dental/vision plan	492	234	422	234
5027	Workers' compensation insurance	2,850	569	1,334	590
6020	Fuels and lubricants	1,118	-	4,000	4,200
6025	Departmental supplies	1,329	1,100	3,326	3,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	(770 Continued)				
6032	Chemical supplies	5,290	5,500	6,100	6,300
6036	Advertising, printing and copies	-	-	1	10
6040	Background reports	210	250	-	-
6110	Maintenance and repair-maintenance	2,670	4,000	1,500	1,700
6120	Maintenance and repair-facility	2,709	2,500	1,000	2,500
6150	Maintenance and repair-vehicles	894	1,000	1,200	1,200
6190	Equipment rental	-	-	204	200
6220	Lab tests	4,350	10,000	7,000	10,000
6250	Contractual services	4,433	12,000	3,000	28,000
7020	Water	16,209	15,000	16,000	16,500
7040	Gas & Electric	22,280	20,000	21,000	22,000
7130	Fees	636	650	650	700
7235	Travel	43	50	-	-
7240	Property taxes	108	108	108	125
7320	Meetings,conferences and training	392	600	-	-
7450	Miscellaneous other expense	150	450	-	219
7503	Equipment	-	2,000	1,000	2,000
7577	Buildings & Improvements	198	-	-	-
	Total Treatment	139,738	108,395	119,842	123,345

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
780-GENERAL AND ADMINISTRATIVE EXPENSE					
5001	Salaries, regular fulltime	45,925	55,415	39,882	55,794
5002	Salaries, regular parttime	1,969	3,605	3,410	3,655
5004	Salaries, temporary parttime	-	1,675	-	-
5008	Compensation time paid	98	-	-	-
5009	Vacation time paid	681	2,738	52	-
5021	Payroll taxes (ss/med/sui)	4,627	5,212	4,240	4,837
5022	Retirement-Miscellaneous Members	8,830	1,160	9,089	11,241
5024	Health insurance	19,304	35,351	21,208	34,573
5025	Dental/vision plan	511	424	521	424
5027	Workers' compensation insurance	2,839	2,752	2,112	2,530
5120	Legal	5,452	4,500	6,000	4,500
5130	Engineering	518	1,000	13,774	2,000
5140	Planning	821	1,000	-	-
5160	Audit	6,992	7,000	8,250	8,250
6015	Postage	1,449	3,000	2,000	2,200
6025	Departmental supplies	1,404	1,500	1,500	1,500
6036	Advertising, printing and copies	228	250	-	-
6040	Background reports	854	500	400	400
6120	Maintenance and repair-facility	143	150	-	150
6130	Maintenance and repair-office equipm	4,163	3,500	3,300	3,500
6250	Contractual services	11,247	12,000	5,400	5,400
7010	Telephone	2,819	3,000	2,450	2,500

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
	(780 Continued)				
7040	Gas & Electric	766	600	950	1,000
7050	Alarm system	263	200	250	275
7130	Fees	13,096	13,000	14,604	14,500
7190	Bad debt expense	130	150	800	800
7210	General liability insurance	8,261	8,300	9,750	10,500
7220	Liability claims	15,000	8,000	12,000	8,000
7230	Property casualty insurance	1,392	1,500	1,515	1,600
7235	Travel	708	400	200	225
7240	Property taxes	72	75	72	100
7320	Meetings,conferences and training	903	2,000	1,400	2,450
7450	Miscellaneous other expense	400	1,000	100	1,000
7501	Computer equipment	1,076	400	-	1,000
7577	Buildings & Improvements	1,076	-	-	-
7800	Depreciation	76,997	76,368	77,000	77,000
	Total General and Admim. Exp.	241,014	257,725	242,229	261,904
900-CAPITAL OUTLAY					
6120	Maintenance and repair-facility	729	-	-	3,500
7577	Buildings & Improvements	-	1,500	-	34,000
	Total Capital Outlay	729	1,500	-	37,500
	TOTAL SEWER FUND	449,030	472,713	404,795	529,455

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
SEWER CAPITAL RESERVE FUND (FUND 72)					
760-TRANSMISSION					
5001	Salaries, regular fulltime	-	-	316	-
5021	Payroll taxes (ss/med/sui)	-	-	24	-
5022	Retirement-Miscellaneous Members	-	-	69	-
5024	Health insurance	-	-	171	-
5025	Dental/vision plan	-	-	6	-
5027	Workers' compensation insurance	-	-	14	-
6250	Contractual services	-	-	705	29,500
7503	Equipment	-	-	10,523	-
	Total Transmission	-	-	11,828	29,500
770-TREATMENT					
5001	Salaries, regular fulltime	-	-	4,030	-
5021	Payroll taxes (ss/med/sui)	-	-	365	-
5022	Retirement-Miscellaneous Members	-	-	840	-
5024	Health insurance	-	-	1,936	-
5025	Dental/vision plan	-	-	68	-
5027	Workers' compensation insurance	-	-	174	-
6110	Maintenance and repair-maintenance	-	-	816	-
6120	Maintenance and repair-facility	-	-	3,606	-
6250	Contractual services	-	-	3,362	-
7503	Equipment	-	-	9,199	-
	Total Treatment	-	-	24,396	-
780-GENERAL AND ADMINISTRATIVE EXPENSE					
6250	Contractual services	-	45,000	2,576	4,306
7190	Bad debt expense	30	50	216	-
7320	Meetings,conferences and training	-	-	114	-
7980	Transfers to other funds	59,576	-	-	-
	Total General and Admim. Exp.	59,606	45,050	2,906	4,306
	TOTAL	59,606	45,050	39,130	33,806

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
SEWER CAPITAL IMPROVEMENT FUND-RANCHERIA (FUND 77)					
5001	Salaries, regular fulltime	4,070	-	9,739	-
5021	Payroll taxes (ss/med/sui)	365	-	771	-
5022	Retirement-Miscellaneous Members	747	-	2,125	-
5024	Health insurance	734	-	1,811	-
5025	Dental/vision plan	25	-	62	-
5027	Workers' compensation insurance	220	-	442	-
5120	Legal	1,076	-	5,001	-
5130	Engineering	25,266	-	27,981	-
6120	Maintenance and repair-facility	-	-	2,268	-
6220	Lab tests	3,200	-	8,551	-
6250	Contractual services	8,563	458,800	-	366,000
7800	Depreciation	2,894	-	2,892	-
	Total	47,160	458,800	61,643	366,000
770-TREATMENT					
5001	Salaries, regular fulltime	-	-	787	-
5021	Payroll taxes (ss/med/sui)	-	-	60	-
5022	Retirement-Miscellaneous Members	-	-	172	-
5024	Health insurance	-	-	489	-
5025	Dental/vision plan	-	-	18	-
5027	Workers' compensation insurance	-	-	34	-
6250	Contractual services	-	-	203	-
7800	Depreciation	-	-	-	-
	Total Treatment	-	-	1,763	-
	TOTAL	47,160	458,800	63,406	366,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2013-14
EXPENDITURES
TRUST FUNDS**

Acct. No.	Title	Actual 7/1/2011 6/30/2012	Budget 7/1/2012 6/30/2013	Est. Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014
DENTAL/VISION TRUST FUND (FUND 80)					
7605	Dental claims paid	5,036	4,000	6,112	6,150
7610	Vision claims paid	1,028	900	1,628	1,700
	TOTAL	6,064	4,900	7,740	7,850
SELF-INSURED RETENTION RESERVE FUND (FUND 82)					
	Expenditures	-	5,000	-	5,000
	TOTAL	-	5,000	-	5,000

Other Data

- **Capital Improvements**
- **Salary Schedule**
- **Staffing Schedule**
- **Pay Plan Information Memo**
- **Department Descriptions**

FUND 62 EXPENSES - FY13/14 WATER CAPITAL ITEMS

Item	<u>Proposed</u>
SCADA System	25,000
Valves / Hydrants	5,000
Tank Repairs	13,000
Meters & Related Supplies	5,000
Booster Plant Upgrades	5,000
Contingency for Mains	5,000
TOTAL	<u><u>58,000</u></u>

FUND 72 EXPENSES - FY13/14 SEWER CAPITAL ITEMS

ITEM	<u>Proposed</u>
Headworks Upgrades	15,000
R/R Chlorination Equipment	5,000
Laptop	1,500
Weir R/R	3,000
Contingency	5,000
TOTAL	<u><u>29,500</u></u>

FY13/14 Staffing (Proposed)

Mayor and City Council *

Mayor (1)
Mayor Pro-Tem (1)
Council Members (3)

City Manager

City Manager (1)

Business Office

City Clerk (1)
Accounting Clerk (1)
Office Assistant (1)

City Attorney **

City Attorney (1)

City Engineer **

City Engineer (1)

City Planner **

City Planner (1)

Law Enforcement **

Sheriff Deputies (2)

Animal Control **

Sheriff Department (Contract)

Public Works

Public Works Supervisor (1)
Public Utility Operator (1)
Facility Maintenance Worker (2)

Parks and Recreation

Director (1)
Drop-In Basketball (1)
Skate Program (8)
Volleyball League (1)
Basketball League (1)
School Break Camps (2)
Summer Recreation Camps (7)

Building Official **

Building Official (1)

Accountant /Financial Consultant **

Accountant (1)

* = Elected ** = Contracted All others = Employees

City of Blue Lake

Salary Plan - Effective June 24, 2013 for FY 2013-2014

	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10	Level 11	Level 12	Level 13	Level 14
Public Works Superintendent (H) *	20.10 20.49	20.70 21.10	21.32 21.73	21.96 22.38	22.62 23.06	23.30 23.75	24.00 24.46	24.72 25.20	25.46 25.95	26.22 26.72	27.01 27.53	27.82 28.36	28.66 29.21	
Public Works Supervisor (H) *	17.08 17.41	17.59 17.93	18.12 18.47	18.66 19.02	19.22 19.59	19.80 20.18	20.39 20.78	21.01 21.41	21.64 22.06	22.28 22.71	22.95 23.39	23.64 24.09	24.35 24.82	
Public Utility Operator (H) *	14.43 14.71	14.87 15.16	15.31 15.60	15.77 16.07	16.24 16.55	16.73 17.05	17.23 17.56	17.75 18.09	18.28 18.63	18.83 19.19	19.40 19.77	19.98 20.36	20.58 20.98	
Facility Maint. Worker (H) *	12.22 12.46	12.59 12.83	12.97 13.22	13.35 13.61	13.75 14.01	14.17 14.44	14.59 14.87	15.03 15.32	15.48 15.78	15.95 16.26	16.42 16.74	16.92 17.25	17.42 17.76	
Park & Rec Director / Recycling Coordinator (H)	43,405	with potential 3% increase at anniversary date												
Rec Specialist (H) *	9.12 9.30	9.39 9.57	9.68 9.87	9.97 10.16	10.26 10.46	10.57 10.77	10.89 11.10	11.22 11.44	11.55 11.77	11.90 12.13	12.26 12.50	12.62 12.86	13.00 13.25	
Rec Coordinator (H) *	10.47 10.67	10.79 11.00	11.11 11.32	11.44 11.66	11.79 12.02	12.14 12.37	12.51 12.75	12.88 13.13	13.27 13.53	13.67 13.93	14.08 14.35	14.50 14.78	14.93 15.22	
Reg or Temp Part time (H)	Minimum Wage MW+.25 MW+.50 MW+.75 MW+.100 MW+1.25 MW+1.50 MW+1.75 MW+2.00													
	8.00	8.25	8.50	8.75	9.00	9.25	9.50	9.75	10.00					
Reg or Temp PT Wastewater (H)	Minimum Wage MW+.25 MW+.50 MW+.75 MW+.100 MW+1.25 MW+1.50 MW+1.75 MW+2.00 MW+2.25													
	8.00	8.25	8.50	8.75	9.00	9.25	9.50	9.75	10.00	10.25				
Basketball Official	25.00 / game (per 7/24/12 Council action)													
Business Office Supervisor (S)	39,270 with potential 3% increase at anniversary date													
Accounting Clerk (H) *	12.22 12.46	12.59 12.83	12.97 13.22	13.35 13.61	13.75 14.01	14.17 14.44	14.59 14.87	15.03 15.32	15.48 15.78	15.95 16.26	16.42 16.74	16.92 17.25	17.42 17.76	18.83
Office Assistant (H)	9.96	10.26	10.57	10.88	11.21	11.54	11.89	12.25	12.62	12.99	13.38	13.79	14.20	
City Manager (S)	90,715 (annual)													

Key: (H) = Hourly (S) = Salaried * = Longevity Scale

To: All Interested Parties

For the purpose of meeting the intent of California Code of Regulations, title 2, Sections 507.5 and 571, the City of Blue Lake City Manager hereby certifies that:

1. The Pay Plan, effective June 24, 2013 is in effect.
2. Every position by title is included.
3. Every pay rate is identified by either an hourly rate or by an annual salary.
4. The pay plan is immediately accessible in the Business Office for public review during normal business hours.
5. The Pay Plan shall be retained for public inspection for not less than five years.
6. No other document is necessary for City disclosure of pay rates.

John Berchtold

City Manager

June 25, 2013

Fund 10

100- Department Description- Mayor and City Council

The City Council consists of five members and serves as the policy making and legislative body of the City of Blue Lake. Council members are elected at large and select a Mayor from their membership every two years. The Mayor acts as the chairperson for all Council meetings. The City Council: appoints the City Manager, City Attorney, and members of the Planning and Parks and Recreation Commissions, enacts ordinances, adopts resolutions, sets policy for administrative staff, and approves the annual budget for the City. The Council conducts semi-monthly meetings to consider City business items, and the Mayor and Council members represent the City on a variety of regional boards, commissions, and authorities.

The City Clerk serves the Council by recording and transcribing the Council minutes, coordinating and handling all election transactions with the County, and distributes and submits declarations and filings of City officials with the Fair Political Practices Commission. (Currently the Business Office Supervisor is an employee of the City but also serves as the elected City Clerk).

120- Department Description- City Manager

The City Council has delegated a wide variety of powers and duties to the City Manager by ordinance. These duties include enforcement of City ordinances, authority to direct City employees which includes appointment and removal, reorganize offices, positions or units, recommends the adoption of measures and ordinances, keeps the City Council advised of the financial condition and needs of the City, investigates complaints of service exercises, general supervision over all public buildings, parks and property, and prepares and presents an annual budget and salary plan.

Fund 10

140- Department Description- Business Office

The Business Office is normally the first point of contact with residents concerning City services. This office provides general direction to the public. In addition, the Department is responsible for providing general and administrative support for the receipt and expenditure of general funds, special street funds, other special funds, and trust funds.

160- Department Description- City Attorney

Legal services are provided to the City under a contract with the legal firm of Nancy Diamond. The City Attorney provides a broad range of legal services to the City Council, City Manager, various city departments, and the Planning Commission. Services include drafting and reviewing contracts, ordinances, regulations, and other documents, providing staff support to the City Council and Planning Commission at regular and special meetings, researching legal questions and providing legal opinions and advice, and prosecuting and defending civil proceedings on behalf of the City and its officers and employees.

180- Department Description- Miscellaneous Non-Departmental

The Department function is to budget and account for specific costs incurred by the City that are not applicable to any one fund or department.

Fund 10

200- Department Description- City Engineer

This department provides comprehensive engineering services and capital project development including pavement resurfacing projects, water and sewer line replacements, and engineering oversight of specific construction projects, engineering studies, and maintains mapping.

This department also provides engineering for street design and traffic circulation to promote the safe and orderly flow of traffic. Finally, this department acts as technical liaison to the Humboldt County Association of Governments related to regional transportation and circulation issues.

220- Department Description- City Planner

City Planner services are provided by Streamline Planning Consultants with Bob Brown designated as the City Planner. Planning services include environmental review and implementation of the City's land use and development policies as identified in the General Plan and other documents. This includes administration of the City's zoning, subdivision, and environmental ordinances. The Planner also provides support to the Building Official, Director of Public Works, City Attorney, City Manager, City Council, and the Planning Commission.

240- Department Description- Building Official

The Building Official is the primary source of service and information to builders and the public regarding general construction and the building codes. This department serves architects, developers, contractors, homeowners, and others involved in the design, construction, and/or maintenance of private property in Blue Lake. This department processes applications, reviews plans, issues building permits, and prepares building records reports.

Fund 10

260- Department Description- Law Enforcement- Sheriff Contract

Deputies provide all facets of law enforcement including emergency response, enforcement of ordinances, and investigations of reported crimes.

280- Department Description- Animal Control

This Budget funds the animal contract with animal control for kennel costs and miscellaneous expenses.

320- Department Description- Street Maintenance

Provide basic street repairs and maintenance services including striping, curb markings and traffic signs.

330- Department Description- Street Construction

Provide for the construction and reconstruction of the City's streets.

340- Department Description- Street Lighting

Provide basic street lighting by contract with Pacific Gas and Electric for lights, electricity, and general maintenance and repair.

360- Department Description- Industrial Park Maintenance

Provides general maintenance and repair to public property in the Industrial Park not under lease agreements. Street maintenance and street lighting are included in Departments 320 and 340 respectively.

Fund 10

370- Department Description- Drainage

Provides general maintenance and repairs to public drainage ways. In 1998, the City acquired an easement on the North Coast Railroad Authority right-of-way to maintain existing open ditch drainage ways for the benefit of the City.

380- Department Description- Chartin Family Grave Site

Provides a single annual cleanup and placement of a floral arrangement on the Chartin family grave plot on Memorial Day in recognition of the Chartin family's donation of park land known as Perigot Park to the City (per agreement).

400- Department Description- Recreation General/Administration Expense

Provides general and administrative support to all the City's recreation programs.

410- Department Description- Prasch Activity Center

Provides general maintenance and repair as well as planned capital replacement and improvements to the Prasch Activity Center facility.

420- Department Description- Perigot Park Grounds

Consolidated with Fund 430 into Fund 425.

425- Department Description- Park Grounds

Provides general maintenance and repair to park grounds including Perigot Park, gymkhana, trailhead signs, Tot Lot, tennis courts, open space adjacent to City Hall property, and Railroad Street greenspace.

430- Department Description- Other Park Grounds

Consolidated with Fund 420 into Fund 425.

440- Department Description- Park General and Administrative Expense

Consolidated with Fund 450 into Fund 445.

445- Department Description- General Recreation

Provides general and administrative support to all the City's park lands ,facilities, and recreation programs.

450- Department Description- General Recreation Programs

Consolidated with Fund 440 into Fund 445.

460- Department Description- Summer Youth Program

Fund 10

Provides resources to conduct a youth program five days per week for six weeks..

470- Department Description- Skate Program

Provides and resources to provide year round operation of the City's skating rink at Prasch Activity Center.

Fund 15- Department Description- General Capital Improvement Holding Fund

This fund is a discrete restricted fund for a major capital improvement should the need exist.

Fund 22- Department Description- HCAOG Grant Fund

The City applies and is granted miscellaneous grants outside of the transportation funding it receives. This fund is to track those separately.

Funds 24, 25, 26, 27, 28 – Department Description- Gas Tax (Highway User Tax)

The City of Blue Lake is allocated a share of the revenue derived from state taxes on gasoline. Use of these funds is restricted by the Streets and Highways Code to the maintenance, construction, and lighting of public streets. The City's allocation is determined by two factors: the total amount of State wide collections from gas taxes and the City's population relative to the population of all California cities. The City uses these funds to support the cost of street maintenance performed by the Public Works Department. As the use of these monies is restricted but no longer needs to be separately accounted, Funds 24, 26, 27 & 28 will be consolidated with into Fund 25. Funds are transferred into the General Fund during the year where they support Public Works activities in Departments 320, 330, 340 and 370. Since 1988, no direct expenditures are charged to these funds.

Fund 30- Department Description- Transportation Development Act Funds – Streets

The City of Blue Lake is allocated a share of the regional transportation tax revenue received and distributed by the Humboldt County Association of Governments (HCAOG) derived from state taxes and initially authorized by the Transportation Development Act (TDA). Use of these funds is restricted to transportation and the maintenance and construction of public streets for transportation. The City's allocation is determined by two factors: the total amount of state wide collections made from transportation taxes; and the amount distributed to the City by HCAOG. The City uses these funds to support the cost of general street maintenance and construction performed by the Public Works Department and administered through this Fund 30.

Fund 31- Department Description- TDA/Purchased Transportation Fund

The City files an application with HCAOG for un-met transportation needs, funded by TDA taxes. The City has an annual contract with Blue Lake Rancheria to provide local transportation services to community residents.

Fund32- Department Description- AB-939 Solid Waste and Recycling Fund

This Fund includes revenues, such as state operating grants, tipping fees and sales of recyclable materials. Related expenditures are accounted for and reported on in this separate fund.

Fund 33- Department Description- Supplemental Law Enforcement Services Fund

For several years, the State has granted \$100,000 to the city that is restricted for public safety purposes. Expenditures are charged directly to the fund.

Fund 34- Department Description- ISTEA-Intermodal Surface Transportation Efficiency Act Fund Revenue & Expenditures

The City of Blue Lake receives an allocation from the state for transportation related expenditures. Specific guidelines were issued in 1994 and no updates have been made available. The original source of funds is Federal Government.

Fund 36- Department Description- Industrial Park Expansion Fund

This Fund is part of the City's General Fund but is segregated from the General Fund for the specific purpose of developing, marketing and expanding the City's Industrial Park.

Fund 38- Department Description- CDBG Non-Program Income Fund

The title of this fund is misleading. It was originally considered to be a part of CDBG program when first established. As noted above, assets of this fund are not restricted for CDBG purposes but can be used for any lawful municipal purpose. It is part of the General Fund.

Fund 42- Department Description- CDBG Program Income-Holding Fund

The Notes received for loans are transferred to this fund for servicing principal and interest payments. At the end of each fiscal year total receipts are transferred as follows:

1. If receipts are \$25,000 or more they are transferred to Fund 45 for recycling into new loans or grants.
2. If receipts are less than \$25,000 they are transferred to Fund 38 and lose their restriction as CDBG funds.

Fund 44- Department Description- CDBG Program Income –Housing
Rehabilitation Fund

This fund is used to receive 100% of the City’s CDBG Program Income from Fund 42- CDBG Program Income Holding Fund and to be used as a revolving loan program for housing rehabilitation projects under the City CDBG Reuse Program. The Reuse Plan was revised in 2010.

Fund 46- Department Description- Community Development Block Grant (CDBG)
Funds

The federal government has appointed the State as administrator of CDBG grants. Periodically, the city has applied to the State for grants to operate two programs: housing rehabilitation loans and grants, and business retention loans. The City has also occasionally requested that a portion of the grants be used for major infrastructure improvements. The City has contracts with Redwood Community Action Agency (RCAA) to administer the housing and business loans and grants. No activity is planned for 2011-2012

Fund 50- Department Description- Monda Way Enterprise Fund

This was established to record expenditures pertaining to 100 – 110 Monda Way which is City owned and leased to Sjaak’s Chocolates. Also included is interest expense on the debt owned as well as annual depreciation.

Fund 60- Department Description- Water Operation Fund

Department 620 – Source of Supply

This fund provides the water purchased by the City from Humboldt Bay Water District.

Fund 60

Department 640 – Pumping Expense

This fund provides the pumping facility (Booster Station) to pump the water purchased from the Humboldt Bay Municipal Water District up to the City's two water storage tanks and also into the City's water distribution system. The pumping facility consists of two 30hp pumps and a portable 50kw backup generator.

Department 660 – Transmission and Distribution

This fund provides the City's two water storage tanks that have a combined capacity of 900,000 gallons, the transmission mains, fire hydrants, valves, and the water services from the mains to individual water meters and the ongoing operation of the system.

The ongoing operation of the system includes state certified staff to operate, maintain and repair the system, carry out regular biological sampling, install new water services, and provide personnel to respond 24 hours per day, seven days per week for emergencies.

Department 680 – General and Administrative

This fund provides the general and administrative support for the ongoing operation of the entire water system. This includes the administrative staff that generates billing information and customer statements, and provides customer service for applications for new service, changes in service, and collection of customer payments and late fees. The administrative staff maintains the customer data base and billing software and transfers the summary information in the City's accounting system.

The administrative staff also provides system operations reports to the Department of Health Services, performs scheduled system appraisals, develops capital improvement and replacement plans, and manages all contracted services. All water system vehicle and equipment depreciation is expensed in this department as well as the interest expense for the Davis/Grunsky loans (1974).

Fund 61- Department Description- Water Connection Fund

The function of the Fund is to retain the water Connection Fees collected by the City. A connection fee is charged for each new water service to pay for additional water system capacity. These funds are normally used for that portion of a capital improvement or replacement project that adds capacity to the water system.

Fund 62- Department Description- Water Capital Reserve Fund

The function of this fund is to retain the cash held by the water system that is reserved for capital improvement or replacement projects.

Fund 63- Department Description- Davis/Grunsky Reserve

The function of this fund is to retain a fixed amount of cash that is equivalent to both the principal and interest on the Davis/Grunsky loan from the State of California that is due in a single year. This amount of retained cash is a requirement of the loan agreement. The loan was acquired in 1974 to design and construct the majority of the current water system. All interest earned by this Fund is received in the Water Operation Fund – Fund 60.

Fund 64- Department Description- Turbidity Reduction Facility Reserve

The function of this fund is to retain the TRF (Turbidity Reduction Facility) fees collected as a monthly water service charge which will be used for the City's cost share of the 20-year debt service to finance the construction of a \$9.5 million water filtration plant by Humboldt Bay Municipal Water District. The filtration plant is required by the state Department of Health Services as an additional level of protection of the potable water supply in addition to the current treatment by chlorination.

The fee collected ranges from \$1.00 to \$16.67 depending upon meter size inside the City and \$1.50 to \$25.00 outside the City

Fund 70- Department Description- Sewer Operations Fund

The Sewer Operation Fund contains the enterprise activity for the ongoing operation and maintenance of the City's sewer system. The Fund comprises three departments which are:

- Department 760 – Transmission
- Department 770 – Treatment
- Department 780 – General and Administrative

The City operates the sewer mains and manholes and two lift (pump) stations that make up the sewer collection (transmission) system and the wastewater treatment plant.

The ongoing operation of the system includes certified staff to operate the wastewater treatment plant, maintain and repair the system, carry out regular biological sampling, install new sewer services, and provide personnel to respond 24 hours per day, seven days per week for emergencies as well as administrative staff to provide billing and customer counter service.

Department 760-Transmission

Provide the City's sewer collection system which consists of the transmission mains and two lift stations that pump the wastewater. The Industrial Park has a single lift station consisting of two 5hp pumps currently without the protection of an emergency power generator. The Main lift station consists of four 10hp pumps protected with an automatic 50kw emergency power generator and a secondary portable 50kw backup generator.

The ongoing operation of the system includes staff to operate, maintain and repair the system, install new sewer services, and provide personnel to respond 24 hours per day, seven days per week for emergencies.

Fund 70

Department 770-Treatment

Provide the wastewater treatment facility which consists of the head works with a grinder box and a aerators, a single facilitative pond and three oxidation ponds, a laboratory, a gas chlorination disinfection system, and three percolation basins.

The wastewater treatment plant must be operated by state certified staff to perform within the requirements of the City's wastewater discharge permit which is monitored by the Regional Water Quality Control Board. The wastewater discharge is disinfected by chlorination before it is released into percolation basins.

The ongoing operation of the treatment plant includes maintenance and repair of the mechanical equipment as well as the ponds. Regular biological sampling and reporting including the effectiveness of the disinfection of the wastewater discharge as protection of ground water quality. The department also provides certified personnel to ph7sically monitor plant operations 365 days per year. The operation of the department also includes staff to respond to emergencies 24 hours per day, seven days per week.

Department 780 –General and Administrative

Provide the general and administrative support for the ongoing operation of the entire sewer system. This includes the administrative staff that generates billing information and customer statements, and provides customer service for applications for new service, changes in service, and collection of customer payment and late fees. The administrative staff maintains the customer data base and billing software and transfers the summary information into the City accounting system.

The administrative staff also provides system operations reports to the Regional Water Quality Control Board, performs scheduled system appraisals, develops capital improvements and equipment depreciation is expensed in this department.

Fund 71- Department Description- Sewer Connection Fee Fund

Fund Function: When a customer makes a connection to either a water or sewer system in place, they are charged a connection fee determined by provisions in appropriate city ordinance. Under state law, these revenues are restricted for extensions to the existing system.

Fund72- Department Description- Sewer Capital Reserve

Fund Function: The City has established this fund to accumulate funds for future capital replacement and improvements. The funding source is the current charge of \$9.27 per residential equivalent unit.

Fund 77- Department Description- Rancheria Third Amendment Project

Fund Function: The City and the Blue Lake Rancheria entered into an agreement on October 28, 2008 providing for specified tribal improvements to be paid by the Tribe (30% of an estimated 710,000). The balance of the improvements is loaned to the City (70% of 710,000) at no interest with payments made over a ten (10) year period. The Tribe has also loaned to the City \$150,000 at no interest for preparation of a Facilities Plan.

Fund 80- Department Description- Fund 80 Dental/Vision Trust

Fund Function: This fund operates as a trust reserve to fulfill the City's commitment to self-insure the employee Dental and Vision Benefit Program. All contributions to the fund are from the City. City employees do not provide any contributions to this fund. The primary function of the fund is to retain cash reserves to be able to pay 100% of all allowed benefits if all covered individuals presented claims in one fiscal year.

Fund 82- Department Description- Fund 82- Self Insured Retention (SIR) Reserve

Fund Function: This fund operates as a composite reserve to fulfill the City's membership agreement with the Public Agency Shared Risk Authority (a joint powers authority) to retain cash reserves known as self-insured retention (SIR). The SIR must be three times the City's single deductible amount.

Fund 84- Department Description- Fund 84- PERS Retirement Reserve

Fund Function: This fund operates as a reserve for future variances in the City's share of the cost under the City's contract with CalPERS for employee retirement benefits categorized as miscellaneous.