

RESOLUTION NO. 1035

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BLUE LAKE
ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2014 AND
ENDING JUNE 30, 2015 AND FINDING THE BUDGET TO BE WITHIN THE
APPROPRIATIONS LIMIT REQUIRED BY ARTICLE XIII B OF THE
CALIFORNIA CONSTITUTION.**

WHEREAS, the City Council is required to adopt a budget for the City of Blue Lake for the fiscal year beginning July 1, 2014, and ending June 30, 2015; and,

WHEREAS, the City Manager proposed said Budget for City Council consideration on June 24, 2014; and,

WHEREAS, the City Council diligently reviewed and considered said Budget; and,

WHEREAS, the voters of the State of California have approved Proposition 4, commonly known as the Gann Initiative which created Article XIII B of the California Constitution which places limits on the amount of revenue which can be spent by all entities of government using a formula based on the 1978-79 "base year" revenues; and

WHEREAS, Article XIII B of the California Constitution requires that local jurisdictions, such as the City of Blue Lake, must select their cost-of-living factor to compute their appropriations limit by a vote of their governing body; and,

WHEREAS, the City of Blue Lake may select either the percentage change in California per capita personal income OR the percentage change in the local assessment roll due to the addition of local nonresidential new construction; and,

WHEREAS, the City of Blue Lake, by adopting this Resolution, has chosen to continue using the percentage of change in California per capita personal income for computing the appropriations limit along with the annual population change for the City of Blue Lake from January 1, 2013, to January 1, 2014; and,

WHEREAS, the calculations for determining the appropriations limit are shown in Attachment "A";

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Blue Lake as follows:

Section 1: The Budget for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015, is hereby adopted. Said Budget shall be marked "Adopted Copy."

Section 2: The amounts stated in the said budget document entitled "City of Blue Lake FY 2014-15 Budget", with revenue and expenditures for the purposes therein

stated, shall be and are hereby appropriated to the several objects and purposes therein stated.

Section 3: The total appropriations subject to the Gann limit is \$132,151, which is well within \$1,049,520, which is the FY 2014-2015 Appropriations Limit Calculation, required by Article XIII B of the California Constitution.

Section 4: Modifications and amendments to the 2014-2015 said budget shall be allowed during the 2014-2015 fiscal year as proposed by the City Manager and approved by the City Council, provided they remain within the Gann limit.

INTRODUCED, PASSED, AND ADOPTED this 24th day of June, 2014, by the following vote:

AYES: McCall-Wallace, Benjamin, Kullmann, Schapiro, Manzanita

NAYS: None

ABSENT: None

ATTEST:



City Clerk, City of Blue Lake



Mayor, City of Blue Lake

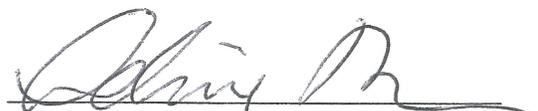
CITY CLERK'S CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of Resolution No. 1035 passed and adopted at the regular meeting of the City Council of the City of Blue Lake held on the 24th day of June, 2014, by the following roll call vote:

AYES: McCall-Wallace, Benjamin, Schapiro, Kullmann, Manzanita

NAYS: None

ABSENT: None



City Clerk

**CITY OF BLUE LAKE
ATTACHMENT "A" TO RESOLUTION NO. 1035
CALCULATION FOR DETERMINING THE FY14/15 APPROPRIATION LIMIT**

Article XIII B of the California Constitution, adopted by Proposition 4 in 1980, and amended in 1990 by Proposition 111, imposes restrictions on the amount of revenues that can be received and appropriated in a fiscal year. Only revenues defined to as "proceeds of taxes" are restricted by the limit. Generally, revenues restricted as to use, enterprise fund revenues, and charges for services not exceeding the cost of providing the service are not considered proceeds of taxes. Also, certain expenditures are considered exempt from the limit. During any fiscal year, a city may not appropriate any proceeds of taxes they receive in excess of their Limit.

The appropriations limit is based on actual appropriations during the base year of 1978-79, and is adjusted each year using the growth in population and inflation. The limit, cost of living factor (also known as the price factor), and population change factor must be adopted each year by resolution of the City Council.

Price Factor (conversion to ratio):

Percentage Change of Per Capita Personal Income for Fiscal Year 2014-2015 over prior year as provided
by State of California Department of Finance

$$-0.23\% = 0.9977$$

Population Change (conversion to ratio):

Annual Percent Change in City of Blue Lake Population January 1, 2013 to January 1, 2014 as provided by
State of California Department of Finance

$$-0.3200\% = 0.9968$$

Calculation of Factor for Fiscal Year 2014-2015:

$$\text{Price factor ratio} \times \text{Population change ratio} = \text{current year factor}$$

$$0.9977 \times 0.9968 = 0.9945$$

$$\text{Current year factor} \times \text{last year Gann index} = \text{New Gann index number}$$

$$0.9945 \times 6.4129 = 6.3777$$

Appropriations Limit Calculation for Fiscal Year 2014-2015:

Base Year (FY 1978-79) x new Gann index number = FY 2014-15 Appropriations Limit

$$\text{FY 2014-15 Appropriations Limit} = \$ 164,561 \times 6.3777 = \$ 1,049,520$$

Total Annual Appropriations subject to the Gann Limit for FY 2014-2015 are:

Proceeds of Taxes	\$ 132,151
Exclusions	0
Total Appropriations Subject to Limit	\$ 132,151
Current Limit	\$ 1,049,520
Under Limit	\$ 917,369

City of Blue Lake

Proposed 2014-2015 Budget

Presented: June 24, 2014

Adopted: June 24, 2014

Attest: 

Adrienne Nielsen, City Clerk

Dated: 6/26/2014

City Manager's Budget Message

June 24, 2014

Dear City Council:

Transmittal and General Fund Comments

I am pleased to submit the Proposed 2015 Budget to City Council for your consideration. All funds are balanced; however, I call your particular attention to the General Fund. Revenues including transfers are \$759,827.00. General Fund Expenses are \$817,475.00. Note that \$56,648.00 is being taken from reserves to cover the structural deficit. As previously advised, this is largely due to increase costs for the law enforcement contract (\$77,000.00) and loss of rental income (\$26,534.00). I anticipate the structural deficit to continue in future years. It can be mitigated by a number of means: (a) adoption of Utility Users Tax (\$38,000.00), (b) a use of portion of proceeds from industrial lot sales, (c) reductions in capital spending, (d) reduction in dedicated law enforcement services, or a combination of the above. The proposed budget does not reflect proceeds from the Utility Users Tax. If passed, funds become available on April 30, 2015 for usage on or after March 1, 2015.

I know City Council shares my concerns and plans to address these points in the coming months.

Water and Sewer Fund Comments (Funds 60 and 70)

Total water revenues are \$645,981.00 with expenditures of \$594,675.00. Customers can expect a 3% increase, effective July 1, 2014. Total sewer revenues are \$489,447.00 with expenditures of \$489,447.00. Customers can expect a 3% increase, effective March 1, 2015 for sewer.

HCAOG Funds (Fund 22)

\$105,000.00 will be utilized to construct/re-construct sidewalks on "I" Street. Work is expected to begin in July.

Gas Tax Funds (Fund 25)

Gas tax funds are used to reimburse the General Fund for street maintenance, drainage, street lighting and street construction. No funds are available for street re-construction. I anticipate the need for work in the future (5 years +/-). Gas tax funds cover basic maintenance only.

TDA Transportation (Fund 31)

Total funding of \$75,655.00 is available to support Rancheria Transit System. The Tribe lost federal funding for transit. \$8,567.00 is available to construct a bus shelter at Blue Lake Blvd. and J Street.

Solid Waste Recycling Fund (Fund 32)

This fund covers a portion of the Recycling Coordinator's time, green waste days (4), administrative costs, and large item pick-ups.

Supplemental Law Enforcement Services (Fund 33)

\$100,000.00 will be utilized to partially support the Sheriff Contract of \$303,000.00. City Council should consider proposing legislation to increase this amount. Our records indicate the \$100,000.00 contribution which has remained the same for over thirteen (13) years.

Industrial Park Fund (Fund 36)

The Industrial Park Fund reflects a merger with Monda Way Fund 50 and General Fund Maintenance. Fund 36 will cover economic development activities relating to (a) maintenance, (b) expansion activities of City owned properties and infrastructure, and (c) expenses related to Monda Way Building. Our City Auditor has indicated that this is an appropriate change.

CDBG (Fund 44)

\$200,000.00 is anticipated for improvements to Perigot Park, to accommodate access to community recreation building, ball field concession stand, music venue, child care facility, and bathrooms are being done on land that has been used and for the most part graveled over. These improvements include sidewalk extensions over gravel, paving gravel driveway, drainage improvements where paving is being conducted, and ramping required for access to the restrooms. We anticipate clearing the State's conditions so we can use program income funds.

Water Capital Reserve (Fund 62)

I recommend that \$20,000.00 be made available for capital replacements or improvements. See attached list in the Appendix.

Revised 6/24/14

Sewer Capital Reserve (Fund 72)

I recommend that \$46,000.00 be made available for capital replacements or improvements. See attached list in the Appendix.

Dental Vision Trust (Fund 80)

There is an internal fund that charges departments \$20.00 per dependent per pay. Funds are utilized to pay benefits for eligible employees and their dependents.

Over all, no cost of living increase has been budgeted, although classification adjustments are recommended.

Lastly, I updated Fund Descriptions found in the Appendix. This had been neglected for many years.

I recommend adoption of Resolution No. 1035, adopting the Budget, Wage Schedule and Project Descriptions for fiscal year 2014-2015. I thank Vicki Hutton, Wendy Howard and Adrienne Nielsen for their assistance and patience.

Respectfully,

John Berchtold
City Manager

SUMMARY OF REVENUES 2014-2015 BUDGET

#	Fund	13-14 Budget	13-14 Est. Actual	14-15 Budget
10	GENERAL	790,147	769,241	816,475
22	HCAOG GRANTS	39,000	54,000	105,000
24	GAS TAX	-	-	-
25	GAS TAX	42,330	106,827	66,197
26	GAS TAX	-	-	-
27	GAS TAX	-	-	-
29	TRAFFIC CONGESTION	26	-	-
30	HCAOG TDA	-	21,192	7,162
31	TDA AND STA TRANSPORTATION	31,920	31,875	75,655
32	SOLID WASTE RECYCLING	6,550	12,312	13,671
33	LAW ENFORCEMENT	100,004	100,000	100,000
34	RSTP	-	9,465	9,422
36	INDUSTRIAL PARK	-	209,118	131,968
38	CDBG-PI	-	10	1,782
42	HOLDING	18,665	159,934	18,579
44	HOUSING-CDBG	-	152,658	14,988
50	MONDA WAY	26,492	97,816	-
60	WATER	637,800	645,981	645,981
61	WATER CONNECTION FEE	285	4,132	193
62	WATER CAPITAL RESERVE	300	120,165	70,165
64	TURBIDITY REDUCTION	10,553	10,521	14,766
65	WATER CAPITAL IMPR	-	-	-
70	SEWER	529,455	416,626	489,447
71	SEWER CONNECTION FEE	6,489	7,265	7,264
72	SEWER CAPITAL RESERVE	107,300	109,032	109,032
77	RANCHERIA	366,000	425,489	-
80	DENTAL / VISION	5,750	5,035	13,136

SUMMARY OF EXPENDITURES 2014-2015 BUDGET

#	Fund	13-14 Budget	13-14 Est. Actual	14-15 Budget
10	GENERAL	841,644	778,179	816,475
22	HCAOG GRANTS	53,500	48,608	105,000
24	GAS TAX	-	2,367	-
25	GAS TAX	67,000	-	66,197
26	GAS TAX	-	13,002	-
27	GAS TAX	-	1,063	-
29	TRAFFIC CONGESTION	3,000	-	-
30	HCAOG TDA	-	50,667	7,162
31	TDA AND STA TRANSPORTATION	32,375	31,934	75,655
32	SOLID WASTE RECYCLING	5,798	13,202	13,671
33	LAW ENFORCEMENT	100,004	100,000	100,000
34	RSTP	-	39,247	9,422
36	INDUSTRIAL PARK	40,000	26,114	131,968
38	CDBG-PI	4,015	2,046	1,782
42	HOLDING-CDBG	18,665	159,934	18,579
44	HOUSING-CDBG	5,000	859	271
50	MONDA WAY	11,933	222,676	-
60	WATER	571,269	587,252	594,675
61	WATER CONNECTION FEE	-	-	-
62	WATER CAPITAL RESERVE	62,306	23,000	20,000
64	TURBIDITY REDUCTION	14,025	14,766	14,766
65	WATER CAPITAL IMPR	-	20,403	-
70	SEWER	529,455	434,155	489,447
71	SEWER CONNECTION FEE	-	-	-
72	SEWER CAPITAL RESERVE	33,806	41,000	46,000
77	RANCHERIA	366,000	425,489	-
80	DENTAL / VISION	7,850	13,136	13,136

Revenues

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
GENERAL FUND (FUND 10)					
TAXES					
4010	Property tax-secured	111,978	106,346	107,523	108,598
4020	Property tax-unsecured	4,164	4,111	4,242	4,242
4030	Property tax-supplemental	950	350	980	980
4040	Property tax-prior years	10,421	500	320	320
4050	Interest Income/penalties on delinquent tax	503	450	56	56
4070	Sales and use tax	16,473	14,173	15,524	15,679
4090	Real Property Transfer Tax	1,495	1,000	2,276	2,276
	Total Taxes	145,984	126,930	130,921	132,151
FRANCHISE FEES					
4110	Cable TV	14,809	14,000	14,000	14,000
4120	PG & E	10,189	10,200	9,612	9,612
4130	Blue Lake Disposal	7,626	7,626	7,400	7,400
	Total Franchise Fees	32,624	31,826	31,012	31,012
LICENSES AND PERMITS					
4140	Business license taxes	12,165	11,815	11,000	11,815
4160	Animal licenses	2,658	2,000	2,000	2,000
4170	Building permits	6,820	8,400	8,740	8,740
	Total Licenses and Permits	21,643	22,215	21,740	22,555
4210	Vehicle code fines	953	600	507	507

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
4310	Interest earned	1,347	1,100	1,100	1,100
	RENTS				
4401	150 Taylor Way	28,180	36,000	2,500	-
4402	Blue Lake Power	102,806	102,806	108,385	108,385
4403	Little League	600	600	1,200	1,200
4405	Resource Center	4,423	4,420	4,422	4,422
4406	Caretaker cabin	6,270	7,200	7,985	7,985
4408	Park facilities	11,175	10,300	10,300	3,300
	Total Rents	153,454	161,326	134,792	125,292
	STATE REVENUE				
4420	Motor vehicle in-lieu	106,346	106,346	106,929	106,929
4421	Other State grants	2,011	60,000	52,153	52,153
4422	Homeowners property tax relief	1,720	1,462	1,520	1,520
4440	Prop 172 public safety	15,892	12,100	12,000	12,000
4490	Miscellaneous Grants	4,697	5,000	6,456	6,456
	Total State Revenue	130,666	184,908	179,058	179,058

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
CURRENT SERVICE CHARGES					
4501	Zoning and subdivision fees	200	200	2,257	2,257
4502	Planning fees	8,373	6,034	19,427	19,427
4503	City attorney fees	350	350	-	-
4504	Public works fees	1,402	1,400	371	371
4505	Administrative fees	296	250	3,000	3,000
4506	Plan check fees	1,953	300	147	147
4507	City Engineering fees	-	350	1,989	1,989
4508	Building official fees	65	100	375	375
4522	Animal control fees & fines	-	-	-	-
Total Current Service Charges		12,639	8,984	27,566	27,566
PARK AND RECREATION FEES					
4550	Skating / Parties	29,375	29,000	31,500	40,500
4551	Parties	10,870	10,700	10,500	-
4552	Games/vending machines	774	775	775	775
4554	Summer Youth program	37,240	25,000	46,500	27,203
4556	Park and recreation fees	23,316	24,000	24,000	24,000
4560	Concessions	11,996	13,000	11,000	11,000
4566	Donations	10,505	8,800	15,500	8,000
Total Park and Recreation Fees		124,076	111,275	139,775	111,478

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
4930	Insurance rebates	12,018	7,000	7,000	7,000
	OTHER REVENUES				
4512	Services to others	-	100	-	-
4910	Sale of taxable assets	1,290	-	-	3,141
4911	Sale of non-taxable assets	-	1,000	-	-
4924	General donations	-	-	-	-
4940	Bad debts recovered	-	-	-	-
4950	Miscellaneous other revenue	28,072	10,709	1,040	1,040
	Total Other Revenues	29,362	11,809	1,040	4,181
4974	Administrative Overhead	5,335	2,500	5,200	5,200
4980	Transfers from other funds	105,767	70,000	89,530	112,727
	From Fund Balance	-	49,674	-	56,648
	TOTAL GENERAL FUND	775,868	790,147	769,241	816,475

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
2103 GAS TAX FUND (FUND 24)					
4424	Gasoline tax	9,938	-	-	-
	TOTAL REVENUE-FUND 24	9,938	-	-	-
2105 GAS TAX FUND (FUND 25)					
	Draw from FB	-	-	-	29,084
4413	2103 Highway Users Tax	-	17,905	16,990	13,139
4415	2105 Highway Users Tax	-	5,909	5,541	6,038
4416	2106 Highway users tax	-	8,718	8,763	9,499
4417	2107 Highway Users Tax	-	8,798	8,787	7,419
4418	2107.5 Highway Users Tax	-	1,000	1,000	1,000
4424	Gasoline tax	5,473	-	-	-
4310	Interest earned	15	-	18	18
4980	Transfers from other funds	-	-	65,728	-
	TOTAL REVENUE-FUND 25	5,488	42,330	106,827	66,197
2106 GAS TAX FUND (FUND 26)					
4424	Gasoline tax	9,688	-	-	-
4310	Interest earned	48	-	-	-
	TOTAL REVENUE-FUND 26	9,736	-	-	-

**CITY OF BLUE LAKE
 BUDGET WORKSHEET
 FISCAL YEAR 2015-15
 REVENUES AND TRANSFERS IN
 GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
2107 GAS TAX FUND (FUND 27)					
4424	Gasoline tax	8,969	-	-	-
4310	Interest earned	47	-	-	-
	TOTAL REVENUE-FUND 27	9,016	-	-	-
2107.5 GAS TAX FUND (FUND 28)					
4424	Gasoline tax	1,000	-	-	-
4310	Interest earned	-	-	-	-
	TOTAL REVENUE-FUND 28	1,000	-	-	-
TRAFFIC CONGESTION (FUND 29)					
4310	Interest earned	52	26	-	-
	TOTAL REVENUE- FUND 29	52	26	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
HCAOG TDA FUND (FUND 30)					
	Draw from FB	-	-	-	7,096
4085	HCOAG Transportation Tax-Streets	-	-	21,126	-
4310	Interest earned	55	-	66	66
4980	Transfers from other funds	22,207	-	-	-
	TOTAL REVENUE-SB-325 FUND 30	22,262	-	21,192	7,162
RSTP FUND FROM HCAOG (FUND 34)					
4442	RSTP Grant	7,906	-	9,422	9,422
4310	Interest earned	75	-	43	-
	TOTAL REVENUE-FUND 34	7,981	-	9,465	9,422

SPECIAL REVENUE FUNDS

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
HCAOG GRANTS FUND (FUND 22)					
4085	HCOAG - STIP	-	39,000	39,000	105,000
4421	Other State grants	-	-	15,000	-
4442	ISTEA grant	-	-	-	-
4471	Other Federal grants	-	-	-	-
4980	Transfers from other funds	24,650	-	-	-
	HCAOG GRANTS, FUND 22	24,650	39,000	54,000	105,000
TDA AND STA TRANSPORTATION FUND (FUND 31)					
4421	Other State grants	-	-	-	-
4080	HCOAG Transportation Tax-Transit	31,875	31,875	31,875	75,655
4310	Interest earned	58	45	-	-
	TRANSPORTATION, FUND 31	31,933	31,920	31,875	75,655
AB-939 SOLID WASTE RECYCLING FUND (FUND 32)					
	Draw from FB	-	-	-	6,359
4430	AB-939 tipping fees	13,212	6,500	12,272	7,272
4421	Other State grants	5,000	-	-	-
4310	Interest earned	62	50	40	40
	RECYCLING FUND, FUND 32	18,274	6,550	12,312	13,671
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (FUND 33)					
4438	SLESF grant	91,606	100,000	100,000	100,000
4310	Interest earned	-	4	-	-
	LAW ENFORCEMENT, FUND 33	91,606	100,004	100,000	100,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
GENERAL CAPITAL IMPROVEMENT FUNDS**

FUND 36 - INDUSTRIAL PARK FUND

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	Draw from FB	-	-	-	6,532
4310	Interest earned	146	-	40	40
4401	Rent, 150 Taylor Way	-	-	-	30,000
4404	Rent, 100 & 110 Monda Way	-	-	-	26,976
4490	Miscellaneous Grants	-	-	-	34,000
4512	Services to others	-	-	-	420
4980	Transfers from other funds	-	-	209,078	34,000
	TOTAL INDUSTRIAL PARK EXP	146	-	209,118	131,968

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
CDBG NON-PROGRAM INC (FUND 38)					
	Draw from Fund Balance	-	-	-	1,772
4310	Interest earned	21	-	10	10
4950	Miscellaneous other revenue	250	-	-	-
	TOTAL CDBG NON-PROGRAM	271	-	10	1,782
CDBG PROGRAM INCOME HOLD. (FUND 42)					
4310	Interest earned	74	115	79	79
4311	Interest-CDBG loans	8,541	2,000	26,354	2,000
4505	Administrative fees	-	50	-	-
4945	Loan payment revenue-Housing Rehab	65,342	16,500	133,501	16,500
	TOTAL CDBG PROGRAM INCOME	73,957	18,665	159,934	18,579
CDBG -HOUSING REHAB (FUND 44)					
4310	Interest earned	334	-	289	289
4980	Transfers from other funds	71,483	-	152,369	14,699
	TOTAL REVENUE/ TRANSFERS IN	71,817	-	152,658	14,988

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

FUND 50 - MONDA WAY FUND

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
4310	Interest earned	-	-	22	-
4404	Rent, 100 & 110 Monda Way	26,072	26,072	26,674	-
4407	Sales & lease options	-	-	70,700	-
4512	Services to others	420	420	420	-
TOTAL, FUND 50		26,492	26,492	97,816	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
4310	Interest earned	713	700	750	750
4490	Miscellaneous Grants	-	-	1,884	1,884
4503	City attorney fees	706	600	-	-
4504	Public works fees - cost recovery	-	-	922	922
4505	Administrative fees	1,408	1,400	1,800	1,800
4507	City Engineering fees	9,000	-	-	-
4512	Services to others - backflow test	1,350	1,350	1,325	1,325
4610	Water sales	556,757	600,000	625,000	625,000
4630	Water late charges	27,400	28,700	14,000	14,000
4930	Insurance rebates	6,009	4,000	-	-
4950	Miscellaneous other revenue	855	1,050	300	300
TOTAL REVENUES- Fund 60		604,198	637,800	645,981	645,981

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
WATER CONNECTION FEE FUND (FUND 61)					
4670	Water connection fee (buy-in)	-	-	3,939	-
4310	Interest earned	279	285	193	193
TOTAL REVENUES-CONNECTION		279	285	4,132	193
WATER CAPITAL RESERVE FUND (FUND 62)					
4310	Interest earned	325	300	165	165
4680	TRF water fees	-	-	-	-
4980	Transfers from other funds	-	-	120,000	70,000
TOTAL REVENUES -CAPITAL RESERVE		325	300	120,165	70,165
TURBIDITY REDUCTION FACILITY (FUND 64)					
	Draw from FB	-	-	-	4,245
4610	Water sales	(50)	-	-	-
4680	TRF water fees	10,494	10,486	10,486	10,486
4310	Interest earned	67	67	35	35
TOTAL REVENUES-TURBIDITY		10,511	10,553	10,521	14,766

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	Draw from FB	-	1,000	-	35,962
4310	Interest earned	185	170	100	100
4490	Miscellaneous Grants	-	-	1,884	-
4504	Public works fees	-	-	312	-
4505	Administrative fees	1,513	1,400	1,751	1,400
4507	City Engineering fees	1,439	150	9,554	-
4710	Sewer service charges	340,004	488,000	389,000	437,960
4421	Other State grants	13,285	6,235	-	-
4730	Sewer late charges	27,400	28,000	14,000	14,000
4930	Insurance rebates	6,009	4,000	-	-
4950	Miscellaneous other revenue	1,149	500	25	25
		390,984	529,455	416,626	489,447

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
SEWER CONNECTION FEE FUND (FUND 71)					
4770	Sewer connection fee (buy-in)	5,989	5,989	6,941	6,940
4310	Interest earned	493	500	324	324
TOTAL FUND 71		6,482	6,489	7,265	7,264
SEWER CAPITAL RESERVE FUND (FUND 72)					
	Draw from FB	-	-	-	-
4772	Sewer capital reserve fee	106,120	106,000	108,000	108,000
4310	Interest earned	1,324	1,300	1,032	1,032
TOTAL FUND 72		107,444	107,300	109,032	109,032
SEWER CAPITAL IMPROV. (FUND 77)					
4461	Other County grants	4,950	-	-	-
4924	Rancheria Share	4,943	366,000	425,489	-
TOTAL FUND 77		9,893	366,000	425,489	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2015-15
REVENUES AND TRANSFERS IN
TRUST FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
DENTAL/VISION TRUST FUND (FUND 80)					
	Draw from FB	-	-	-	3,221
4970	Transfer of charges to operations	4,190	5,650	5,000	9,880
4310	Interest earned	68	100	35	35
	TOTAL FUND 80	4,258	5,750	5,035	13,136

Expenditures

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
GENERAL FUND (FUND 10)					
100-MAYOR AND CITY COUNCIL					
5001	Salaries, regular fulltime	3,513	-	-	-
5021	Payroll taxes (ss/med/sui)	335	-	-	-
5022	Retirement-Miscellaneous Members	797	-	-	-
5024	Health insurance	2,087	-	-	-
5025	Dental/vision plan	75	-	-	-
5027	Workers' compensation insurance	166	-	-	-
5110	City Council stipend	2,970	3,900	4,400	5,800
5120	Legal	148	200	-	-
6015	Postage	-	-	14	14
6025	Departmental supplies	267	220	101	101
6036	Advertising, printing and copies	7	-	-	-
6250	Contractual services	109	200	-	-
7130	Fees	374	400	324	324
7235	Travel	535	600	451	-
7320	Meetings,conferences,incl & travel	218	1,100	1,119	550
7321	LC / Legislative meetings incl travel	-	-	-	1,091
7450	Miscellaneous other expense	-	50	100	100
	Total Mayor and City Council	11,601	6,670	6,509	7,980

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
120-CITY MANAGER					
5001	Salaries, regular fulltime	28,020	30,843	30,843	31,938
5009	Vacation time paid	831	-	-	-
5021	Payroll taxes (ss/med/sui)	2,274	2,507	2,507	2,591
5022	Retirement-Miscellaneous Members	6,088	6,214	6,214	7,272
5024	Health insurance	4,979	5,821	5,821	6,300
5025	Dental/vision plan	165	177	177	354
5027	Workers' compensation insurance	1,265	1,398	1,398	1,252
5120	Legal	115	125	125	125
6020	Fuels and lubricants	73	100	-	-
6025	Departmental supplies	75	100	100	100
6036	Advertising, printing and copies	-	-	13	13
6130	Maintenance and repair-office equipment	658	1,000	1,706	1,706
6150	Maintenance and repair-vehicles	-	300	-	-
7130	Fees	235	250	250	250
7235	Travel	1,000	250	250	250
7320	Meetings,conferences and training	666	900	900	450
7450	Miscellaneous other expense	-	50	50	50
	Total City Manager	46,444	50,035	50,354	52,651

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
140-BUSINESS OFFICE					
5001	Salaries, regular fulltime	24,538	26,654	25,536	27,788
5002	Salaries, regular parttime	3,406	3,766	3,446	4,102
5008	Compensation time paid	32	-	-	-
5009	Vacation time paid	(342)	-	-	-
5021	Payroll taxes (ss/med/sui)	2,625	2,477	2,682	2,564
5022	Retirement-Miscellaneous Members	5,361	5,370	5,301	6,327
5024	Health insurance	11,776	13,702	11,266	14,762
5025	Dental/vision plan	410	260	351	520
5027	Workers' compensation insurance	1,271	1,208	1,121	1,089
6015	Postage	296	683	503	503
6025	Departmental supplies	1,016	1,200	800	800
6130	Maintenance and repair-office equipment	2,778	3,000	5,098	3,000
7010	Telephone	787	1,000	900	900
7130	Fees	30	125	5	5
7235	Travel	226	300	200	200
7320	Meetings,conferences and training	-	500	300	300
7450	Miscellaneous other expense	29	100	20	20
Total Business Office		54,239	60,345	57,529	62,880

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
160-CITY ATTORNEY					
5120	Legal	2,319	3,000	11,000	6,000
	Total-City Attorney	2,319	3,000	11,000	6,000
180-MISCELLANEOUS NON-DEPARTMENTAL					
5001	Salaries, regular fulltime	3,016	4,338	2,098	4,518
5008	Compensation time paid	223	-	-	-
5009	Vacation time paid	84	-	-	-
5021	Payroll taxes (ss/med/sui)	338	375	200	389
5022	Retirement-Miscellaneous Members	545	874	365	1,029
5024	Health insurance	2,074	4,482	2,650	4,658
5025	Dental/vision plan	39	78	58	156
5027	Workers' compensation insurance	213	197	81	177
5120	Legal	-	75	75	75
5160	Audit	8,250	8,250	8,400	8,400
6015	Postage	4	10	-	-
6025	Departmental supplies	627	1,500	930	930
6026	Chartin Cemetery supplies	-	-	162	162
6036	Advertising, printing and copies	-	650	-	-
6040	Background reports	-	100	-	-
6050	Reserve officer expenses	31	100	-	-
6120	Maintenance and repair-facility	294	800	2,500	833

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(180 Continued)				
6130	Maintenance and repair-office equipment	-	-	7	7
6210	Janitorial service	3,245	3,700	3,860	1,287
6250	Contractual services	13,499	11,000	4,827	4,200
7010	Telephone	494	650	596	596
7020	Water	1,802	1,900	1,900	1,900
7040	Gas & Electric	5,185	6,200	6,700	2,233
7130	Fees	2,235	2,500	2,000	2,000
7140	County tax collector-admin fee	3,789	7,500	4,500	4,500
7210	General liability insurance	13,073	12,000	16,316	16,316
7220	Liability claims	-	5,000	-	-
7230	Property casualty insurance	1,631	1,536	1,509	1,509
7240	Property taxes	171	180	180	180
7235	Travel	-	400	-	-
7320	Meetings,conferences and training	1,603	3,600	1,000	1,000
7450	Miscellaneous other expense	187	500	564	564
7577	Buildings & Improvements	-	750	-	-
	Total Misc.- Non Departmental	62,652	79,245	61,478	57,619

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
200-CITY ENGINEER					
5130	Engineering	846	5,000	3,000	3,000
	Total-City Engineer	846	5,000	3,000	3,000
220-PLANNING DEPARTMENT					
5001	Salaries, regular fulltime	2,061	-	3,500	-
5002	Salaries, regular parttime	-	-	25	-
5021	Payroll taxes (ss/med/sui)	165	-	276	-
5022	Retirement-Miscellaneous Members	447	-	700	-
5024	Health insurance	385	-	700	-
5025	Dental/vision plan	13	-	25	-
5027	Workers' compensation insurance	93	-	140	-
5120	Legal	640	1,000	390	390
5130	Engineering	-	1,000	253	253
5140	Planning	18,334	25,000	33,250	33,250
6015	Postage	189	300	310	310
6025	Departmental supplies	-	25	25	25
6036	Advertising, printing and copies	-	100	100	100
6250	Contractual services	380	600	1,591	1,591
7130	Fees	6	20	20	20
7320	Meetings,conferences and training	-	1,000	200	200
7450	Miscellaneous other expense	12,382	60,000	46,818	46,818
	Total Planning Department	35,095	89,045	88,323	82,957

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
240-BUILDING OFFICIAL					
5120	Legal	-	500	500	500
5150	Building official	5,430	8,000	8,000	8,000
6015	Postage	79	125	106	106
6025	Departmental supplies	160	200	11	11
6130	Maintenance and repair-office equipment	-	-	23	23
7130	Fees	157	200	149	149
7450	Miscellaneous other expense	-	500	-	-
	Total Building Official	5,826	9,525	8,789	8,789

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
260-LAW ENFORCEMENT					
5026	Retirement-Public Safety	-	2,400	-	-
5120	Legal	882	900	3,959	3,959
6015	Postage	-	-	289	289
6130	Maintenance and repair-office equipment	213	250	-	-
6250	Contractual services	134,695	178,023	166,882	204,533
7010	Telephone	717	800	800	800
7050	Alarm system	397	650	500	500
7320	Meetings,conferences and training	-	-	18	18
7450	Miscellaneous other expense	96	100	76	76
	Total Police Department	137,000	183,123	172,524	210,175
280-ANIMAL CONTROL					
6025	Departmental supplies	59	75	75	75
6240	Animal Shelter Services	6,516	6,600	6,630	6,630
6250	Contractual services	50	1,000	500	500
7450	Miscellaneous other expense	65	100	-	-
	Total Animal Control	6,690	7,775	7,205	7,205

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
320-STREET MAINTENANCE					
5001	Salaries, regular fulltime	21,600	18,559	21,216	19,425
5003	Salaries, temporary fulltime	364	-	-	-
5004	Salaries, temporary parttime	60	-	-	-
5008	Compensation time paid	294	-	420	420
5009	Vacation time paid	215	-	-	-
5021	Payroll taxes (ss/med/sui)	1,917	1,724	2,268	1,791
5022	Retirement-Miscellaneous Members	3,962	2,843	4,645	3,305
5024	Health insurance	10,584	14,683	15,601	15,770
5025	Dental/vision plan	374	354	576	707
5027	Workers' compensation insurance	938	549	974	496
5130	Engineering incl TAC meetings	1,998	2,000	4,220	4,220
5140	Planning	-	-	100	100
5160	Audit	-	1,000	200	200
6015	Postage	-	-	25	25
6020	Fuels and lubricants	2,295	3,100	3,100	3,100
6025	Departmental supplies	4,711	4,346	1,500	1,500
6040	Background reports	74	100	-	-
6070	Signs	2,575	2,200	2,200	2,200
6110	Maintenance and repair-maintenance equipmen	881	2,000	700	700
6120	Maintenance and repair-facility	398	700	75	75
6150	Maintenance and repair-vehicles	586	1,500	1,000	1,000
6250	Contractual services	7,816	9,700	3,400	3,400

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(320 Continued)				
7040	Gas & Electric	621	660	473	473
7050	Alarm system	192	310	181	181
7130	Fees	176	200	112	112
7220	Liability claims	-	-	1,200	1,200
7235	Travel	11	200	-	-
7240	Property taxes	81	100	100	100
7320	Meetings,conferences and training	47	47	197	197
7450	Miscellaneous other expense	-	2,000	-	-
7577	Buildings & Improvements	-	1,000	-	-
	Total Street Maintenance	62,770	69,875	64,483	60,697
340-STREET LIGHTING					
7040	Gas & Electric	13,811	14,500	14,100	14,523
	Total Street Lighting	13,811	14,500	14,100	14,523

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
370-DRAINAGE					
5001	Salaries, regular fulltime	3,720	2,169	3,500	2,259
5008	Compensation time paid	112	-	-	-
5009	Vacation time paid	42	-	-	-
5021	Payroll taxes (ss/med/sui)	337	188	315	195
5022	Retirement-Miscellaneous Members	715	437	700	514
5024	Health insurance	2,256	1,184	2,085	1,272
5025	Dental/vision plan	81	39	72	78
5027	Workers' compensation insurance	170	98	175	89
5120	Legal	-	100	100	100
5130	Engineering	-	700	200	200
5140	Planning	740	800	200	200
6025	Departmental supplies	-	-	100	100
6120	Maintenance and repair-facility	-	1,000	500	500
6250	Contractual services	687	4,000	3,000	2,000
7130	Fees	224	-	-	-
7450	Miscellaneous other expense	-	100	-	-
	Total Drainage	9,084	10,815	10,947	7,507

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
360-INDUSTRIAL PARK MAINTENANCE					
5001	Salaries, regular fulltime	1,813	5,341	-	-
5008	Compensation time paid	10	-	-	-
5009	Vacation time paid	46	-	-	-
5021	Payroll taxes (ss/med/sui)	158	510	-	-
5022	Retirement-Miscellaneous Members	372	718	-	-
5023	Life insurance	-	-	-	-
5024	Health insurance	977	4,736	-	-
5025	Dental/vision plan	34	104	-	-
5027	Workers' compensation insurance	79	125	-	-
5120	Legal	90	400	-	-
6025	Departmental supplies	5	1,000	-	-
6120	Maintenance and repair-facility	52	500	-	-
6250	Levy maintenance	1,401	500	-	-
7130	Fees	-	-	-	-
7240	Property taxes	693	700	-	-
7450	Miscellaneous other expense	46	100	-	-
	Total Industrial Park Maintenance	5,776	14,734	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
400-PARK GENERAL AND ADMINISTRATIVE EXPENSE					
5001	Salaries, regular fulltime	647	868	452	904
5008	Compensation time paid	45	-	-	-
5009	Vacation time paid	17	-	-	-
5021	Payroll taxes (ss/med/sui)	73	75	46	78
5022	Retirement-Miscellaneous Members	139	175	72	206
5024	Health insurance	363	474	332	509
5025	Dental/vision plan	13	16	12	31
5027	Workers' compensation insurance	33	39	16	35
5120	Legal	21	50	-	-
6015	Postage	88	200	145	145
6020	Fuels and lubricants	480	1,000	346	346
6025	Departmental supplies	850	1,200	621	621
6110	Maintenance and repair-maintenance equipmen	4	10	-	-
6120	Maintenance and repair-facility	25	100	56	56
6150	Maintenance and repair-vehicles	-	100	-	-
6250	Contractual services	41	50	-	-
7050	Alarm system	192	300	181	181
7220	Liability claims	-	-	5,000	-
7235	Travel	-	20	-	-
	Park / Gen. Adm. Expense	3,031	4,677	7,279	3,112

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
410-PRASCH ACTIVITY CENTER					
5001	Salaries, regular fulltime	6,649	3,014	8,546	3,139
5008	Compensation time paid	67	-	-	-
5009	Vacation time paid	37	-	-	-
5021	Payroll taxes (ss/med/sui)	590	261	778	271
5022	Retirement-Miscellaneous Members	1,302	607	1,495	715
5024	Health insurance	1,717	1,056	3,317	1,143
5025	Dental/vision plan	57	34	110	68
5027	Workers' compensation insurance	301	137	331	123
6025	Departmental supplies	1,787	2,000	949	949
6040	Background reports	26	100	-	-
6120	Maintenance and repair-facility	2,700	1,700	2,975	2,975
6190	Equipment rental	-	-	13	13
6250	Contractual services	2,416	3,000	-	-
7010	Telephone	-	-	224	224
7020	Water	929	1,000	1,846	1,846
7040	Gas & Electric	5,800	5,400	5,062	5,062
7050	Alarm system	506	400	282	282
7235	Travel	-	300	-	-
7503	Equipment	-	2,000	-	-
7577	Buildings & Improvements	-	4,000	-	2,000
	Total Prasch Activity Center	24,884	25,009	25,928	18,810

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
425-PARK GROUNDS					
5001	Salaries, regular fulltime	15,950	21,538	19,733	22,529
5008	Compensation time paid	226	-	420	420
5009	Vacation time paid	219	-	-	-
5021	Payroll taxes (ss/med/sui)	1,437	1,982	1,773	2,059
5022	Retirement-Miscellaneous Members	2,832	3,444	3,078	4,012
5024	Health insurance	5,790	14,836	11,728	15,956
5025	Dental/vision plan	200	356	403	712
5027	Workers' compensation insurance	713	684	778	618
5120	Legal	722	800	-	-
6020	Fuels and lubricants	978	1,100	528	528
6025	Departmental supplies	842	1,300	1,067	1,067
6026	Chartin Cemetery supplies	173	120	-	-
6040	Background reports	132	600	-	-
6110	Maintenance and repair-maintenance equipmen	867	3,000	1,500	1,500
6120	Maintenance and repair-facility	3,042	1,000	4,102	4,102
6150	Maintenance and repair-vehicles	421	-	337	337
6250	Contractual services	10,102	2,000	1,225	1,225
7020	Water	7,554	11,500	8,000	8,240
7040	Gas & Electric	2,204	2,400	1,900	1,900
7235	Travel	34	-	-	-
7240	Property taxes	459	490	459	459
7503	Equipment	-	4,200	-	-
7577	Buildings & Improvements	-	360	-	-
	Total Park Grounds	54,897	71,710	57,031	65,664

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
445-GENERAL RECREATION					
5001	Salaries, regular fulltime	16,018	20,719	11,123	19,621
5002	Salaries, regular parttime	15,348	20,000	11,077	22,500
5008	Compensation time paid	(3)	-	-	-
5009	Vacation time paid	157	-	-	-
5011	Over Time Paid	20	-	404	404
5021	Payroll taxes (ss/med/sui)	3,557	1,795	2,478	1,692
5022	Retirement-Miscellaneous Members	3,556	4,174	2,569	4,467
5024	Health insurance	3,117	4,177	2,243	4,177
5025	Dental/vision plan	101	126	67	229
5027	Workers' compensation insurance	1,434	939	853	769
5120	Legal	560	-	-	-
6015	Postage	171	200	145	145
6020	Fuels and lubricants	25	-	-	-
6025	Departmental supplies	4,183	4,000	4,692	4,692
6027	Concession supplies	7,559	7,500	9,555	9,555
6036	Advertising, printing and copies	657	1,100	564	564
6040	Background reports	132	400	443	443
6130	Maintenance and repair-office equipment	428	500	612	612
6190	Equipment rental	61	-	-	-
6250	Contractual services	5,868	4,800	2,600	2,600
7010	Telephone	2,069	2,500	2,245	2,245
7130	Fees	330	-	470	470
7190	Bad debt expense	177	200	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(445 Continued)				
7235	Travel	280	250	394	394
7320	Meetings,conferences and training	1,487	1,000	1,484	784
7450	Miscellaneous other expense	219	-	476	476
	Total General Recreation Programs	67,511	74,380	54,494	76,839
460-SUMMER YOUTH PROGRAM					
5001	Salaries, regular fulltime	3,001	5,565	1,321	5,797
5002	Salaries, regular parttime	13,790	12,600	21,800	14,175
5009	Vacation time paid	38	-	-	-
5011	Over Time Paid	-	-	28	28
5021	Payroll taxes (ss/med/sui)	2,139	482	5,403	500
5022	Retirement-Miscellaneous Members	626	1,121	1,124	1,320
5024	Health insurance	551	1,122	617	1,234
5025	Dental/vision plan	18	34	20	68
5027	Workers' compensation insurance	755	252	1,518	227
6025	Departmental supplies	678	1,300	2,118	2,118
6027	Concession supplies	-	150	148	600
6036	Advertising, printing and copies	288	300	300	300
6040	Background reports	47	200	224	224
6250	Contractual services	-	-	572	572
7450	Miscellaneous other expense	-	-	4	10
7235	Travel	28	-	-	30
	Total Summer Youth Program	21,959	23,126	35,197	27,203

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
470-SKATE PROGRAM					
5001	Salaries, regular fulltime	7,917	8,133	8,316	8,472
5002	Salaries, regular parttime	17,034	19,000	20,705	21,375
5009	Vacation time paid	55	-	-	-
5021	Payroll taxes (ss/med/sui)	3,088	705	3,522	731
5022	Retirement-Miscellaneous Members	1,770	1,639	1,734	1,929
5024	Health insurance	1,559	1,640	1,684	1,804
5025	Dental/vision plan	50	49	51	99
5027	Workers' compensation insurance	1,140	369	1,105	332
6015	Postage	6	10	-	-
6025	Departmental supplies	824	1,300	2,500	2,500
6027	Concession supplies	151	200	-	-
6036	Advertising, printing and copies	495	800	1,459	1,459
6040	Background reports	120	250	292	292
7130	Fees	947	1,000	630	630
7190	Bad debt expense	200	-	-	-
7235	Travel	19	-	11	11
7450	Miscellaneous other expense	-	300	-	-
	Total Skate Program	35,375	35,395	42,009	39,634

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
900-CAPITAL OUTLAY					
6120	Maintenance and repair-facility	-	200	-	-
6250	Contractual services - levy inspection	-	3,230	-	3,230
7501	Computer equipment	-	230	-	-
	Total Capital Outlay	-	3,660	-	3,230
GEN. FUND TOTAL		661,810	841,644	778,179	816,475
FB RESTRICTED BY COUNCIL					
TOTAL GENERAL FUND		661,810	841,644	778,179	816,475

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
2103 GAS TAX FUND (FUND 24)					
7980	Transfers to other funds	9,590	-	2,367	-
		9,590	-	2,367	-
2105 GAS TAX FUND (FUND 25)					
7980	Transfers to other funds	15,000	67,000	-	66,197
		15,000	67,000	-	66,197
2106 GAS TAX FUND (FUND 26)					
7980	Transfers to other funds	20,705	-	13,002	-
		20,705	-	13,002	-
2107 GAS TAX FUND (FUND 27)					
7980	Transfers to other funds	30,000	-	1,063	-
		30,000	-	1,063	-
2107.5 GAS TAX FUND (FUND 28)					
7980	Transfers to other funds	1,000	-	-	-
		1,000	-	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GAS TAX AND STREET FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
TRAFFIC CONGESTION (FUND 29)					
7980	Transfers to General Fund	23,472	3,000	-	-
		23,472	3,000	-	-
HCAOG TDA FUND (FUND 30)					
5001	Salaries, regular fulltime	-	-	180	-
5021	Payroll taxes (ss/med/sui)	-	-	23	-
5022	Retirement-Miscellaneous Members	-	-	36	-
5024	Health insurance	-	-	82	-
5025	Dental/vision plan	-	-	3	-
5027	Workers' compensation insurance	-	-	6	-
6120	Maintenance and repair-facility	-	-	54	54
7980	Transfers to other funds	24,650	-	50,283	7,108
		24,650	-	50,667	7,162
RSTP FUND (FUND 34)					
7980	Transfers to General Fund	6,000	-	39,247	9,422
		6,000	-	39,247	9,422

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
SPECIAL REVENUE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
HCAOG GRANTS (FUND 22)					
5001	Salaries, regular fulltime	2,765	-	4,111	-
5021	Payroll taxes (ss/med/sui)	210	-	467	-
5022	Retirement-Miscellaneous Members	582	-	854	-
5024	Health insurance	479	-	1,856	-
5025	Dental/vision plan	16	-	63	-
5027	Workers' compensation insurance	121	-	165	-
5120	Legal	-	-	1,178	-
5130	Engineering	17,790	-	35,000	-
5140	Planning	60	39,000	180	-
7577	Buildings & Improvements	8,020	14,500	4,734	105,000
	TOTAL HCAOG GRANTS, FUND 22	30,043	53,500	48,608	105,000
TDA AND STA TRANSPORTATION FUND (FUND 31)					
5001	Salaries, regular fulltime	-	-	-	1,500
6236	Public transit contract	31,875	32,375	31,934	65,588
7577	Buildings & Improvements	-	-	-	8,567
7980	Transfers to other funds	22,207	-	-	-
	TOTAL TDA PURCHASED, FUND 31	54,082	32,375	31,934	75,655

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
SPECIAL REVENUE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
AB-939 SOLID WASTE/RECYCLING FUND (FUND 32)					
5001	Salaries, regular fulltime	2,588	2,400	7,285	6,668
5011	Over Time Paid	489	-	-	-
5021	Payroll taxes (ss/med/sui)	240	208	655	385
5022	Retirement-Miscellaneous Members	497	483	1,457	1,015
5024	Health insurance	581	483	1,821	949
5025	Dental/vision plan	19	15	55	52
5027	Workers' compensation insurance	132	109	276	175
5120	Legal	-	500	-	-
6025	Departmental supplies	-	200	101	101
6036	Advertising, printing and copies	96	150	100	100
6250	Contractual services	941	-	-	2,226
7235	Travel	-	50	-	-
7974	Indirect costs applied	966	1,200	1,452	2,000
	TOTAL SOLID WASTE/ RECYCLING	6,549	5,798	13,202	13,671
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (FUND 33)					
6250	Contractual services	91,834	100,004	100,000	100,000
	TOTAL SUPPLEMENTAL LAW	91,834	100,004	100,000	100,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
GENERAL CAPITAL IMPROVEMENT FUNDS**

INDUSTRIAL PARK FUND (FUND 36)

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
360-INDUSTRIAL PARK MAINTENANCE					
5001	Salaries, regular fulltime	-	-	2,495	5,601
5008	Compensation time paid	-	-	-	-
5009	Vacation time paid	-	-	-	-
5021	Payroll taxes (ss/med/sui)	-	-	247	530
5022	Retirement-Miscellaneous Members	-	-	393	828
5023	Life insurance	-	-	-	-
5024	Health insurance	-	-	1,966	5,087
5025	Dental/vision plan	-	-	67	208
5027	Workers' compensation insurance	-	-	100	114
5120	Legal	-	-	546	546
6025	Departmental supplies	-	-	-	-
6120	Maintenance and repair-facility	-	-	-	-
6250	Levy maintenance	-	-	2,299	2,299
7130	Fees	-	-	7	7
7240	Property taxes	-	-	693	693
7450	Miscellaneous other expense	-	-	-	-
	Total Industrial Park Maintenance	-	-	8,813	15,913

361-MONDA WAY BUILDING

5001	Salaries, regular fulltime	-	-	-	87
5021	Payroll taxes (ss/med/sui)	-	-	-	7
5022	Retirement-Miscellaneous Members	-	-	-	18
5024	Health insurance	-	-	-	17
5025	Dental/vision plan	-	-	-	1
5027	Workers' compensation insurance	-	-	-	3
5120	Legal	-	-	-	400
6120	Maintenance and repair-facility	-	-	-	700
6250	Contractual services	-	-	-	4,300
7130	Fees	-	-	-	700
7240	Property taxes	-	-	-	118
7250	Interest expense	-	-	-	754
7800	Depreciation	-	-	-	-
7980	Transfers to other funds	-	-	-	-
	TOTAL MONDA WAY BUILDING	-	-	-	7,105

362-EXPANSION

5001	Salaries, regular fulltime	3,423	-	3,644	-
5021	Payroll taxes (ss/med/sui)	272	-	364	-
5022	Retirement-Miscellaneous Members	604	-	728	-
5024	Health insurance	1,364	-	1,421	-
5025	Dental/vision plan	47	-	50	-
5027	Workers' compensation insurance	147	-	144	-
5120	Legal	588	500	3,500	3,500
5130	Engineering	7,499	1,000	2,500	2,500
5140	Planning	3,110	500	1,000	1,000
6025	Departmental supplies	-	-	150	150
6120	Maintenance and repair-facility	1,143	-	1,200	1,200
6220	Lab tests	2,127	-	-	-
6250	Contractual services	1,650	36,000	-	68,000
7130	Fees	510	-	-	-
7577	Buildings & Improvements	3,564	1,000	-	-
7974	Indirect costs applied	3,911	1,000	2,600	2,600
7980	Transfers to other funds	-	-	-	30,000
Total Expansion		29,959	40,000	17,301	108,950
TOTAL FUND 36		29,959	40,000	26,114	131,968

Department 360 Industrial Park Maintenance was previously shown in General Fund 10.

Department 361 Monda Way Building was previously shown in Monda Way Enterprise Fund 50.

They are now being shown only here for comparison purposes.

Department 362 Expansion reflects those line items always shown in Fund 36.

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
CDBG NON-PROGRAM INCOME FUND (FUND 38)					
5001	Salaries, regular fulltime	-	2,000	174	-
5008	Compensation time paid	(96)	-	-	-
5009	Vacation time paid	(177)	-	-	-
5021	Payroll taxes (ss/med/sui)	-	200	13	-
5022	Retirement-Miscellaneous Members	-	350	35	-
5024	Health insurance	-	185	34	-
5025	Dental/vision plan	-	80	1	-
5027	Workers' compensation insurance	-	100	7	-
5120	Legal	-	300	-	-
6130	Maintenance and repair-office equipment	658	500	1,571	1,571
6250	Contractual services	-	100	-	-
7974	Indirect costs applied	119	200	211	211
	TOTAL CDBG NON-PRO. INC.	504	4,015	2,046	1,782

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
CDBG PROGRAM INCOME HOLDING FUND (FUND 42)					
5001	Salaries, regular fulltime	759	1,175	3,890	1,225
5002	Salaries, regular parttime	65	-	-	-
5008	Compensation time paid	101	-	-	-
5009	Vacation time paid	155	-	-	-
5021	Payroll taxes (ss/med/sui)	75	103	298	107
5022	Retirement-Miscellaneous Members	168	237	784	279
5024	Health insurance	298	514	791	556
5025	Dental/vision plan	10	16	25	31
5027	Workers' compensation insurance	38	53	143	48
5120	Legal	-	300	-	-
5130	Engineering	-	-	140	140
5140	Planning	-	-	180	180
6250	Contractual services	-	300	113	113
7305	CDBG-Housing Rehabilitation-General Adm	465	-	-	-
7320	Meetings,conferences and training	-	-	330	330
7974	Indirect costs applied	339	400	871	871
7980	Transfers to other funds	71,483	15,567	152,369	14,699
	TOTAL CDBG PROGRAM INCOME	73,956	18,665	159,934	18,579

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
CDBG FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
PROG. INC.-HOUSING REHAB FUND 44					
5001	Salaries, regular fulltime	-	-	392	-
5021	Payroll taxes (ss/med/sui)	-	-	30	-
5022	Retirement-Miscellaneous Members	-	-	79	-
5024	Health insurance	-	-	70	-
5025	Dental/vision plan	-	-	2	-
5027	Workers' compensation insurance	-	-	15	-
5130	Engineering	-	-	140	140
7303	CDBG-Housing Rehabilitation-Activity Deliv	-	5,000	-	-
7974	Indirect costs applied	-	-	131	131
	TOTAL	-	5,000	859	271

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 50 - MONDA WAY

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
5001	Salaries, regular fulltime	-	-	87	-
5021	Payroll taxes (ss/med/sui)	-	-	7	-
5022	Retirement-Miscellaneous Members	-	-	18	-
5024	Health insurance	-	-	17	-
5025	Dental/vision plan	-	-	1	-
5027	Workers' compensation insurance	-	-	3	-
5120	Legal	99	300	400	-
6120	Maintenance and repair-facility	465	500	700	-
6250	Contractual services	2,378	2,400	4,300	-
7130	Fees	-	-	700	-
7240	Property taxes	117	150	118	-
7250	Interest expense	2,071	2,100	754	-
7800	Depreciation	6,492	6,483	6,493	-
7980	Transfers to other funds	-	-	209,078	-
TOTAL MONDA WAY ENTERPRISE		11,622	11,933	222,676	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
620-SOURCE OF SUPPLY					
7020	Water	127,987	140,000	170,819	188,955
7240	Property taxes	155	225	156	156
	Total Source of Supply	128,142	140,225	170,975	189,111
640-PUMPING EXPENSE					
5001	Salaries, regular fulltime	5,011	6,464	2,283	6,758
5003	Salaries, temporary fulltime	100	-	-	-
5008	Compensation time paid	18	-	-	-
5009	Vacation time paid	184	-	-	-
5021	Payroll taxes (ss/med/sui)	459	581	218	604
5022	Retirement-Miscellaneous Members	1,076	1,302	484	1,539
5024	Health insurance	2,020	3,424	1,050	3,706
5025	Dental/vision plan	69	104	34	208
5027	Workers' compensation insurance	216	293	85	265
6120	Maintenance and repair-facility	1,010	1,800	500	500
6250	Contractual services	981	10,900	-	-
7040	Gas & Electric	18,622	18,000	18,400	18,400
7240	Property taxes	108	150	108	108
	Total Pumping Expense	29,874	43,018	23,162	32,088

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
660-TRANSMISSION AND DISTRIBUTION					
5001	Salaries, regular fulltime	22,550	17,190	22,879	17,980
5003	Salaries, temporary fulltime	193	7,260	-	-
5005	Salaries, on call/standby	3,450	-	3,534	3,534
5008	Compensation time paid	355	-	420	420
5009	Vacation time paid	217	-	-	-
5014	Salaries, rounds / call back	4,350	-	4,628	7,260
5021	Payroll taxes (ss/med/sui)	2,766	1,582	2,896	1,643
5022	Retirement-Miscellaneous Members	4,828	2,746	4,497	3,200
5024	Health insurance	14,649	13,025	18,366	13,990
5025	Dental/vision plan	521	325	628	650
5027	Workers' compensation insurance	1,319	718	1,175	642
6020	Fuels and lubricants	2,642	3,000	3,000	3,000
6025	Departmental supplies	2,928	3,000	1,700	1,700
6110	Maintenance and repair-maintenance equi	401	1,500	1,000	1,000
6120	Maintenance and repair-facility	505	300	200	200
6130	Maintenance and repair-office equipment	-	-	1,310	1,310
6150	Maintenance and repair-vehicles	557	1,200	700	700
6220	Lab tests	600	700	600	600
6250	Contractual services	7,779	24,700	-	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(660 Continued)				
7050	Alarm system	696	900	760	760
7130	Fees	251	275	275	275
7220	Liability claims	-	-	897	897
7235	Travel	-	-	25	25
	(660 Continued)				
7240	Property taxes	108	150	150	150
7320	Meetings,conferences and training	-	-	924	924
	Total Transmission and Distribution	71,665	78,571	70,564	60,860

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
680-GENERAL AND ADMINISTRATION					
5001	Salaries, regular fulltime	44,297	57,529	45,666	59,765
5002	Salaries, regular parttime	3,384	3,655	3,566	3,981
5008	Compensation time paid	120	-	-	-
5009	Vacation time paid	508	-	-	-
5021	Payroll taxes (ss/med/sui)	4,287	4,987	4,555	5,158
5022	Retirement-Miscellaneous Members	9,721	11,590	9,640	13,608
5024	Health insurance	21,458	35,520	21,726	37,515
5025	Dental/vision plan	529	455	481	910
5027	Workers' compensation insurance	2,251	2,608	1,934	2,343
5120	Legal	3,304	4,000	400	400
5130	Engineering	12,163	2,000	1,500	1,500
5140	Planning	-	-	15	15
5160	Audit	8,250	8,250	8,250	8,250
6015	Postage	1,438	2,300	1,800	1,800
6025	Departmental supplies	1,147	1,600	1,300	1,300
6036	Advertising, printing and copies	-	-	1,300	1,300
6040	Background reports	19	100	20	20
6120	Maintenance and repair-facility	-	-	-	833
6130	Maintenance and repair-office equipment	3,118	3,700	5,487	5,487
6210	Janitorial service	-	-	-	1,287
6250	Contractual services	5,067	24,800	22,000	22,000
7010	Telephone	2,430	2,400	2,577	2,577
7040	Gas & Electric	932	1,000	800	3,033
7050	Alarm system	192	250	250	250

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 60 - WATER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(680 Continued)				
7110	McClure right of way	100	4,000	4,000	4,000
7130	Fees	10,111	10,000	12,000	12,000
7190	Bad debt expense	359	400	200	200
7210	General liability insurance	7,601	7,800	7,976	7,976
7220	Liability claims	-	5,000	-	-
7230	Property casualty insurance	1,631	1,700	1,400	1,400
7235	Travel	132	400	400	400
7240	Property taxes	72	125	72	72
7250	Interest expense	5,836	5,836	5,800	5,800
7320	Meetings, conferences and training	2,349	3,350	1,676	1,676
7450	Miscellaneous other expense	32	4,000	-	-
7800	Depreciation	35,658	39,600	35,760	35,760
	Total General and Admin Expense	188,496	248,955	202,551	242,616
900-CAPITAL OUTLAY					
6120	Maintenance and repair-facility	-	3,500	-	-
7577	Buildings & Improvements	-	57,000	-	-
7980	Transfers to other funds	-	-	120,000	70,000
	Total Capital Outlay	-	60,500	120,000	70,000
TOTAL WATER FUND		418,177	571,269	587,252	594,675

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
WATER CAPITAL RESERVE FUND (FUND 62)					
5001	Salaries, regular fulltime	2,799	-	1,884	-
5021	Payroll taxes (ss/med/sui)	294	-	144	-
5022	Retirement-Miscellaneous Memb	596	-	368	-
5024	Health insurance	1,601	-	543	-
5025	Dental/vision plan	57	-	17	-
5027	Workers' compensation insuranc	123	-	70	-
5120	Legal	2,111	-	254	254
5130	Engineering	3,285	4,306	-	-
6025	Departmental supplies	-	-	1,094	1,094
6110	Maintenance and repair-maintan	178	-	-	-
6120	Maintenance and repair-facility	7,900	-	-	-
6130	Maintenance and repair-office eq	-	-	1,888	1,888
6250	Contractual services	12,628	58,000	2,178	2,178
7320	Meetings,conferences and trainir	-	-	375	375
7503	Equipment	14,620	-	-	-
7577	Buildings & Improvements	-	-	14,185	14,211
7980	Transfer to other funds	-	-	-	-
TOTAL		46,192	62,306	23,000	20,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
DAVIS/GRUNSKY RESERVE FUND (FUND 63)					
7980	Transfer to Water	-	-	-	-
	TOTAL	-	-	-	-
TURBIDITY REDUCTION FACILITY RESERVE FUND (FUND 64)					
7190	Bad debt expense	22	25	5	5
7590	City share of Turbidity Reduction	13,998	14,000	14,761	14,761
	TOTAL	14,020	14,025	14,766	14,766
WATER CAPITAL IMPROVEMENT FUND (FUND 65)					
7800	Depreciation	2,764	-	-	-
7980	Transfers to other funds	-	-	20,403	-
	TOTAL	-	-	20,403	-

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
760-TRANSMISSION					
5001	Salaries, regular fulltime	7,240	40,876	7,490	42,752
5003	Salaries, temporary fulltime	158	7,260	-	-
5005	Salaries, on call/standby	3,450	-	3,390	7,260
5008	Compensation time paid	315	-	-	-
5009	Vacation time paid	912	-	-	-
5014	Salaries, rounds / call back	4,350	-	4,500	4,500
5021	Payroll taxes (ss/med/sui)	1,446	3,719	1,349	3,864
5022	Retirement-Miscellaneous Members	1,518	7,519	1,384	8,840
5024	Health insurance	6,185	25,538	8,091	27,541
5025	Dental/vision plan	215	702	271	1,404
5027	Workers' compensation insurance	645	1,792	548	1,613
6020	Fuels and lubricants	1,996	2,500	2,000	2,000
6025	Departmental supplies	1,627	2,000	1,200	1,200
6110	Maintenance and repair-maintenance	194	1,000	800	800
6120	Maintenance and repair-facility	491	3,300	1,833	833
6150	Maintenance and repair-vehicles	359	1,000	581	581

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(760 Continued)				
6210	Janitorial service	-	-	-	1,287
6220	Lab tests	540	550	-	-
6250	Contractual services	1,450	2,000	2,000	2,000
7020	Water	225	250	280	280
7040	Gas & Electric	5,788	6,300	5,300	2,233
7130	Fees	251	275	250	250
7220	Liability claims	-	-	897	897
7240	Property taxes	108	125	108	108
	Total Transmission	39,463	106,706	42,272	110,243

770-TREATMENT

5001	Salaries, regular fulltime	30,766	13,014	31,805	13,554
5003	Salaries, temporary fulltime	1,299	-	-	-
5004	Salaries, temporary parttime	85	-	-	-
5008	Compensation time paid	670	-	420	420
5009	Vacation time paid	252	-	-	-
5021	Payroll taxes (ss/med/sui)	3,147	1,126	2,804	1,167
5022	Retirement-Miscellaneous Members	6,687	2,622	6,254	3,086
5024	Health insurance	12,631	7,105	17,008	7,631
5025	Dental/vision plan	440	234	567	468
5027	Workers' compensation insurance	1,398	590	1,165	531
6020	Fuels and lubricants	4,618	4,200	3,700	3,700
6025	Departmental supplies	3,159	3,000	2,500	2,500

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(770 Continued)				
6032	Chemical supplies	6,092	6,300	4,558	4,558
6036	Advertising, printing and copies	1	10	-	-
6110	Maintenance and repair-maintenance	1,429	1,700	1,000	1,000
6120	Maintenance and repair-facility	563	2,500	1,000	1,000
6150	Maintenance and repair-vehicles	739	1,200	500	500
6190	Equipment rental	204	200	-	-
6220	Lab tests	6,461	10,000	7,000	7,000
6250	Contractual services	1,783	28,000	28,000	-
7020	Water	15,669	16,500	7,800	7,800
7040	Gas & Electric	21,504	22,000	20,500	20,500
7130	Fees	622	700	500	500
7220	Liability claims	-	-	897	897
7240	Property taxes	108	125	108	108
7320	Meetings,conferences and training	-	-	455	455
7450	Miscellaneous other expense	-	219	200	200
7503	Equipment	303	2,000	200	200
7577	Buildings & Improvements	-	-	11,000	-
	Total Treatment	120,630	123,345	149,941	77,775

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
780-GENERAL AND ADMINISTRATIVE EXPENSE					
5001	Salaries, regular fulltime	43,382	55,794	43,314	57,958
5002	Salaries, regular parttime	3,444	3,655	3,312	3,981
5008	Compensation time paid	31	-	-	-
5009	Vacation time paid	475	-	-	-
5021	Payroll taxes (ss/med/sui)	4,206	4,837	4,153	5,002
5022	Retirement-Miscellaneous Members	9,500	11,241	8,952	13,196
5024	Health insurance	21,219	34,573	20,694	36,498
5025	Dental/vision plan	521	424	466	848
5027	Workers' compensation insurance	2,204	2,530	1,800	2,272
5120	Legal	6,863	4,500	2,106	2,106
5130	Engineering	14,862	2,000	15,000	5,000
5160	Audit	8,250	8,250	8,192	8,192
6015	Postage	1,446	2,200	1,478	1,478
6025	Departmental supplies	1,147	1,500	1,500	1,500
6036	Advertising, printing and copies	-	-	13	13
6040	Background reports	318	400	20	20
6120	Maintenance and repair-facility	-	150	-	-
6130	Maintenance and repair-office equipment	3,118	3,500	5,577	4,000
6250	Contractual services	5,573	5,400	4,412	4,412
7010	Telephone	2,430	2,500	2,603	2,603

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

FUND 70 - SEWER

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
	(780 Continued)				
7040	Gas & Electric	932	1,000	750	750
7050	Alarm system	192	275	200	200
7130	Fees	14,717	14,500	21,500	21,500
7190	Bad debt expense	590	800	200	200
7210	General liability insurance	9,729	10,500	10,500	10,500
7220	Liability claims	3,665	8,000	-	-
7230	Property casualty insurance	1,631	1,600	1,600	1,600
7235	Travel	152	225	200	200
7240	Property taxes	72	100	72	72
7320	Meetings,conferences and training	1,383	2,450	1,676	1,676
7450	Miscellaneous other expense	32	1,000	500	500
7501	Computer equipment	-	1,000	-	-
7800	Depreciation	77,653	77,000	77,652	77,652
	Total General and Admim. Exp.	239,737	261,904	238,442	263,929
900-CAPITAL OUTLAY					
6120	Maintenance and repair-facility	-	3,500	3,500	3,500
7577	Buildings & Improvements	-	34,000	-	-
7980	Transfers to other funds	-	-	-	34,000
	Total Capital Outlay	-	37,500	3,500	37,500
TOTAL SEWER FUND		399,830	529,455	434,155	489,447

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
SEWER CAPITAL RESERVE FUND (FUND 72)					
5001	Salaries, regular fulltime	2,818	-	1,577	-
5021	Payroll taxes (ss/med/sui)	230	-	125	-
5022	Retirement-Miscellaneous Members	605	-	304	-
5024	Health insurance	1,481	-	691	-
5025	Dental/vision plan	53	-	23	-
5027	Workers' compensation insurance	122	-	56	-
6025	Departmental supplies	-	-	49	49
6110	Maintenance and repair-maintenance	816	-	-	-
6120	Maintenance and repair-facility	1,557	-	2,830	2,830
6130	Maintenance and repair-office equipm	-	-	1,888	1,888
6250	Contractual services	3,400	33,806	3,539	3,539
7190	Bad debt expense	216	-	55	55
7320	Meetings,conferences and training	114	-	250	250
7503	Equipment	22,253	-	4,503	4,503
7577	Buildings & Improvements	-	-	25,110	32,886
TOTAL		33,665	33,806	41,000	46,000

**CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
ENTERPRISE FUNDS**

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
SEWER CAPITAL IMPROVEMENT FUND-RANCHERIA (FUND 77)					
5001	Salaries, regular fulltime	6,999	-	11,544	-
5021	Payroll taxes (ss/med/sui)	544	-	895	-
5022	Retirement-Miscellaneous Members	1,506	-	2,282	-
5024	Health insurance	1,236	-	4,721	-
5025	Dental/vision plan	41	-	161	-
5027	Workers' compensation insurance	312	-	411	-
5120	Legal	5,037	-	-	-
5130	Engineering	19,928	-	20,053	-
6015	Postage	-	-	6	-
6025	Departmental supplies	-	-	34	-
6120	Maintenance and repair-facility	-	-	331,921	-
6220	Lab tests	8,551	-	1,600	-
6250	Contractual services	-	366,000	-	-
7577	Buildings & Improvements	-	-	48,969	-
7800	Depreciation	2,894	-	2,892	-
TOTAL		47,048	366,000	425,489	-

CITY OF BLUE LAKE
BUDGET WORKSHEET
FISCAL YEAR 2014-15
EXPENDITURES
TRUST FUNDS

Acct. No.	Title	Actual 7/1/2012 6/30/2013	Budget 7/1/2013 6/30/2014	Est. Actual 7/1/2013 6/30/2014	Budget 7/1/2014 6/30/2015
DENTAL/VISION TRUST FUND (FUND 80)					
7605	Dental claims paid	7,210	6,150	9,747	9,747
7610	Vision claims paid	1,628	1,700	3,389	3,389
	TOTAL	8,838	7,850	13,136	13,136

Other Data

- **General Fund Analysis**
- **Capital Improvements**
- **Salary Schedule**
- **Pay Plan Information Memo**
- **Department Descriptions**

GENERAL FUND (10)
FUND BALANCE PROJECTIONS & USES

PROJECTION	6/30/14	654,839
USE OF FB	14/15	(56,648)
PROJECTION	6/30/15	598,191
RESERVED BY COUNCIL		(388,000)
AVAILABLE		210,191

Revised 6/24/14

GENERAL FUND 14-15 EXPENDITURES

GENERAL GOVT

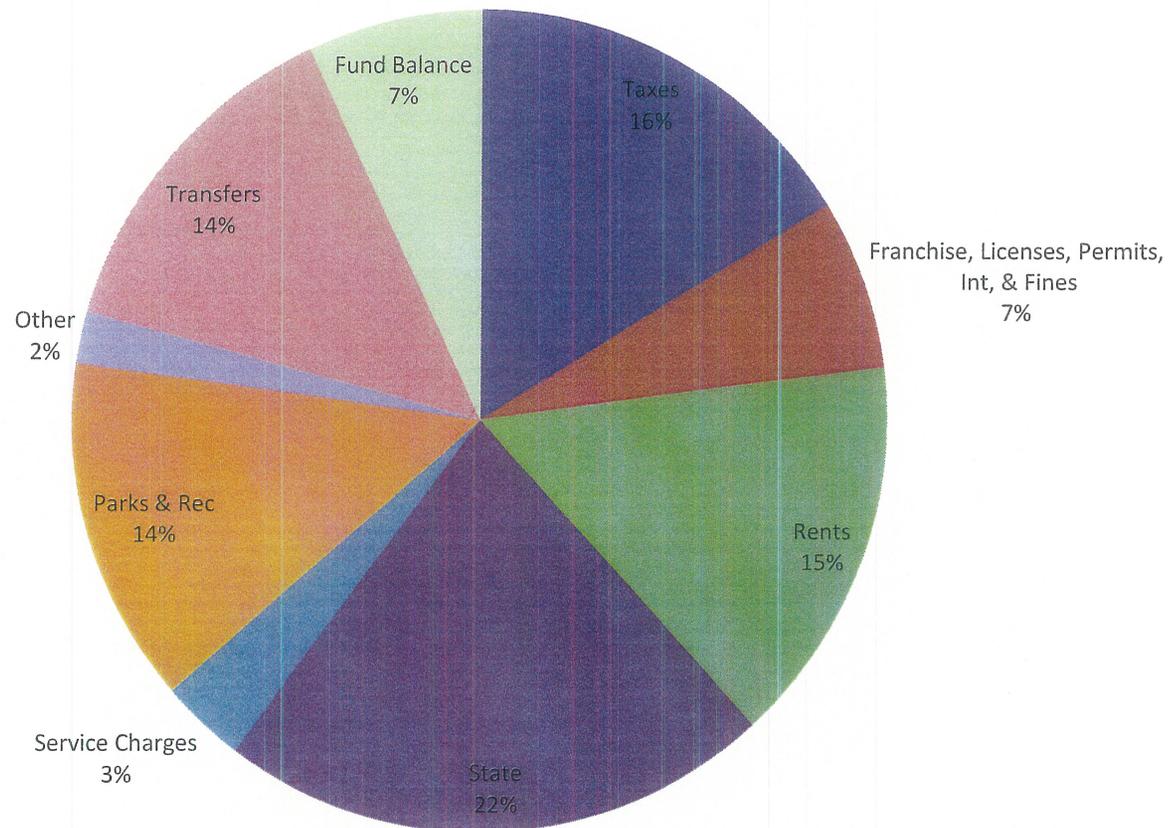
COUNCIL	\$7,980	(1)	
CITY MANAGER	\$52,651		
BUILDING OFFICIAL	\$62,880		
CITY ATTORNEY	\$6,000		
NON-DEPT	<u>\$57,619</u>		
		\$187,130	
ENGINEERING		\$3,000	(2)
PLANNING		\$82,957	(3)
BUILDING		\$8,789	
LAW ENFORCE/ANIMAL CONT		\$217,380	(4)
STREETS		\$82,727	
PARKS		\$231,262	(5)
CAPITAL OUTLAY		<u>\$3,230</u>	(6)
		\$816,475	

NOTES:

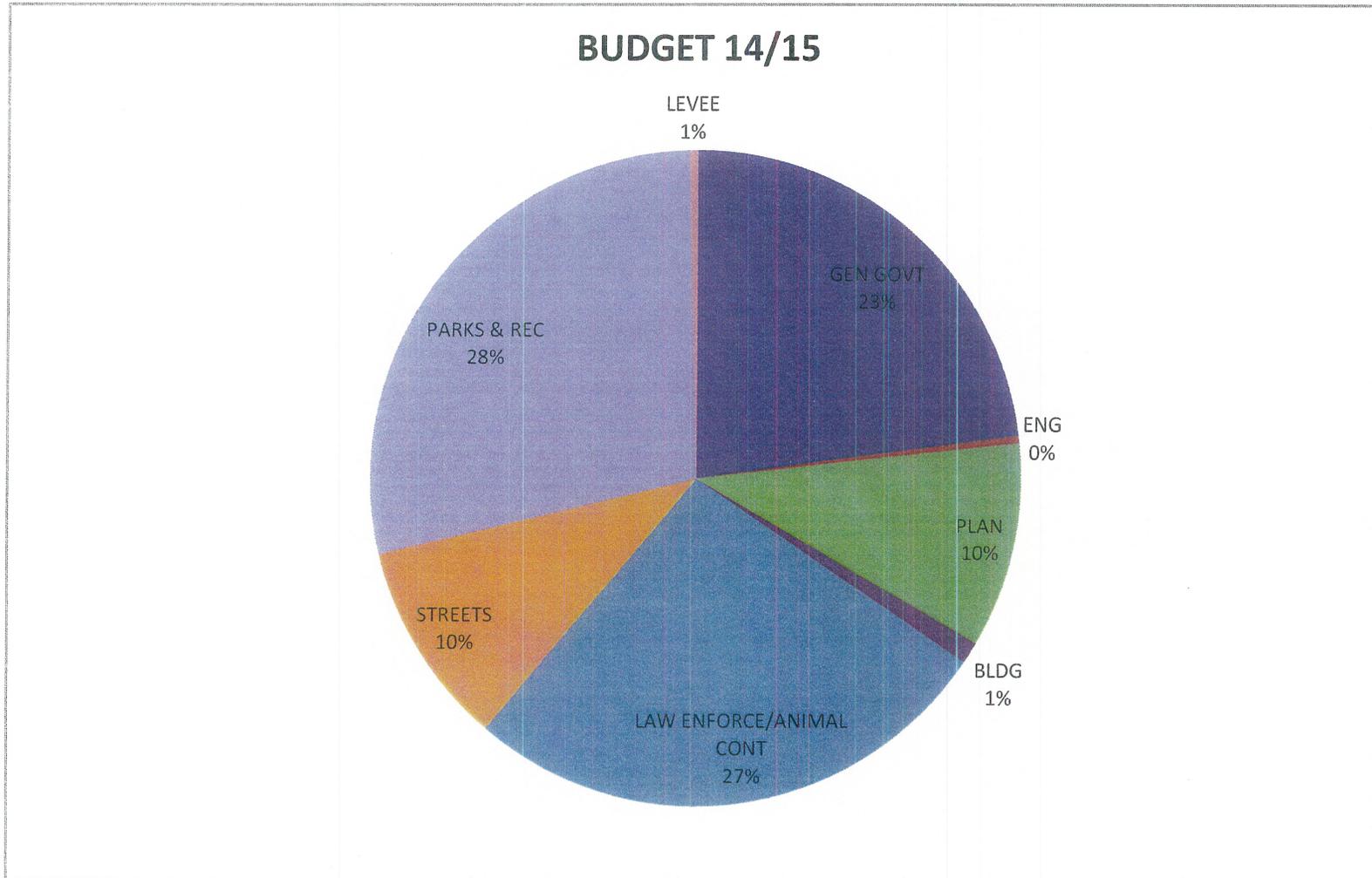
- (1) Council at full stipend
- (2) Reflects cost recovery
- (3) grant - \$72,957; \$10,000 - City Expense
- (4) Law Enforcement Contract @ 103%
- (5) Reflects Minimum Wage adjustment
- (6) Levee analysis

Revised 6/24/14

GENERAL FUND REVENUES BY TYPE FY14/15



GENERAL FUND EXPENDITURES BY FUNCTION FY14/15



10 GENERAL FUND CAPITAL NEEDS / DEFERRED MAINTENANCE

PRASCH HALL PAINT	14/15	\$2,000
PRASCH HALL PAINT	15/16	\$5,000
PAINT CITY HALL	15/16	\$3,500
PRASCH HALL PAINT	16/17	\$6,000
PRASCH HALL ROOF	16/17	\$100,000
PORTABLE OFF - PW	16/17	\$4,000
PRASCH HALL PAINT	17/18	\$7,000
REP 07 RANGER 2WD (171)	17/18	\$8,000
2014 - 2017		<u>\$135,500</u>
SKINNER STORE	19/20	\$4,000
REP 93 F350	19/20	\$10,000
PRASCH HALL CEILING	20/21	\$15,000
TENNIS COURT/BB COURT	20/21	\$25,000
REP CITY HALL WINDOWS	20/21	\$7,000
CONCESSION STAND	20/21	\$12,000
TOT LOT	20/21	\$4,000
TELEPHONE SYSTEM	20/21	\$8,000
REP 92 YANMAR TRACTOR	20/21	\$7,000
2018 - 2020		<u>\$92,000</u>
CORP YARD UPGRADES	24/25	\$20,000
REPLACE 91 DUMP TR	24/25	\$25,000
REPLACE LOADER	24/25	\$30,000
REPALCE 07 RANGER	24/25	\$10,000
REPLACE 2012 DEERE	24/25	\$7,000
CITY HALL ROOF	25/26	\$45,000
BUS SHELTERS (2)	30/31	\$20,000
2021 - 2025		<u>\$157,000</u>
		<u><u>\$384,500</u></u>

FUND 62

13-14 BUDGET
\$62,306

13-14 EST. ACTUAL
\$23,000

14-15 BUDGET
\$20,000

13-14 EST. ACTUAL INCLUDES

- MONDA WAY RELOCATION
- TANK REPAIRS
- MAIN REPLACEMENT (B.L. BLVD)
- CONSULTING
- LAP TOPS
- TANK REPAIRS

14-15 BUDGET INCLUDES:

- DEBT FOR SCADA (11,600)
- CONTINGENCY (7,000)

62 - WATER CAPITAL NEEDS / DEFERRED MAINTENANCE

SCADA	15/16	\$11,600
PAINT CITY HALL	15/16	\$3,500
SCADA	16/17	\$11,600
PROTABLE OFFICE - PW	16/17	\$4,000
SCADA	17/18	\$11,600
MCCLURE TANK (#1)	17/18	\$10,000
REP 07 RANGER 2WD (171)	17/18	\$8,000
2014 - 2017		<u>\$60,300</u>
SCADA	18/19	\$11,600
SCADA	19/20	\$11,600
REP 93 F350	19/20	\$10,000
BOOSTER STATION ROOF	19/20	\$4,000
SCADA	20/21	\$11,600
BUSMAN TANK (#2)	20/21	\$10,000
REP CITY HALL WINDOWS	20/21	\$7,000
REPLACE 92 YANMAR TRACTOR	20/21	\$7,000
2018 - 2020		<u>\$72,800</u>
SCADA	21/22	\$11,600
SCADA	22/23	\$11,600
SCADA	23/24	\$11,600
SCADA	24/25	\$11,600
CORP YARD UPGRADES	24/25	\$20,000
REPLACE 01 DUMP TRUCK	24/25	\$25,000
REPLACE LOADER	24/25	\$30,000
REPLACE 07 RANGER	24/25	\$10,000
REPLACE 2012 DEERE	24/25	\$7,000
CITY HALL ROOF	25/26	\$15,000
2021 - 2025		<u>\$107,000</u>
		<u><u>\$286,500</u></u>

FUND 72

13-14 BUDGET

\$33,806

13-14 EST. ACTUAL

\$41,000

14-15 BUDGET

\$46,000

13-14 EST INCLUDED:

- MONDA WAY LIFT STATION
- RELOCATION OF SEWER @ MONDA WAY
- 2 LAP TOPS & WIFI
- CONSULTING FOR PROJECTS
- CITY STAFF ON PROJECTS
- LATERALS (NEW)
- REBUILD PUMP MOTORS

14-15 BUDGET INCLUDES:

- GRINDER \$18,000
 - AUX POWER \$ 2,000
 - HEADWORKS \$15,000
 - FLOW MON. \$ 6,000
 - STAFF (CITY) \$ 5,000
- \$46,000

72 - SEWER CAPITAL NEEDS / DEFERRED MAINTENANCE

MANHOLES REHAB (2)	15/16	\$5,000
PAINT CITY HALL	15/16	\$3,500
SCRAPE PER BASIN (S)	16/17	\$6,000
PORTABLE OFFICE - PW	16/17	\$4,000
SCRAPE PERC BASIN (W)	17/18	\$10,000
REPLACE 2012 FORD	17/18	\$25,000
REP 2007 RANGER 2WD (171)	17/18	\$8,000
2014 - 2017		<u>\$61,500</u>
REBUILD L.S. DUMPS	18/19	\$12,000
REPLACE MONDA WAY PUMPS/MOTORS	19/20	19/20
REP F350	19/20	19/20
REPLACE 07 RANGER	20/21	\$10,000
MANHOLES REHAB (5)	20/21	\$15,000
REP CITY HALL WINDOWS	20/21	\$7,000
REP YANMAR TRACTOR	20/21	\$7,000
2018 - 2020		<u>\$51,000</u>
CORP YARD UPGRADES	24/25	\$20,000
REPLACE 91 DUMP TR	24/25	\$75,000
REPLACE 94 LOADER	24/25	\$30,000
REPLACE AERATORS (3)	24/25	\$21,000
REPLACE FORKLIFT	24/25	\$25,000
REPLACE 2012 DEERE	24/25	\$7,000
CITY HALL ROOF	25/26	\$15,000
MANHOLES REHAB (5)	25/26	\$18,000
REPLACE CHLORINATOR	25/26	\$50,000
2021 - 2025		<u>\$261,000</u>
		<u>\$373,500</u>

City of Blue Lake

Salary Plan - Effective June 23, 2014 for FY 2014-2015

		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
Public Works Superintendent (S)	Range	44,720	to	46,062										
Public Works Supervisor (H)		21.00	21.63	22.28	22.95	23.64	24.35	25.08	25.83	26.60	27.40	28.22	29.07	29.94
Public Utility Operator (H)		14.43	14.86	15.31	15.77	16.24	16.73	17.23	17.75	18.28	18.83	19.39	19.97	20.57
Facility Maint. Worker (H)		12.22	12.59	12.97	13.36	13.76	14.17	14.60	15.04	15.49	15.95	16.43	16.92	17.43
Park & Rec Director / Recycling Coordinator (S)	Range	44,720	to	46,062										
Rec Specialist (H)		9.12	9.39	9.67	9.96	10.26	10.57	10.89	11.22	11.56	11.91	12.27	12.64	13.02
Rec Coordinator (H)		10.47	10.78	11.10	11.43	11.77	12.12	12.48	12.85	13.24	13.64	14.05	14.47	14.90
	Minimum													
	Wage	MW+.25	MW+.50	MW+.75	MW+1.00	MW+1.25	MW+1.50	MW+1.75	MW+2.00					
Part time or Temporary (H)		9.00	9.25	9.50	9.75	10.00	10.25	10.50	10.75	11.00				
Basketball Official		25.00 / game (per 7/24/12 Council action)												
Business Office Supervisor (S)	Range	40,456	to	41,670										
Accounting Clerk (H)		12.22	12.59	12.97	13.36	13.76	14.17	14.60	15.04	15.49	15.95	16.43	16.92	17.43
Senior Accounting Clerk (H)		18.83	19.39	19.97	20.57	21.19	21.83	22.48	23.15	23.84	24.56	25.30	26.06	26.84
Office Assistant (H)		9.96	10.26	10.57	10.89	11.22	11.56	11.91	12.27	12.64	13.02	13.41	13.81	14.22
City Manager (S)		93,436 (contracted)												

Key: (H) = Hourly (S) = Salaried

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 23, 2014 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 at City Hall for public review during normal business hours.
5. The Pay Plan shall be retained for public inspection for no less than five years.
6. No other document is necessary for City disclosure of pay rates.



John Berchtold
City Manager of Blue Lake

June 25, 2014

Fund 10 – General Fund

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, and approves the annual budget for the City. The Council conducts semi-monthly meetings to consider City business items, and represents the City on a variety of regional boards, commissions, and authorities.

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 and general supervision over all public buildings, parks and property, and prepares and presents an annual budget and salary plan.

140- Department Description- Business Office

The Business Office is a major point of contact with residents concerning City services. This office provides general direction to the public. In addition, the Department is responsible for administrative support for the receipt and expenditure of general funds, special street funds, other special funds, and trust funds. This department also includes the function of City Clerk. Dog and business licenses are issued through this office.

Fund 10 – General Fund

160- Department Description- City Attorney

Legal services are provided under a contract with the law 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. Expenditures include audit, janitorial, tech support, copying services and City Hall and Skinner Store repairs and maintenance.

200- Department Description- City Engineer

This department provides engineering services for public facilities that fall within the General Fund.

220- Department Description- City Planner

City Planner services are provided by Streamline Planning Consultants with Garry Rees 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. 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.

Fund 10 – General Fund

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.

260- Department Description- Law Enforcement- Sheriff Contract

Deputies provide twenty-four (24) hours calls for service of law enforcement, and two deputies, each providing dedicated patrol, ten (10) hours per day.

280- Department Description- Animal Control

This Budget funds the contract for kennel costs and limited emergency services related to animal control.

320- Department Description- Street Maintenance

This Budget provides for comprehensive street maintenance and repair actuaries.

330- Department Description- Street Construction

This Budget provides for the construction and reconstruction of the City's streets.

Fund 10 – General Fund

340- Department Description- Street Lighting

This Budget provides street lighting under contract with Pacific Gas and Electric for street lighting and its upkeep.

360- Department Description- Industrial Park Maintenance

This Budget provides general maintenance and repair to public property in the Industrial Park owned by the City.

370- Department Description- Drainage

This Budget provides for 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.

400- Department Description- Recreation General/Administration Expense

This Budget provides for administrative support to all the City's recreation programs.

410- Department Description- Prash Activity Center

This Budget provides for general maintenance and repair to the Prash Activity Center facility.

425- Department Description- Park Grounds

This Budget provides general maintenance and repair to park grounds including Perigot Park, gymkhana, trailhead, Tot Lot, tennis courts, and other open spaces.

Fund 10 - General Fund

445- Department Description- General Recreation

This Budget provides administrative support to general recreation programming.

460- Department Description- Summer Youth Program

This Budget provides resources to conduct a summer youth program five days per week for ten weeks.

470- Department Description- Skate Program

This Budget provides resources for year round operation of the City's skating rink at Prasch Activity Center.

Fund 15 - General Capital Improvement Holding Fund

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

Fund 22 - HCAOG Grant Fund

This Budget provides for expenditures related to non-transit grants. In 2014-2015, this includes sidewalks on "I" Street and a portion of Second Avenue.

Fund 25 - 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 & 29 have been consolidated into Fund 25 at FY 13-14. Funds are transferred into the General Fund during the year where they support Public Works activities in Departments 320, 330, 340 and 370. No direct expenditures are charged to these funds.

Fund 30 - 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).

Fund 31 - TDA/Purchased Transportation Fund

The City files an application with HCAOG for transit funding. The City has an annual contract with Blue Lake Rancheria to provide local transportation services to community residents.

Fund 32 - 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 - Supplemental Law Enforcement Services Fund

For several years, the State has granted \$100,000 to the City that is restricted for public safety purposes. A portion of the Sheriff Department contract is charged to this fund.

Fund 34 - RSTP Funds – Regional Surface Transportation Funds

The City of Blue Lake receives an annual allocation from HCAOG for street related expenditures. These funds can be utilized for street operating expenditures (HCAOG, 6/17/14)

Fund 36 - Industrial Park Fund

This Fund is utilized for expansion, maintenance and operation of industrial park properties and the infrastructure owned by the City.

Fund 38 - CDBG Non-Program Income Fund

Funds are de-federalized and not restricted to any CDBG program. They are actually part of the General Fund.

Fund 42 - 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 \$35,000 or more they are transferred to Fund 44 for recycling into new loans or grants.
2. If receipts are less than \$35,000 they are transferred to Fund 38 and lose their restriction as CDBG funds.

Fund 44 - 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. The City anticipates receiving a waiver for FY 14-15 and funds would be used for accessibility purposes at City parks.

Fund 46 - Community Development Block Grant (CDBG) Funds

The federal government has appointed the State of California as administrator of CDBG grants. This fund is the “open” grant program fund for approved CDBG expenditures. This Fund is not currently utilized as no open grant exists.

Fund 50 - Monda Way Enterprise Fund

This fund was originally established to record expenditures pertaining to 100 – 110 Monda Way. Fund 50 is being merged with Fund 36 as an inclusive Industrial Park Fund. It covers maintenance, operation and expansion of industrial park properties and infrastructure owned by the City.

Fund 60 - Water Operation Fund

620 – Department Description - Source of Supply

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

640 – Department Description - Pumping Expense (Booster Station)

This fund provides for pumping 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 three (3) pumps, two are 25hp and one is 30hp. Back-up generator is 50kw.

660 – Department Description - Transmission and Distribution

This fund provides for maintenance of 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.

Operation of the system includes State certified staff to operate, maintain and repair the system, carry out regular biological sampling, and provide personnel to respond 24 hours per day, seven days per week for emergencies.

680 – Department Description - 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, process applications, and collection of customer payments. The administrative staff maintains the customer data base and billing software and transfers the summary information to the City's accounting system.

Fund 61 - 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 used for a capital improvement or replacement project that adds capacity to the water system.

Fund 62 - Water Capital Reserve Fund

The function of this fund is to retain the cash held by the water system that is reserved for capital improvements, capital replacement, or major equipment purchases.

Fund 63 - 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. The loan shall be paid in full on December 31, 2014 (\$30,310.03)

Fund 64 - Turbidity Reduction Facility Reserve

The function of this fund is the collection of fees to fund the City's cost share of the 20-year debt service used 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.

Fund 70 - Sewer Operations Fund

The Sewer Operation Fund contains the enterprise activity for the ongoing operation and maintenance of the City's sewer system.

The City maintains sewer mains, manholes and two pump stations that make up the sewer collection 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, and provide personnel to respond to emergencies as well as administrative staff to provide billing and customer service.

760- Department Description - Transmission

This Budget provides 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 with the protection of an emergency power generator. The Main lift station consists of four 10hp pumps protected with an automatic 55kw emergency power generator.

The ongoing operation of the system includes staff to operate, maintain and repair the system, and provide personnel to respond to emergencies.

The City has Headwaters grant funding to equip a third lift station in the Industrial Park to service approximately six acres of land with sewer services. Proposed are two (2) 1hp motors.

770- Department Description - Treatment

This Budget provides for the wastewater treatment facility which consists of the head works, aerators, a facultative pond, 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 monitor plant operations 365 days per year and to respond to emergencies.

Fund 70 - Sewer Operations Fund

780- Department Description - 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, applications for service, changes in service, and collection of customer payments. The administrative staff maintains the customer data base and billing software and transfers the summary information to the City accounting system.

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

Fund 71 - Sewer Connection Fee Fund

This fund is derived from customer connection fees, is restricted to extensions to the existing service.

Fund 72 - Sewer Capital Reserve

This fund accumulates cash for future capital replacement, improvements and purchases. The funding source is the monthly charge per residential equivalent unit added to normal sewer charges. Fund 72 is also utilized to pay the debt service for the Rancheria Loan over the next 63 months..

Fund 77 - 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) with no interest. Debt 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. This fund will be closed out at the end of FY 13-14.

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. Contributions to this fund come from internal City transfers at the rate of \$20 per employee per pay 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.