

# City of Blue Lake

---

## Proposed 2016-2017 Budget

Presented: July 12, 2016

Adopted: \_\_\_\_\_

Attest: \_\_\_\_\_

(April Sousa-City Clerk)

Dated: \_\_\_\_\_



# City of Blue Lake

---

## Organizational Profile

### City Council Members

Michele McCall-Wallace-Mayor

Stephen Kullman-Mayor Pro Tem

Adelene Jones-Council Member

Jean Lynch-Council Member

John Sawatzky-Council Member

### City Staff

Amanda Mager-City Manager

Vicki Hutton-Senior Accounting Clerk

April Sousa-City Clerk

Glenn Bernald-Public Works Supervisor

Hal Burris-Public Works

Cameron Mull-Parks & Recreation Director

Jacob Meng-Facility Maintenance Worker

Curtis Aultman-Facility Maintenance Worker

Melissa Toledo-Office Assistant

### Contract Staff

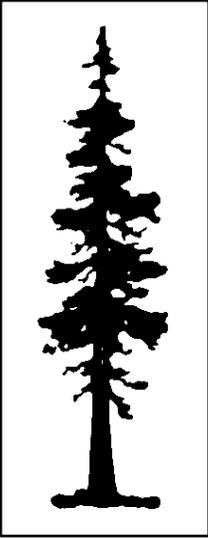
Nancy Diamond-City Attorney

Mike Foget-City Engineer

Garry Rees-City Planner

John Roberts-City Building Official

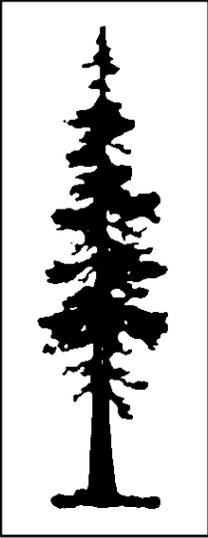
Wendy Howard-City Accountant



# City of Blue Lake

## SUMMARY OF REVENUES 2016-2017 BUDGET

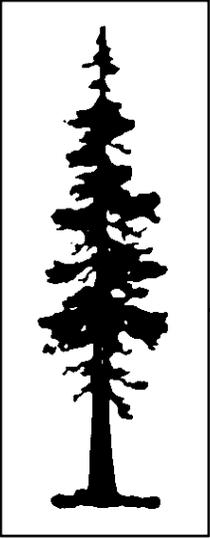
| #  | Fund             | 15-16 Budget     | 15-16 Est. Actual | 16-17 Budget     |
|----|------------------|------------------|-------------------|------------------|
| 10 | GENERAL          | 860,305          | 749,982           | 687,769          |
| 22 | HCAOG GRANTS     | 252,000          | 21,668            | 49,513           |
| 25 | GAS              | 32,429           | 33,728            | 31,529           |
| 31 | TDA              | 75,683           | 66,088            | 41,825           |
| 32 | SOLID WASTE      | 12,322           | 11,890            | 11,890           |
| 33 | LAW ENFORCEMENT  | 100,000          | 102,713           | 100,000          |
| 34 | SAFETEA          | 8,079            | 8,434             | 8,709            |
| 36 | IND EXP          | 28,000           | 31,085            | 31,085           |
| 38 | CDBG-PI          | 4,635            | 13                | 7,000            |
| 42 | HOLDING          | 7,040            | 53,296            | 7,000            |
| 44 | HOUSING-CDBG     | 633              | 923               | -                |
| 60 | WATER            | 450,325          | 488,597           | 491,265          |
| 61 | WATER CONNECT    | 4,190            | 2,591             | 2,591            |
| 62 | WATER RESERVE    | 200              | 259               | 103,517          |
| 64 | TURBIDITY        | 10,521           | 10,557            | 10,557           |
| 70 | SEWER            | 419,613          | 415,451           | 415,451          |
| 71 | SEWER CONNECTION | 22,430           | 2,794             | 3,051            |
| 72 | SEWER RESERVE    | 109,300          | 115,072           | 115,072          |
| 77 | RANCHERIA        | -                | 11,687            | -                |
| 80 | DENTAL           | 9,950            | 10,044            | 10,044           |
|    | <b>TOTAL</b>     | <b>2,407,655</b> | <b>2,136,872</b>  | <b>2,127,868</b> |



# City of Blue Lake

## SUMMARY OF EXPENDITURES 2016-2017 BUDGET

| #  | Fund               | 15-16 Budget     | 15-16 Est. Actual | 16-17 Budget     |
|----|--------------------|------------------|-------------------|------------------|
| 10 | GENERAL            | 856,805          | 783,259           | 802,995          |
| 22 | HCAOG GRANTS       | 252,000          | 21,668            | 49,513           |
| 25 | GAS                | 51,400           | 59,553            | 31,529           |
| 31 | TDA                | 75,683           | 65,588            | 41,825           |
| 32 | SOLID WASTE        | 14,378           | 8,801             | 15,875           |
| 33 | LAW ENFORCEMENT    | 100,000          | 100,000           | 100,000          |
| 34 | SAFETEA            | 8,071            | 8,434             | 8,709            |
| 36 | IND EXP            | 63,977           | 31,085            | 47,150           |
| 38 | CDBG-PI            | -                | 2,976             | -                |
| 42 | HOLDING-CDBG       | 7,000            | 53,221            | 7,000            |
| 44 | HOUSING-CDBG       | 220,000          | 243,491           | 173,480          |
| 60 | WATER              | 438,060          | 432,988           | 547,442          |
| 62 | WATER RESERVE      | 46,000           | 51,783            | 129,597          |
| 63 | GRUNSKY RESERVE    | 31,000           | -                 | -                |
| 64 | TURBIDITY          | 14,500           | 13,814            | 13,814           |
| 65 | WATER CAPITAL IMPR | -                | 19                | -                |
| 70 | SEWER              | 405,398          | 362,407           | 373,728          |
| 72 | SEWER RESERVE      | 26,000           | 9,950             | 50,000           |
| 80 | DENTAL             | 8,500            | 5,187             | 10,450           |
|    | <b>TOTAL</b>       | <b>2,618,772</b> | <b>2,254,224</b>  | <b>2,403,107</b> |



# City of Blue Lake

---

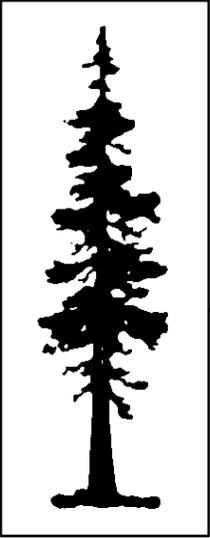
## Budget Attachments

- General Fund Revenues
- General Fund Revenues by Type (Graph)
- General Fund Expenditures
- General Fund Expenditures by Category (Graph)
- City Manager Wage Allocation
- General Fund Transfer Schedule
- Staffing Schedule
- Salary Schedule
- Fund & Department Descriptions

City of Blue Lake  
FY16-17 Budget

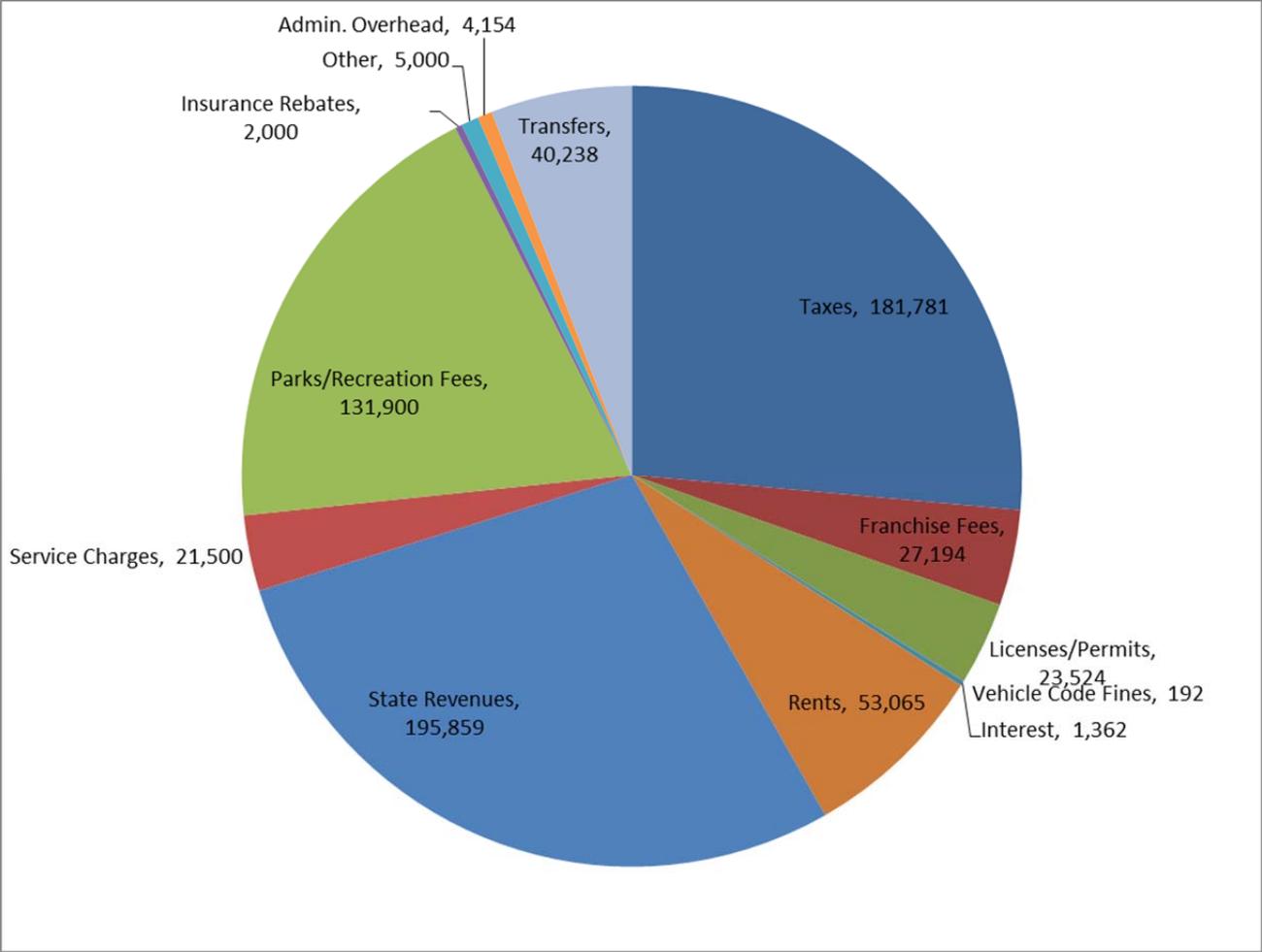
General Fund Revenues

|                       | Est. 2015-2016 | Budget 2016-2017 | \$ Variation    |
|-----------------------|----------------|------------------|-----------------|
| Taxes                 | 181,781        | 181,781          | -               |
| Franchise Fees        | 27,194         | 27,194           | -               |
| Licenses/Permits      | 29,105         | 23,524           | (5,581)         |
| Vehicle Code Fines    | 192            | 192              | -               |
| Interest              | 1,362          | 1,362            | -               |
| Rents                 | 54,742         | 53,065           | (1,677)         |
| State Revenues        | 195,859        | 195,859          | -               |
| Service Charges       | 30,404         | 21,500           | (8,904)         |
| Parks/Recreation Fees | 128,433        | 131,900          | 3,467           |
| Insurance Rebates     | 2,006          | 2,000            | (6)             |
| Other                 | 5,156          | 5,000            | (156)           |
| Admin. Overhead       | 4,154          | 4,154            | -               |
| Transfers             | 89,594         | 40,238           | (49,356)        |
| Fund Balance          | -              | -                | -               |
| <b>Total</b>          | <b>749,982</b> | <b>687,769</b>   | <b>(62,213)</b> |



# City of Blue Lake

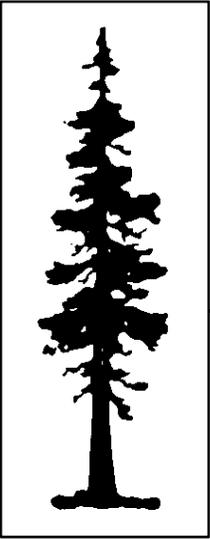
General Fund Revenues by Type FY 16/17



City of Blue Lake  
FY16-17 Budget

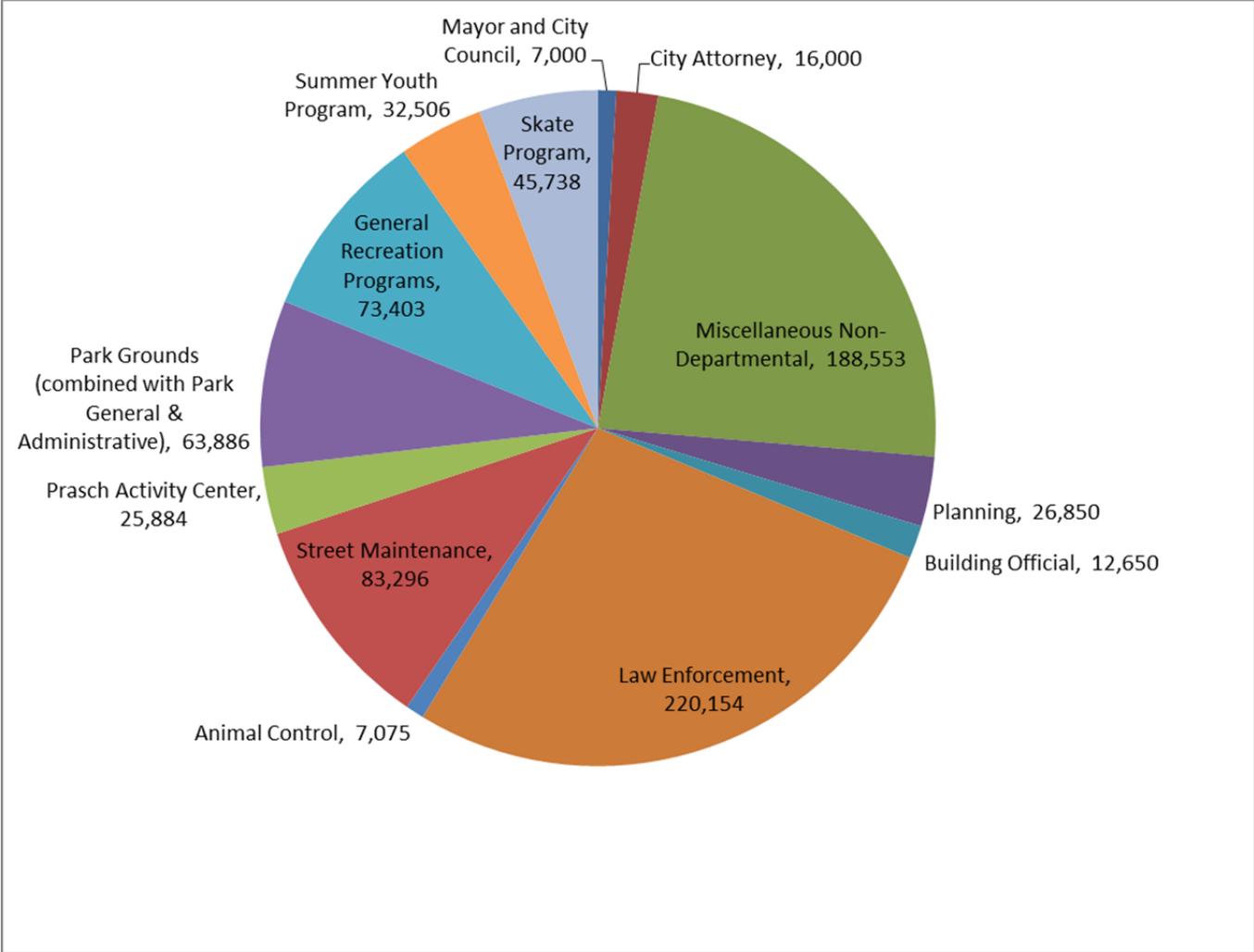
General Fund Expenditures

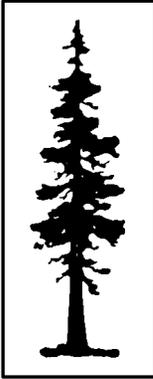
|  | Est. 2015-2016 | Budget 2016-2017 | \$ Variation  |
|--|----------------|------------------|---------------|
| Mayor and City Council                                     | 6,440          | 7,000            | 560           |
| City Manager   | 50,564         | -                | (50,564)      |
| Business Office  | 50,273         | -                | (50,273)      |
| City Attorney  | 20,840         | 16,000           | (4,840)       |
| Miscellaneous Non-Departmental                             | 83,169         | 188,553          | 105,384       |
| City Engineer  | 1,102          | -                | (1,102)       |
| Planning   | 40,555         | 26,850           | (13,705)      |
| Building Official  | 7,182          | 12,650           | 5,468         |
| Law Enforcement  | 207,832        | 220,154          | 12,322        |
| Animal Control   | 6,881          | 7,075            | 194           |
| Street Maintenance   | 62,192         | 83,296           | 21,104        |
| Street Lighting  | 13,633         | -                | (13,633)      |
| Drainage   | 9,528          | -                | (9,528)       |
| Prasch Activity Center                                     | 23,212         | 25,884           | 2,672         |
| Park Grounds (combined with Park General & Administrative) | 61,363         | 63,886           | 2,523         |
| General Recreation Programs                                | 68,454         | 73,403           | 4,949         |
| Summer Youth Program                                       | 26,743         | 32,506           | 5,763         |
| Skate Program  | 43,296         | 45,738           | 2,442         |
| <b>Total</b>   | <b>783,259</b> | <b>802,995</b>   | <b>19,736</b> |



# City of Blue Lake

General Fund Expenditures by Category-FY 16/17



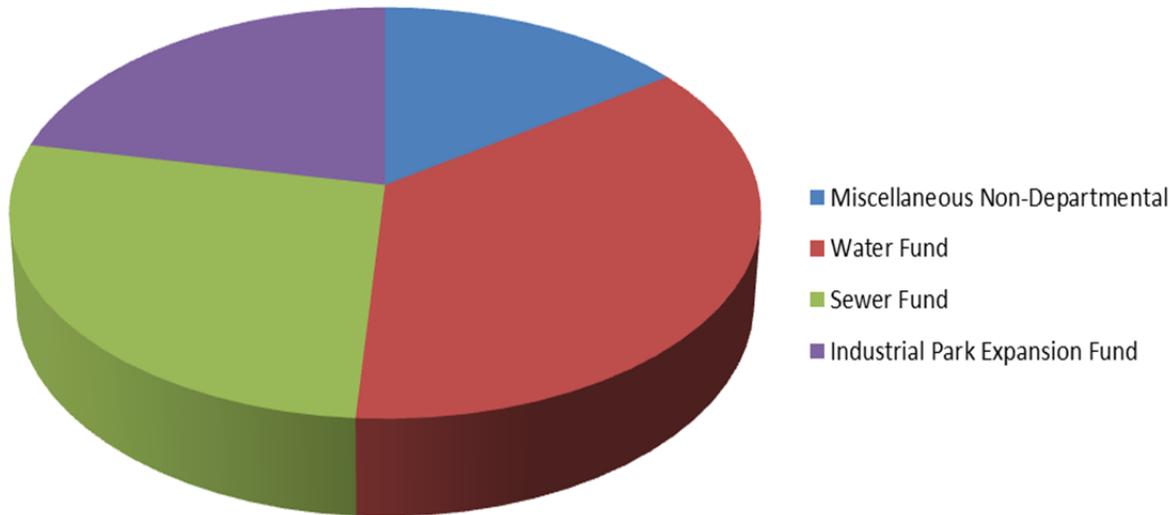


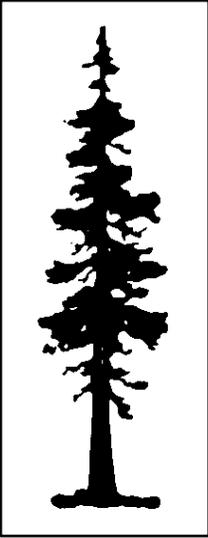
# City of Blue Lake

## 2016-2017 City Manager Wage Allocation

| City Manager Contract Wage-\$80,000.00 |            |            |             |            |            |            |              |
|--|------------|------------|-------------|------------|------------|------------|--------------|
| Department Description                 | Dept. Code | Percentage | Wage        | FICA       | PERS       | HEALTH     | Total        |
| Miscellaneous Non-Departmental         | 10-180     | 14.00%     | \$11,202.52 | \$890.31   | \$1,127.98 | \$4,234.16 | \$17,454.98  |
| Water Fund                             | 60-000     | 33.00%     | \$26,405.94 | \$2,098.59 | \$2,658.81 | \$9,980.53 | \$41,143.88  |
| Sewer Fund                             | 70-000     | 33.00%     | \$26,405.94 | \$2,098.59 | \$2,658.81 | \$0.00     | \$31,163.35  |
| Industrial Park Expansion Fund         | 36-362     | 20.00%     | \$16,003.60 | \$1,271.88 | \$1,611.40 | \$6,048.80 | \$24,935.68  |
|  |            |            |             |            |            |            | \$114,697.88 |

City Manager Salary Composition

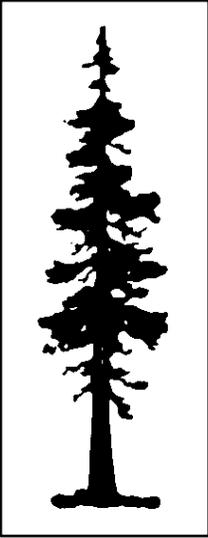




# City of Blue Lake

## General Fund Transfer Summary

| General Fund Summary                       |                          |                               |                          |
|--|--------------------------|-------------------------------|--------------------------|
| Total General Fund-Revenue vs. Expenditure |                          |                               |                          |
| Actual<br>7/1/14-6/30/15                   | Budget<br>7/1/15-6/30/16 | Est. Actual<br>7/1/15-6/30/16 | Budget<br>7/1/16-6/30/17 |
| <b>Revenue</b>                             |                          |                               |                          |
| \$867,395                                  | \$860,305                | \$749,982                     | \$687,769                |
| <b>Expenditures</b>                        |                          |                               |                          |
| \$836,358                                  | \$856,805                | \$783,259                     | \$802,995                |
| <b>Fund Transfer</b>                       |                          |                               |                          |
| \$31,037                                   | \$3,500                  | -\$33,277                     | -\$115,226               |



# City of Blue Lake

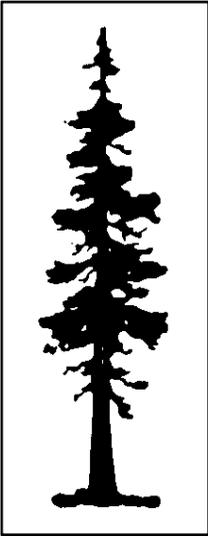
| City of Blue Lake  |   |
|--|---|
| FY16-17 Budget   |   |
| <b><u>Mayor and City Council</u> *</b>                           | <b><u>Animal Control</u> **</b>                   |
| Mayor (1)  | Sheriff Department (Contract)                     |
| Mayor Pro-Tem (1)  |   |
| Council Members (3)  | <b><u>Public Works</u></b>                        |
|  | FT Public Works Supervisor (1)                    |
| <b><u>City Manager</u></b>                                       | FT Utility Operator (1)                           |
| FT City Manager (1)  | FT Facility Maintenance Worker (2)                |
|  |   |
| <b><u>Business Office</u></b>                                    | <b><u>Parks and Recreation</u></b>                |
| FT Senior Accounting Clerk (1)                                   | FT Director (1)                                   |
| FT City Clerk (1)  | PT General Recreation (6)                         |
| PT Office Assistant (1)  | PT Skate Program (6)                              |
|  | PT Summer Recreation Camps (5)                    |
|  |   |
| <b><u>City Attorney</u> **</b>                                   | <b><u>Building Official</u> **</b>                |
| City Attorney (1)  | Building Official (1)                             |
|  |   |
| <b><u>City Engineer</u> **</b>                                   | <b><u>Accountant /Financial Consultant</u> **</b> |
| City Engineer (1)  | Accountant (1)                                    |
|  |   |
| <b><u>City Planner</u> **</b>                                    | <b><u>Law Enforcement</u> **</b>                  |
| City Planner (1)   | Sheriff Deputies (2)                              |
|  |   |
| * = Elected    ** = Contracted    All Others = Regular Employees |   |



# City of Blue Lake

## 2016-2017 Wage Schedule

| City of Blue Lake  |   |            |         |         |         |         |  |         |         |          |          |          |          |
|--|---|------------|---------|---------|---------|---------|--|---------|---------|----------|----------|----------|----------|
| Salary Plan - Effective June 20, 2016 for FY 2016-2017   |   |            |         |         |         |         |  |         |         |          |          |          |          |
| Position   | 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 (H)  | 21.50                                     | 22.15      | 22.81   | 23.49   | 24.20   | 24.92   | 25.67                                  | 26.44   | 27.24   | 28.05    | 28.89    | 29.76    | 30.65    |
| Public Works Supervisor (H)  | 21.00                                     | 21.63      | 22.28   | 22.95   | 23.64   | 24.34   | 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      | 12.96   | 13.35   | 13.75   | 14.17   | 14.59                                  | 15.03   | 15.48   | 15.94    | 16.42    | 16.92    | 17.42    |
| Park & Rec Director / Recycling Coordinator (H)  | 21.16                                     | 21.79      | 22.45   | 23.12   | 23.82   | 24.53   | 25.27                                  | 26.02   | 26.80   | 27.61    | 28.44    | 29.29    | 30.17    |
| Rec Coordinator (H)  | 11.47                                     | 11.81      | 12.17   | 12.53   | 12.91   | 13.30   | 13.70                                  | 14.11   | 14.53   | 14.97    | 15.41    | 15.88    | 16.35    |
| Office Assistant, Rec Specialist, Part time, and Temporary (H) (Minimum wage effective 1/1/2016) | 10.00                                     | 10.30      | 10.61   | 10.93   | 11.26   | 11.59   | 11.94                                  | 12.30   | 12.67   | 13.05    | 13.44    | 13.84    | 14.26    |
| Office Assistant, Rec Specialist, Part time, and Temporary (H) (Minimum wage effective 1/1/2017) | 10.50                                     | 10.82      | 11.14   | 11.47   | 11.82   | 12.17   | 12.54                                  | 12.91   | 13.30   | 13.70    | 14.11    | 14.53    | 14.97    |
| City Clerk (H)   | 15.04                                     | 15.49      | 15.96   | 16.43   | 16.93   | 17.44   | 17.96                                  | 18.50   | 19.05   | 19.62    | 20.21    | 20.82    | 21.44    |
| Accounting Clerk (H)   | 12.22                                     | 12.59      | 12.96   | 13.35   | 13.75   | 14.17   | 14.59                                  | 15.03   | 15.48   | 15.94    | 16.42    | 16.92    | 17.42    |
| Senior Accounting Clerk (H)  | 18.89                                     | 19.46      | 20.04   | 20.64   | 21.26   | 21.90   | 22.56                                  | 23.23   | 23.93   | 24.65    | 25.39    | 26.15    | 26.93    |
| Basketball Official  | \$25.00/game (Per 7/24/12 Council Action) |            |         |         |         |         | Public Works-Call Out & Weekend Rounds |         |         |          |          |          |          |
| City Manager (S)   | \$80,000                                  | Contracted |         |         |         |         | Weekend Rounds-\$120.00                |         |         |          |          |          |          |
| City Council stipend   | \$600                                     | Annual     |         |         |         |         | On-Call-\$120.00                       |         |         |          |          |          |          |
| Senior Management Analyst/Advisor  | \$46.27/Hr                                |            |         |         |         |         | Call-Outs-\$60.00/per each call back   |         |         |          |          |          |          |
| Key: (H) = Hourly (S) = Salaried   |   |            |         |         |         |         |  |         |         |          |          |          |          |



# City of Blue Lake

---

2016-2017 Budget

Fund & Department Descriptions



# City of Blue Lake

## 2016-2017 Budget-Fund & Department Descriptions

---

### **Fund 10–General Fund**

#### 100-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. The City Council 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.

#### 180-Non-Departmental (Includes the City Manager and the Business Office)

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

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.

Other department functions include specific costs incurred by the City that are not applicable to any one fund or department. These expenditures include audit, janitorial, tech support, copying services and City Hall and Skinner Store repairs and maintenance.



## 160- 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.

## 220- Planning Department

The Planning Department provides contract Planning and Engineering services to the City. Currently, City Planner services are provided by Streamline Planning Consultants with Garry Rees designated as the City Planner. Currently, SHN Engineering provides contract engineering services to the City; Mike Foget is the designated contract engineer for the City.

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. Engineering services include the review, design and recommendation of transportation, water, wastewater, and building improvements and upgrades.

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

## 240- 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-Law Enforcement- Sheriff Contract

The City contracts with the Humboldt County Sheriff Department for the provision of law enforcement services; the City has two dedicated full time deputies assigned to our area. The deputies provide dedicated patrol 10 hours per day. The current contract with the Sheriff Department also provides access to the full scope of the Sheriff Department's services, including detective services, coroner services, SWAT, etc...

## 280- Animal Control

The City contracts with the Humboldt County Animal Shelter for limited kennel and animal control services.

## 320- Street Maintenance (Includes Drainage and Street Lighting)

This department provides for the upkeep, maintenance and operation of our City street system. This includes regular street, drainage and lighting maintenance. This Budget also 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.

## 330- Street Construction

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

## 360- Industrial Park Maintenance

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

## 410- Prasch Hall Activity Center

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



## 425- Park Grounds

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

## 445- General Recreation

This Budget provides administrative support to general recreation programming.

## 460- Summer Recreation Program

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

## 470- Skate Program

This Budget provides resources for year round operation of the City's skating rink at the Prasch Hall 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 2016/2017 this will include the resurfacing project for Railroad Avenue from E Street to G Street.

## 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: 1) the total amount of State wide collections from gas taxes and 2) 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. Funds are transferred into the General Fund during the year where they support Public Works activities in Departments 320. 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

Each year 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 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.

## 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. Funds have been budgeted for 16/17 to develop additional business expansion opportunities in the park.

## Fund 38 - CDBG Non-Program Income Fund

Funds are de-federalized and not restricted to any CDBG program; these funds are 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 - Projects

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 program for projects under the City CDBG Reuse Program. The Reuse Plan was revised in 2014. The City received a waiver from State CDBG for removing structural barriers for Prasch Hall and surrounding green area.



## 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 60 -Water Operation Fund

### 000-Water Department (Includes Source of Supply, Pumping Expense, Transmission and Distribution and General Administrative Expenses)

This fund provides for the operation and maintenance of the City’s water system. The system includes two redwood water storage tanks, the transmission mains, fire hydrants, valves, and the water services from the mains to individual water meters.

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. The fund also provides for the administrative staff that generates billing information and customer statements, processes service applications and collects customer payments. The administrative staff maintains the customer database and billing software and transfers the summary information to the City’s accounting system.

In previous years the operational expenses associated with the operation and administration of the water system was accounted for in separate departments. The separation of funds created additional work for office staff and made it difficult to efficiently manage the system as a whole. With the consolidation of the departments we hope to better manage resources and control costs as appropriate.

## Fund 61 - Water Connection Fund

The function of this 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 capital improvements or replacement projects that add 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 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 for the potable water supply in addition to the current treatment by chlorination.

## Fund 70 - Sewer Operation Fund

### 000-Sewer Department (Includes Transmission, Treatment and Administration)

This fund provides for the operation, maintenance and administration of the City's sewer system. This includes the wastewater treatment plant, the sewer mains, manholes, lift stations and two pump stations that make up the sewer collection system. The wastewater treatment facility 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 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.

The fund provides for 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 provides system operations reports to the Regional Water Quality Control Board, performs scheduled system appraisals, and develops capital improvement plans.

## Fund 71 - Sewer Connection Fee Fund

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

## Fund 72 - Sewer Capital Reserve

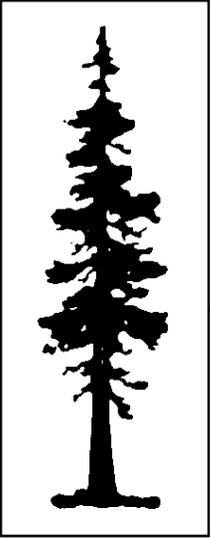
This fund accumulates cash for future capital replacement, improvements and purchases. The funding source is the monthly charge per residential equivalent unit added to normal sewer charges. Fund 72 is also utilized to pay the debt service for the Rancheria Loan over the next 63 months. The City and 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 are being 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 loan will be paid in full in October 2019.

## Fund 80 - Dental/Vision Trust

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 covered person for each bi-weekly pay period. 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.





# City of Blue Lake

---

## Revenues

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
GENERAL FUNDS**

| Acct.<br>No.                  | Title  | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-------------------------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>GENERAL FUND (FUND 10)</b> |  |                                 |                                 |                                      |                                 |
| TAXES                         |  |                                 |                                 |                                      |                                 |
| 4010                          | Property tax-secured                         | 114,537                         | 109,536                         | 119,312                              | 119,312                         |
| 4020                          | Property tax-unsecured                       | 4,438                           | 4,187                           | 4,368                                | 4,368                           |
| 4030                          | Property tax-supplemental                    | 718                             | 400                             | 753                                  | 753                             |
| 4040                          | Property tax-prior years                     | 490                             | 400                             | 135                                  | 135                             |
| 4050                          | Interest Income/penalties on delinquent tax€ | 246                             | 154                             | 97                                   | 97                              |
| 4070                          | Sales and use tax                            | 27,584                          | 23,000                          | 16,827                               | 16,827                          |
| 4088                          | Utility Users Tax                            | 8,619                           | 36,000                          | 38,638                               | 38,638                          |
| 4090                          | Real Property Transfer Tax                   | 1,119                           | 2,000                           | 1,651                                | 1,651                           |
|                               | <b>Total Taxes</b>                           | <b>157,751</b>                  | <b>175,677</b>                  | <b>181,781</b>                       | <b>181,781</b>                  |
| FRANCHISE FEES                |  |                                 |                                 |                                      |                                 |
| 4110                          | Cable TV                                     | 14,595                          | 14,555                          | 11,054                               | 11,054                          |
| 4120                          | PG & E                                       | 8,743                           | 8,743                           | 8,918                                | 8,918                           |
| 4130                          | Blue Lake Disposal                           | 6,547                           | 7,200                           | 7,222                                | 7,222                           |
|                               | <b>Total Franchise Fees</b>                  | <b>29,885</b>                   | <b>30,498</b>                   | <b>27,194</b>                        | <b>27,194</b>                   |
| LICENSES AND PERMITS          |  |                                 |                                 |                                      |                                 |
| 4140                          | Business license taxes                       | 11,544                          | 11,500                          | 11,690                               | 11,690                          |
| 4160                          | Animal licenses                              | 2,560                           | 2,000                           | 959                                  | 959                             |
| 4170                          | Building permits                             | 14,725                          | 10,000                          | 15,581                               | 10,000                          |
| 4180                          | Other permits                                | -                               | -                               | 875                                  | 875                             |
|                               | <b>Total Licenses and Permits</b>            | <b>28,829</b>                   | <b>23,500</b>                   | <b>29,105</b>                        | <b>23,524</b>                   |
| 4210                          | <b>Vehicle code fines</b>                    | <b>566</b>                      | <b>500</b>                      | <b>192</b>                           | <b>192</b>                      |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
GENERAL FUNDS**

| Acct.<br>No. | Title                          | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| 4310         | <b>Interest earned</b>         | <b>1,178</b>                    | <b>975</b>                      | <b>1,362</b>                         | <b>1,362</b>                    |
|              | RENTS                          |                                 |                                 |                                      |                                 |
| 4400         | Luna / Ink People              | 1,881                           | 3,756                           | 1,568                                | 1,568                           |
| 4401         | 150 Taylor Way                 | -                               | 8,718                           | -                                    | -                               |
| 4402         | Blue Lake Power                | 113,965                         | 113,965                         | 28,491                               | 28,491                          |
| 4403         | Little League                  | -                               | -                               | 1,000                                | 1,000                           |
| 4405         | Resource Center                | 4,467                           | 4,422                           | 3,406                                | 3,406                           |
| 4406         | Caretaker cabin                | 8,910                           | 7,590                           | 6,600                                | 6,600                           |
| 4408         | Park facilities                | 6,638                           | 6,407                           | 13,677                               | 12,000                          |
|              | <b>Total Rents</b>             | <b>135,861</b>                  | <b>144,858</b>                  | <b>54,742</b>                        | <b>53,065</b>                   |
|              | STATE REVENUE                  |                                 |                                 |                                      |                                 |
| 4420         | Motor vehicle in-lieu          | 108,911                         | 108,911                         | 113,509                              | 113,509                         |
| 4421         | Other State grants             | 29,343                          | 48,900                          | 53,683                               | 53,683                          |
| 4422         | Homeowners property tax relief | 1,678                           | 1,520                           | 1,419                                | 1,419                           |
| 4423         | SB 90 Reimbursement            | 6,548                           | 985                             | 4,487                                | 4,487                           |
| 4440         | Prop 172 public safety         | 16,982                          | 12,000                          | 12,849                               | 12,849                          |
| 4490         | Miscellaneous Grants           | 10,960                          | -                               | 9,912                                | 9,912                           |
|              | <b>Total State Revenue</b>     | <b>174,422</b>                  | <b>172,316</b>                  | <b>195,859</b>                       | <b>195,859</b>                  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
GENERAL FUNDS**

| Acct.<br>No.                          | Title                       | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---------------------------------------|-----------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>CURRENT SERVICE CHARGES</b>        |                             |                                 |                                 |                                      |                                 |
| 4501                                  | Zoning and subdivision fees | 2,358                           | 1,920                           | 200                                  | 200                             |
| 4502                                  | Planning fees               | 11,212                          | 11,000                          | 11,087                               | 11,000                          |
| 4503                                  | City attorney fees          | 1,600                           | 1,100                           | 10,189                               | 1,500                           |
| 4504                                  | Public works fees           | 2,035                           | 2,035                           | 2,532                                | 2,500                           |
| 4505                                  | Administrative fees         | 2,259                           | 3,000                           | 1,234                                | 1,200                           |
| 4506                                  | Plan check fees             | 6,108                           | -                               | 1,293                                | 1,300                           |
| 4507                                  | City Engineering fees       | 2,381                           | 2,300                           | 2,749                                | 2,700                           |
| 4508                                  | Building official fees      | 280                             | 300                             | 1,120                                | 1,100                           |
| <b>Total Current Service Charges</b>  |                             | <b>28,233</b>                   | <b>21,655</b>                   | <b>30,404</b>                        | <b>21,500</b>                   |
| <b>PARK AND RECREATION FEES</b>       |                             |                                 |                                 |                                      |                                 |
| 4550                                  | Skating / Parties           | 50,146                          | 48,374                          | 57,689                               | 58,000                          |
| 4552                                  | Games/vending machines      | 772                             | 775                             | 685                                  | 700                             |
| 4554                                  | Summer Youth program        | 61,938                          | 51,000                          | 34,852                               | 35,000                          |
| 4556                                  | Park and recreation fees    | 18,099                          | 21,000                          | 16,628                               | 18,000                          |
| 4560                                  | Concessions                 | 8,855                           | 8,636                           | 5,147                                | 5,200                           |
| 4566                                  | Donations                   | 24,116                          | 15,000                          | 13,432                               | 15,000                          |
| <b>Total Park and Recreation Fees</b> |                             | <b>163,926</b>                  | <b>144,785</b>                  | <b>128,433</b>                       | <b>131,900</b>                  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
GENERAL FUNDS**

| Acct.<br>No. | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | <b>OTHER REVENUES</b>             |                                 |                                 |                                      |                                 |
| 4512         | Services to others                | -                               | -                               | 38                                   | -                               |
| 4912         | Sale of Recyclable Items          | 56                              | 56                              | -                                    | -                               |
| 4930         | Insurance rebates                 | 10,487                          | 3,500                           | 2,006                                | 2,000                           |
| 4950         | Miscellaneous other revenue       | 2,329                           | 2,250                           | 3,112                                | 3,000                           |
|              | <b>Total Other Revenues</b>       | <b>12,872</b>                   | <b>5,806</b>                    | <b>5,156</b>                         | <b>5,000</b>                    |
| 4974         | <b>Administrative Overhead</b>    | 8,683                           | 5,200                           | 4,154                                | 4,154                           |
| 4980         | <b>Transfers from other funds</b> | 114,702                         | 89,471                          | 89,594                               | 40,238                          |
|              | <b>From Fund Balance</b>          | -                               | 41,564                          | -                                    | -                               |
|              | <b>TOTAL GENERAL FUND</b>         | <b>867,395</b>                  | <b>860,305</b>                  | <b>749,982</b>                       | <b>687,769</b>                  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
GAS TAX AND STREET FUNDS**

| Acct.<br>No.                       | Title                        | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|------------------------------------|------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>2105 GAS TAX FUND (FUND 25)</b> |                              |                                 |                                 |                                      |                                 |
|                                    | Draw from FB                 | -                               | -                               | -                                    | -                               |
| 4413                               | 2103 Highway Users Tax       | 13,385                          | 5,730                           | 5,952                                | 3,056                           |
| 4415                               | 2105 Highway Users Tax       | 7,499                           | 7,227                           | 7,633                                | 7,870                           |
| 4416                               | 2106 Highway users tax       | 10,460                          | 8,526                           | 8,521                                | 8,641                           |
| 4417                               | 2107 Highway Users Tax       | 9,656                           | 9,881                           | 10,588                               | 10,928                          |
| 4418                               | 2107.5 Highway Users Tax     | 2,000                           | 1,000                           | 1,000                                | 1,000                           |
| 4310                               | Interest earned              | 99                              | 65                              | 34                                   | 34                              |
| 4980                               | Transfers from other funds   | 17,496                          | -                               | -                                    | -                               |
|                                    | <b>TOTAL REVENUE-FUND 25</b> | <b>60,595</b>                   | <b>32,429</b>                   | <b>33,728</b>                        | <b>31,529</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
GAS TAX AND STREET FUNDS**

| <b>Acct.<br/>No.</b>                  | <b>Title</b>                 | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|---------------------------------------|------------------------------|--|--|---|--|
| <b>RSTP FUND FROM HCAOG (FUND 34)</b> |                              |  |  |   |  |
| 4442                                  | RSTP Grant                   | 8,071                                    | 8,071                                    | 8,434   | 8,709                                    |
| 4310                                  | Interest earned              | 3  | 8  | -   | -  |
|                                       | <b>TOTAL REVENUE-FUND 34</b> | <b>8,074</b>                             | <b>8,079</b>                             | <b>8,434</b>                                  | <b>8,709</b>                             |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
SPECIAL REVENUE FUNDS**

| Acct.<br>No.                                     | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>HCAOG GRANTS FUND (FUND 22)</b>               |                                  |                                 |                                 |                                      |                                 |
| 4085   | HCAOG - STIP                     | -                               | -                               | -                                    | -                               |
| 4421   | Other State grants               | 12,077                          | 252,000                         | 21,668                               | 49,513                          |
| 4442   | ISTEA grant                      | -                               | -                               | -                                    | -                               |
| 4471   | Other Federal grants             | 123,952                         | -                               | -                                    | -                               |
| 4980   | Transfers from other funds       | 12                              | -                               | -                                    | -                               |
|  | <b>HCAOG GRANTS, FUND 22</b>     | <b>136,041</b>                  | <b>252,000</b>                  | <b>21,668</b>                        | <b>49,513</b>                   |
| <b>TDA AND STA TRANSPORTATION FUND (FUND 31)</b> |                                  |                                 |                                 |                                      |                                 |
| 4421   | Other State grants               | -                               | -                               | -                                    | -                               |
| 4080   | HCOAG Transportation Tax-Transit | 30,750                          | 75,683                          | 66,088                               | 41,825                          |
| 4310   | Interest earned                  | -                               | -                               | -                                    | -                               |
|  | <b>TRANSPORTATION, FUND 31</b>   | <b>30,750</b>                   | <b>75,683</b>                   | <b>66,088</b>                        | <b>41,825</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
SPECIAL REVENUE FUNDS**

| Acct.<br>No.  | Title                           | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>AB-939 SOLID WASTE RECYCLING FUND (FUND 32)</b>          |                                 |                                 |                                 |                                      |                                 |
|   | Draw from FB                    | -                               | -                               | -                                    | -                               |
| 4430  | AB-939 tipping fees             | 7,455                           | 7,272                           | 6,826                                | 6,826                           |
| 4421  | Other State grants              | -                               | 5,000                           | 5,000                                | 5,000                           |
| 4310  | Interest earned                 | 52                              | 50                              | 64                                   | 64                              |
|   | <b>RECYCLING FUND, FUND 32</b>  | <b>7,507</b>                    | <b>12,322</b>                   | <b>11,890</b>                        | <b>11,890</b>                   |
| <b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (FUND 33)</b> |                                 |                                 |                                 |                                      |                                 |
| 4438  | SLESF grant                     | 108,329                         | 100,000                         | 102,713                              | 100,000                         |
| 4310  | Interest earned                 | -                               | -                               | -                                    | -                               |
|   | <b>LAW ENFORCEMENT, FUND 33</b> | <b>108,329</b>                  | <b>100,000</b>                  | <b>102,713</b>                       | <b>100,000</b>                  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
GENERAL CAPITAL IMPROVEMENT FUNDS**

**FUND 36 - INDUSTRIAL PARK FUND**

| Acct.<br>No. | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | Draw from FB                     | -                               | -                               | -                                    | -                               |
| 4310         | Interest earned                  | 560                             | 40                              | 897                                  | 897                             |
| 4401         | Rent, 150 Taylor Way             | 900                             | -                               | 291                                  | 291                             |
| 4402         | Rent, Blue Lake Power            | -                               | -                               | 2,271                                | 2,271                           |
| 4404         | Rent, 100 & 110 Monda Way        | 27,020                          | 27,540                          | 27,206                               | 27,206                          |
| 4407         | Sales & lease options            | 350,000                         | -                               | -                                    | -                               |
| 4461         | Other County grants              | 34,000                          | -                               | -                                    | -                               |
| 4512         | Services to others               | 420                             | 420                             | 420                                  | 420                             |
| 4950         | Miscellaneous other revenue      | 2,139                           | -                               | -                                    | -                               |
|              | <b>TOTAL INDUSTRIAL PARK EXP</b> | <b>415,039</b>                  | <b>28,000</b>                   | <b>31,085</b>                        | <b>31,085</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
CDBG FUNDS**

| Acct.<br>No.                               | Title                              | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>CDBG NON-PROGRAM INC (FUND 38)</b>      |                                    |                                 |                                 |                                      |                                 |
|  | Draw from Fund Balance             | -                               | -                               | -                                    | -                               |
| 4310                                       | Interest earned                    | -                               | -                               | 13                                   | -                               |
| 4980                                       | Transfers from other funds         | 2,989                           | 4,635                           | -                                    | 7,000                           |
|  | <b>TOTAL CDBG NON-PROGRAM</b>      | <b>2,989</b>                    | <b>4,635</b>                    | <b>13</b>                            | <b>7,000</b>                    |
| <b>CDBG PROGRAM INCOME HOLD. (FUND 42)</b> |                                    |                                 |                                 |                                      |                                 |
| 4310                                       | Interest earned                    | 78                              | 40                              | 33                                   | -                               |
| 4311                                       | Interest-CDBG loans                | 14,081                          | 2,000                           | 3,315                                | 2,000                           |
| 4505                                       | Administrative fees                | -                               | -                               | -                                    | -                               |
| 4945                                       | Loan payment revenue-Housing Rehab | 85,692                          | 5,000                           | 49,948                               | 5,000                           |
|  | <b>TOTAL CDBG PROGRAM INCOME</b>   | <b>99,851</b>                   | <b>7,040</b>                    | <b>53,296</b>                        | <b>7,000</b>                    |
| <b>CDBG -HOUSING REHAB (FUND 44)</b>       |                                    |                                 |                                 |                                      |                                 |
|  | Draw from Fund Balance             | -                               | -                               | -                                    | -                               |
| 4310                                       | Interest earned                    | 739                             | 633                             | 923                                  | -                               |
| 4980                                       | Transfers from other funds         | 61,802                          | -                               | -                                    | -                               |
|  | <b>TOTAL REVENUE/ TRANSFERS IN</b> | <b>62,541</b>                   | <b>633</b>                      | <b>923</b>                           | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| <b>Acct.<br/>No.</b>           | <b>Title</b>                       | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|--------------------------------|------------------------------------|--|--|---|--|
| 4310                           | Interest earned                    | 1,618                                    | 1,500                                    | 2,184   | 2,100                                    |
| 4490                           | Miscellaneous Grants               | 469                                      | -  | -   | -  |
| 4503                           | City attorney fees                 | 500                                      | -  | 600   | 600                                      |
| 4504                           | Public works fees - cost recovery  | 1,645                                    | 1,000                                    | 823   | 1,000                                    |
| 4505                           | Administrative fees                | 1,960                                    | 1,800                                    | 1,365   | 1,365                                    |
| 4507                           | City Engineering fees              | -  | -  | -   | -  |
| 4512                           | Services to others - backflow test | 1,425                                    | 1,425                                    | 1,200   | 1,200                                    |
| 4610                           | Water sales                        | 635,685                                  | 396,000                                  | 472,579                                       | 473,000                                  |
| 4630                           | Water late charges                 | 17,469                                   | 14,000                                   | 8,523   | 8,500                                    |
| 4660                           | Water installation (hook-up)       | -  | -  | 312   | -  |
| 4930                           | Insurance rebates                  | 5,243                                    | 3,500                                    | 1,003   | 3,500                                    |
| 4950                           | Miscellaneous other revenue        | 12                                       | 100                                      | 8   | -  |
| 4980                           | Transfers from other funds         | 32,221                                   | 31,000                                   | -   | -  |
| <b>TOTAL REVENUES- Fund 60</b> |                                    | <b>698,247</b>                           | <b>450,325</b>                           | <b>488,597</b>                                | <b>491,265</b>                           |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
ENTERPRISE FUNDS**

| Acct.<br>No.                                  | Title                              | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>WATER CONNECTION FEE FUND (FUND 61)</b>    |                                    |                                 |                                 |                                      |                                 |
|   | 4670 Water connection fee (buy-in) | 26,204                          | 4,000                           | 2,243                                | 2,243                           |
|   | 4310 Interest earned               | 242                             | 190                             | 348                                  | 348                             |
| <b>TOTAL REVENUES-CONNECTION</b>              |                                    | <b>26,446</b>                   | <b>4,190</b>                    | <b>2,591</b>                         | <b>2,591</b>                    |
| <b>WATER CAPITAL RESERVE FUND (FUND 62)</b>   |                                    |                                 |                                 |                                      |                                 |
|   | Draw from FB                       | -                               | -                               | -                                    | -                               |
|   | 4310 Interest earned               | 151                             | 200                             | 240                                  | 240                             |
|   | 4680 TRF water fees                | -                               | -                               | -                                    | -                               |
|   | 4980 Transfers from other funds    | -                               | -                               | 19                                   | 103,277                         |
| <b>TOTAL REVENUES -CAPITAL RESERVE</b>        |                                    | <b>151</b>                      | <b>200</b>                      | <b>259</b>                           | <b>103,517</b>                  |
| <b>TURBIDITY REDUCTION FACILITY (FUND 64)</b> |                                    |                                 |                                 |                                      |                                 |
|   | Draw from FB                       | -                               | -                               | -                                    | -                               |
|   | 4610 Water sales                   | -                               | -                               | -                                    | -                               |
|   | 4680 TRF water fees                | 10,534                          | 10,486                          | 10,535                               | 10,535                          |
|   | 4310 Interest earned               | 29                              | 35                              | 22                                   | 22                              |
| <b>TOTAL REVENUES-TURBIDITY</b>               |                                    | <b>10,563</b>                   | <b>10,521</b>                   | <b>10,557</b>                        | <b>10,557</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

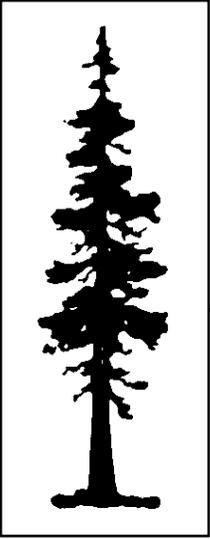
| Acct.<br>No.         | Title                        | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|----------------------|------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|                      | Draw from FB                 | -                               | 18,971                          | -                                    | -                               |
| 4310                 | Interest earned              | 352                             | 180                             | 333                                  | 333                             |
| 4421                 | Other State grants           | -                               | -                               | -                                    | -                               |
| 4490                 | Miscellaneous Grants         | 469                             | -                               | -                                    | -                               |
| 4504                 | Public works fees            | 931                             | 1,800                           | -                                    | -                               |
| 4505                 | Administrative fees          | 1,994                           | 1,050                           | 1,358                                | 1,358                           |
| 4507                 | City Engineering fees        | 1,050                           | -                               | 1,031                                | 1,031                           |
| 4508                 | Building official fees       | 178                             | -                               | -                                    | -                               |
| 4710                 | Sewer service charges        | 430,397                         | 381,000                         | 401,126                              | 401,126                         |
| 4730                 | Sewer late charges           | 17,469                          | 14,000                          | 10,000                               | 10,000                          |
| 4760                 | Sewer installation (hook-up) | -                               | -                               | 300                                  | 300                             |
| 4924                 | General donations            | 1,387                           | 1,387                           | -                                    | -                               |
| 4930                 | Insurance rebates            | 5,243                           | 1,200                           | 1,003                                | 1,003                           |
| 4950                 | Miscellaneous other revenue  | 12                              | 25                              | 300                                  | 300                             |
| 4980                 | Transfers from other funds   | 613,114                         | -                               | -                                    | -                               |
| 4495                 | Capital Grants               | 80,413                          | -                               | -                                    | -                               |
| <b>TOTAL FUND 70</b> |                              | <b>1,153,009</b>                | <b>419,613</b>                  | <b>415,451</b>                       | <b>415,451</b>                  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
REVENUES AND TRANSFERS IN  
ENTERPRISE FUNDS**

| Acct.<br>No.                                | Title                         | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|-------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>SEWER CONNECTION FEE FUND (FUND 71)</b>  |                               |                                 |                                 |                                      |                                 |
| 4770  | Sewer connection fee (buy-in) | 22,106                          | 22,106                          | 2,243                                | 2,500                           |
| 4310  | Interest earned               | 439                             | 324                             | 551                                  | 551                             |
| <b>TOTAL FUND 71</b>                        |                               | <b>22,545</b>                   | <b>22,430</b>                   | <b>2,794</b>                         | <b>3,051</b>                    |
| <b>SEWER CAPITAL RESERVE FUND (FUND 72)</b> |                               |                                 |                                 |                                      |                                 |
|   | Draw from FB                  | -                               | -                               | -                                    | -                               |
| 4772  | Sewer capital reserve fee     | 109,593                         | 108,000                         | 113,340                              | 113,340                         |
| 4310  | Interest earned               | 1,404                           | 1,300                           | 1,732                                | 1,732                           |
| <b>TOTAL FUND 72</b>                        |                               | <b>110,997</b>                  | <b>109,300</b>                  | <b>115,072</b>                       | <b>115,072</b>                  |
| <b>SEWER CAPITAL IMPROV. (FUND 77)</b>      |                               |                                 |                                 |                                      |                                 |
| 4980  | Transfers from other funds    | -                               | -                               | 11,687                               | -                               |
| <b>TOTAL FUND 77</b>                        |                               | <b>-</b>                        | <b>-</b>                        | <b>11,687</b>                        | <b>-</b>                        |

**CITY OF BLUE LAKE**  
**BUDGET WORKSHEET**  
**FISCAL YEAR 2016-17**  
**REVENUES AND TRANSFERS IN**  
**TRUST FUNDS**

| Acct.<br>No.                              | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>DENTAL/VISION TRUST FUND (FUND 80)</b> |                                   |                                 |                                 |                                      |                                 |
|   | Draw from FB                      | -                               | -                               | -                                    | -                               |
| 4970                                      | Transfer of charges to operations | 10,540                          | 9,900                           | 10,000                               | 10,000                          |
| 4310                                      | Interest earned                   | 33                              | 50                              | 44                                   | 44                              |
|   | <b>TOTAL FUND 80</b>              | <b>10,573</b>                   | <b>9,950</b>                    | <b>10,044</b>                        | <b>10,044</b>                   |



# City of Blue Lake

---

## Expenditures

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.                  | Title                                 | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-------------------------------|---------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>GENERAL FUND (FUND 10)</b> |                                       |                                 |                                 |                                      |                                 |
| 100-MAYOR AND CITY COUNCIL    |                                       |                                 |                                 |                                      |                                 |
| 5110                          | City Council stipend                  | 2,890                           | 2,950                           | 3,440                                | 3,000                           |
| 5120                          | Legal                                 | 340                             | 1,000                           | -                                    | 2,000                           |
| 6015                          | Postage                               | -                               | -                               | -                                    | -                               |
| 6025                          | Departmental supplies                 | 970                             | 100                             | 1,000                                | 300                             |
| 6036                          | Advertising, printing and copies      | 451                             | 100                             | -                                    | -                               |
| 6250                          | Contractual services                  | -                               | -                               | 100                                  | 100                             |
| 7130                          | Fees                                  | 294                             | 300                             | 300                                  | 350                             |
| 7235                          | Travel                                | 131                             | -                               | -                                    | -                               |
| 7320                          | Meetings,conferences,incl & travel    | 1,727                           | 1,500                           | 1,600                                | 500                             |
| 7321                          | LC / Legislative meetings incl travel | -                               | -                               | -                                    | -                               |
| 7450                          | Miscellaneous other expense           | 100                             | 100                             | -                                    | 750                             |
|                               | <b>Total Mayor and City Council</b>   | <b>6,903</b>                    | <b>6,050</b>                    | <b>6,440</b>                         | <b>7,000</b>                    |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.  | Title                                   | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|---|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| 120-CITY MANAGER (CONSOLIDATED WITH NON-DEPARTMENTAL) |   |                                 |                                 |                                      |                                 |
| 5001  | Salaries, regular fulltime              | 34,380                          | 32,721                          | 13,967                               | -                               |
| 5002  | Salaries, regular parttime              | -                               | -                               | 14,418                               | -                               |
| 5003  | Salaries, temporary fulltime            | -                               | -                               | 4,464                                | -                               |
| 5009  | Vacation time paid                      | 1,242                           | -                               | 2,032                                | -                               |
| 5021  | Payroll taxes (ss/med/sui)              | 2,773                           | 2,651                           | 2,400                                | -                               |
| 5022  | Retirement-Miscellaneous Members        | 7,864                           | 7,885                           | 2,178                                | -                               |
| 5024  | Health insurance                        | 6,737                           | 7,103                           | 7,546                                | -                               |
| 5025  | Dental/vision plan                      | 384                             | 354                             | 408                                  | -                               |
| 5027  | Workers' compensation insurance         | 1,396                           | 1,237                           | 1,022                                | -                               |
| 5120  | Legal                                   | 180                             | 125                             | 587                                  | -                               |
| 5140  | Planning                                | 10                              | 10                              | -                                    | -                               |
| 6015  | Postage                                 | -                               | -                               | 6                                    | -                               |
| 6020  | Fuels and lubricants                    | 20                              | 20                              | 17                                   | -                               |
| 6025  | Departmental supplies                   | 130                             | 100                             | 483                                  | -                               |
| 6036  | Advertising, printing and copies        | -                               | -                               | -                                    | -                               |
| 6130  | Maintenance and repair-office equipment | 947                             | 1,000                           | 754                                  | -                               |
| 7130  | Fees                                    | 249                             | 250                             | -                                    | -                               |
| 7235  | Travel                                  | -                               | -                               | -                                    | -                               |
| 7320  | Meetings,conferences and training       | 646                             | 700                             | 282                                  | -                               |
| 7450  | Miscellaneous other expense             | 3                               | 150                             | -                                    | -                               |
|   | <b>Total City Manager</b>               | <b>56,961</b>                   | <b>54,306</b>                   | <b>50,564</b>                        | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.  | Title                                   | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|---|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>140-BUSINESS OFFICE (CONSOLIDATED WITH NON-DEPARTMENTAL)</b> |   |                                 |                                 |                                      |                                 |
| 5001  | Salaries, regular fulltime              | 24,165                          | 24,460                          | 21,929                               | -                               |
| 5002  | Salaries, regular parttime              | 4,483                           | 4,122                           | 3,778                                | -                               |
| 5004  | Salaries, temporary parttime            | 85                              | -                               | -                                    | -                               |
| 5008  | Compensation time paid                  | 69                              | -                               | -                                    | -                               |
| 5009  | Vacation time paid                      | 979                             | -                               | -                                    | -                               |
| 5021  | Payroll taxes (ss/med/sui)              | 2,665                           | 2,477                           | 2,354                                | -                               |
| 5022  | Retirement-Miscellaneous Members        | 4,267                           | 3,982                           | 1,892                                | -                               |
| 5024  | Health insurance                        | 12,997                          | 16,653                          | 12,960                               | -                               |
| 5025  | Dental/vision plan                      | 826                             | 1,050                           | 914                                  | -                               |
| 5027  | Workers' compensation insurance         | 1,162                           | 1,080                           | 953                                  | -                               |
| 6015  | Postage                                 | 395                             | 394                             | 584                                  | -                               |
| 6025  | Departmental supplies                   | 759                             | 800                             | 850                                  | -                               |
| 6040  | Background reports                      | 21                              | 21                              | -                                    | -                               |
| 6130  | Maintenance and repair-office equipment | 4,377                           | 5,000                           | 2,458                                | -                               |
| 7010  | Telephone                               | 829                             | 900                             | 1,053                                | -                               |
| 7130  | Fees                                    | 27                              | 30                              | 76                                   | -                               |
| 7235  | Travel                                  | 177                             | 200                             | 134                                  | -                               |
| 7250  | Interest expense                        | -                               | -                               | 11                                   | -                               |
| 7320  | Meetings,conferences and training       | 28                              | 300                             | 300                                  | -                               |
| 7450  | Miscellaneous other expense             | 12                              | 20                              | 27                                   | -                               |
|   | <b>Total Business Office</b>            | <b>58,323</b>                   | <b>61,489</b>                   | <b>50,273</b>                        | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.   | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| 160-CITY ATTORNEY  |                                   |                                 |                                 |                                      |                                 |
| 5120   | Legal                             | 11,807                          | 7,201                           | 20,840                               | 16,000                          |
|  | <b>Total-City Attorney</b>        | <b>11,807</b>                   | <b>7,201</b>                    | <b>20,840</b>                        | <b>16,000</b>                   |
| 180-MISCELLANEOUS NON-DEPARTMENTAL (CONSOLIDATED CITY MANAGER & BUSINESS OFFICE) |                                   |                                 |                                 |                                      |                                 |
| 5001   | Salaries, regular fulltime        | 1,496                           | 4,702                           | 1,398                                | 26,403                          |
| 5002   | Salaries, regular parttime        | -                               | -                               | 694                                  | 4,199                           |
| 5003   | Salaries, temporary fulltime      | -                               | -                               | 339                                  | -                               |
| 5006   | Salaries, City Manager            | -                               | -                               | -                                    | 11,203                          |
| 5008   | Compensation time paid            | (141)                           | -                               | -                                    | -                               |
| 5009   | Vacation time paid                | 89                              | -                               | -                                    | -                               |
| 5021   | Payroll taxes (ss/med/sui)        | 132                             | 403                             | 213                                  | 3,393                           |
| 5022   | Retirement-Miscellaneous Members  | 272                             | 1,133                           | 24,398                               | 3,387                           |
| 5023   | Retirement-Miscellaneous Unfunded | -                               | -                               | -                                    | 53,664                          |
| 5024   | Health insurance                  | 1,975                           | 5,051                           | 1,941                                | 24,130                          |
| 5025   | Dental/vision plan                | 61                              | 156                             | 55                                   | 1,206                           |
| 5027   | Workers' compensation insurance   | 58                              | 178                             | 74                                   | 1,618                           |
| 5120   | Legal                             | -                               | -                               | 6,000                                | -                               |
| 5130   | Engineering                       | -                               | -                               | 100                                  | -                               |
| 5140   | Planning                          | -                               | -                               | 60                                   | -                               |
| 5160   | Audit                             | 8,250                           | 8,400                           | 8,500                                | 8,500                           |
| 6015   | Postage                           | 9                               | 10                              | 66                                   | 400                             |
| 6020   | Fuels and lubricants              | -                               | -                               | -                                    | 150                             |
| 6025   | Departmental supplies             | 666                             | 1,200                           | 428                                  | 2,150                           |
| 6026   | Chartin Cemetery supplies         | -                               | 50                              | -                                    | 150                             |
| 6036   | Advertising, printing and copies  | -                               | -                               | 649                                  | 800                             |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.      | Title                                       | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-------------------|---|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|                   | (180 Continued)                             |                                 |                                 |                                      |                                 |
| 6120              | Maintenance and repair-facility             | 305                             | 500                             | 611                                  | 1,000                           |
| 6130              | Maintenance and repair-office equipment     | -                               | -                               | -                                    | 3,200                           |
| 6210              | Janitorial service                          | 1,245                           | 1,245                           | 1,179                                | 1,300                           |
| 6250              | Contractual services                        | 2,426                           | 2,000                           | 6,345                                | 5,000                           |
| 7010              | Telephone                                   | 636                             | 700                             | 681                                  | 1,500                           |
| 7020              | Water                                       | 579                             | 600                             | 535                                  | 500                             |
| 7040              | Gas & Electric                              | 2,526                           | 2,400                           | 2,699                                | 2,500                           |
| 7130              | Fees  | 1,096                           | 1,000                           | 2,071                                | 2,450                           |
| 7140              | County tax collector-admin fee              | 3,644                           | 4,300                           | 2,511                                | 2,800                           |
| 7210              | General liability insurance                 | 15,037                          | 15,500                          | 15,500                               | 18,000                          |
| 7230              | Property casualty insurance                 | 2,021                           | 9,250                           | 2,103                                | 2,000                           |
| 7236              | Travel, City Manager                        | -                               | -                               | -                                    | 500                             |
| 7240              | Property taxes                              | 99                              | 99                              | 99                                   | 150                             |
| 7316              | Meetings,conferences and training, City Mgr | -                               | -                               | -                                    | 800                             |
| 7320              | Meetings,conferences and training           | 1,035                           | 864                             | 2,741                                | 1,500                           |
| 7450              | Miscellaneous other expense                 | -                               | 3,146                           | 1,179                                | 3,000                           |
| 7501              | Computer equipment                          | -                               | -                               | -                                    | 1,000                           |
|                   | <b>Total Misc.- Non Departmental</b>        | <b>43,516</b>                   | <b>62,887</b>                   | <b>83,169</b>                        | <b>188,553</b>                  |
| 200-CITY ENGINEER |   |                                 |                                 |                                      |                                 |
| 5120              | Legal                                       | -                               | -                               | 1,000                                | -                               |
| 5130              | Engineering                                 | 666                             | 1,674                           | 73                                   | -                               |
| 6015              | Postage                                     | -                               | -                               | 29                                   | -                               |
|                   | <b>Total-City Engineer</b>                  | <b>666</b>                      | <b>1,674</b>                    | <b>1,102</b>                         | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b>           | <b>Title</b>                      | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|--------------------------------|-----------------------------------|--|--|---|--|
| <b>220-PLANNING DEPARTMENT</b> |                                   |  |  |   |  |
| 5001                           | Salaries, regular fulltime        | 3,094                                    | 3,156                                    | 884   | -  |
| 5002                           | Salaries, regular parttime        | -  | -  | 649   | -  |
| 5021                           | Payroll taxes (ss/med/sui)        | 239                                      | 239                                      | 129   | -  |
| 5022                           | Retirement-Miscellaneous Members  | 678                                      | 678                                      | 156   | -  |
| 5024                           | Health insurance                  | 605                                      | 605                                      | 614   | -  |
| 5025                           | Dental/vision plan                | 34                                       | 35                                       | 37  | -  |
| 5027                           | Workers' compensation insurance   | 120                                      | 120                                      | 59  | -  |
| 5120                           | Legal                             | 1,640                                    | 1,400                                    | 1,790   | 1,000                                    |
| 5130                           | Engineering                       | 2,280                                    | 2,700                                    | 1,315   | 5,500                                    |
| 5140                           | Planning                          | 28,787                                   | 27,739                                   | 10,368  | 15,000                                   |
| 5150                           | Building official                 | -  | -  | 15  | -  |
| 6015                           | Postage                           | 222                                      | 310                                      | 351   | 350                                      |
| 6025                           | Departmental supplies             | 358                                      | 450                                      | 222   | 400                                      |
| 6036                           | Advertising, printing and copies  | -  | -  | -   | -  |
| 6250                           | Contractual services              | 1,000                                    | 1,200                                    | 900   | 4,000                                    |
| 7130                           | Fees                              | -  | -  | 7   | -  |
| 7320                           | Meetings,conferences and training | 77                                       | 250                                      | -   | -  |
| 7450                           | Miscellaneous other expense       | 34,718                                   | 48,000                                   | 23,059  | 600                                      |
|                                | <b>Total Planning Department</b>  | <b>73,852</b>                            | <b>86,882</b>                            | <b>40,555</b>                                 | <b>26,850</b>                            |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b>           | <b>Title</b>                            | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|--------------------------------|---|--|--|---|--|
| <b>240-BUILDING OFFICIAL</b>   |   |  |  |   |  |
| 5120                           | Legal                                   | 240                                      | 400                                      | 250   | 300                                      |
| 5130                           | Engineering                             | 1,865                                    | 2,000                                    | 58  | -  |
| 5140                           | Planning                                | 165                                      | 165                                      | 255   | -  |
| 5150                           | Building official                       | 8,325                                    | 9,500                                    | 5,982   | 11,400                                   |
| 6015                           | Postage                                 | 97                                       | 106                                      | 161   | 150                                      |
| 6025                           | Departmental supplies                   | 132                                      | 200                                      | 267   | 300                                      |
| 6036                           | Advertising, printing and copies        | -  | -  | 135   | 150                                      |
| 6130                           | Maintenance and repair-office equipment | 96                                       | 100                                      | 59  | 100                                      |
| 7130                           | Fees                                    | 195                                      | 195                                      | 5   | -  |
| 7235                           | Travel                                  | -  | -  | 10  | -  |
| 7320                           | Meetings,conferences and training       | 27                                       | 27                                       | -   | -  |
| 7450                           | Miscellaneous other expense             | -  | 300                                      | -   | 250                                      |
| <b>Total Building Official</b> |   | <b>11,142</b>                            | <b>12,993</b>                            | <b>7,182</b>                                  | <b>12,650</b>                            |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b>       | <b>Title</b>                            | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|----------------------------|---|--|--|---|--|
| <b>260-LAW ENFORCEMENT</b> |   |  |  |   |  |
| 5026                       | Retirement-Public Safety                | -  | 3,263                                    | 3,264   | 3,904                                    |
| 5120                       | Legal                                   | -  | -  | 160   | 160                                      |
| 6015                       | Postage                                 | 152                                      | 600                                      | 1,000   | 600                                      |
| 6025                       | Departmental supplies                   | 210                                      | 187                                      | 286   | 300                                      |
| 6120                       | Maintenance and repair-facility         | 758                                      | 758                                      | -   | -  |
| 6130                       | Maintenance and repair-office equipment | 81                                       | 500                                      | -   | 500                                      |
| 6250                       | Contractual services                    | 195,663                                  | 201,532                                  | 201,532                                       | 213,000                                  |
| 7010                       | Telephone                               | 793                                      | 800                                      | 1,230   | 1,230                                    |
| 7050                       | Alarm system                            | 360                                      | 500                                      | 360   | 360                                      |
| 7320                       | Meetings,conferences and training       | 298                                      | 300                                      | -   | -  |
| 7450                       | Miscellaneous other expense             | 2,444                                    | 100                                      | -   | 100                                      |
|                            | <b>Total Police Department</b>          | <b>200,759</b>                           | <b>208,540</b>                           | <b>207,832</b>                                | <b>220,154</b>                           |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.   | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>280-ANIMAL CONTROL</b>  |                                  |                                 |                                 |                                      |                                 |
| 6015   | Postage                          | 98                              | 98                              | 300                                  | 300                             |
| 6025   | Departmental supplies            | 62                              | 75                              | 61                                   | 75                              |
| 6240   | Animal Shelter Services          | 6,516                           | 6,630                           | 6,516                                | 6,600                           |
| 6250   | Contractual services             | -                               | -                               | -                                    | -                               |
| 7450   | Miscellaneous other expense      | -                               | 100                             | 4                                    | 100                             |
|  | <b>Total Animal Control</b>      | <b>6,676</b>                    | <b>6,903</b>                    | <b>6,881</b>                         | <b>7,075</b>                    |
| <b>320-STREETS (CONSOLIDATED STREETS MAINTENANCE, STREET LIGHTING, AND DRAINAGE)</b> |                                  |                                 |                                 |                                      |                                 |
| 5001   | Salaries, regular fulltime       | 28,996                          | 20,241                          | 21,429                               | 24,854                          |
| 5002   | Salaries, regular parttime       | -                               | -                               | 46                                   | -                               |
| 5003   | Salaries, temporary fulltime     | -                               | -                               | 2,624                                | -                               |
| 5008   | Compensation time paid           | 619                             | -                               | 932                                  | -                               |
| 5009   | Vacation time paid               | 69                              | -                               | 53                                   | -                               |
| 5021   | Payroll taxes (ss/med/sui)       | 2,359                           | 1,856                           | 2,432                                | 2,024                           |
| 5022   | Retirement-Miscellaneous Members | 5,659                           | 3,619                           | 1,992                                | 2,197                           |
| 5024   | Health insurance                 | 17,616                          | 17,794                          | 15,938                               | 23,357                          |
| 5025   | Dental/vision plan               | 1,222                           | 1,097                           | 755                                  | 1,352                           |
| 5027   | Workers' compensation insurance  | 1,144                           | 765                             | 920                                  | 962                             |
| 5120   | Legal                            | 560                             | 560                             | 33                                   | -                               |
| 5130   | Engineering incl TAC meetings    | 4,014                           | 4,000                           | 3,648                                | -                               |
| 5140   | Planning                         | 45                              | 100                             | -                                    | -                               |
| 5160   | Audit                            | -                               | -                               | -                                    | -                               |
| 6015   | Postage                          | -                               | -                               | -                                    | -                               |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No. | Title  | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (320 Continued)                              |                                 |                                 |                                      |                                 |
| 6020         | Fuels and lubricants                         | 1,568                           | 1,500                           | 1,408                                | 1,500                           |
| 6025         | Departmental supplies                        | 3,433                           | 2,900                           | 2,657                                | 2,500                           |
| 6036         | Advertising, printing and copies             | -                               | -                               | -                                    | -                               |
| 6070         | Signs  | 1,163                           | 1,358                           | -                                    | 1,000                           |
| 6110         | Maintenance and repair-maintenance equipment | 273                             | 400                             | 2,399                                | 1,500                           |
| 6120         | Maintenance and repair-facility              | 1,625                           | 75                              | 172                                  | 500                             |
| 6130         | Maintenance and repair-office equipment      | 9                               | 9                               | -                                    | -                               |
| 6150         | Maintenance and repair-vehicles              | 479                             | 1,000                           | 538                                  | 1,200                           |
| 6250         | Contractual services                         | 1,501                           | 5,500                           | 2,805                                | 2,500                           |
| 7010         | Telephone                                    | -                               | -                               | 124                                  | 100                             |
| 7040         | Gas & Electric                               | 590                             | 560                             | 698                                  | 15,200                          |
| 7050         | Alarm system                                 | 191                             | 217                             | 134                                  | 150                             |
| 7130         | Fees   | 112                             | 112                             | 112                                  | 150                             |
| 7220         | Liability claims                             | -                               | -                               | -                                    | -                               |
| 7235         | Travel                                       | -                               | -                               | 5                                    | -                               |
| 7240         | Property taxes                               | 81                              | 81                              | 81                                   | 100                             |
| 7320         | Meetings,conferences and training            | 9                               | 100                             | 107                                  | 500                             |
| 7450         | Miscellaneous other expense                  | -                               | -                               | 150                                  | 150                             |
| 7503         | Equipment                                    | -                               | -                               | -                                    | 1,500                           |
|              | <b>Total Streets</b>                         | <b>73,337</b>                   | <b>63,844</b>                   | <b>62,192</b>                        | <b>83,296</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.   | Title                                    | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>340-STREET LIGHTING (CONSOLIDATED WITH STREETS)</b> |  |                                 |                                 |                                      |                                 |
| 6250   | Contractual services                     | 2,605                           | -                               | -                                    | -                               |
| 7040   | Gas & Electric                           | 14,580                          | 14,500                          | 13,633                               | -                               |
|  | <b>Total Street Lighting</b>             | <b>17,185</b>                   | <b>14,500</b>                   | <b>13,633</b>                        | <b>-</b>                        |
| <b>360-INDUSTRIAL PARK MAINTENANCE</b>                 |  |                                 |                                 |                                      |                                 |
| 5001   | Salaries, regular fulltime               | -                               | -                               | -                                    | -                               |
| 5008   | Compensation time paid                   | 12                              | -                               | -                                    | -                               |
| 5009   | Vacation time paid                       | (15)                            | -                               | -                                    | -                               |
| 5021   | Payroll taxes (ss/med/sui)               | -                               | -                               | -                                    | -                               |
| 5022   | Retirement-Miscellaneous Members         | -                               | -                               | -                                    | -                               |
| 5024   | Health insurance                         | -                               | -                               | -                                    | -                               |
| 5025   | Dental/vision plan                       | -                               | -                               | -                                    | -                               |
| 5027   | Workers' compensation insurance          | -                               | -                               | -                                    | -                               |
| 5120   | Legal                                    | -                               | -                               | -                                    | -                               |
| 6250   | Levy maintenance                         | -                               | -                               | -                                    | -                               |
| 7130   | Fees                                     | -                               | -                               | -                                    | -                               |
| 7240   | Property taxes                           | -                               | -                               | -                                    | -                               |
| 7450   | Miscellaneous other expense              | -                               | -                               | -                                    | -                               |
|  | <b>Total Industrial Park Maintenance</b> | <b>(3)</b>                      | <b>-</b>                        | <b>-</b>                             | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b>                            | <b>Title</b>                     | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|---|----------------------------------|--|--|---|--|
| <b>370-DRAINAGE (CONSOLIDATED WITH STREETS)</b> |                                  |  |  |   |  |
| 5001  | Salaries, regular fulltime       | 3,813                                    | 2,351                                    | 3,671   | -  |
| 5003  | Salaries, temporary fulltime     | -  | -  | 807   | -  |
| 5008  | Compensation time paid           | (70)                                     | -  | -   | -  |
| 5009  | Vacation time paid               | 44                                       | -  | -   | -  |
| 5021  | Payroll taxes (ss/med/sui)       | 301                                      | 202                                      | 432   | -  |
| 5022  | Retirement-Miscellaneous Members | 571                                      | 567                                      | 323   | -  |
| 5024  | Health insurance                 | 2,712                                    | 1,435                                    | 2,473   | -  |
| 5025  | Dental/vision plan               | 185                                      | 78                                       | 151   | -  |
| 5027  | Workers' compensation insurance  | 145                                      | 89                                       | 158   | -  |
| 5120  | Legal                            | -  | -  | -   | -  |
| 5130  | Engineering                      | 213                                      | 300                                      | 600   | -  |
| 5140  | Planning                         | 225                                      | 300                                      | -   | -  |
| 6025  | Departmental supplies            | 12                                       | 25                                       | 633   | -  |
| 6120  | Maintenance and repair-facility  | -  | -  | 280   | -  |
| 6250  | Contractual services             | 950                                      | 1,000                                    | -   | -  |
|   | <b>Total Drainage</b>            | <b>9,101</b>                             | <b>6,347</b>                             | <b>9,528</b>                                  | <b>-</b>                                 |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.                                       | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>Combined with Department 425</b>                |                                  |                                 |                                 |                                      |                                 |
| <b>400-PARK GENERAL AND ADMINISTRATIVE EXPENSE</b> |                                  |                                 |                                 |                                      |                                 |
| 5001   | Salaries, regular fulltime       | 773                             | -                               | -                                    | -                               |
| 5008   | Compensation time paid           | (28)                            | -                               | -                                    | -                               |
| 5009   | Vacation time paid               | 18                              | -                               | -                                    | -                               |
| 5021   | Payroll taxes (ss/med/sui)       | 60                              | -                               | -                                    | -                               |
| 5022   | Retirement-Miscellaneous Members | 144                             | -                               | -                                    | -                               |
| 5024   | Health insurance                 | 551                             | -                               | -                                    | -                               |
| 5025   | Dental/vision plan               | 40                              | -                               | -                                    | -                               |
| 5027   | Workers' compensation insurance  | 31                              | -                               | -                                    | -                               |
| 6015   | Postage                          | 102                             | -                               | -                                    | -                               |
| 6020   | Fuels and lubricants             | -                               | -                               | -                                    | -                               |
| 6025   | Departmental supplies            | 605                             | -                               | -                                    | -                               |
| 6120   | Maintenance and repair-facility  | 63                              | -                               | -                                    | -                               |
| 7050   | Alarm system                     | 191                             | -                               | -                                    | -                               |
| 7220   | Liability claims                 | -                               | -                               | -                                    | -                               |
|  | <b>Park / Gen. Adm. Expense</b>  | <b>2,550</b>                    | <b>-</b>                        | <b>-</b>                             | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b>              | <b>Title</b>                        | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|-----------------------------------|-------------------------------------|--|--|---|--|
| <b>410-PRASCH ACTIVITY CENTER</b> |                                     |  |  |   |  |
| 5001                              | Salaries, regular fulltime          | 8,672                                    | 3,171                                    | 2,159   | 3,677                                    |
| 5003                              | Salaries, temporary fulltime        | -  | -  | 599   | -  |
| 5008                              | Compensation time paid              | (42)                                     | -  | -   | -  |
| 5009                              | Vacation time paid                  | 183                                      | -  | -   | -  |
| 5021                              | Payroll taxes (ss/med/sui)          | 738                                      | 273                                      | 290   | 300                                      |
| 5022                              | Retirement-Miscellaneous Members    | 1,705                                    | 764                                      | 230   | 370                                      |
| 5024                              | Health insurance                    | 4,438                                    | 2,009                                    | 1,628   | 2,420                                    |
| 5025                              | Dental/vision plan                  | 264                                      | 109                                      | 89  | 125                                      |
| 5027                              | Workers' compensation insurance     | 342                                      | 120                                      | 111   | 142                                      |
| 6025                              | Departmental supplies               | 1,903                                    | 2,063                                    | 1,725   | 2,000                                    |
| 6120                              | Maintenance and repair-facility     | 10,086                                   | 10,200                                   | 10,000  | 10,000                                   |
| 6190                              | Equipment rental                    | 230                                      | 230                                      | -   | 200                                      |
| 6250                              | Contractual services                | -  | -  | -   | -  |
| 7010                              | Telephone                           | -  | -  | -   | -  |
| 7020                              | Water                               | 2,068                                    | 1,890                                    | 1,946   | 2,000                                    |
| 7040                              | Gas & Electric                      | 4,447                                    | 4,269                                    | 4,112   | 4,300                                    |
| 7050                              | Alarm system                        | 364                                      | 364                                      | 294   | 350                                      |
| 7577                              | Buildings & Improvements            | 15,749                                   | -  | 29  | -  |
|                                   | <b>Total Prasch Activity Center</b> | <b>51,147</b>                            | <b>25,462</b>                            | <b>23,212</b>                                 | <b>25,884</b>                            |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.                        | Title  | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-------------------------------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>Combined with Department 400</b> |  |                                 |                                 |                                      |                                 |
| <b>425-PARK GROUNDS</b>             |  |                                 |                                 |                                      |                                 |
| 5001                                | Salaries, regular fulltime                   | 22,971                          | 24,171                          | 14,849                               | 19,758                          |
| 5003                                | Salaries, temporary fulltime                 | -                               | -                               | 2,954                                | -                               |
| 5008                                | Compensation time paid                       | 661                             | -                               | 945                                  | -                               |
| 5009                                | Vacation time paid                           | 216                             | -                               | 79                                   | -                               |
| 5021                                | Payroll taxes (ss/med/sui)                   | 2,196                           | 2,196                           | 1,678                                | 1,622                           |
| 5022                                | Retirement-Miscellaneous Members             | 3,543                           | 4,567                           | 1,242                                | 1,887                           |
| 5024                                | Health insurance                             | 16,388                          | 20,377                          | 11,206                               | 16,517                          |
| 5025                                | Dental/vision plan                           | 1,044                           | 1,237                           | 644                                  | 952                             |
| 5027                                | Workers' compensation insurance              | 967                             | 914                             | 664                                  | 765                             |
| 5120                                | Legal  | 100                             | 100                             | 33                                   | -                               |
| 5140                                | Planning                                     | 285                             | 285                             | -                                    | -                               |
| 6015                                | Postage                                      | -                               | 145                             | 177                                  | 150                             |
| 6020                                | Fuels and lubricants                         | 1,022                           | 900                             | 1,520                                | 1,500                           |
| 6025                                | Departmental supplies                        | 1,309                           | 1,876                           | 2,703                                | 2,000                           |
| 6026                                | Chartin Cemetery supplies                    | 11                              | -                               | -                                    | -                               |
| 6036                                | Advertising, printing and copies             | -                               | -                               | 82                                   | -                               |
| 6040                                | Background reports                           | 32                              | 50                              | 32                                   | -                               |
| 6110                                | Maintenance and repair-maintenance equipment | 121                             | -                               | 79                                   | -                               |
| 6120                                | Maintenance and repair-facility              | 2,876                           | 3,000                           | 4,588                                | 4,500                           |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.                  | Title                                   | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-------------------------------|---|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|                               | (425 Continued)                         |                                 |                                 |                                      |                                 |
| 6130                          | Maintenance and repair-office equipment | 18                              | 18                              | -                                    | -                               |
| 6150                          | Maintenance and repair-vehicles         | 187                             | 300                             | 2,273                                | 500                             |
| 6190                          | Equipment rental                        | -                               | -                               | 74                                   | -                               |
| 6250                          | Contractual services                    | 300                             | 1,500                           | 5,338                                | 2,000                           |
| 7010                          | Telephone                               | -                               | -                               | 124                                  | 125                             |
| 7020                          | Water                                   | 9,545                           | 8,800                           | 6,624                                | 8,000                           |
| 7040                          | Gas & Electric                          | 1,632                           | 1,500                           | 1,607                                | 1,700                           |
| 7050                          | Alarm system                            | -                               | 218                             | 134                                  | 200                             |
| 7130                          | Fees                                    | 36                              | -                               | -                                    | -                               |
| 7220                          | Liability claims                        | -                               | -                               | 1,250                                | 1,250                           |
| 7235                          | Travel                                  | -                               | -                               | 5                                    | -                               |
| 7240                          | Property taxes                          | 459                             | 459                             | 459                                  | 460                             |
| 7577                          | Buildings & Improvements                | -                               | -                               | -                                    | -                               |
|                               | <b>Total Park Grounds</b>               | <b>65,919</b>                   | <b>72,613</b>                   | <b>61,363</b>                        | <b>63,886</b>                   |
| <b>445-GENERAL RECREATION</b> |   |                                 |                                 |                                      |                                 |
| 5001                          | Salaries, regular fulltime              | 19,531                          | 19,366                          | 24,476                               | 22,982                          |
| 5002                          | Salaries, regular parttime              | 8,126                           | 12,050                          | 7,960                                | 12,050                          |
| 5009                          | Vacation time paid                      | 269                             | -                               | -                                    | -                               |
| 5011                          | Over Time Paid                          | -                               | -                               | 120                                  | -                               |
| 5021                          | Payroll taxes (ss/med/sui)              | 2,680                           | 2,594                           | 3,043                                | 2,799                           |
| 5022                          | Retirement-Miscellaneous Members        | 4,550                           | 4,667                           | 2,797                                | 2,314                           |
| 5024                          | Health insurance                        | 7,944                           | 12,628                          | 15,021                               | 15,122                          |
| 5025                          | Dental/vision plan                      | 409                             | 686                             | 892                                  | 780                             |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No. | Title                                    | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (445 Continued)                          |                                 |                                 |                                      | -                               |
| 5027         | Workers' compensation insurance          | 1,098                           | 1,188                           | 1,191                                | 1,356                           |
| 5120         | Legal                                    | 580                             | 300                             | 616                                  | 600                             |
| 5140         | Planning                                 | 15                              | 15                              | -                                    | -                               |
| 6015         | Postage                                  | 125                             | 150                             | 198                                  | 150                             |
| 6025         | Departmental supplies                    | 2,946                           | 3,500                           | 2,473                                | 3,500                           |
| 6027         | Concession supplies                      | 3,934                           | 4,600                           | 550                                  | 1,000                           |
| 6036         | Advertising, printing and copies         | 1,084                           | 1,100                           | 750                                  | 1,000                           |
| 6040         | Background reports                       | 188                             | 600                             | 79                                   | 500                             |
| 6120         | Maintenance and repair-facility          | -                               | -                               | -                                    | -                               |
| 6130         | Maintenance and repair-office equipment  | 1,740                           | 1,800                           | 2,705                                | 1,800                           |
| 6150         | Maintenance and repair-vehicles          | 6                               | -                               | 107                                  | -                               |
| 6190         | Equipment rental                         | -                               | 10                              | -                                    | -                               |
| 6250         | Contractual services                     | 11,922                          | 9,000                           | 1,500                                | 3,000                           |
| 7010         | Telephone                                | 2,318                           | 2,500                           | 2,746                                | 2,800                           |
| 7130         | Fees                                     | 470                             | 470                             | 477                                  | 500                             |
| 7210         | General liability insurance              | -                               | -                               | 306                                  | 350                             |
| 7235         | Travel                                   | -                               | -                               | -                                    | -                               |
| 7320         | Meetings,conferences and training        | 1,360                           | 1,500                           | 300                                  | 500                             |
| 7450         | Miscellaneous other expense              | 9                               | -                               | 147                                  | 300                             |
|              | <b>Total General Recreation Programs</b> | <b>71,304</b>                   | <b>78,724</b>                   | <b>68,454</b>                        | <b>73,403</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.                    | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---------------------------------|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>460-SUMMER YOUTH PROGRAM</b> |                                   |                                 |                                 |                                      |                                 |
| 5001                            | Salaries, regular fulltime        | 4,340                           | 5,722                           | 3,704                                | 4,596                           |
| 5002                            | Salaries, regular parttime        | 23,094                          | 24,000                          | 15,176                               | 18,000                          |
| 5009                            | Vacation time paid                | 230                             | -                               | -                                    | -                               |
| 5011                            | Over Time Paid                    | -                               | -                               | -                                    | -                               |
| 5021                            | Payroll taxes (ss/med/sui)        | 3,249                           | 2,330                           | 2,599                                | 2,211                           |
| 5022                            | Retirement-Miscellaneous Members  | 2,029                           | 1,379                           | 987                                  | 463                             |
| 5024                            | Health insurance                  | 1,768                           | 3,731                           | 2,173                                | 3,024                           |
| 5025                            | Dental/vision plan                | 103                             | 203                             | 130                                  | 156                             |
| 5027                            | Workers' compensation insurance   | 1,091                           | 1,123                           | 807                                  | 1,356                           |
| 6015                            | Postage                           | -                               | -                               | -                                    | -                               |
| 6025                            | Departmental supplies             | 997                             | 1,498                           | 493                                  | 1,200                           |
| 6027                            | Concession supplies               | 304                             | 499                             | -                                    | -                               |
| 6036                            | Advertising, printing and copies  | 59                              | 110                             | 90                                   | 100                             |
| 6040                            | Background reports                | 366                             | 368                             | -                                    | 350                             |
| 6250                            | Contractual services              | 502                             | 502                             | 584                                  | 500                             |
| 7320                            | Meetings,conferences and training | 270                             | 215                             | -                                    | 150                             |
| 7450                            | Miscellaneous other expense       | -                               | 100                             | -                                    | 100                             |
| 7235                            | Travel                            | 56                              | 356                             | -                                    | 300                             |
|                                 | <b>Total Summer Youth Program</b> | <b>38,458</b>                   | <b>42,136</b>                   | <b>26,743</b>                        | <b>32,506</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| Acct.<br>No.             | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>470-SKATE PROGRAM</b> |                                  |                                 |                                 |                                      |                                 |
| 5001                     | Salaries, regular fulltime       | 8,948                           | 8,362                           | 5,921                                | 8,274                           |
| 5002                     | Salaries, regular parttime       | 17,973                          | 22,000                          | 22,191                               | 22,000                          |
| 5009                     | Vacation time paid               | 247                             | -                               | -                                    | -                               |
| 5021                     | Payroll taxes (ss/med/sui)       | 2,998                           | 2,405                           | 3,057                                | 2,359                           |
| 5022                     | Retirement-Miscellaneous Members | 1,419                           | 2,015                           | 622                                  | 833                             |
| 5024                     | Health insurance                 | 2,010                           | 5,453                           | 3,764                                | 5,444                           |
| 5025                     | Dental/vision plan               | 101                             | 296                             | 223                                  | 281                             |
| 5027                     | Workers' compensation insurance  | 1,098                           | 1,148                           | 1,012                                | 1,172                           |
| 6025                     | Departmental supplies            | 435                             | 800                             | 1,164                                | 1,000                           |
| 6027                     | Concession supplies              | 666                             | 600                             | 3,200                                | 3,200                           |
| 6036                     | Advertising, printing and copies | 394                             | 600                             | 1,030                                | 600                             |
| 6040                     | Background reports               | 166                             | 200                             | 463                                  | 200                             |
| 7130                     | Fees                             | 300                             | 375                             | 649                                  | 375                             |
| 7235                     | Travel                           | -                               | -                               | -                                    | -                               |
| 7450                     | Miscellaneous other expense      | -                               | -                               | -                                    | -                               |
|                          | <b>Total Skate Program</b>       | <b>36,755</b>                   | <b>44,254</b>                   | <b>43,296</b>                        | <b>45,738</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b> | <b>Title</b>                           | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|----------------------|--|--|--|---|--|
|                      | <b>GEN. FUND TOTAL</b>                 | 836,358                                  | 856,805                                  | 783,259                                       | 802,995                                  |
|                      | <b>FB RESTRICTED BY COUNCIL</b>        |  |  |   |  |
|                      | <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>836,358</b>                           | <b>856,805</b>                           | <b>783,259</b>                                | <b>802,995</b>                           |
|                      | <b>NET CHANGE - GENERAL FUND</b>       | <b>31,037</b>                            | <b>3,500</b>                             | <b>(33,277)</b>                               | <b>(115,226)</b>                         |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b>  | <b>Title</b>                         | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|---|--------------------------------------|--|--|---|--|
| Summaries:  |                                      |  |  |   |  |
| Parks & Rec Summary:  |                                      |  |  |   |  |
| 400   | PARK GENERAL AND ADMINISTRATIVE EXPE | 2,550                                    | 0  | 0   | 0  |
| 410   | PRASCH ACTIVITY CENTER               | 51,147                                   | 25,462                                   | 23,212  | 25,884                                   |
| 425   | PARK GROUNDS                         | 65,919                                   | 72,613                                   | 61,363  | 63,886                                   |
| 445   | GENERAL RECREATION                   | 71,304                                   | 78,724                                   | 68,454  | 73,403                                   |
| 460   | SUMMER YOUTH PROGRAM                 | 38,458                                   | 42,136                                   | 26,743  | 32,506                                   |
| 470   | SKATE PROGRAM                        | 36,755                                   | 44,254                                   | 43,296  | 45,738                                   |
|   |                                      | <u>266,133</u>                           | <u>263,189</u>                           | <u>223,068</u>                                | <u>241,417</u>                           |
| City Manager, Business Office, & Non-Departmental Depts Consolidated: |                                      |  |  |   |  |
| 120   | CITY MANAGER                         | 56,961                                   | 54,306                                   | 50,564  | 0  |
| 140   | BUSINESS OFFICE                      | 58,323                                   | 61,489                                   | 50,273  | 0  |
| 180   | MISCELLANEOUS NON-DEPARTMENTAL       | 43,516                                   | 62,887                                   | 83,169  | 188,553                                  |
|   |                                      | <u>158,800</u>                           | <u>178,682</u>                           | <u>184,006</u>                                | <u>188,553</u>                           |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL FUNDS**

| <b>Acct.<br/>No.</b>                                  | <b>Title</b>        | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|---|---------------------|--|--|---|--|
| City Engineer & Planning Consolidated:                |                     |  |  |   |  |
| 200   | CITY ENGINEER       | 666                                      | 1,674                                    | 1,102   | 0  |
| 220   | PLANNING DEPARTMENT | 73,852                                   | 86,882                                   | 40,555  | 26,850                                   |
|   |                     | <u>74,518</u>                            | <u>88,556</u>                            | <u>41,657</u>                                 | <u>26,850</u>                            |
| Streets Depts Consolidated - Gas Tax Expense Summary: |                     |  |  |   |  |
| 320   | STREET MAINTENANCE  | 73,337                                   | 63,844                                   | 62,192  | 83,296                                   |
| 330   | STREET CONSTRUCTION | 0  | 0  | 0   | 0  |
| 340   | STREET LIGHTING     | 17,185                                   | 14,500                                   | 13,633  | 0  |
| 370   | DRAINAGE            | 9,101                                    | 6,347                                    | 9,528   | 0  |
|   |                     | <u>99,623</u>                            | <u>84,691</u>                            | <u>85,353</u>                                 | <u>83,296</u>                            |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GAS TAX AND STREET FUNDS**

| Acct.<br>No.                       | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|------------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>2105 GAS TAX FUND (FUND 25)</b> |                                  |                                 |                                 |                                      |                                 |
| 7980                               | Transfers to other funds         | 99,702                          | 51,400                          | 59,553                               | 31,529                          |
|                                    |                                  | <u>99,702</u>                   | <u>51,400</u>                   | <u>59,553</u>                        | <u>31,529</u>                   |
|                                    | <b>NET CHANGE - GAS TAX FUND</b> | <b>(39,107)</b>                 | <b>(18,971)</b>                 | <b>(25,825)</b>                      | <b>-</b>                        |
| <b>HCAOG TDA FUND (FUND 30)</b>    |                                  |                                 |                                 |                                      |                                 |
| 7980                               | Transfers to other funds         | 12                              | -                               | -                                    | -                               |
|                                    |                                  | <u>12</u>                       | <u>-</u>                        | <u>-</u>                             | <u>-</u>                        |
| <b>RSTP FUND (FUND 34)</b>         |                                  |                                 |                                 |                                      |                                 |
| 7980                               | Transfers to General Fund        | 8,074                           | 8,071                           | 8,434                                | 8,709                           |
|                                    |                                  | <u>8,074</u>                    | <u>8,071</u>                    | <u>8,434</u>                         | <u>8,709</u>                    |
|                                    | <b>NET CHANGE - RSTP FUND</b>    | <b>-</b>                        | <b>8</b>                        | <b>-</b>                             | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
SPECIAL REVENUE FUNDS**

| Acct.<br>No.                  | Title                                | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-------------------------------|--------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>HCAOG GRANTS (FUND 22)</b> |                                      |                                 |                                 |                                      |                                 |
| 5001                          | Salaries, regular fulltime           | 2,104                           | -                               | 1,703                                | -                               |
| 5002                          | Salaries, regular parttime           | -                               | -                               | 46                                   | -                               |
| 5021                          | Payroll taxes (ss/med/sui)           | 183                             | -                               | 136                                  | -                               |
| 5022                          | Retirement-Miscellaneous Members     | 530                             | -                               | 158                                  | -                               |
| 5024                          | Health insurance                     | 960                             | -                               | 994                                  | -                               |
| 5025                          | Dental/vision plan                   | 66                              | -                               | 60                                   | -                               |
| 5027                          | Workers' compensation insurance      | 94                              | -                               | 59                                   | -                               |
| 5120                          | Legal                                | -                               | -                               | 2,432                                | 800                             |
| 5130                          | Engineering                          | 11,414                          | -                               | 6,704                                | 48,353                          |
| 5140                          | Planning                             | 195                             | -                               | 195                                  | 360                             |
| 7577                          | Buildings & Improvements             | 87,290                          | 252,000                         | 9,181                                | -                               |
| 7980                          | Transfers to other funds             | 9,422                           | -                               | -                                    | -                               |
|                               | <b>TOTAL HCAOG GRANTS, FUND 22</b>   | <b>112,258</b>                  | <b>252,000</b>                  | <b>21,668</b>                        | <b>49,513</b>                   |
|                               | <b>NET CHANGE - HCAOG GRANTS FUN</b> | <b>136,041</b>                  | <b>252,000</b>                  | <b>21,668</b>                        | <b>49,513</b>                   |

Railroad Avenue Rehabilitation:  
HCAOG STIP funding

12,487                      49,513

**CITY OF BLUE LAKE**  
**BUDGET WORKSHEET**  
**FISCAL YEAR 2016-17**  
**EXPENDITURES**  
**SPECIAL REVENUE FUNDS**

| Acct.<br>No.                                     | Title                                    | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>TDA AND STA TRANSPORTATION FUND (FUND 31)</b> |  |                                 |                                 |                                      |                                 |
| 5001   | Salaries, regular fulltime               | -                               | -                               | -                                    | -                               |
| 6236   | Public transit contract                  | 30,750                          | 65,588                          | 65,588                               | 41,825                          |
| 7577   | Buildings & Improvements                 | -                               | 10,095                          | -                                    | -                               |
|  | <b>TOTAL TDA PURCHASED, FUND 31</b>      | <b>30,750</b>                   | <b>75,683</b>                   | <b>65,588</b>                        | <b>41,825</b>                   |
|  | <b>NET CHANGE - TDA &amp; STA TRANSP</b> | <b>-</b>                        | <b>-</b>                        | <b>500</b>                           | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
SPECIAL REVENUE FUNDS**

| Acct.<br>No.                                       | Title                                  | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>AB-939 SOLID WASTE/RECYCLING FUND (FUND 32)</b> |  |                                 |                                 |                                      |                                 |
| 5001   | Salaries, regular fulltime             | 4,867                           | 4,401                           | 3,529                                | 3,987                           |
| 5009   | Vacation time paid                     | 172                             | -                               | -                                    | -                               |
| 5021   | Payroll taxes (ss/med/sui)             | 398                             | 380                             | 321                                  | 336                             |
| 5022   | Retirement-Miscellaneous Members       | 1,027                           | 1,061                           | 341                                  | 401                             |
| 5024   | Health insurance                       | 1,560                           | 2,870                           | 2,292                                | 3,932                           |
| 5025   | Dental/vision plan                     | 89                              | 156                             | 137                                  | 255                             |
| 5027   | Workers' compensation insurance        | 200                             | 166                             | 133                                  | 154                             |
| 6025   | Departmental supplies                  | -                               | -                               | 237                                  | 1,000                           |
| 6036   | Advertising, printing and copies       | -                               | -                               | -                                    | 150                             |
| 6130   | Maintenance and repair-office equipmen | 199                             | 325                             | 151                                  | -                               |
| 6250   | Contractual services                   | 840                             | 3,000                           | -                                    | 4,000                           |
| 7235   | Travel                                 | -                               | 10                              | -                                    | -                               |
| 7320   | Meetings,conferences and training      | 9                               | 9                               | -                                    | -                               |
| 7974   | Indirect costs applied                 | 1,671                           | 2,000                           | 1,660                                | 1,660                           |
| <b>TOTAL SOLID WASTE/ RECYCLING</b>                |  | <b>11,032</b>                   | <b>14,378</b>                   | <b>8,801</b>                         | <b>15,875</b>                   |
| <b>NET CHANGE - AB-939 SOLID WASTE</b>             |  | <b>(3,525)</b>                  | <b>(2,056)</b>                  | <b>3,089</b>                         | <b>(3,985)</b>                  |

**CITY OF BLUE LAKE  
 BUDGET WORKSHEET  
 FISCAL YEAR 2016-17  
 EXPENDITURES  
 SPECIAL REVENUE FUNDS**

| Acct.<br>No.  | Title                         | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|-------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (FUND 33)</b> |                               |                                 |                                 |                                      |                                 |
| 6250  | Contractual services          | 100,000                         | 100,000                         | 100,000                              | 100,000                         |
|   | <b>TOTAL SUPPLEMENTAL LAW</b> | <b>100,000</b>                  | <b>100,000</b>                  | <b>100,000</b>                       | <b>100,000</b>                  |
|   | <b>NET CHANGE - SLES FUND</b> | <b>8,329</b>                    | <b>-</b>                        | <b>2,713</b>                         | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL CAPITAL IMPROVEMENT FUNDS**

**INDUSTRIAL PARK FUND (FUND 36)**

| Acct.<br>No.                           | Title                                    | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>360-INDUSTRIAL PARK MAINTENANCE</b> |  |                                 |                                 |                                      |                                 |
| 5001                                   | Salaries, regular fulltime               | 4,144                           | 5,839                           | 2,019                                | 2,019                           |
| 5003                                   | Salaries, temporary fulltime             | 322                             | -                               | 293                                  | 293                             |
| 5021                                   | Payroll taxes (ss/med/sui)               | 322                             | 549                             | 194                                  | 194                             |
| 5022                                   | Retirement-Miscellaneous Members         | 588                             | 904                             | 155                                  | 155                             |
| 5024                                   | Health insurance                         | 2,657                           | 5,740                           | 1,521                                | 1,521                           |
| 5025                                   | Dental/vision plan                       | 181                             | 364                             | 91                                   | 91                              |
| 5027                                   | Workers' compensation insurance          | 145                             | 221                             | 80                                   | 80                              |
| 5120                                   | Legal                                    | -                               | -                               | 40                                   | -                               |
| 5130                                   | Engineering                              | 268                             | 300                             | -                                    | -                               |
| 5140                                   | Planning                                 | 60                              | 60                              | -                                    | -                               |
| 6025                                   | Departmental supplies                    | -                               | -                               | -                                    | -                               |
| 6120                                   | Maintenance and repair-facility          | -                               | -                               | -                                    | -                               |
| 6250                                   | Levy maintenance                         | 1,186                           | 2,300                           | 682                                  | 750                             |
| 7130                                   | Fees                                     | -                               | 7                               | -                                    | -                               |
| 7240                                   | Property taxes                           | 693                             | 693                             | 594                                  | 594                             |
| 7450                                   | Miscellaneous other expense              | -                               | 1,000                           | -                                    | -                               |
| 7974                                   | Indirect costs applied                   | 1,627                           | 1,000                           | 1,979                                | 1,979                           |
|  | <b>Total Industrial Park Maintenance</b> | <b>12,193</b>                   | <b>18,977</b>                   | <b>7,648</b>                         | <b>7,676</b>                    |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL CAPITAL IMPROVEMENT FUNDS**

**INDUSTRIAL PARK FUND (FUND 36)**

| Acct.<br>No.                  | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>361-MONDA WAY BUILDING</b> |                                  |                                 |                                 |                                      |                                 |
| 5001                          | Salaries, regular fulltime       | -                               | -                               | 806                                  | 1,000                           |
| 5021                          | Payroll taxes (ss/med/sui)       | -                               | -                               | 65                                   | 65                              |
| 5022                          | Retirement-Miscellaneous Members | -                               | -                               | 78                                   | 78                              |
| 5024                          | Health insurance                 | -                               | -                               | 379                                  | 379                             |
| 5025                          | Dental/vision plan               | -                               | -                               | 21                                   | 21                              |
| 5027                          | Workers' compensation insurance  | -                               | -                               | 25                                   | 25                              |
| 5120                          | Legal                            | -                               | -                               | -                                    | -                               |
| 6120                          | Maintenance and repair-facility  | 13                              | 3,000                           | 48                                   | 3,000                           |
| 6250                          | Contractual services             | -                               | -                               | -                                    | -                               |
| 7130                          | Fees                             | -                               | -                               | -                                    | -                               |
| 7240                          | Property taxes                   | 108                             | -                               | 108                                  | 108                             |
| 7250                          | Interest expense                 | -                               | -                               | -                                    | -                               |
| 7974                          | Indirect costs applied           | 22                              | -                               | -                                    | -                               |
|                               | <b>TOTAL Monda Way Building</b>  | <b>143</b>                      | <b>3,000</b>                    | <b>1,530</b>                         | <b>4,676</b>                    |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
GENERAL CAPITAL IMPROVEMENT FUNDS**

**INDUSTRIAL PARK FUND (FUND 36)**

| Acct.<br>No.                           | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>362-EXPANSION</b>                   |                                   |                                 |                                 |                                      |                                 |
| 5001                                   | Salaries, regular fulltime        | 3,819                           | -                               | (36)                                 | 16,004                          |
| 5021                                   | Payroll taxes (ss/med/sui)        | 298                             | -                               | 34                                   | 1,272                           |
| 5022                                   | Retirement-Miscellaneous Members  | 870                             | -                               | 42                                   | 1,611                           |
| 5024                                   | Health insurance                  | 750                             | -                               | 142                                  | 6,049                           |
| 5025                                   | Dental/vision plan                | 43                              | -                               | 8                                    | 208                             |
| 5027                                   | Workers' compensation insurance   | 154                             | -                               | 15                                   | 619                             |
| 5120                                   | Legal                             | 3,380                           | 3,500                           | -                                    | -                               |
| 5130                                   | Engineering                       | 5,184                           | 5,200                           | -                                    | 2,000                           |
| 5140                                   | Planning                          | 960                             | 1,000                           | 60                                   | 3,000                           |
| 6025                                   | Departmental supplies             | -                               | -                               | -                                    | -                               |
| 6120                                   | Maintenance and repair-facility   | 239                             | 300                             | -                                    | -                               |
| 6250                                   | Contractual services              | 123,761                         | -                               | -                                    | 4,000                           |
| 7130                                   | Fees                              | 1,927                           | 2,000                           | -                                    | -                               |
| 7320                                   | Meetings,conferences and training | -                               | -                               | 35                                   | 35                              |
| 7980                                   | Transfers to other funds          | 15,000                          | 30,000                          | 21,607                               | -                               |
|  | <b>Total Expansion</b>            | <b>156,385</b>                  | <b>42,000</b>                   | <b>21,907</b>                        | <b>34,798</b>                   |
| <b>TOTAL FUND 36</b>                   |                                   | <b>168,721</b>                  | <b>63,977</b>                   | <b>31,085</b>                        | <b>47,150</b>                   |
| <b>NET CHANGE - INDUSTRIAL PARK FU</b> |                                   | <b>246,318</b>                  | <b>(35,977)</b>                 | <b>-</b>                             | <b>(16,065)</b>                 |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
CDBG FUNDS**

| Acct.<br>No.                                  | Title                                   | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|---|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>CDBG NON-PROGRAM INCOME FUND (FUND 38)</b> |   |                                 |                                 |                                      |                                 |
| 5001  | Salaries, regular fulltime              | (147)                           | -                               | 573                                  | -                               |
| 5003  | Salaries, temporary fulltime            | -                               | -                               | 98                                   | -                               |
| 5021  | Payroll taxes (ss/med/sui)              | 1                               | -                               | 74                                   | -                               |
| 5022  | Retirement-Miscellaneous Members        | 4                               | -                               | 55                                   | -                               |
| 5024  | Health insurance                        | 8                               | -                               | 339                                  | -                               |
| 5025  | Dental/vision plan                      | -                               | -                               | 19                                   | -                               |
| 5027  | Workers' compensation insurance         | 1                               | -                               | 26                                   | -                               |
| 5130  | Engineering                             | -                               | -                               | -                                    | -                               |
| 5140  | Planning                                | -                               | -                               | -                                    | -                               |
| 6025  | Departmental supplies                   | -                               | -                               | 940                                  | -                               |
| 6120  | Maintenance and repair-facility         | -                               | -                               | 152                                  | -                               |
| 6130  | Maintenance and repair-office equipment | 170                             | -                               | -                                    | -                               |
| 6250  | Contractual services                    | -                               | -                               | -                                    | -                               |
| 7577  | Buildings & Improvements                | -                               | -                               | -                                    | -                               |
| 7974  | Indirect costs applied                  | 7                               | -                               | 700                                  | -                               |
|   | <b>TOTAL CDBG NON-PRO. INC.</b>         | <b>44</b>                       | <b>-</b>                        | <b>2,976</b>                         | <b>-</b>                        |
| <b>NET CHANGE - CDBG NON-PROGRAM II</b>       |   | <b>2,945</b>                    | <b>4,635</b>                    | <b>(2,963)</b>                       | <b>7,000</b>                    |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
CDBG FUNDS**

| Acct.<br>No.                                      | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>CDBG PROGRAM INCOME HOLDING FUND (FUND 42)</b> |                                   |                                 |                                 |                                      |                                 |
| 5001  | Salaries, regular fulltime        | 1,893                           | 1,250                           | 1,181                                | -                               |
| 5008  | Compensation time paid            | 6                               | -                               | -                                    | -                               |
| 5009  | Vacation time paid                | 69                              | -                               | -                                    | -                               |
| 5021  | Payroll taxes (ss/med/sui)        | 145                             | 109                             | 89                                   | -                               |
| 5022  | Retirement-Miscellaneous Members  | 431                             | 301                             | 114                                  | -                               |
| 5024  | Health insurance                  | 427                             | 627                             | 373                                  | -                               |
| 5025  | Dental/vision plan                | 24                              | 31                              | 20                                   | -                               |
| 5027  | Workers' compensation insurance   | 76                              | 47                              | 40                                   | -                               |
| 5120  | Legal                             | 200                             | -                               | -                                    | -                               |
| 5130  | Engineering                       | 2,479                           | -                               | -                                    | -                               |
| 5140  | Planning                          | 4,981                           | -                               | -                                    | -                               |
| 6250  | Contractual services              | 18,696                          | -                               | -                                    | -                               |
| 7320  | Meetings,conferences and training | -                               | -                               | -                                    | -                               |
| 7577  | Buildings & Improvements          | 400                             | -                               | -                                    | -                               |
| 7974  | Indirect costs applied            | 5,355                           | -                               | 428                                  | -                               |
| 7980  | Transfers to other funds          | 64,791                          | 4,635                           | 50,976                               | 7,000                           |
| <b>TOTAL CDBG PROGRAM INCOME</b>                  |                                   | <b>99,973</b>                   | <b>7,000</b>                    | <b>53,221</b>                        | <b>7,000</b>                    |
| <b>NET CHANGE - CDBG NON-PROGRAM II</b>           |                                   | <b>(122)</b>                    | <b>40</b>                       | <b>75</b>                            | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
CDBG FUNDS**

| Acct.<br>No.                            | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>PROG. INC.-HOUSING REHAB FUND 44</b> |                                  |                                 |                                 |                                      |                                 |
| 5001                                    | Salaries, regular fulltime       | -                               | 5,000                           | 4,008                                | -                               |
| 5002                                    | Salaries, regular parttime       | -                               | -                               | 509                                  | -                               |
| 5003                                    | Salaries, temporary fulltime     | -                               | -                               | 159                                  | -                               |
| 5021                                    | Payroll taxes (ss/med/sui)       | -                               | -                               | 360                                  | -                               |
| 5022                                    | Retirement-Miscellaneous Members | -                               | -                               | 427                                  | -                               |
| 5024                                    | Health insurance                 | -                               | -                               | 2,113                                | -                               |
| 5025                                    | Dental/vision plan               | -                               | -                               | 125                                  | -                               |
| 5027                                    | Workers' compensation insurance  | -                               | -                               | 159                                  | -                               |
| 5140                                    | Planning                         | -                               | -                               | 165                                  | -                               |
| 5130                                    | Engineering                      | -                               | 10,000                          | -                                    | -                               |
| 6250                                    | Contractual services             | -                               | 205,000                         | 28,462                               | -                               |
| 7577                                    | Buildings & Improvements         | -                               | -                               | 207,004                              | 173,480                         |
| 7974                                    | Indirect costs applied           | -                               | -                               | -                                    | -                               |
|   | <b>TOTAL PI HOUSING REHAB</b>    | <b>-</b>                        | <b>220,000</b>                  | <b>243,491</b>                       | <b>173,480</b>                  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| Acct.<br>No.                       | Title                                      | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|------------------------------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| 000-WATER CONSOLIDATED DEPARTMENTS |  |                                 |                                 |                                      |                                 |
| 5001                               | Salaries, regular fulltime                 | -                               | -                               | -                                    | 96,080                          |
| 5003                               | Salaries, temporary fulltime               | -                               | -                               | -                                    | -                               |
| 5005                               | Salaries, on call/standby                  | -                               | -                               | -                                    | 3,450                           |
| 5008                               | Compensation time paid                     | -                               | -                               | -                                    | -                               |
| 5009                               | Vacation time paid                         | -                               | -                               | -                                    | -                               |
| 5014                               | Salaries, rounds / call back               | -                               | -                               | -                                    | 3,810                           |
| 5021                               | Payroll taxes (ss/med/sui)                 | -                               | -                               | -                                    | 8,290                           |
| 5022                               | Retirement-Miscellaneous Members           | -                               | -                               | -                                    | 8,366                           |
| 5024                               | Health insurance                           | -                               | -                               | -                                    | 76,781                          |
| 5025                               | Dental/vision plan                         | -                               | -                               | -                                    | 3,089                           |
| 5027                               | Workers' compensation insurance            | -                               | -                               | -                                    | 3,999                           |
| 5160                               | Audit                                      | -                               | -                               | -                                    | 8,500                           |
| 6015                               | Postage                                    | -                               | -                               | -                                    | 2,000                           |
| 6020                               | Fuels and lubricants                       | -                               | -                               | -                                    | 3,000                           |
| 6025                               | Departmental supplies                      | -                               | -                               | -                                    | 4,000                           |
| 6030                               | Replacement water meters                   | -                               | -                               | -                                    | 2,000                           |
| 6032                               | Chemical supplies                          | -                               | -                               | -                                    | 2,000                           |
| 6036                               | Advertising, printing and copies           | -                               | -                               | -                                    | 500                             |
| 6110                               | Maintenance and repair-maintenance equipme | -                               | -                               | -                                    | 3,500                           |
| 6120                               | Maintenance and repair-facility            | -                               | -                               | -                                    | 1,000                           |
| 6130                               | Maintenance and repair-office equipment    | -                               | -                               | -                                    | 3,000                           |
| 6150                               | Maintenance and repair-vehicles            | -                               | -                               | -                                    | 1,500                           |
| 6210                               | Janitorial service                         | -                               | -                               | -                                    | 1,200                           |
| 6220                               | Lab tests                                  | -                               | -                               | -                                    | 1,000                           |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| Acct.<br>No.                                | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| 6220  | Lab tests                         | -                               | -                               | -                                    | 1,000                           |
| 6250  | Contractual services              | -                               | -                               | -                                    | 4,000                           |
| 7020  | Water                             | -                               | -                               | -                                    | 152,000                         |
| 7040  | Gas & Electric                    | -                               | -                               | -                                    | 16,500                          |
| 7050  | Alarm system                      | -                               | -                               | -                                    | 1,800                           |
| 7110  | McClure right of way              | -                               | -                               | -                                    | 150                             |
| 7130  | Fees                              | -                               | -                               | -                                    | 12,000                          |
| 7190  | Bad debt expense                  | -                               | -                               | -                                    | 1,000                           |
| 7210  | General liability insurance       | -                               | -                               | -                                    | 5,500                           |
| 7220  | Liability claims                  | -                               | -                               | -                                    | 2,000                           |
| 7230  | Property casualty insurance       | -                               | -                               | -                                    | 2,000                           |
| 7235  | Travel                            | -                               | -                               | -                                    | 500                             |
| 7240  | Property taxes                    | -                               | -                               | -                                    | 450                             |
| 7320  | Meetings,conferences and training | -                               | -                               | -                                    | 1,200                           |
| 7450  | Miscellaneous other expense       | -                               | -                               | -                                    | 1,000                           |
| 7503  | Equipment                         | -                               | -                               | -                                    | 7,000                           |
| 7800  | Depreciation                      | -                               | -                               | -                                    | -                               |
| 7980  | Transfers to other funds          | -                               | -                               | -                                    | 103,277                         |
| <b>Total Water Condolidated Departments</b> |                                   | <b>-</b>                        | <b>-</b>                        | <b>-</b>                             | <b>547,442</b>                  |
| <b>620-SOURCE OF SUPPLY</b>                 |                                   |                                 |                                 |                                      |                                 |
| 7020  | Water                             | 170,763                         | 147,500                         | 126,698                              | -                               |
| 7240  | Property taxes                    | 156                             | 156                             | 157                                  | -                               |
| <b>Total Source of Supply</b>               |                                   | <b>170,919</b>                  | <b>147,656</b>                  | <b>126,855</b>                       | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| Acct.<br>No.               | Title                            | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|----------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>640-PUMPING EXPENSE</b> |                                  |                                 |                                 |                                      |                                 |
| 5001                       | Salaries, regular fulltime       | 2,611                           | 6,756                           | 2,616                                | -                               |
| 5003                       | Salaries, temporary fulltime     | -                               | -                               | 24                                   | -                               |
| 5008                       | Compensation time paid           | 137                             | -                               | -                                    | -                               |
| 5009                       | Vacation time paid               | 137                             | -                               | -                                    | -                               |
| 5021                       | Payroll taxes (ss/med/sui)       | 224                             | 604                             | 228                                  | -                               |
| 5022                       | Retirement-Miscellaneous Members | 610                             | 1,628                           | 259                                  | -                               |
| 5024                       | Health insurance                 | 1,220                           | 4,178                           | 1,242                                | -                               |
| 5025                       | Dental/vision plan               | 71                              | 208                             | 67                                   | -                               |
| 5027                       | Workers' compensation insurance  | 99                              | 255                             | 89                                   | -                               |
| 6120                       | Maintenance and repair-facility  | 171                             | 500                             | 112                                  | -                               |
| 6250                       | Contractual services             | -                               | -                               | -                                    | -                               |
| 7040                       | Gas & Electric                   | 19,599                          | 14,600                          | 13,389                               | -                               |
| 7240                       | Property taxes                   | 108                             | 108                             | 108                                  | -                               |
|                            | <b>Total Pumping Expense</b>     | <b>24,987</b>                   | <b>28,837</b>                   | <b>18,134</b>                        | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| Acct.<br>No.                             | Title                                      | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>660-TRANSMISSION AND DISTRIBUTION</b> |  |                                 |                                 |                                      |                                 |
| 5001                                     | Salaries, regular fulltime                 | 27,467                          | 18,732                          | 23,327                               | -                               |
| 5003                                     | Salaries, temporary fulltime               | -                               | -                               | 1,014                                | -                               |
| 5005                                     | Salaries, on call/standby                  | 3,279                           | -                               | 3,390                                | -                               |
| 5008                                     | Compensation time paid                     | 571                             | -                               | 1,040                                | -                               |
| 5009                                     | Vacation time paid                         | 103                             | -                               | 264                                  | -                               |
| 5014                                     | Salaries, rounds / call back               | 3,942                           | 7,260                           | 4,230                                | -                               |
| 5021                                     | Payroll taxes (ss/med/sui)                 | 2,991                           | 2,258                           | 2,980                                | -                               |
| 5022                                     | Retirement-Miscellaneous Members           | 5,653                           | 3,507                           | 2,037                                | -                               |
| 5024                                     | Health insurance                           | 20,540                          | 15,785                          | 20,360                               | -                               |
| 5025                                     | Dental/vision plan                         | 1,413                           | 962                             | 1,112                                | -                               |
| 5027                                     | Workers' compensation insurance            | 1,374                           | 982                             | 1,148                                | -                               |
| 6020                                     | Fuels and lubricants                       | 2,113                           | 2,200                           | 2,405                                | -                               |
| 6025                                     | Departmental supplies                      | 2,043                           | 3,000                           | 2,306                                | -                               |
| 6030                                     | Replacement water meters                   | 3,569                           | 4,000                           | -                                    | -                               |
| 6032                                     | Chemical supplies                          | 54                              | 54                              | -                                    | -                               |
| 6036                                     | Advertising, printing and copies           | -                               | -                               | 288                                  | -                               |
| 6110                                     | Maintenance and repair-maintenance equipme | 671                             | 1,000                           | 2,321                                | -                               |
| 6120                                     | Maintenance and repair-facility            | 3,886                           | 2,000                           | 2,802                                | -                               |
| 6130                                     | Maintenance and repair-office equipment    | -                               | 1,000                           | -                                    | -                               |
| 6150                                     | Maintenance and repair-vehicles            | 611                             | 700                             | 798                                  | -                               |
| 6220                                     | Lab tests                                  | 640                             | 800                             | 735                                  | -                               |
| 6250                                     | Contractual services                       | 3,662                           | 4,200                           | 2,200                                | -                               |
| 7050                                     | Alarm system                               | 831                             | 800                             | 730                                  | -                               |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| Acct.<br>No. | Title                                      | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (660 Continued)                            |                                 |                                 |                                      |                                 |
| 7130         | Fees                                       | 189                             | 275                             | 194                                  | -                               |
| 7220         | Liability claims                           | -                               | -                               | -                                    | -                               |
| 7235         | Travel                                     | -                               | 8                               | 9                                    | -                               |
| 7240         | Property taxes                             | 108                             | 150                             | 108                                  | -                               |
| 7320         | Meetings,conferences and training          | 15                              | 100                             | 23                                   | -                               |
|              | <b>Total Transmission and Distribution</b> | <b>85,725</b>                   | <b>69,773</b>                   | <b>75,821</b>                        | <b>-</b>                        |

**680-GENERAL AND ADMINISTRATION**

|      |                                  |        |        |        |   |
|------|----------------------------------|--------|--------|--------|---|
| 5001 | Salaries, regular fulltime       | 46,372 | 57,368 | 31,322 | - |
| 5002 | Salaries, regular parttime       | 4,355  | 4,001  | 18,827 | - |
| 5003 | Salaries, temporary fulltime     | -      | -      | 4,660  | - |
| 5004 | Salaries, temporary parttime     | 90     | -      | -      | - |
| 5008 | Compensation time paid           | 11     | -      | -      | - |
| 5009 | Vacation time paid               | 2,190  | -      | 6,096  | - |
| 5021 | Payroll taxes (ss/med/sui)       | 4,408  | 5,137  | 4,868  | - |
| 5022 | Retirement-Miscellaneous Members | 9,324  | 11,969 | 16,051 | - |
| 5024 | Health insurance                 | 23,789 | 41,218 | 26,885 | - |
| 5025 | Dental/vision plan               | 1,074  | 1,425  | 1,327  | - |
| 5027 | Workers' compensation insurance  | 2,054  | 2,320  | 2,053  | - |
| 5120 | Legal                            | 993    | 800    | 15,990 | - |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| Acct.<br>No. | Title                                      | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (680 Continued)                            |                                 |                                 |                                      |                                 |
| 5130         | Engineering                                | 2,020                           | 2,000                           | 1,611                                | -                               |
| 5140         | Planning                                   | 40                              | 100                             | 60                                   | -                               |
| 5160         | Audit                                      | 8,250                           | 8,250                           | 8,250                                | -                               |
| 6015         | Postage                                    | 2,142                           | 2,000                           | 3,464                                | -                               |
| 6025         | Departmental supplies                      | 1,656                           | 2,000                           | 1,749                                | -                               |
| 6036         | Advertising, printing and copies           | -                               | 500                             | 808                                  | -                               |
| 6040         | Background reports                         | 21                              | 150                             | -                                    | -                               |
| 6110         | Maintenance and repair-maintenance equipme | -                               | -                               | 19                                   | -                               |
| 6120         | Maintenance and repair-facility            | 305                             | 450                             | 602                                  | -                               |
| 6130         | Maintenance and repair-office equipment    | 6,168                           | 7,000                           | 2,904                                | -                               |
| 6210         | Janitorial service                         | 1,245                           | 1,300                           | 1,179                                | -                               |
| 6250         | Contractual services                       | 2,849                           | 4,000                           | 3,395                                | -                               |
| 7010         | Telephone                                  | 2,093                           | 2,600                           | 2,498                                | -                               |
| 7020         | Water                                      | 579                             | 600                             | 535                                  | -                               |
| 7040         | Gas & Electric                             | 3,403                           | 3,540                           | 3,734                                | -                               |
| 7050         | Alarm system                               | 931                             | 1,300                           | 969                                  | -                               |
| 7110         | McClure right of way                       | 100                             | 100                             | 100                                  | -                               |
| 7130         | Fees                                       | 9,964                           | 13,000                          | 11,490                               | -                               |
| 7190         | Bad debt expense                           | 2,489                           | 1,000                           | 555                                  | -                               |
| 7210         | General liability insurance                | 5,612                           | 6,000                           | 6,562                                | -                               |
| 7220         | Liability claims                           | 5,000                           | 5,000                           | 91                                   | -                               |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 60 - WATER**

| Acct.<br>No.                   | Title   | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------------------------|---|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|                                | (680 Continued)                                 |                                 |                                 |                                      |                                 |
| 7230                           | Property casualty insurance                     | 2,021                           | 4,625                           | 2,103                                | -                               |
| 7235                           | Travel  | 177                             | 400                             | 149                                  | -                               |
| 7240                           | Property taxes                                  | 108                             | 216                             | 108                                  | -                               |
| 7250                           | Interest expense                                | 4,374                           | -                               | -                                    | -                               |
| 7320                           | Meetings,conferences and training               | 1,575                           | 1,400                           | 388                                  | -                               |
| 7450                           | Miscellaneous other expense                     | 4                               | 25                              | 1,206                                | -                               |
| 7800                           | Depreciation                                    | 29,571                          | -                               | 29,570                               | -                               |
| 7810                           | Loss on assets disposed of                      | -                               | -                               | -                                    | -                               |
|                                | <b>Total General and Administration Expense</b> | <b>187,357</b>                  | <b>191,794</b>                  | <b>212,178</b>                       | <b>-</b>                        |
| 900-CAPITAL OUTLAY             |   |                                 |                                 |                                      |                                 |
| 7980                           | Transfers to other funds                        | -                               | -                               | -                                    | -                               |
|                                | <b>Total Capital Outlay</b>                     | <b>-</b>                        | <b>-</b>                        | <b>-</b>                             | <b>-</b>                        |
| <b>TOTAL WATER FUND</b>        |   | <b>468,988</b>                  | <b>438,060</b>                  | <b>432,988</b>                       | <b>547,442</b>                  |
| <b>NET CHANGE - WATER FUND</b> |   | <b>229,259</b>                  | <b>12,265</b>                   | <b>55,609</b>                        | <b>(56,177)</b>                 |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

| Acct.<br>No.                      | Title                             | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|-----------------------------------|-----------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>WATER CONNECTION (FUND 61)</b> |                                   |                                 |                                 |                                      |                                 |
| 7980                              | Transfer to Water                 | -                               | -                               | -                                    | -                               |
|                                   | <b>TOTAL</b>                      | <b>-</b>                        | <b>-</b>                        | <b>-</b>                             | <b>-</b>                        |
|                                   | <b>NET CHANGE - WATER CONNECT</b> | <b>26,446</b>                   | <b>4,190</b>                    | <b>2,591</b>                         | <b>2,591</b>                    |

**WATER CAPITAL RESERVE FUND (FUND 62)**

|      |                                      |     |   |       |        |
|------|--------------------------------------|-----|---|-------|--------|
| 5001 | Salaries, regular fulltime           | 404 | - | 692   | -      |
| 5002 | Salaries, regular parttime           | -   | - | 671   | -      |
| 5021 | Payroll taxes (ss/med/sui)           | 31  | - | 108   | -      |
| 5022 | Retirement-Miscellaneous Members     | 92  | - | 125   | -      |
| 5024 | Health insurance                     | 81  | - | 608   | -      |
| 5025 | Dental/vision plan                   | 5   | - | 35    | -      |
| 5027 | Workers' compensation insurance      | 16  | - | 47    | -      |
| 5120 | Legal                                | -   | - | 1,300 | -      |
| 5130 | Engineering                          | -   | - | -     | -      |
| 6015 | Postage                              | -   | - | 9     | -      |
| 6025 | Departmental supplies                | -   | - | -     | -      |
| 6120 | Maintenance and repair-facility      | 627 | - | 1,442 | -      |
| 6130 | Maintenance and repair-office equipr | -   | - | -     | -      |
| 6250 | Contractual services                 | 825 | - | -     | 50,000 |
| 7250 | Interest expense                     | -   | - | 2,195 | -      |
| 7320 | Meetings,conferences and training    | -   | - | -     | -      |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

| <b>Acct.<br/>No.</b> | <b>Title</b>                        | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|----------------------|-------------------------------------|--|--|---|--|
| 7577                 | Buildings & Improvements            | -  | 46,000                                   | 41,788  | 79,597                                   |
| 7800                 | Depreciation                        | 2,764                                    | -  | 2,763   | -  |
| 7980                 | Transfers to other funds            | 1,221                                    | -  | -   | -  |
|                      | <b>TOTAL</b>                        | <b>6,066</b>                             | <b>46,000</b>                            | <b>51,783</b>                                 | <b>129,597</b>                           |
|                      | <b>NET CHANGE - WATER CAPITAL F</b> | <b>(5,915)</b>                           | <b>(45,800)</b>                          | <b>(51,524)</b>                               | <b>(26,080)</b>                          |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

| Acct.<br>No.   | Title                                 | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--|---------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>DAVIS/GRUNSKY RESERVE FUND (FUND 63)</b>                |                                       |                                 |                                 |                                      |                                 |
| 7980   | Transfer to Water                     | 31,000                          | 31,000                          | -                                    | -                               |
|  | <b>TOTAL</b>                          | <b>31,000</b>                   | <b>31,000</b>                   | <b>-</b>                             | <b>-</b>                        |
|  | <b>NET CHANGE - DAVIS/GRUNSKY I</b>   | <b>(31,000)</b>                 | <b>(31,000)</b>                 | <b>-</b>                             | <b>-</b>                        |
| <b>TURBIDITY REDUCTION FACILITY RESERVE FUND (FUND 64)</b> |                                       |                                 |                                 |                                      |                                 |
| 7190   | Bad debt expense                      | 93                              | 100                             | 13                                   | 13                              |
| 7590   | City share of Turbidity Reduction Fac | 18,794                          | 14,400                          | 13,801                               | 13,801                          |
|  | <b>TOTAL</b>                          | <b>18,887</b>                   | <b>14,500</b>                   | <b>13,814</b>                        | <b>13,814</b>                   |
|  | <b>NET CHANGE - TURBIDITY REDUC</b>   | <b>(8,324)</b>                  | <b>(3,979)</b>                  | <b>(3,257)</b>                       | <b>(3,257)</b>                  |

**CITY OF BLUE LAKE**  
**BUDGET WORKSHEET**  
**FISCAL YEAR 2016-17**  
**EXPENDITURES**  
**ENTERPRISE FUNDS**

| Acct.<br>No.                                    | Title                               | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|-------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>WATER CAPITAL IMPROVEMENT FUND (FUND 65)</b> |                                     |                                 |                                 |                                      |                                 |
| 7800  | Depreciation                        | -                               | -                               | -                                    | -                               |
| 7980  | Transfers to other funds            | -                               | -                               | 19                                   | -                               |
|   | <b>TOTAL</b>                        | <b>-</b>                        | <b>-</b>                        | <b>19</b>                            | <b>-</b>                        |
|   | <b>NET CHANGE - WATER CAPITAL I</b> | <b>-</b>                        | <b>-</b>                        | <b>(19)</b>                          | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| <b>Acct.<br/>No.</b>                      | <b>Title</b>                         | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|---|--------------------------------------|--|--|---|--|
| <b>000-SEWER CONSOLIDATED DEPARTMENTS</b> |                                      |  |  |   |  |
| 5001                                      | Salaries, regular fulltime           | -  | -  | -   | 112,307                                  |
| 5002                                      | Salaries, regular parttime           | -  | -  | -   | -  |
| 5003                                      | Salaries, temporary fulltime         | -  | -  | -   | -  |
| 5005                                      | Salaries, on call/standby            | -  | -  | -   | 3,450                                    |
| 5008                                      | Compensation time paid               | -  | -  | -   | -  |
| 5009                                      | Vacation time paid                   | -  | -  | -   | -  |
| 5014                                      | Salaries, rounds / call back         | -  | -  | -   | 3,810                                    |
| 5021                                      | Payroll taxes (ss/med/sui)           | -  | -  | -   | 9,729                                    |
| 5022                                      | Retirement-Miscellaneous Members     | -  | -  | -   | 10,408                                   |
| 5024                                      | Health insurance                     | -  | -  | -   | 84,940                                   |
| 5025                                      | Dental/vision plan                   | -  | -  | -   | 3,557                                    |
| 5027                                      | Workers' compensation insurance      | -  | -  | -   | 4,627                                    |
| 5130                                      | Engineering                          | -  | -  | -   | 3,000                                    |
| 5160                                      | Audit                                | -  | -  | -   | 8,500                                    |
| 6015                                      | Postage                              | -  | -  | -   | 2,000                                    |
| 6020                                      | Fuels and lubricants                 | -  | -  | -   | 6,000                                    |
| 6025                                      | Departmental supplies                | -  | -  | -   | 3,000                                    |
| 6032                                      | Chemical supplies                    | -  | -  | -   | 3,500                                    |
| 6036                                      | Advertising, printing and copies     | -  | -  | -   | 1,000                                    |
| 6110                                      | Maintenance and repair-maintenance   | -  | -  | -   | 6,000                                    |
| 6120                                      | Maintenance and repair-facility      | -  | -  | -   | 2,000                                    |
| 6130                                      | Maintenance and repair-office equipm | -  | -  | -   | 3,500                                    |
| 6150                                      | Maintenance and repair-vehicles      | -  | -  | -   | 2,000                                    |
| 6190                                      | Equipment rental                     | -  | -  | -   | 3,000                                    |
| 6210                                      | Janitorial service                   | -  | -  | -   | 1,200                                    |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| Acct.<br>No. | Title                                    | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|--|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (000 Continued)                          |                                 |                                 |                                      | -                               |
| 6220         | Lab tests                                | -                               | -                               | -                                    | 10,000                          |
| 6250         | Contractual services                     | -                               | -                               | -                                    | 6,000                           |
| 7020         | Water                                    | -                               | -                               | -                                    | 8,000                           |
| 7040         | Gas & Electric                           | -                               | -                               | -                                    | 30,000                          |
| 7050         | Alarm system                             | -                               | -                               | -                                    | 1,500                           |
| 7130         | Fees                                     | -                               | -                               | -                                    | 23,000                          |
| 7190         | Bad debt expense                         | -                               | -                               | -                                    | 600                             |
| 7210         | General liability insurance              | -                               | -                               | -                                    | 8,000                           |
| 7220         | Liability claims                         | -                               | -                               | -                                    | 100                             |
| 7230         | Property casualty insurance              | -                               | -                               | -                                    | 2,500                           |
| 7235         | Travel                                   | -                               | -                               | -                                    | -                               |
| 7240         | Property taxes                           | -                               | -                               | -                                    | 500                             |
| 7320         | Meetings,conferences and training        | -                               | -                               | -                                    | 1,000                           |
| 7450         | Miscellaneous other expense              | -                               | -                               | -                                    | 1,000                           |
| 7503         | Equipment                                | -                               | -                               | -                                    | 4,000                           |
| 7577         | Buildings & Improvements                 | -                               | -                               | -                                    | -                               |
|              | <b>Total Sewer Condolidated Departme</b> | <b>-</b>                        | <b>-</b>                        | <b>-</b>                             | <b>373,728</b>                  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| <b>Acct.<br/>No.</b>    | <b>Title</b>                       | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|-------------------------|------------------------------------|--|--|---|--|
| <b>760-TRANSMISSION</b> |                                    |  |  |   |  |
| 5001                    | Salaries, regular fulltime         | 14,813                                   | 43,404                                   | 6,959   | -  |
| 5003                    | Salaries, temporary fulltime       | -  | -  | 794   | -  |
| 5005                    | Salaries, on call/standby          | 3,292                                    | -  | 3,390   | -  |
| 5008                    | Compensation time paid             | 432                                      | -  | 68  | -  |
| 5009                    | Vacation time paid                 | 608                                      | -  | 132   | -  |
| 5011                    | Over Time Paid                     | -  | -  | 277   | -  |
| 5014                    | Salaries, rounds / call back       | 3,953                                    | 7,260                                    | 4,230   | -  |
| 5021                    | Payroll taxes (ss/med/sui)         | 1,758                                    | 4,471                                    | 1,494   | -  |
| 5022                    | Retirement-Miscellaneous Members   | 2,761                                    | 9,453                                    | 718   | -  |
| 5024                    | Health insurance                   | 11,753                                   | 31,064                                   | 9,153   | -  |
| 5025                    | Dental/vision plan                 | 767                                      | 1,716                                    | 494   | -  |
| 5027                    | Workers' compensation insurance    | 811                                      | 1,915                                    | 574   | -  |
| 6020                    | Fuels and lubricants               | 1,621                                    | 1,800                                    | 1,961   | -  |
| 6025                    | Departmental supplies              | 2,070                                    | 2,600                                    | 1,630   | -  |
| 6036                    | Advertising, printing and copies   | -  | -  | 288   | -  |
| 6110                    | Maintenance and repair-maintanence | 52                                       | 100                                      | 2,097   | -  |
| 6120                    | Maintenance and repair-facility    | 4,764                                    | 4,000                                    | 521   | -  |
| 6150                    | Maintenance and repair-vehicles    | 399                                      | 600                                      | 328   | -  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| Acct.<br>No. | Title                     | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|---------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (760 Continued)           |                                 |                                 |                                      |                                 |
| 6210         | Janitorial service        | -                               | -                               | -                                    | -                               |
| 6220         | Lab tests                 | -                               | -                               | 3,262                                | -                               |
| 6250         | Contractual services      | 1,872                           | 2,100                           | 1,039                                | -                               |
| 7020         | Water                     | 305                             | 350                             | 287                                  | -                               |
| 7040         | Gas & Electric            | 5,824                           | 7,000                           | 5,537                                | -                               |
| 7130         | Fees                      | 189                             | 25                              | 194                                  | -                               |
| 7220         | Liability claims          | -                               | -                               | -                                    | -                               |
| 7235         | Travel                    | -                               | -                               | 9                                    | -                               |
| 7240         | Property taxes            | 108                             | 108                             | 108                                  | -                               |
|              | <b>Total Transmission</b> | <b>58,152</b>                   | <b>117,966</b>                  | <b>45,544</b>                        | <b>-</b>                        |

**770-TREATMENT**

|      |                                  |        |        |        |   |
|------|----------------------------------|--------|--------|--------|---|
| 5001 | Salaries, regular fulltime       | 28,619 | 14,105 | 29,727 | - |
| 5003 | Salaries, temporary fulltime     | -      | -      | 1,069  | - |
| 5008 | Compensation time paid           | 334    | -      | 905    | - |
| 5009 | Vacation time paid               | 266    | -      | -      | - |
| 5021 | Payroll taxes (ss/med/sui)       | 2,473  | 1,209  | 2,735  | - |
| 5022 | Retirement-Miscellaneous Members | 6,313  | 3,399  | 2,848  | - |
| 5024 | Health insurance                 | 14,864 | 8,610  | 16,586 | - |
| 5025 | Dental/vision plan               | 956    | 468    | 980    | - |
| 5027 | Workers' compensation insurance  | 1,097  | 533    | 1,091  | - |
| 5130 | Engineering                      | (348)  | -      | -      | - |
| 6020 | Fuels and lubricants             | 3,425  | 3,800  | 3,696  | - |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| Acct.<br>No. | Title                              | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (770 Continued)                    |                                 |                                 |                                      |                                 |
| 6025         | Departmental supplies              | 2,105                           | 2,500                           | 950                                  | -                               |
| 6032         | Chemical supplies                  | 2,592                           | 3,000                           | 3,500                                | -                               |
| 6036         | Advertising, printing and copies   | -                               | -                               | -                                    | -                               |
| 6110         | Maintenance and repair-maintenance | 2,557                           | 2,100                           | 3,104                                | -                               |
| 6120         | Maintenance and repair-facility    | 621                             | 1,000                           | 438                                  | -                               |
| 6150         | Maintenance and repair-vehicles    | 1,607                           | 1,800                           | 1,297                                | -                               |
| 6190         | Equipment rental                   | -                               | 500                             | -                                    | -                               |
| 6220         | Lab tests                          | 6,886                           | 9,000                           | 5,540                                | -                               |
| 6250         | Contractual services               | 398                             | 1,000                           | 2,020                                | -                               |
| 7020         | Water                              | 8,966                           | 8,500                           | 6,928                                | -                               |
| 7040         | Gas & Electric                     | 21,554                          | 25,000                          | 20,412                               | -                               |
| 7130         | Fees                               | 305                             | 500                             | 305                                  | -                               |
| 7220         | Liability claims                   | -                               | -                               | -                                    | -                               |
| 7235         | Travel                             | 197                             | 250                             | -                                    | -                               |
| 7240         | Property taxes                     | 108                             | 108                             | 108                                  | -                               |
| 7320         | Meetings,conferences and training  | 103                             | 200                             | 123                                  | -                               |
| 7450         | Miscellaneous other expense        | 2                               | 100                             | -                                    | -                               |
| 7503         | Equipment                          | -                               | 200                             | -                                    | -                               |
| 7577         | Buildings & Improvements           | (42,593)                        | -                               | -                                    | -                               |
|              | <b>Total Treatment</b>             | <b>63,407</b>                   | <b>87,882</b>                   | <b>104,362</b>                       | <b>-</b>                        |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| <b>Acct.<br/>No.</b>                          | <b>Title</b>                         | <b>Actual<br/>7/1/2014<br/>6/30/2015</b> | <b>Budget<br/>7/1/2015<br/>6/30/2016</b> | <b>Est. Actual<br/>7/1/2015<br/>6/30/2016</b> | <b>Budget<br/>7/1/2016<br/>6/30/2017</b> |
|---|--------------------------------------|--|--|---|--|
| <b>780-GENERAL AND ADMINISTRATIVE EXPENSE</b> |                                      |  |  |   |  |
| 5001  | Salaries, regular fulltime           | 44,767                                   | 55,487                                   | 30,732  | -  |
| 5002  | Salaries, regular parttime           | 4,339                                    | 4,001                                    | 18,756  | -  |
| 5003  | Salaries, temporary fulltime         | -  | -  | 4,645   | -  |
| 5004  | Salaries, temporary parttime         | 85                                       | -  | -   | -  |
| 5008  | Compensation time paid               | 67                                       | -  | -   | -  |
| 5009  | Vacation time paid                   | 2,155                                    | -  | 6,096   | -  |
| 5021  | Payroll taxes (ss/med/sui)           | 4,389                                    | 4,976                                    | 4,793   | -  |
| 5022  | Retirement-Miscellaneous Members     | 9,226                                    | 11,516                                   | 15,986  | -  |
| 5024  | Health insurance                     | 23,658                                   | 40,070                                   | 26,650  | -  |
| 5025  | Dental/vision plan                   | 1,066                                    | 1,362                                    | 1,316   | -  |
| 5027  | Workers' compensation insurance      | 2,031                                    | 2,249                                    | 2,020   | -  |
| 5120  | Legal                                | 633                                      | 1,000                                    | 16,970  | -  |
| 5130  | Engineering                          | 9,034                                    | 8,000                                    | 10,485  | -  |
| 5140  | Planning                             | 190                                      | 200                                      | 60  | -  |
| 5160  | Audit                                | 8,250                                    | 8,250                                    | 8,250   | -  |
| 6015  | Postage                              | 2,142                                    | 2,500                                    | 3,464   | -  |
| 6025  | Departmental supplies                | 1,656                                    | 2,200                                    | 1,749   | -  |
| 6036  | Advertising, printing and copies     | -  | -  | 808   | -  |
| 6040  | Background reports                   | 21                                       | 200                                      | -   | -  |
| 6110  | Maintenance and repair-maintenance   | -  | -  | 19  | -  |
| 6120  | Maintenance and repair-facility      | 305                                      | 400                                      | 602   | -  |
| 6130  | Maintenance and repair-office equipm | 6,245                                    | 8,000                                    | 2,904   | -  |
| 6210  | Janitorial service                   | 1,245                                    | 1,179                                    | 1,179   | -  |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| Acct.<br>No. | Title                                | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------|--------------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
|              | (780 Continued)                      |                                 |                                 |                                      |                                 |
| 6250         | Contractual services                 | 1,937                           | 3,000                           | 3,395                                | -                               |
| 7010         | Telephone                            | 2,119                           | 2,300                           | 2,498                                | -                               |
| 7020         | Water                                | 579                             | 600                             | 535                                  | -                               |
| 7040         | Gas & Electric                       | 3,403                           | 3,500                           | 3,734                                | -                               |
| 7050         | Alarm system                         | 906                             | 1,000                           | 969                                  | -                               |
| 7130         | Fees                                 | 18,658                          | 23,000                          | 19,780                               | -                               |
| 7190         | Bad debt expense                     | 2,301                           | 500                             | 461                                  | -                               |
| 7210         | General liability insurance          | 7,576                           | 8,000                           | 7,499                                | -                               |
| 7220         | Liability claims                     | -                               | -                               | 91                                   | -                               |
| 7230         | Property casualty insurance          | 2,021                           | 4,625                           | 2,103                                | -                               |
| 7235         | Travel                               | 177                             | 200                             | 149                                  | -                               |
| 7240         | Property taxes                       | 108                             | 210                             | 108                                  | -                               |
| 7320         | Meetings,conferences and training    | 842                             | 1,000                           | 388                                  | -                               |
| 7450         | Miscellaneous other expense          | 5                               | 25                              | 1,620                                | -                               |
| 7800         | Depreciation                         | 721,354                         | -                               | -                                    | -                               |
|              | <b>Total General and Admim. Exp.</b> | <b>883,490</b>                  | <b>199,550</b>                  | <b>200,814</b>                       | <b>-</b>                        |

**CITY OF BLUE LAKE**  
**BUDGET WORKSHEET**  
**FISCAL YEAR 2016-17**  
**EXPENDITURES**  
**ENTERPRISE FUNDS**

**FUND 70 - SEWER**

| Acct.<br>No.                         | Title                           | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|--------------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| 900-CAPITAL OUTLAY                   |                                 |                                 |                                 |                                      |                                 |
| 6120                                 | Maintenance and repair-facility | -                               | -                               | -                                    | -                               |
| 7980                                 | Transfers to other funds        | -                               | -                               | 11,687                               | -                               |
|                                      | <b>Total Capital Outlay</b>     | <b>-</b>                        | <b>-</b>                        | <b>11,687</b>                        | <b>-</b>                        |
| <b>TOTAL SEWER FUND</b>              |                                 | <b>1,005,049</b>                | <b>405,398</b>                  | <b>362,407</b>                       | <b>373,728</b>                  |
| <b>NET CHANGE - WATER CAPITAL IM</b> |                                 | <b>147,960</b>                  | <b>14,215</b>                   | <b>53,044</b>                        | <b>41,723</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
ENTERPRISE FUNDS**

| Acct.<br>No.                                | Title                                   | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|---|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>SEWER CAPITAL RESERVE FUND (FUND 72)</b> |   |                                 |                                 |                                      |                                 |
| 5001  | Salaries, regular fulltime              | 2,238                           | -                               | 376                                  | -                               |
| 5021  | Payroll taxes (ss/med/sui)              | 118                             | -                               | 89                                   | -                               |
| 5022  | Retirement-Miscellaneous Members        | 321                             | -                               | 113                                  | -                               |
| 5024  | Health insurance                        | 613                             | -                               | 579                                  | -                               |
| 5025  | Dental/vision plan                      | 38                              | -                               | 36                                   | -                               |
| 5027  | Workers' compensation insurance         | 56                              | -                               | 39                                   | -                               |
| 5130  | Engineering                             | 738                             | -                               | -                                    | -                               |
| 6025  | Departmental supplies                   | -                               | -                               | -                                    | -                               |
| 6110  | Maintenance and repair-maintenance      | -                               | -                               | -                                    | -                               |
| 6120  | Maintenance and repair-facility         | 8,376                           | -                               | 2,879                                | -                               |
| 6130  | Maintenance and repair-office equipment | -                               | -                               | -                                    | -                               |
| 6250  | Contractual services                    | -                               | -                               | 1,106                                | -                               |
| 7190  | Bad debt expense                        | 724                             | -                               | 135                                  | -                               |
| 7320  | Meetings, conferences and training      | -                               | -                               | -                                    | -                               |
| 7503  | Equipment                               | -                               | -                               | -                                    | -                               |
| 7577  | Buildings & Improvements                | 43,454                          | 26,000                          | 4,598                                | 50,000                          |
| 7980  | Transfers to other funds                | -                               | -                               | -                                    | -                               |
|   | <b>TOTAL</b>                            | <b>56,676</b>                   | <b>26,000</b>                   | <b>9,950</b>                         | <b>50,000</b>                   |
| <b>NET CHANGE - SEWER CAPITAL R</b>         |   | <b>54,321</b>                   | <b>83,300</b>                   | <b>105,122</b>                       | <b>65,072</b>                   |

**CITY OF BLUE LAKE  
BUDGET WORKSHEET  
FISCAL YEAR 2016-17  
EXPENDITURES  
TRUST FUNDS**

| Acct.<br>No.                              | Title              | Actual<br>7/1/2014<br>6/30/2015 | Budget<br>7/1/2015<br>6/30/2016 | Est. Actual<br>7/1/2015<br>6/30/2016 | Budget<br>7/1/2016<br>6/30/2017 |
|---|--------------------|---------------------------------|---------------------------------|--------------------------------------|---------------------------------|
| <b>DENTAL/VISION TRUST FUND (FUND 80)</b> |                    |                                 |                                 |                                      |                                 |
| 7605                                      | Dental claims paid | 7,158                           | 7,050                           | 4,722                                | 9,000                           |
| 7610                                      | Vision claims paid | 1,284                           | 1,450                           | 465                                  | 1,450                           |
|   | <b>TOTAL</b>       | <b>8,442</b>                    | <b>8,500</b>                    | <b>5,187</b>                         | <b>10,450</b>                   |
| <b>NET CHANGE - DENTAL/VISION TI</b>      |                    | <b>2,131</b>                    | <b>1,450</b>                    | <b>4,857</b>                         | <b>(406)</b>                    |