



# City of Blue Lake



## FISCAL YEAR

# 2018-2019

OPERATING BUDGET



# City of Blue Lake

## 2018-2019 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, Economic Development, Public Safety 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

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 Mitchell, Brisso, Delaney and Vrieze, LLP. 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 SHN Engineering 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

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 Prash 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.

## 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 FY 18/19 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.

## 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.

## 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.



**FY  
18/19**

**CITY OF BLUE LAKE**  
OPERATING BUDGET

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**SALARY SCHEDULE**

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City of Blue Lake  
Salary Plan FY 2018-2019

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
Longevity Pay		22.57	23.25	23.95	24.66	25.40	26.17	26.95	27.76	28.59	29.45	30.33	31.24
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
Longevity Pay		22.05	22.71	23.39	24.09	24.81	25.56	26.32	27.11	27.93	28.76	29.63	30.52
Public Works 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
Longevity Pay		14.71	15.15	15.60	16.07	16.55	17.05	17.56	18.09	18.63	19.19	19.77	20.36
Public Works Maintenance Worker I & II (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
Longevity Pay		12.45	12.83	13.21	13.61	14.02	14.44	14.87	15.32	15.78	16.25	16.74	17.24
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
Longevity Pay		21.57	22.21	22.88	23.57	24.27	25.00	25.75	26.52	27.32	28.14	28.98	29.85
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
Longevity Pay		11.69	12.04	12.40	12.77	13.16	13.55	13.96	14.38	14.81	15.25	15.71	16.18
Office Assistant, Rec Specialist I & II, Part time, and Temporary (H) (Minimum wage effective 1/1/2018)	11.00	11.33	11.67	12.02	12.38	12.75	13.13	13.53	13.93	14.35	14.78	15.23	15.68
Longevity Pay		11.21	11.55	11.89	12.25	12.62	13.00	13.39	13.79	14.20	14.63	15.07	15.52
Office Assistant, Rec Specialist I & II, Part time, and Temporary (H) (Minimum wage effective 1/1/2019)	12.00	12.36	12.73	13.11	13.51	13.91	14.33	14.76	15.20	15.66	16.13	16.61	17.11
Longevity Pay		12.23	12.60	12.98	13.36	13.77	14.18	14.60	15.04	15.49	15.96	16.44	16.93
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
Longevity Pay		15.33	15.79	16.26	16.75	17.25	17.77	18.30	18.85	19.42	20.00	20.60	21.22
Administrative Assistant (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
Longevity Pay		12.45	12.83	13.21	13.61	14.02	14.44	14.87	15.32	15.78	16.25	16.74	17.24
Finance Manager (H)	18.53	19.09	19.66	20.25	20.86	21.48	22.13	22.79	23.47	24.18	24.90	25.65	26.42
Longevity Pay		18.89	19.45	20.04	20.64	21.26	21.89	22.55	23.23	23.92	24.64	25.38	26.14

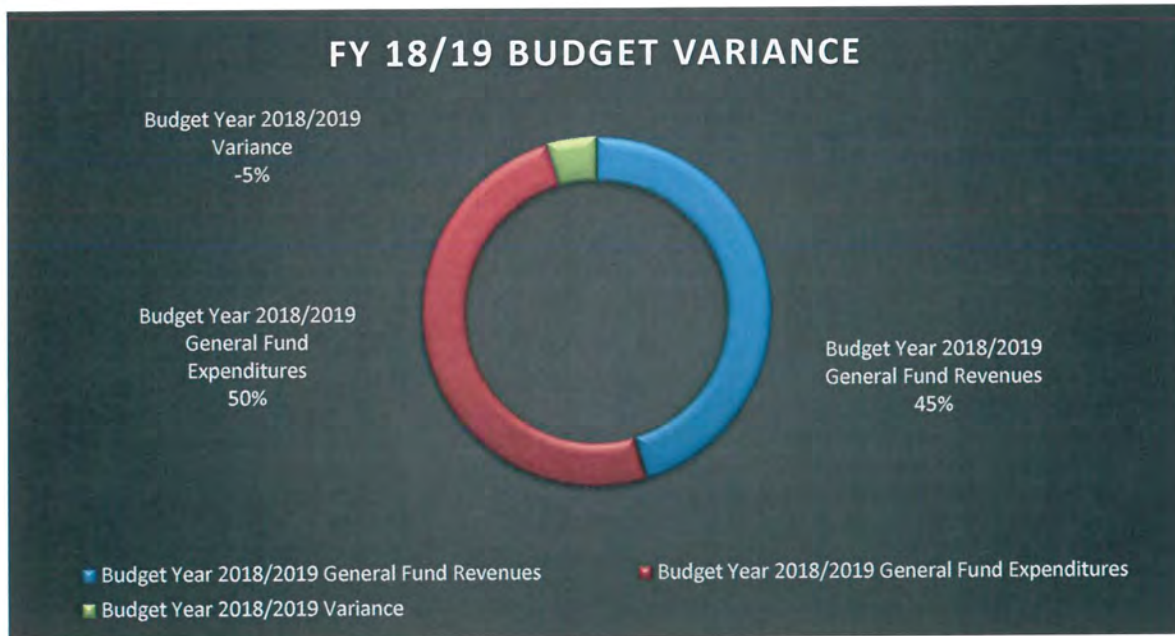
City Manager-\$80,000.00/Year	Public Works-Call Out & Weekend Rounds												
City Council Stipend-\$50.00 per Month (Ordinance #517)	Weekend Rounds-\$60.00/Day												
Basketball Official-\$25.00/Game (Per Council Action 7/24/12)	Call-Outs-\$60.00/Per Each Call Back												
	On-Call-\$120.00												



# CITY OF BLUE LAKE FY 18-19

## GENERAL FUND REVENUE VS. EXPENDITURES

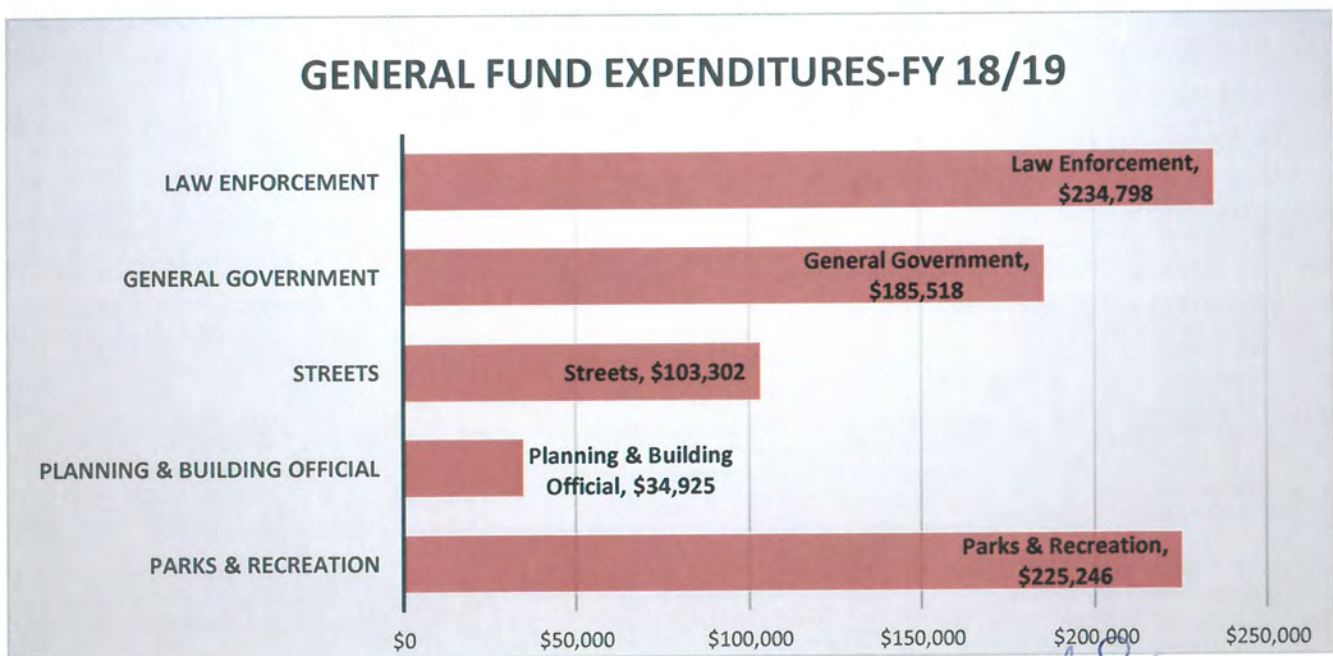
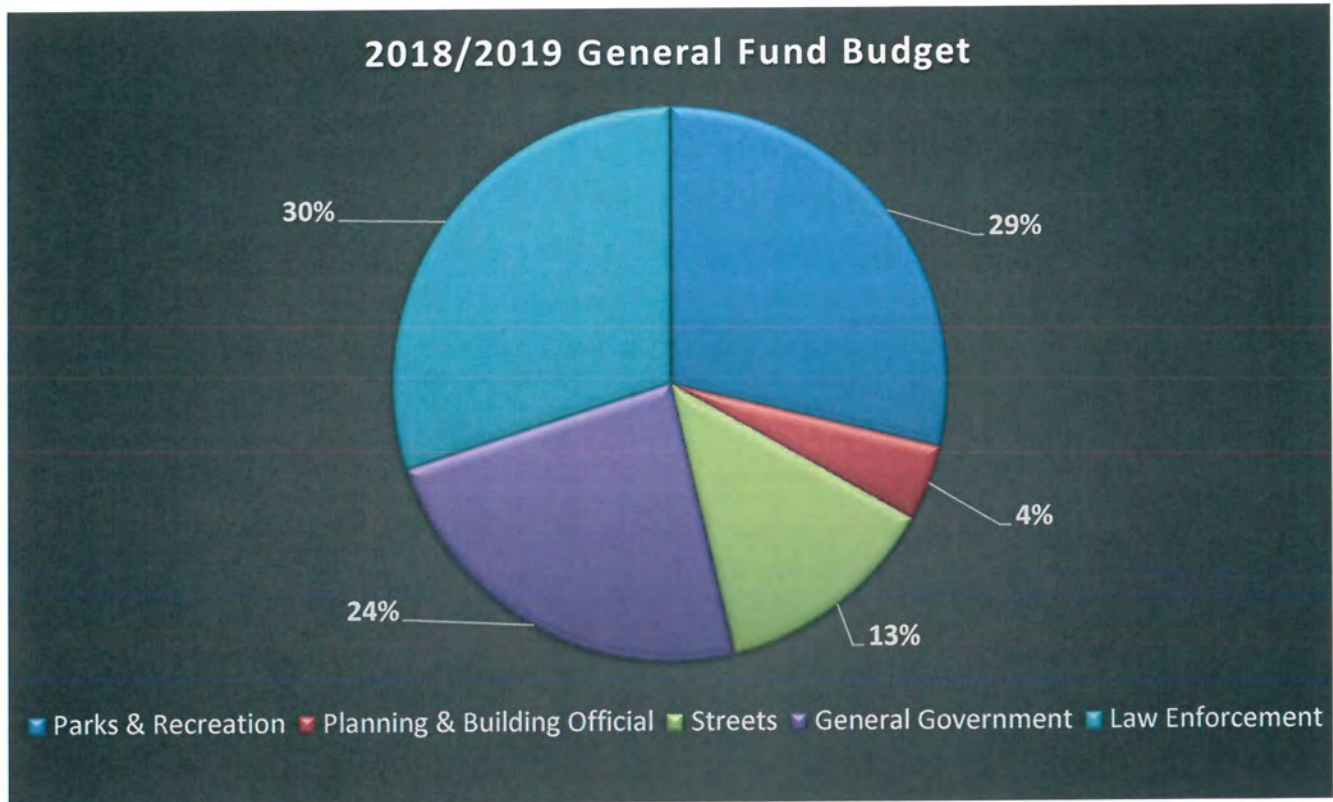
General Fund Revenues	General Fund Expenditures	Variance
\$711,930.00	\$783,789.00	-\$71,859.00





# CITY OF BLUE LAKE-FY 18-19

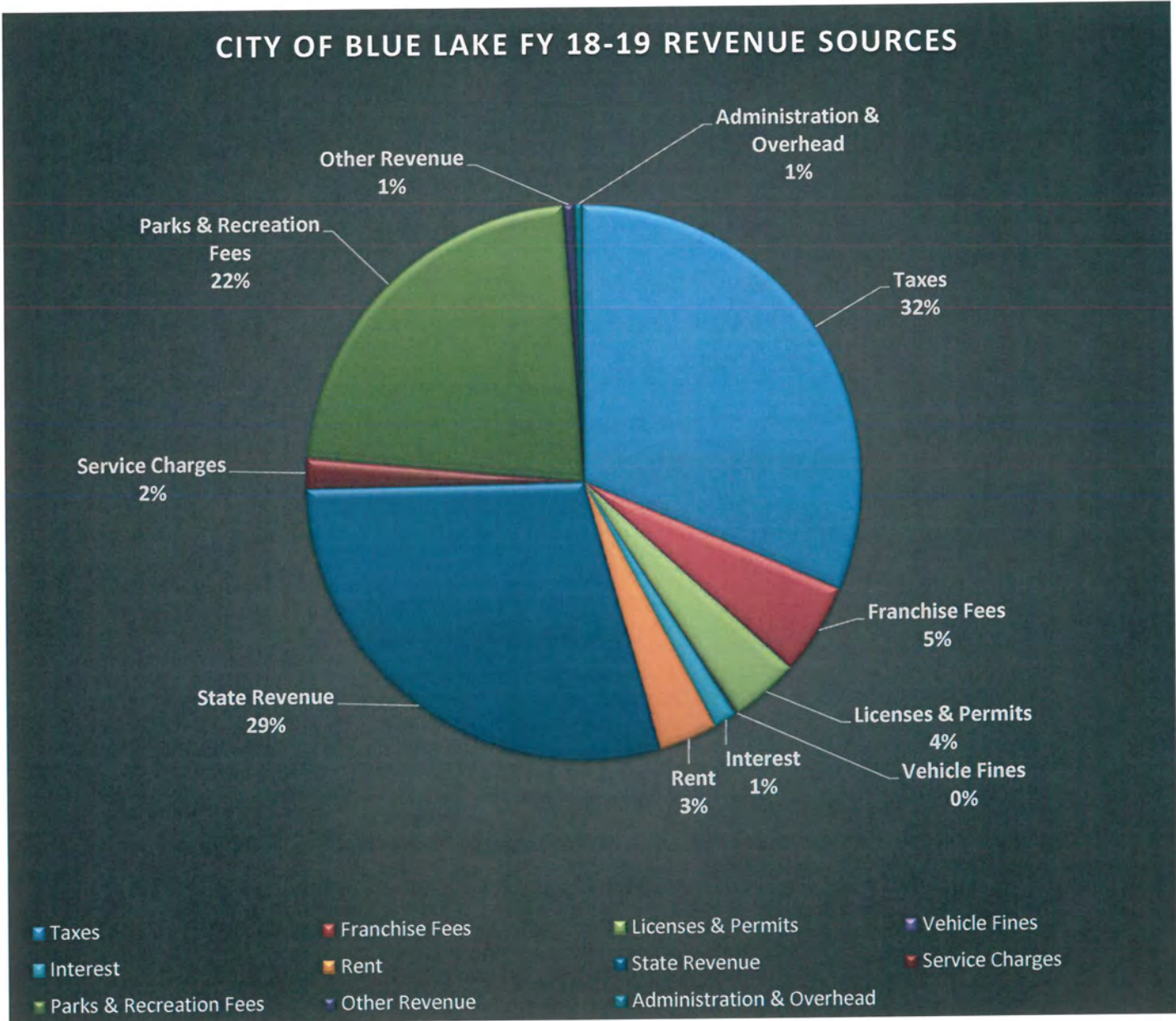
## GENERAL FUND BUDGET EXPENDITURES





# CITY OF BLUE LAKE FY 18-19

## REVENUE SOURCES



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# CITY OF BLUE LAKE FY 18-19

## GENERAL FUND MULTI-YEAR BUDGET COMPARISON



### CITY OF BLUE LAKE GENERAL FUND DEPARTMENT SUMMARY-EXPENDITURES


Department	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget
<b>Parks &amp; Recreation:</b>				
410 PRASCH ACTIVITY CENTER	20675	25884	23458	21893
425 PARK GROUNDS	61598	63886	63179	63792
445 GENERAL RECREATION	76568	73403	74225	59997
460 SUMMER YOUTH PROGRAM	34408	32506	30017	29312
470 SKATE PROGRAM	44877	45738	49340	50252
<b>TOTAL PARKS &amp; RECREATION</b>	<b>238126</b>	<b>241417</b>	<b>240219</b>	<b>225246</b>
<b>Planning &amp; Building Official:</b>				
200 CITY ENGINEER	683	0	0	0
220 PLANNING DEPARTMENT	47102	26850	29400	22375
240 BUILDING OFFICIAL	8266	12650	12000	12550
<b>TOTAL PLANNING &amp; BUILDING OFFICIAL</b>	<b>56051</b>	<b>39500</b>	<b>41400</b>	<b>34925</b>
<b>Streets:</b>				
320 STREET MAINTENANCE	61776	83296	90025	103302
330 STREET CONSTRUCTION	0	0	0	0
340 STREET LIGHTING	14943	0	0	0
370 DRAINAGE	10255	0	0	0
<b>TOTAL STREETS</b>	<b>86974</b>	<b>83296</b>	<b>90025</b>	<b>103302</b>
<b>General Govt:</b>				
100 MAYOR AND CITY COUNCIL	4724	7000	7000	4850
120 CITY MANAGER	43218	0	0	0
140 BUSINESS OFFICE	54553	0	0	0
160 CITY ATTORNEY	26171	16000	16000	15000
180 MISCELLANEOUS NON-DEPARTMENTAL	172557	188553	167047	165668
<b>TOTAL GENERAL GOVERNMENT</b>	<b>301223</b>	<b>211553</b>	<b>190047</b>	<b>185518</b>
<b>Law Enforcement/Animal Control:</b>				
260 LAW ENFORCEMENT	208540	220154	227365	227448
280 ANIMAL CONTROL	6903	7075	6975	7350
<b>TOTAL LAW ENFORCEMENT</b>	<b>215443</b>	<b>227229</b>	<b>234340</b>	<b>234798</b>

**FY  
18/19**

**CITY OF BLUE LAKE**  
OPERATING BUDGET

**OPERATING BUDGET**



Adopted: June 26, 2018 Attest: 



**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
<b>General Fund (Fund 10)</b>						
<b>Revenues</b>						
<b>Taxes</b>						
4010	000	00	Property tax-secured			
				121,500	119,174	119,000
4020	000	00	Property tax-unsecured	4,700	4,670	4,700
4030	000	00	Property tax-supplemental	2,020	1,126	1,100
4040	000	00	Property tax-prior years	230	346	350
4050	000	00	Interest income/penalties on delinquent taxes	262	186	200
4070	000	00	Sales and use tax	35,000	34,715	34,700
4088	000	00	Utility users tax	42,000	36,989	37,000
4090	000	00	Real property transfer tax	2,000	2,998	3,000
<b>Total Taxes</b>				<b>207,712</b>	<b>200,204</b>	<b>200,050</b>
<b>Licenses, Permits, and Franchise Fees</b>						
4110	000	00	Cable TV	15,000	14,736	14,700
4120	000	00	PG & E	9,300	10,807	10,800
4130	000	00	Blue Lake Disposal	8,400	8,650	8,700
4140	000	00	Business license taxes	12,000	12,720	12,700
4160	000	00	Animal licenses	2,500	2,144	2,100
4170	000	00	Building permits	10,000	10,177	10,200
4210	000	00	Vehicle code fines	150	1,114	1,100
<b>Total Licenses, Permits, and Franchise Fees</b>				<b>57,350</b>	<b>60,348</b>	<b>60,300</b>
<b>Interest Income</b>						
4310	000	00	Interest Income	2,677	8,329	8,330
<b>Total Interest Income</b>				<b>2,677</b>	<b>8,329</b>	<b>8,330</b>
<b>Rents</b>						
4402	000	00	Blue Lake Power	113,965	113,965	-
4403	000	00	Little League	1,000	1,000	1,000
4405	000	00	Resource center	4,647	4,740	4,787
4406	000	00	Caretaker cabin	7,920	7,200	7,920
4408	000	00	Park facilities	12,000	8,089	8,100
<b>Total Rents</b>				<b>139,532</b>	<b>134,994</b>	<b>21,807</b>
<b>State, County, and Grant Revenues</b>						
4420	000	00	Motor vehicle in-lieu	115,685	111,413	111,400
4421	000	27	Other State grants	-	8,760	-
4422	000	00	Homeowners property tax relief	1,420	1,484	1,500
4440	000	00	Prop 172 public safety	12,850	18,002	18,000
4461	000	05	County of Humboldt Measure Z	-	34,375	42,625
4490	000	00	Miscellaneous grants	10,000	11,500	11,500
<b>Total State, County, and Grant Revenues</b>				<b>139,955</b>	<b>185,534</b>	<b>185,025</b>

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		Budget 2018-19
				Budget 2017-18	2017-18	
<b>Current Service Charges</b>						
4501	000	00	Zoning and subdivision fees	2,500	2,240	2,500
4502	000	00	Planning fees	5,000	3,039	3,000
4503	000	00	Attorney fees	2,500	-	-
4504	000	00	Public works fees	2,000	470	500
4505	000	00	Administrative fees	1,300	1,372	1,400
4506	000	00	Plan check fees	1,000	-	1,000
4507	000	00	Engineering fees	2,500	1,395	1,400
4508	000	00	Building official fees	1,000	-	1,000
4512	000	00	Services to others	130	299	300
<b>Total Current Service Charges</b>				<b>17,930</b>	<b>8,815</b>	<b>11,100</b>
<b>Parks and Recreation Fees</b>						
4550	000	00	Skating and party fees	55,000	60,255	58,000
4552	000	00	Games and vending machines	700	749	750
4554	000	00	Summer youth program	55,000	31,172	50,000
4556	000	00	Parks and recreation fees	18,260	22,535	22,500
4560	000	00	Concessions	5,000	6,216	6,600
4566	000	00	Donations	12,000	7,531	4,487
<b>Total Parks and Recreation Fees</b>				<b>145,960</b>	<b>128,459</b>	<b>142,337</b>
<b>Other Revenues</b>						
4924	000	00	General donations	750	-	1,200
4930	000	00	Insurance rebates	10,000	969	1,000
4940	000	00	Bad debt recovery	-	9,497	-
4950	000	00	Other revenues	472	1,925	1,900
4974	000	00	Administrative Overhead	3,500	2,904	2,900
<b>Total Other Revenues</b>				<b>14,722</b>	<b>15,295</b>	<b>7,000</b>
<b>Transfers-In From Other Funds</b>						
4980	000	00	Transfers from other funds	-	56,940	75,981
<b>Total Transfers-In From Other Funds</b>				<b>-</b>	<b>56,940</b>	<b>75,981</b>
<b>Total Revenues and Transfers-In</b>				<b>725,838</b>	<b>798,918</b>	<b>711,930</b>

**Expenditures**

**Mayor, Council, and City Clerk (Department 100)**

5110	100	00	City Council stipend	3,000	2,945	3,000
5120	100	00	Legal	2,000	-	-
6015	100	00	Postage	200	-	-
6025	100	00	Departmental supplies	300	493	500
6130	100	00	Maintenance and repair-office equipment	-	43	100
6250	100	00	Contractual services	250	218	250
7130	100	00	Fees	450	507	600
7320	100	00	Meetings, conferences, and travel	500	191	250



**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
7450	100	00	Other expenses	300	-	150
<b>Total Mayor, Council, and City Clerk</b>				<b>7,000</b>	<b>4,397</b>	<b>4,850</b>

**Legal (Department 160)**

5120	160	00	Legal fees	16,000	12,981	15,000
<b>Total Legal</b>				<b>16,000</b>	<b>12,981</b>	<b>15,000</b>

**General Government (Department 180)**

5000	180	00	Salaries, City Manager	11,203	9,671	11,203
5001	180	00	Salaries, regular fulltime	27,821	28,418	29,420
5002	180	00	Salaries, regular parttime	4,124	3,901	4,627
5003	180	00	Salaries, temporary fulltime	-	91	-
5009	180	00	Vacation time paid	-	165	-
5021	180	00	Payroll taxes (ss/med/sui)	3,577	3,665	3,746
5022	180	00	Retirement-Miscellaneous Members	3,103	3,151	3,380
5023	180	00	Retirement-Miscellaneous Unfunded	30,319	29,246	30,000
5024	180	00	Health insurance	21,225	21,299	20,782
5025	180	00	Dental/vision plan	1,300	1,330	1,279
5027	180	00	Workers' compensation insurance	1,550	1,445	1,787
5120	180	00	Legal	1,000	1,492	1,500
5160	180	00	Audit	8,500	5,873	5,466
6015	180	00	Postage	500	367	500
6020	180	00	Fuels and lubricants	175	-	100
6025	180	00	Departmental supplies	1,500	1,501	1,600
6026	180	00	Chartin Cemetery supplies	175	-	175
6036	180	00	Advertising, printing and copies	1,200	-	-
6040	180	00	Background reports	-	43	75
6120	180	00	Maintenance and repair-facility	3,800	908	2,500
6130	180	00	Maintenance and repair-office equipment	7,000	5,398	6,000
6210	180	00	Janitorial service	1,300	1,180	1,300
6250	180	00	Contractual services	7,000	12,138	12,250
7010	180	00	Telephone	1,600	1,526	1,600
7020	180	00	Water	650	614	650
7040	180	00	Gas & Electric	3,300	3,076	3,300
7130	180	00	Fees	2,500	2,045	2,500
7140	180	00	County tax collector-admin fee	4,000	2,601	4,000
7210	180	00	General liability insurance	11,500	12,255	10,624
7230	180	00	Property casualty insurance	1,700	2,042	2,379
7235	180	00	Travel	250	172	250
7240	180	00	Property taxes	150	108	150
7250	180	00	Interest expense	25	-	25
7320	180	00	Meetings, conferences and training	3,000	286	1,500
7450	180	00	Miscellaneous other expense	2,000	-	1,000
<b>Total General Government</b>				<b>167,047</b>	<b>156,008</b>	<b>165,668</b>



**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		Budget 2018-19
				Budget 2017-18	2017-18	
<b>Planning (Department 220)</b>						
5120	220	00	Legal	2,500	376	1,000
5130	220	00	Engineering	7,000	5,860	7,000
5140	220	00	Planning	12,000	10,901	11,000
6015	220	00	Postage	350	214	250
6025	220	00	Departmental supplies	500	-	-
6035	220	00	Publishing notices	-	22	25
6036	220	00	Advertising, printing and copies	-	22	100
6250	220	00	Contractual services	6,000	1,435	2,500
7130	220	00	Fees	50	-	-
7450	220	00	Other expenses	500	-	500
7980	220	00	Transfers	500	-	-
<b>Total Planning</b>				<b>29,400</b>	<b>18,831</b>	<b>22,375</b>
<b>Building (Department 240)</b>						
5120	240	00	Legal	300	-	500
5130	240	00	Engineering	500	-	500
5150	240	00	Building official	10,000	8,547	10,000
6015	240	00	Postage	150	71	150
6025	240	00	Departmental supplies	300	1,018	1,000
6036	240	00	Advertising, printing and copies	150	-	100
6130	240	00	Maintenance and repair-office equipment	150	-	100
7130	240	00	Fees	200	168	200
7450	240	00	Other expenses	250	-	-
<b>Total Building</b>				<b>12,000</b>	<b>9,805</b>	<b>12,550</b>
<b>Law Enforcement (Department 260)</b>						
5023	260	00	Retirement	325	-	-
5026	260	00	Retirement	5,909	5,699	5,700
6015	260	00	Postage	150	-	-
6025	260	00	Departmental supplies	150	-	-
6250	260	00	Contractual services	219,671	254,046	220,848
7010	260	00	Telephone	800	424	500
7050	260	00	Alarm system	360	396	400
7235	260	00	Travel	-	34	-
<b>Total Law Enforcement</b>				<b>227,365</b>	<b>260,598</b>	<b>227,448</b>
<b>Animal Control (Department 280)</b>						
6015	280	00	Postage	75	435	450
6025	280	00	Departmental supplies	100	84	100
6240	280	00	Animal shelter	6,800	5,861	6,800
<b>Total Animal Control</b>				<b>6,975</b>	<b>6,380</b>	<b>7,350</b>

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
<b>Public Works - Street (Department 320)</b>						
5001	320	00	Salaries, regular fulltime	25,475	24,163	23,717
5003	320	00	Salaries, temporary fulltime	-	2,549	1,267
5008	320	00	Compensation time paid	287	-	-
5009	320	00	Vacation time paid	287	436	-
5011	320	00	Overtime paid	-	160	-
5021	320	00	Payroll taxes	2,139	2,754	2,075
5022	320	00	Retirement	1,971	2,492	1,959
5024	320	00	Health insurance	20,864	19,946	18,239
5025	320	00	Dental/vision plan	1,352	1,261	998
5027	320	00	Workers' compensation insurance	900	1,063	992
5120	320	00	Legal	1,000	-	500
5130	320	00	Engineering	3,500	5,343	4,000
5140	320	00	Planning	300	49	300
6020	320	00	Fuels and lubricants	1,000	810	1,000
6025	320	00	Departmental supplies	3,000	2,047	2,500
6036	320	00	Advertising, printing and copies	350	-	-
6040	320	00	Background reports	-	23	-
6070	320	00	Signs	2,500	126	2,500
6110	320	00	Maintenance and repair-maintenance equipment	1,500	203	1,000
6120	320	00	Maintenance and repair-facility	500	17,121	22,505
6150	320	00	Maintenance and repair-vehicles	1,000	496	600
6250	320	00	Contractual services	3,000	1,512	2,500
7010	320	00	Telephone	150	119	150
7040	320	00	Gas & Electric	15,500	14,464	15,500
7050	320	00	Alarm system	150	99	150
7130	320	00	Fees	950	137	250
7240	320	00	Property taxes	100	88	100
7320	320	00	Meetings, conferences and training	250	-	-
7450	320	00	Other expenses	500	-	500
7980	320	00	Transfers	1,500	-	-
<b>Total Public Works - Streets</b>				<b>90,025</b>	<b>97,460</b>	<b>103,302</b>

**Park Facilities (Department 410)**

5001	410	00	Salaries, regular fulltime	3,787	2,947	3,547
5009	410	00	Vacation time paid	-	17	-
5021	410	00	Payroll taxes	309	271	291
5022	410	00	Retirement	383	283	243
5024	410	00	Health insurance	2,145	1,628	879
5025	410	00	Dental/vision plan	125	99	42
5027	410	00	Workers' compensation insurance	134	103	141
6025	410	00	Departmental supplies	1,500	543	1,500
6120	410	00	Maintenance and repair-facility	8,000	280	8,000
6190	410	00	Equipment rental	200	-	200
7020	410	00	Water	2,000	1,937	2,000

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
7040	410	00	Gas and electric	4,500	4,309	4,500
7050	410	00	Alarm system	375	556	550
<b>Total Facilities</b>				<b>23,458</b>	<b>12,973</b>	<b>21,893</b>

**Park Grounds (Department 425)**

5001	425	00	Salaries, regular fulltime	20,260	16,909	18,743
5003	425	00	Salaries, temp fulltime	-	419	1,267
5008	425	00	Compensation time paid	287	-	-
5009	425	00	Vacation time paid	287	418	-
5010	425		PPTO time paid	-	4	-
5011	425	00	Over Time Paid	-	81	-
5021	425	00	Payroll taxes (ss/med/sui)	1,666	1,580	1,661
5022	425	00	Retirement-Miscellaneous Members	1,944	1,467	1,549
5024	425	00	Health insurance	14,714	11,946	11,142
5025	425	00	Dental/vision plan	952	794	601
5027	425	00	Workers' compensation insurance	719	611	794
5120	425	00	Legal	150	195	200
6015	425	00	Postage	150	100	100
6020	425	00	Fuels and lubricants	1,250	935	1,000
6025	425	00	Departmental supplies	2,500	3,091	3,000
6040	425	00	Background reports	-	7	10
6110	425	00	Maintenance and repair-maintenance equipment	50	86	100
6120	425	00	Maintenance and repair-facility	4,500	2,925	4,000
6150	425	00	Maintenance and repair-vehicles	250	170	500
6250	425	00	Contractual services	1,500	3,024	2,000
7010	425	00	Telephone	125	119	125
7020	425	00	Water	8,500	8,384	8,500
7040	425	00	Gas & Electric	1,700	1,444	1,800
7050	425	00	Alarm system	200	99	200
7220	425	00	Liability claims	1,000	-	1,000
7240	425	00	Property taxes	475	501	500
7577	425	00	Buildings & Improvements	-	5,746	5,000
<b>Total Park Grounds</b>				<b>63,179</b>	<b>61,054</b>	<b>63,792</b>

**Recreation - General (Department 445)**

5001	445	00	Salaries, regular fulltime	23,667	24,477	22,166
5002	445	00	Salaries, regular parttime	12,000	13,236	3,000
5004	445	00	Salaries, temp parttime	-	888	9,000
5009	445	00	Vacation time paid	-	89	-
5010	445	00	PPTO time paid	-	17	-
5011	445	00	Over Time Paid	806	676	-
5021	445	00	Payroll taxes (ss/med/sui)	3,256	3,678	3,157
5022	445	00	Retirement-Miscellaneous Members	2,593	2,529	1,517
5024	445	00	Health insurance	13,407	13,121	5,491
5025	445	00	Dental/vision plan	780	725	260

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
5027	445	00	Workers' compensation insurance	1,266	1,047	1,356
5120	445	00	Legal	500	-	500
6015	445	00	Postage	150	100	150
6025	445	00	Departmental supplies	5,000	3,268	4,000
6027	445	00	Concession supplies	500	-	250
6036	445	00	Advertising, printing and copies	800	1,022	800
6040	445	00	Background reports	250	79	200
6130	445	00	Maintenance and repair-office equipment	1,600	2,028	1,800
6250	445	00	Contractual services	2,750	1,962	2,000
7010	445	00	Telephone	2,800	2,040	2,100
7130	445	00	Fees	750	1,272	1,200
7210	445	00	General liability insurance	250	-	250
7320	445	00	Meetings, conferences and training	500	-	500
7450	445	00	Miscellaneous other expense	300	12	300
7980	445	00	Transfers to other funds	300	-	-
<b>Total Recreation - General</b>				<b>74,225</b>	<b>72,265</b>	<b>59,997</b>

**Recreation - Summer Youth Program (Department 460)**

5001	460	00	Salaries, regular fulltime	4,733	3,697	4,433
5002	460	00	Salaries, regular parttime	17,000	16,916	5,100
5004	460	00	Salaries, temp parttime	-	-	11,900
5009	460	06	Vacation time paid	-	18	-
5010	460	06	PPTO time paid	-	3	-
5011	460	00	Over Time Paid	184	322	-
5021	460	00	Payroll taxes (ss/med/sui)	1,687	2,851	2,260
5022	460	00	Retirement-Miscellaneous Members	479	865	1,468
5024	460	00	Health insurance	2,681	1,786	1,098
5025	460	00	Dental/vision plan	156	104	52
5027	460	00	Workers' compensation insurance	772	854	851
6025	460	00	Departmental supplies	1,000	697	1,000
6036	460	00	Advertising, printing and copies	175	84	100
6040	460	00	Background reports	250	-	250
6250	460	00	Contractual services	500	-	500
7235	460	00	Travel	100	-	100
7320	460	00	Meetings, conferences and training	100	-	100
7450	460	00	Miscellaneous other expense	100	-	100
7980	460	00	Transfers to other funds	100	-	-
<b>Total Recreation - Summer Youth Program</b>				<b>30,017</b>	<b>28,197</b>	<b>29,312</b>

**Recreation - Skate Program (Department 470)**

5001	470	00	Salaries, regular fulltime	8,520	5,148	7,980
5002	470	00	Salaries, regular parttime	23,500	28,130	23,500
5009	470	00	Vacation time paid	-	32	-
5010	470	00	PPTO time paid	-	6	-
5021	470	00	Over Time Paid	2,500	3,379	3,275

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
5022	470	00	Payroll taxes (ss/med/sui)	860	480	546
5024	470	00	Retirement-Miscellaneous Members	4,800	2,536	1,977
5025	470	00	Health insurance	280	144	94
5027	470	00	Dental/vision plan	1,200	1,021	1,250
6025	470	00	Workers' compensation insurance	3,000	4,493	4,500
6027	470	00	Concession supplies	3,200	4,711	5,000
6036	470	00	Advertising, printing and copies	1,000	1,147	1,000
6040	470	00	Background reports	200	161	200
7130	470	00	Fees	250	936	900
7190	470	00	Bad debt expense	30	-	30
<b>Total Recreation - Skate Program</b>				<b>49,340</b>	<b>52,325</b>	<b>50,252</b>
<b>Total Expenditures</b>				<b>796,031</b>	<b>793,274</b>	<b>783,789</b>
<b>Excess (Deficit)</b>				<b>(70,193)</b>	<b>5,644</b>	<b>(71,859)</b>
				<b>Projected Fund Balance, July 1</b>		<b>694,942</b>
					<b>Excess (Deficit)</b>	<b>(71,859)</b>
				<b>Projected Fund Balance, June 30</b>		<b>623,083</b>

**Highway User Tax Fund (Fund 25)**

**Revenues**

4310	000	00	Interest earned	15	-	-
4411	000	00	Highway Users Tax-Loan Repmt	1,473	-	-
4413	000	00	2103 Highway Users Tax	5,684	4,692	4,692
4415	000	00	2105 Highway Users Tax	7,655	6,358	6,358
4416	000	00	2106 Highway users tax	9,426	9,020	9,020
4417	000	00	2107 Highway Users Tax	9,897	8,167	8,167
4418	000	00	2107.5 Highway Users Tax	1,000	1,091	1,091
4419	000	00	Highway Users Tax-Rd Maint Rehab Acct	7,272	7,272	21,505
4421	000	00	Other grants	-	1,472	1,500
<b>Total Revenues</b>				<b>42,422</b>	<b>38,071</b>	<b>52,333</b>

**Expenditures and Transfers-Out**

7980	000	00	Transfers to other funds	42,422	38,110	52,333
<b>Total Expenditures and Transfer-Out</b>				<b>42,422</b>	<b>38,110</b>	<b>52,333</b>
<b>Excess (Deficit)</b>				<b>-</b>	<b>(39)</b>	<b>-</b>

	<b>Projected Fund Balance, July 1</b>	<b>-</b>
	<b>Excess (Deficit)</b>	<b>-</b>
	<b>Projected Fund Balance, June 30</b>	<b>-</b>



**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
<b>TDA &amp; STA Transportation Fund (Fund 31)</b>						
<b>Revenues</b>						
4080	000	00	HCAOG transportation tax	41,825	41,825	46,920
4310	000	00	Interest earned	-	23	23
<b>Total Revenues</b>				<b>41,825</b>	<b>41,848</b>	<b>46,943</b>
<b>Expenditures and Transfers-Out</b>						
6236	000	00	Public transit contracted services	41,800	32,375	32,375
7980	000	00	Transfers to other funds	-	9,569	14,568
<b>Total Expenditures and Transfers-Out</b>				<b>41,800</b>	<b>41,944</b>	<b>46,943</b>
<b>Excess (Deficit)</b>				<b>25</b>	<b>(96)</b>	<b>-</b>
<b>Projected Fund Balance, July 1</b>						<b>-</b>
<b>Excess (Deficit)</b>						<b>-</b>
<b>Projected Fund Balance, June 30</b>						<b>-</b>

**AB 939 Solid Waste/Recycling Fund (Fund 32)**

<b>Revenues</b>						
4310	000	00	Interest earned	-	281	280
4421	000	00	Other grants	5,000	5,000	5,000
4430	000	00	AB-939 tip fees	7,300	3,031	2,500
<b>Total Revenues</b>				<b>12,300</b>	<b>8,031</b>	<b>7,500</b>
<b>Expenditures</b>						
5001	000	00	Salaries, regular fulltime	4,105	3,333	3,181
5009	000	00	Vacation time paid	-	42	-
5010	000	00	PPTO time paid	-	1	-
5021	000	00	Payroll taxes (ss/med/sui)	345	295	251
5022	000	00	Retirement-Miscellaneous Members	415	285	218
5024	000	00	Health insurance	3,500	2,373	1,960
5025	000	00	Dental/vision plan	250	158	106
5027	000	00	Workers' compensation insurance	150	115	126
6025	000	00	Departmental supplies	2,300	102	100
6250	000	00	Contracted services	2,000	5,336	5,000
7235	000	00	Travel	-	14	-
7320	000	00	Meetings, conferences and training	350	-	350
7450	000	08	Miscellaneous other expense	-	204	-

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
7974	000	00	Indirect costs applied	1,600	1,937	1,350
<b>Total Expenditures</b>				<b>15,015</b>	<b>14,194</b>	<b>12,642</b>
<b>Excess (Deficit)</b>				<b>(2,715)</b>	<b>(6,164)</b>	<b>(5,142)</b>
				<b>Projected Fund Balance, July 1</b>		<b>21,915</b>
				<b>Excess (Deficit)</b>		<b>(5,142)</b>
				<b>Projected Fund Balance, June 30</b>		<b>16,773</b>

**Supplemental Law Enforcement Fund (Fund 33)**

**Revenues**

4310	000	00	Interest earned	-	654	655
4438	000	00	SLESF grant	100,000	130,842	100,000
<b>Total Revenues</b>				<b>100,000</b>	<b>131,496</b>	<b>100,655</b>

**Expenditures**

6025	000	00	Departmental supplies	-	1,473	1,475
6250	000	00	Contracted services	100,000	100,000	141,448
<b>Total Expenditures</b>				<b>100,000</b>	<b>101,473</b>	<b>142,923</b>
<b>Excess (Deficit)</b>				<b>-</b>	<b>30,023</b>	<b>(42,268)</b>

<b>Projected Fund Balance, July 1</b>	<b>42,268</b>
<b>Excess (Deficit)</b>	<b>(42,268)</b>
<b>Projected Fund Balance, June 30</b>	<b>-</b>

**Regional Surface Transportation Fund (Fund 34)**

**Revenues**

4442	000	00	RSTP grant	8,709	9,164	9,000
4310	000	00	Interest earned	-	81	80
<b>Total Revenues</b>				<b>8,709</b>	<b>9,245</b>	<b>9,080</b>

**Expenditures and Transfers-Out**

7980	000	00	Transfer to other funds	8,709	9,261	9,080
<b>Total Expenditures and Transfers-Out</b>				<b>8,709</b>	<b>9,261</b>	<b>9,080</b>
<b>Excess (Deficit)</b>				<b>-</b>	<b>(16)</b>	<b>-</b>

<b>Projected Fund Balance, July 1</b>	<b>-</b>
<b>Excess (Deficit)</b>	<b>-</b>
<b>Projected Fund Balance, June 30</b>	<b>-</b>



**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
<b>Industrial Park Expansion Fund (Fund 36)</b>						
<b>Revenues</b>						
4310	000	00	Interest earned	1,788	3,575	3,575
4401	000	00	Rent-150 Taylor Way	150	-	-
4404	000	00	Rent, Monda Way	27,250	27,250	27,250
4512	000	00	Services to others	420	420	420
<b>Total Revenues</b>				<b>29,608</b>	<b>31,245</b>	<b>31,245</b>
<b>Expenditures</b>						
5000	362	00	Salaries, City Manager	16,005	14,308	16,004
5001	360	00	Salaries, regular fulltime	4,364	3,493	-
5003	360	00	Salaries, temporary fulltime	-	782	-
5021	360	00	Payroll taxes (ss/med/sui)	1,698	1,558	1,273
5022	360	00	Retirement-Miscellaneous Members	1,422	1,248	1,095
5024	360	00	Health insurance	9,347	7,103	5,590
5025	360	00	Dental/vision plan	559	427	312
5027	360	00	Workers' compensation insurance	717	626	635
5120	362	00	Legal	1,000	8,971	5,000
5130	362	00	Engineering	1,000	1,456	3,500
5140	362	00	Planning	3,000	2,747	3,500
6025	000	00	Departmental supplies	-	140	4,000
6120	361	00	Maintenance and repair-facilities	1,000	344	2,500
6250	362	00	Contracted services	4,000	3,273	5,000
7130	362	00	Fees	-	91	100
7220	360	00	Liability claims	-	215	250
7235	360	00	Travel	-	53	1,000
7240	360	00	Property taxes	708	766	770
7974	360	00	Indirect costs applied	1,700	967	1,000
			Revolving loans made	-	-	30,000
<b>Total Expenditures</b>				<b>46,520</b>	<b>48,567</b>	<b>81,529</b>
<b>Excess (Deficit)</b>				<b>(16,912)</b>	<b>(17,322)</b>	<b>(50,284)</b>
<b>Projected Fund Balance, July 1</b>						<b>362,309</b>
<b>Excess (Deficit)</b>						<b>(50,284)</b>
<b>Projected Fund Balance, June 30</b>						<b>312,025</b>

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
<b>CDBG Non-Prgram Income Fund (Fund 38)</b>						
<b>Revenues and Transfers-In</b>						
4980	000	000	Transfers from other funds	-	26,853	7,987
<b>Total Revenues and Transfers-In</b>				-	<b>26,853</b>	<b>7,987</b>
<b>Excess (Deficit)</b>				-	<b>26,853</b>	<b>7,987</b>
				<b>Projected Fund Balance, July 1</b>		<b>30,360</b>
					<b>Excess (Deficit)</b>	<b>7,987</b>
				<b>Projected Fund Balance, June 30</b>		<b>38,347</b>

**CDBG Program Income Holding Fund (Fund 42)**

<b>Revenues</b>						
4310	000	00	Interest earned	81	177	100
4311	000	00	Interest - CDBG loans	775	5,124	1,250
4945	000	00	Loan payment revenue	5,386	22,318	7,500
<b>Total Revenues</b>				<b>6,242</b>	<b>27,619</b>	<b>8,850</b>
<b>Expenditures and Transfers-Out</b>						
5001	000	00	Salaries, regular fulltime	750	375	375
5021	000	00	Payroll taxes (ss/med/sui)	60	31	31
5022	000	00	Retirement-Miscellaneous Members	75	36	36
5024	000	00	Health insurance	300	162	162
5025	000	00	Dental/vision plan	20	8	8
5027	000	00	Workers' compensation insurance	20	12	12
6025	000	00	Departmental supplies	-	53	53
6035	000	00	Printing and publishing	75	-	75
6130	000	00	Maintenance and repair-office equipment	-	65	65
6250	000	00	Contracted services	1,000	-	-
7320	000	00	Meetings, conferences and training	-	23	23
7980	000		Transfers to other funds	-	26,830	8,010
<b>Total Expenditures and Transfers-Out</b>				<b>2,300</b>	<b>27,596</b>	<b>8,850</b>
<b>Excess (Deficit)</b>				<b>3,942</b>	<b>23</b>	<b>-</b>
				<b>Projected Fund Balance, July 1</b>		<b>-</b>
					<b>Excess (Deficit)</b>	<b>-</b>
				<b>Projected Fund Balance, June 30</b>		<b>-</b>

**Water Fund (Fund 60)**

<b>Revenues</b>						
4310	000	00	Interest earned	5,000	9,987	9,990
4490	000	00	Miscellaneous Grants	100	-	-
4503	000	00	City attorney fees	360	-	-

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**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
4504	000	00	Public works fees - cost recovery	894	-	-
4505	000	00	Administrative fees	1,252	2,327	2,325
4512	000	00	Services to others - backflow test	1,200	1,882	1,880
4610	000	00	Water sales	473,000	474,490	474,490
4630	000	00	Water late charges	8,000	7,894	7,895
4930	000	00	Insurance rebates	3,750	485	485
4950	000	00	Miscellaneous other revenue	-	11	10
<b>Total Revenues</b>				<b>493,556</b>	<b>497,075</b>	<b>497,075</b>

**Expenditures**

5000	000	00	Salaries, City Manager	26,406	27,292	26,406
5001	000	00	Salaries, regular fulltime	68,125	60,968	70,455
5002	000	00	Salaries, regular parttime	4,003	3,859	4,490
5003	000	00	Salaries, temporary fulltime	-	143	2,459
5005	000	00	On Call/Standby	3,450	3,634	7,260
5008	000	00	Compensation time paid	287	798	-
5009	000	00	Vacation time paid	287	1,494	-
5011	000	00	Over Time Paid	-	252	-
5014	000	00	Rounds/Call Backs	4,350	4,423	-
5021	000	00	Payroll taxes (ss/med/sui)	8,710	8,777	9,146
5022	000	00	Retirement-Miscellaneous Members	7,555	7,263	8,139
5023	000	00	GASB 68 PERS Adj	15,160	15,000	15,000
5024	000	00	Health insurance	61,085	56,651	57,296
5025	000	00	Dental/vision plan	3,260	3,143	3,142
5027	000	00	Workers' compensation insurance	3,775	3,467	4,387
5120	000	00	Legal	1,000	1,977	2,000
5130	000	00	Engineering	1,500	218	1,500
5140	000	00	Planning	200	-	500
5160	000	00	Audit	8,500	5,873	5,467
6015	000	00	Postage	1,200	2,073	2,500
6020	000	00	Fuels & lubricants	1,000	1,282	1,300
6025	000	00	Departmental supplies	4,500	2,920	3,000
6030	000	00	Water meter replacement	1,000	1,271	1,500
6035	000	00	Publishing	-	22	25
6040	000	00	Background reports	-	38	50
6110	000	00	Maintenance and repair-maintenance equipment	4,000	142	2,000
6120	000	00	Maintenance and repair-facility	3,000	790	5,000
6130	000	00	Maintenance and repair-office equipment	5,500	4,930	5,000
6150	000	00	Maintenance and repair-vehicles	1,000	962	1,200
6210	000	00	Janitorial services	1,200	1,180	1,200
6220	000	00	Lab tests	1,000	764	1,000
6250	000	00	Contracted services	4,000	11,979	15,250
7010	000	00	Telephone	3,000	3,317	3,500
7020	000	00	Water	149,000	126,646	130,000
7040	000	00	Gas & Electric	16,000	17,499	17,500

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
7050	000	00	Alarm system	1,800	1,746	1,800
7110	000	00	McClure right of way	150	55	150
7130	000	00	Fees	12,000	7,568	8,000
7190	000	00	Bad debt expense	700	834	900
7210	000	00	General liability insurance	4,000	5,185	5,204
7230	000	00	Casualty insurance	2,000	2,042	2,379
7235	000	00	Property casualty insurance	250	172	500
7240	000	00	Travel	500	516	600
7320	000	00	Property taxes	1,500	679	1,000
7450	000	00	Miscellaneous other expense	1,000	-	1,000
<b>Total Expenditures</b>				<b>436,953</b>	<b>399,842</b>	<b>429,205</b>
<b>Excess (Deficit)</b>				<b>56,603</b>	<b>97,233</b>	<b>67,870</b>
				<b>Projected Fund Balance, July 1</b>		<b>893,673</b>
				<b>Excess (Deficit)</b>		<b>67,870</b>
				<b>Projected Fund Balance, June 30</b>		<b>961,543</b>

**Water Connection Fee Fund (61)**

**Revenues**

4310	000	00	Interest earned	680	1,488	1,490
4670	000	00	Water connection fee	5,606	3,150	3,150
<b>Total Revenues</b>				<b>6,286</b>	<b>4,637</b>	<b>4,640</b>
<b>Excess (Deficit)</b>				<b>6,286</b>	<b>4,637</b>	<b>4,640</b>

<b>Projected Fund Balance, July 1</b>	<b>149,550</b>
<b>Excess (Deficit)</b>	<b>4,640</b>
<b>Projected Fund Balance, June 30</b>	<b>154,190</b>

**Water Capital Reserve Fund (Fund 62)**

**Revenues**

4310	000	00	Interest earned	286	743	740
<b>Total Revenues</b>				<b>286</b>	<b>743</b>	<b>740</b>

**Expenditures**

6250	000	00	Contracted services	15,000	-	-
7250	000	00	Interest expense	2,468	2,422	2,500
<b>Total Expenditures</b>				<b>17,468</b>	<b>2,422</b>	<b>2,500</b>
<b>Excess (Deficit)</b>				<b>(17,182)</b>	<b>(1,679)</b>	<b>(1,760)</b>

<b>Projected Fund Balance, July 1</b>	<b>24,565</b>
<b>Excess (Deficit)</b>	<b>(1,760)</b>
<b>Projected Fund Balance, June 30</b>	<b>22,805</b>

**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
<b>Turbidity Reduction Facility Reserve Fund (Fund 64)</b>						
<b>Revenues</b>						
4310	000	00	Interest earned	52	-	-
4680	000	00	Turbidity reduction fees received	10,572	10,553	10,555
<b>Total Revenues</b>				<b>10,624</b>	<b>10,553</b>	<b>10,555</b>
<b>Expenditures</b>						
7190	000	00	Bad debt expense	21	29	30
7590	000	00	Turbidity reduction fees paid	15,785	14,207	14,210
<b>Total Expenditures</b>				<b>15,806</b>	<b>14,236</b>	<b>14,240</b>
<b>Excess (Deficit)</b>				<b>(5,182)</b>	<b>(3,682)</b>	<b>(3,685)</b>
<b>Projected Fund Balance, July 1</b>					<b>2,502</b>	
<b>Excess (Deficit)</b>					<b>(3,685)</b>	
<b>Projected Fund Balance, June 30</b>					<b>(1,183)</b>	

**Sewer Fund (70)**

<b>Revenues</b>						
4310	000	00	Interest earned	623	950	950
4505	000	00	Administrative fees	1,300	2,131	2,135
4710	000	00	Sewer service charges	410,000	402,242	402,240
4730	000	00	Sewer late charges	8,000	7,894	7,895
4930	000	00	Insurance rebates	1,000	485	485
4950	000	00	Miscellaneous other revenue	-	11	10
<b>Total Revenues</b>				<b>420,923</b>	<b>413,712</b>	<b>413,715</b>
<b>Expenditures</b>						
5000	000	00	Salaries, City Manager	26,406	27,253	26,406
5001	000	00	Salaries, regular fulltime	84,717	77,581	85,798
5002	000	00	Salaries, regular parttime	4,003	3,832	4,490
5003	000	00	Salaries, temporary fulltime	-	918	2,460
5005	000	00	On Call/Standby	3,450	3,634	7,260
5008	000	00	Compensation time paid	500	798	-
5009	000	00	Vacation time paid	600	1,569	-
5011	000	00	Over Time Paid	-	110	-
5014	000	00	Rounds/Call Backs	4,350	4,354	-
5021	000	00	Payroll taxes (ss/med/sui)	10,087	10,162	10,381
5022	000	00	Retirement-Miscellaneous Members	9,471	8,860	10,091
5023	000	00	GASB 68 PERS Adj	15,159	15,000	15,000
5024	000	00	Health insurance	69,339	63,299	63,457
5025	000	00	Dental/vision plan	3,728	3,546	3,374
5027	000	00	Workers' compensation insurance	4,364	3,973	4,993
5120	000	00	Legal	500	2,017	2,000

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**CITY OF BLUE LAKE**  
**Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund**  
**Fiscal Year 2018-19**

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
5130	000	00	Engineering	3,500	3,619	4,000
5140	000	00	Planning	150	-	500
5160	000	00	Audit	8,500	5,873	5,467
6015	000	00	Postage	1,200	2,073	2,200
6020	000	00	Fuels & lubricants	4,500	4,470	4,500
6025	000	00	Departmental supplies	5,000	3,744	4,000
6032	000	00	Chemical supplies	5,000	2,763	3,000
6035	000	00	Publishing	-	22	25
6040	000	00	Background reports	-	38	40
6110	000	00	Maintenance and repair-maintenance equipment	3,000	1,081	1,500
6120	000	00	Maintenance and repair-facility	3,500	1,600	2,000
6130	000	00	Maintenance and repair-office equipment	5,500	4,930	5,500
6150	000	00	Maintenance and repair-vehicles	1,500	601	1,500
6190	000	00	Equipment rental	1,000	-	500
6210	000	00	Janitorial service	1,200	1,180	1,200
6220	000	00	Lab tests	8,500	7,713	8,500
6250	000	00	Contracted services	5,000	11,979	15,250
7010	000	00	Telephone	2,500	2,145	2,500
7020	000	00	Water	10,000	9,198	10,000
7040	000	00	Gas & Electric	35,000	31,621	35,000
7050	000	00	Alarm system	1,200	918	1,000
7130	000	00	Fees	21,000	21,545	22,000
7190	000	00	Bad debt expense	600	790	800
7210	000	00	General liability insurance	5,500	6,128	5,204
7230	000	00	Property casualty insurance	2,000	2,042	2,379
7235	000	00	Travel	200	172	500
7240	000	00	Property taxes	400	353	400
7320	000	00	Meetings, conferences and training	2,500	821	1,000
7450	000	00	Miscellaneous other expense	2,000	-	1,000
<b>Total Expenditures</b>				<b>376,624</b>	<b>354,325</b>	<b>377,175</b>
<b>Excess (Deficit)</b>				<b>44,299</b>	<b>59,387</b>	<b>36,540</b>

Projected Fund Balance, July 1	21,989
Excess (Deficit)	<u>36,540</u>
Projected Fund Balance, June 30	<u><u>58,529</u></u>



**CITY OF BLUE LAKE**  
 Budgeted Revenues/Transfers-In and Expenditures/Transfers-Out by Fund  
 Fiscal Year 2018-19

GL	Dept/Prog	Project	GL Description	Projected Actual		
				Budget 2017-18	2017-18	Budget 2018-19
<b>Sewer Connection Fee Fund (Fund 71)</b>						
<b>Revenues</b>						
4310	000	00	Interest earned	1,093	2,324	2,325
4770	000	00	Sewer connection fees	2,500	7,407	7,410
<b>Total Revenues</b>				<b>3,593</b>	<b>9,731</b>	<b>9,735</b>
<b>Excess (Deficit)</b>				<b>3,593</b>	<b>9,731</b>	<b>9,735</b>
				Projected Fund Balance, July 1		242,487
					Excess (Deficit)	9,735
				Projected Fund Balance, June 30		252,222

<b>Sewer Capital Reserve Fund (Fund 72)</b>						
<b>Revenues</b>						
4310	000	00	Interest earned	3,877	9,272	9,272
4772	000	00	Sewer capital reserve fees	115,000	115,769	115,769
<b>Total Revenues</b>				<b>118,877</b>	<b>125,041</b>	<b>125,041</b>
<b>Expenditures</b>						
7190	000	00	Bad debt expense	120	233	-
<b>Total Expenditures</b>				<b>120</b>	<b>233</b>	<b>-</b>
<b>Excess (Deficit)</b>				<b>118,757</b>	<b>124,808</b>	<b>125,041</b>
				Projected Fund Balance, July 1		924,813
					Excess (Deficit)	125,041
				Projected Fund Balance, June 30		1,049,854

<b>Dental/Vision Trust Fund (Fund 80)</b>						
<b>Revenues</b>						
4310	000	00	Interest earned	268	205	205
4970	000	00	Transfer of charges	12,960	12,096	12,100
<b>Total Revenues</b>				<b>13,228</b>	<b>12,301</b>	<b>12,305</b>
<b>Expenditures</b>						
7605	000	00	Dental claims paid	9,604	14,926	11,132
7610	000	00	Vision claims paid	1,341	52	50
<b>Total Expenditures</b>				<b>10,945</b>	<b>14,978</b>	<b>11,182</b>
<b>Excess (Deficit)</b>				<b>2,283</b>	<b>(2,677)</b>	<b>1,123</b>
				Projected Fund Balance, July 1		19,263
					Excess (Deficit)	1,123
				Projected Fund Balance, June 30		20,386

CITY OF BLUE LAKE  
Capital Expenditure Budget by Fund  
Fiscal Year 2018-19

**Water Fund (Fund 60)**

Water Tank Improvement Project 40,000

**Sewer Fund (Fund 70)**

Grinder 25,000

