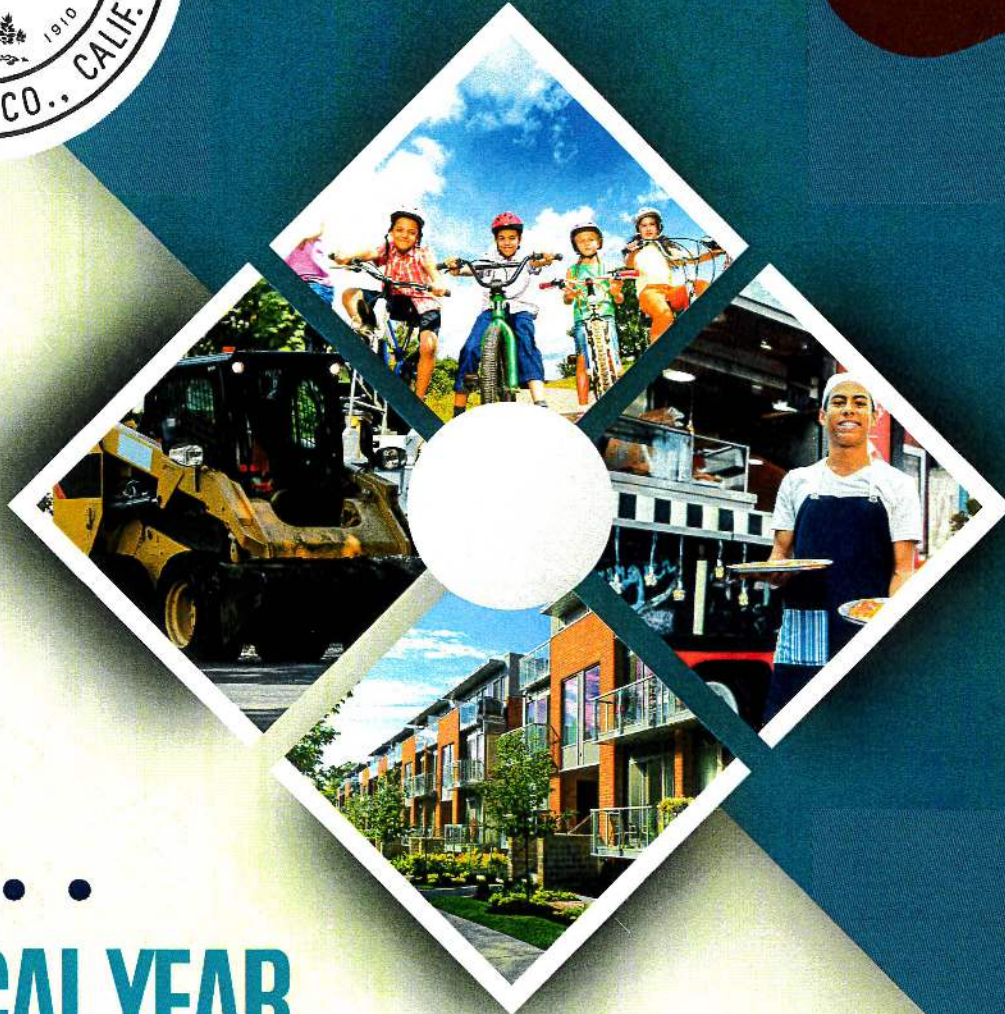


# City of Blue Lake





• • • • •  
**FISCAL YEAR**

**2024-2025**

**BUDGET**

Adopted On:  
June 25, 2024:

[www.bluelake.ca.gov](http://www.bluelake.ca.gov) 

707-668-5655 

111 Greenwood Road, Blue Lake 

**CITY OF BLUE LAKE**  
**Budget Fiscal Year 2024-25**  
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# City of Blue Lake

## 2024-25 Operating and Capital Improvement Budgets

### Budget Purpose

Each year the City must forecast the revenues it will receive and the expenditures it will incur for the upcoming fiscal year. The annual budget document serves as a plan for how the monies that come into the City will be spent to operate and maintain the City.

### Basis of Budgeting

Governmental fund budgets are developed using the modified accrual basis of accounting. To summarize, under this basis, revenues are estimated for the fiscal year if they are susceptible to accrual (amounts can be determined and will be collected within the current period). Principal and interest on general long-term debt are budgeted as expenditures when due, whereas other expenditures (including capital outlay) are budgeted for liabilities expected to be incurred during the current period.

Proprietary fund budgets are developed using the accrual basis of accounting. To summarize, under this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred or economic asset used.

### Governmental and Capital Project Funds

#### Fund 10 - General Fund

This fund is the general operating fund of the City which accounts for all financial resources except those legally or administratively required to be accounted for in other funds.

#### **General Fund Departments**

##### **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.



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## **160 - Legal**

Legal services are provided under a contract with the Mitchell Law Firm 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.

## **180 - General Government**

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.

## **220 - Planning**

The Planning Department provides contract Planning and Engineering services to the City. City Planner and Engineering services are provided by SHN Engineering with Garry Rees designated as the City Planner and Mike Foget designated as the City Engineer.

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.



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### **240 - Building**

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**

The City contracts with the Humboldt County Sheriff Department for the provision of law enforcement services; the current contract with the Sheriff Department provides access to the full scope of the Sheriff Department's services, including, patrol services, 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 - Public Works - Streets**

This department provides for the upkeep, maintenance and operation of our City street system. This includes regular street maintenance, drainage and lighting maintenance. This Budget also provides for maintenance and repairs to public drainage ways and a portion of the Annie & Mary Trail.

### **425 - Park Facilities**

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

### **445 - Recreation - General**

This Budget provides administrative support to general recreation programming.

### **900 - Capital Outlay**

This Budget provides resources for capital expenditures.



### **Fund 25 - Highway Users Tax Fund**

This fund accounts for the City's receipt and use of State gas tax funds for which use is restricted to street maintenance activities. The City is allocated a share of the revenue derived from State taxes on gasoline in which the 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. During the year, funds are transferred into the General Fund to support Public Works activities in Departments 320. No direct expenditures are charged to this fund.

### **Fund 30 - Transportation Development Act Street Fund**

This fund accounts for the City's receipt and use of State Transportation Development Act funds for which the use is restricted to street maintenance activities. These funds are distributed by the Humboldt County Association of Governments (HCAOG).

### **Fund 31 – Transportation Development Act Purchased Transportation Fund**

This fund accounts for the City's receipt and use of State Transportation Development Act funds for which the use is restricted to public transit services. These funds are distributed by the Humboldt County Association of Governments (HCAOG). The City has an annual contract with Humboldt Transit Authority to provide local transportation services to community residents.

### **Fund 32 – AB-939 Solid Waste Reduction/Recycling Fund**

This fund accounts for the City's receipt and use of State revenues derived from solid waste/recycling fees and the sale of recyclable materials. The use of these are restricted to solid waste reduction activities.

### **Fund 33 - Supplemental Law Enforcement Services Fund**

This fund accounts for the City's receipt and use of State revenues derived from the Citizens for Public Safety (COPS) Program for which the use is restricted to law enforcement/public safety activities. The City charges a portion of the County of Humboldt Sherriff's Department contract to this fund.

### **Fund 34 - Regional Surface Transportation Fund**

This fund accounts for the City's receipt and use of State Regional Surface Transportation Program funds for which the use is restricted to street maintenance activities. These funds are distributed by the Humboldt County Association of Governments (HCAOG).



### **Fund 36 – Powers Creek District Fund**

This fund is considered part of the General Fund and is utilized for the maintenance and operation of City owned properties and infrastructure located in the Powers Creek District as well as to support economic development activities within the City.

### **Fund 38 - CDBG Non-Program Income Fund**

This fund is considered part of the General Fund and represents the de-federalized Community Development Block Grant Program (CDBG) funds accumulated by the City. These funds are primarily used by the City for small business loans.

### **Fund 42 - CDBG Program Income Holding Fund**

This fund accounts for the City’s receipt of loan principal and interest payments related to the City’s Community Development Block Grant Program (CDBG). 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 where they are used to make new housing loans or grants in accordance with CDBG program guidelines;
2. If receipts are less than \$35,000 they become de-federalized and are transferred to Fund 38.

### **Fund 44 - CDBG Program Income Fund**

This fund accounts for the City’s operation of its Community Development Block Grant Program (CDBG). Funds are transferred from Fund 42 where they are used to make new housing loans or grants in accordance with CDBG program guidelines.

### **Proprietary Funds:**

### **Fund 60 -Water Operating Fund**

This fund accounts for the operations of the City’s water utility, a self-supporting activity which renders services on a user-charge basis to its customers.

### **Fund 61 - Water Connection Fee Fund**

This fund accounts for the City’s receipt and use of connection fees charged for each new connection to the City’s water system. The use of these funds is restricted for capital improvements that add capacity to the water system.



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### **Fund 62 - Water Capital Reserve Fund**

The function of this fund is to account for water utility funds that have been reserved for capital improvements, capital repair and replacement, or major equipment purchases.

### **Fund 64 - Turbidity Reduction Facility Reserve Fund**

This fund accounts for the City's receipt of fees charged to its water utility customers for the purpose of funding the City's cost share of the 20-year debt service used to finance the Humboldt Bay Municipal Water District's (the City's wholesale water supplier) construction of a \$9.5 million water filtration plant.

### **Fund 70 - Sewer Operating Fund**

This fund accounts for the operations of the City's wastewater utility, a self-supporting activity which renders services on a user-charge basis to its customers.

### **Fund 71 - Sewer Connection Fee Fund**

This fund accounts for the City's receipt and use of connection fees charged for each new connection to the City's waste-water system. The use of these funds is restricted for capital improvements that add capacity to the waste-water system.

### **Fund 72 - Sewer Capital Reserve Fund**

This fund establishes a reserve for capital improvements, capital repair and replacement, or major equipment purchases.

### **Fund 80 - Dental/Vision Trust Fund**

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.

### **Revenue Sources**

The primary sources of revenue for the City are as follows:

**General Fund** - property taxes, sales and use tax, utility users tax, transient occupancy tax, franchise fees, licenses and permits, vehicle code fines, rents for use of facilities, motor vehicle license fee (in-lieu tax), Proposition 172 and County of Humboldt Measure Z public safety funds, Federal, State, and other grants restricted to specific purposes, investment income, and transfers from other funds.





**Special Revenue Funds** - state gas and other transportation taxes along with State grants restricted to specific purposes such as: law enforcement, transportation and recycling. Principal and interest loan payments for CDBG loan program.

**Water and Sewer Funds** - charges for services, investment income, and other miscellaneous revenues.

### **Expenditure Categories**

The primary expenditures for the City are as follows:

**Salaries & Wages** – compensation of City personnel.

**Employee Benefits** – all costs associated with City personnel benefits including payroll taxes, retirement, and various types of insurance.

**Contracted Professional Services** – all costs associated with contracted legal, engineering, planning, building official, audit, accounting, actuarial, and information technology services.

**Other Contracted Services** – all costs associated with contracted janitorial services, lab tests, public transit services, animal shelter services, law enforcement services, alarm services, and other services. Also, includes council stipends.

**Insurance** – general liability and property insurance.

**Interest Expense** – interest payments made from a proprietary fund. Interest payments related to a governmental fund are categorized as debt service.

**Repairs & Maintenance** – all costs associated with maintenance of facilities, equipment and vehicles.

**Supplies** – departmental, office and concession supplies.

**Utilities** – telephone, water, sewer, gas and electricity.

**Other Expenses** – advertising, postage, publications, subscriptions, fees, property taxes, liability claims, training, travel, and other expenses that are not included in the above categories.

**Capital Outlay** – all acquisitions or projects with a total cost of \$5,000 or more and a life of one year or more.

**Debt Service** – principal and interest payments made from a governmental fund.



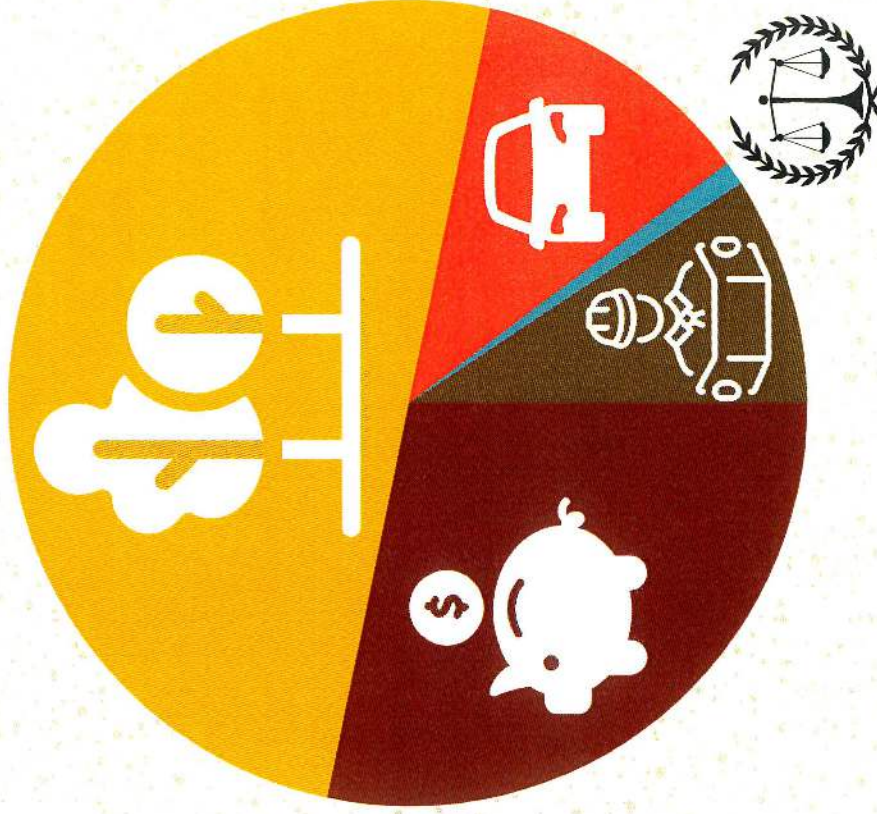
# FISCAL YEAR 2024-2025

# GENERAL

# FUND



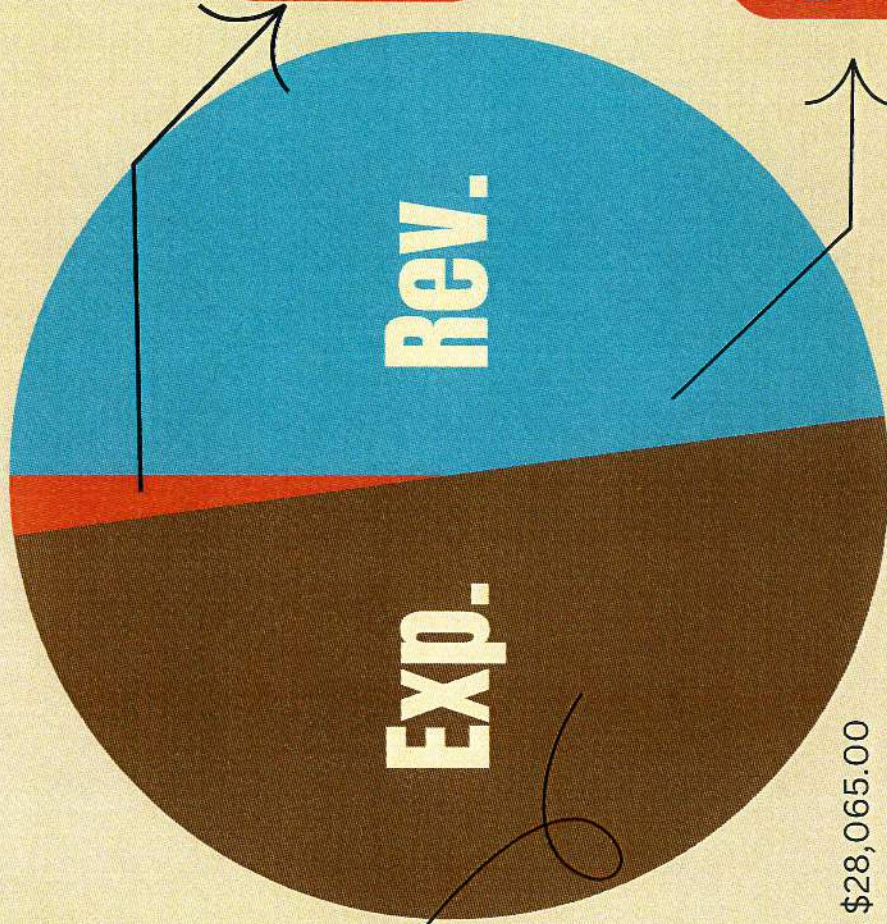
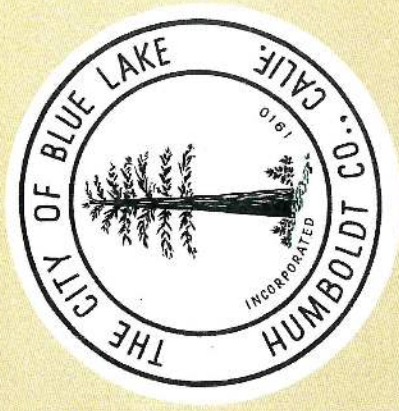
# Budget Expenditures



	General Administration	\$266,385.00		Parks & Rec.	\$470,435.00		Streets	\$108,306.00		Legal & Council	\$8,905.00		Planning, Building & Engineering	\$86,617.00
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# Revenue and Expenditures Water Fund



**EXPENDITURES**  
\$644,856.00

**DEFICIT**  
\$28,065.00

**REVENUE**  
\$616,791.00

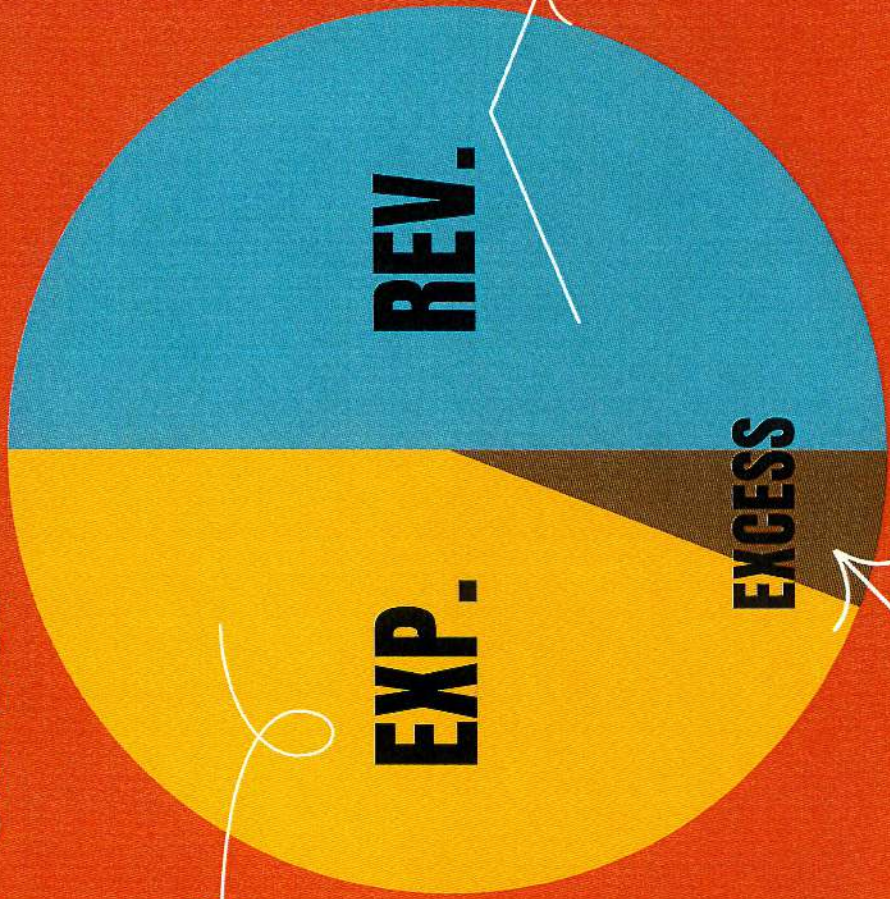
The Water Fund is projecting a \$28,065.00 deficit; this deficit was projected in the rate study and the new rate structure reflects the need to increase revenues and control costs to balance the fund.

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# Revenue and Expenditures Sewer Fund

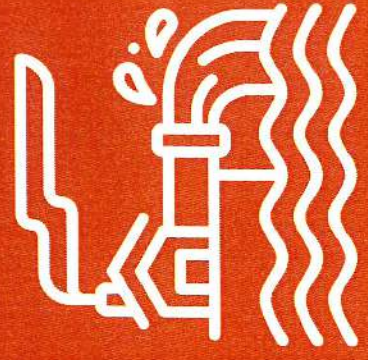


**EXPENDITURES**  
\$550,822.00



**REVENUE**  
\$610,956.00

**EXCESS**  
\$60,134.00



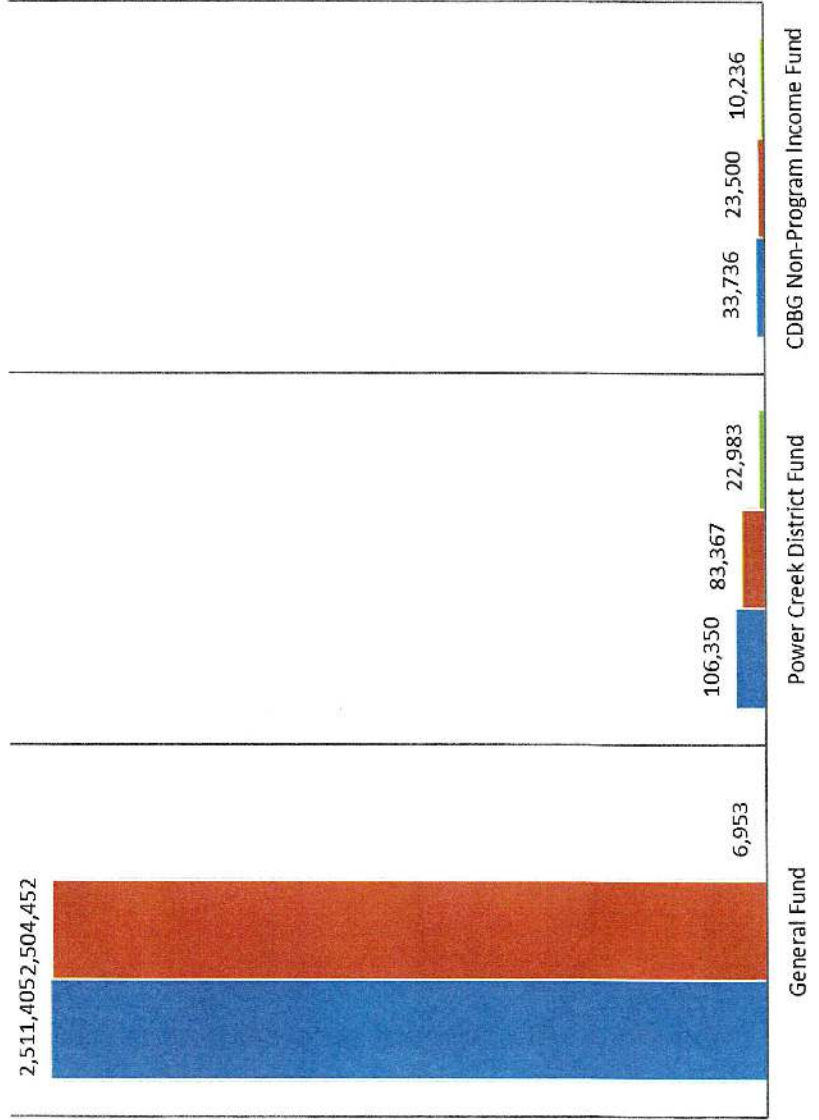
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# Fiscal Year 2024-2025

## General Funds Budget Summary

■ Revenues/Transfers-In ■ Expenditures/Transfers-Out ■ Excess (Deficit)



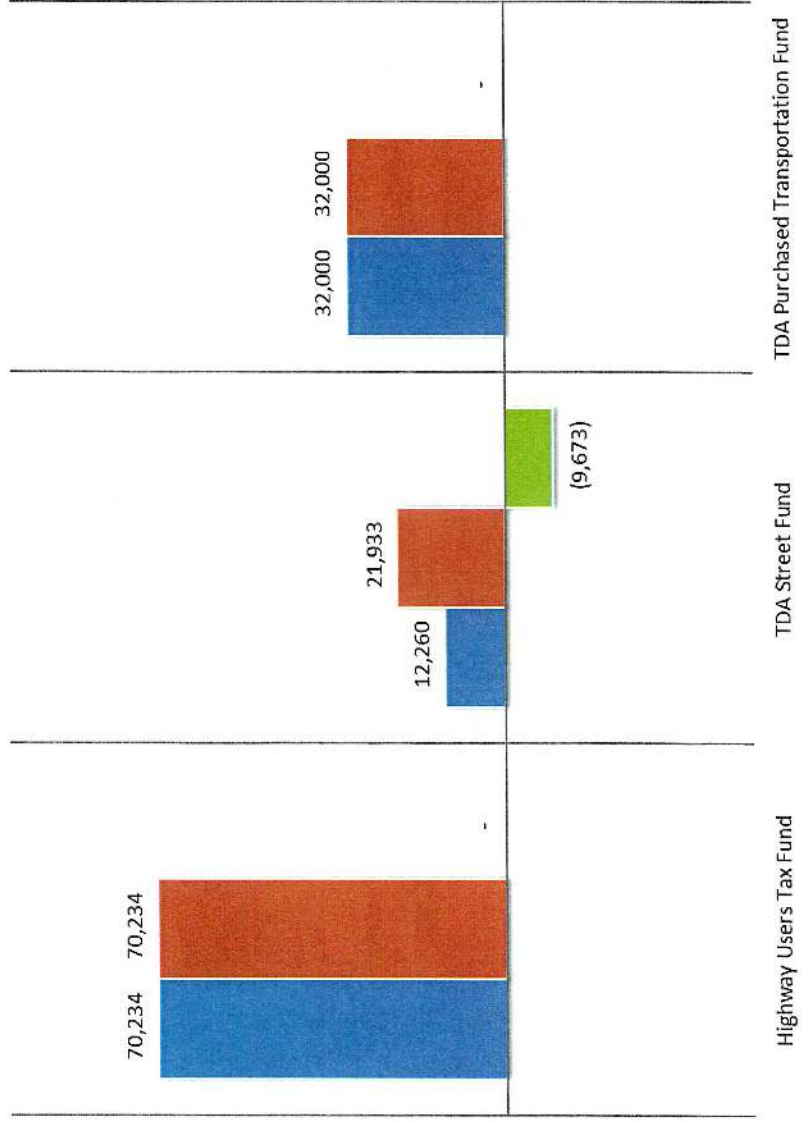
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# Fiscal Year 2024-2025

## Special Revenue Funds Budget Summary

■ Revenues/Transfers-In ■ Expenditures/Transfers-Out ■ Excess (Deficit)

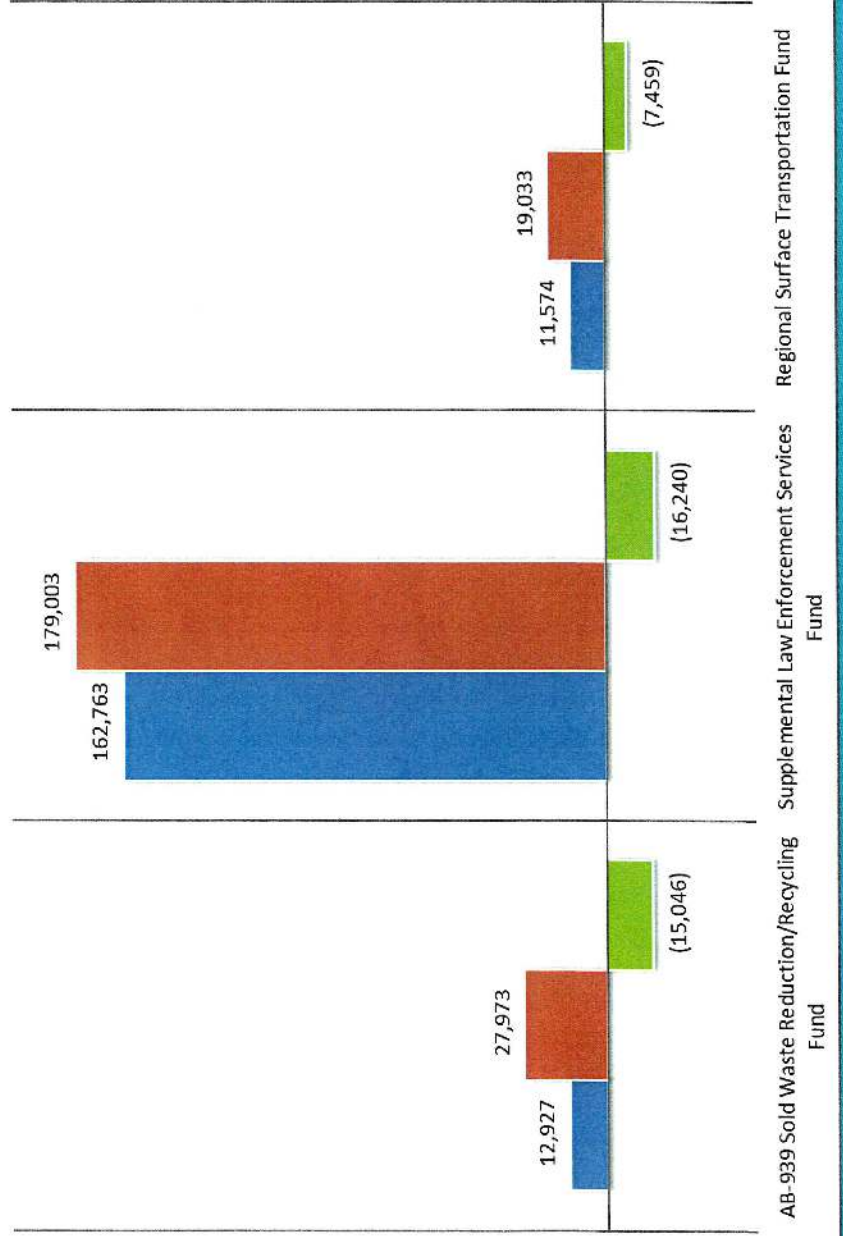




# Fiscal Year 2024-2025

## Special Revenue Funds Budget Summary

■ Revenues/Transfers-In ■ Expenditures/Transfers-Out ■ Excess (Deficit)



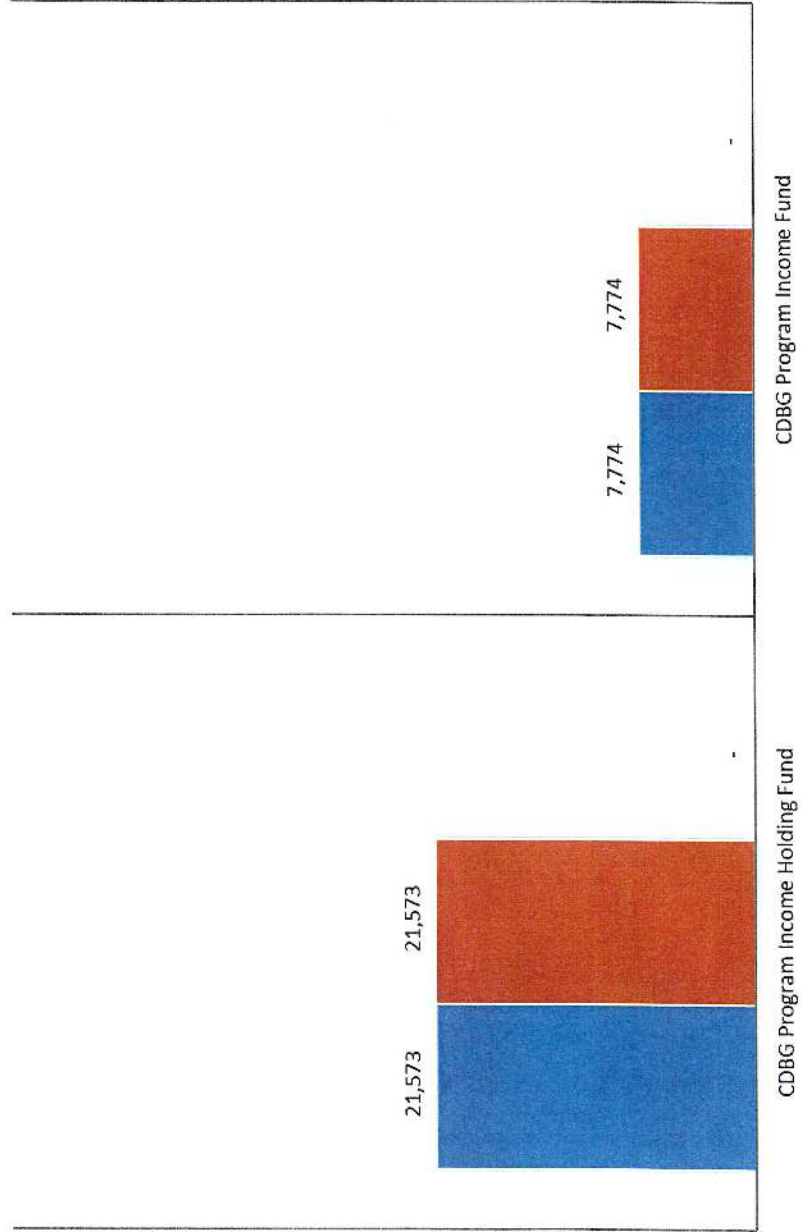
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# Fiscal Year 2024-2025

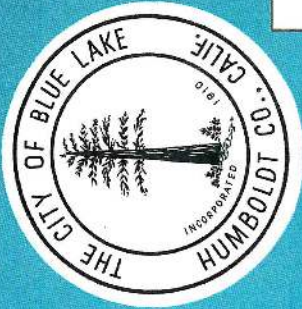
## Special Revenue Funds Budget Summary

■ Series1 ■ Series2 ■ Series3



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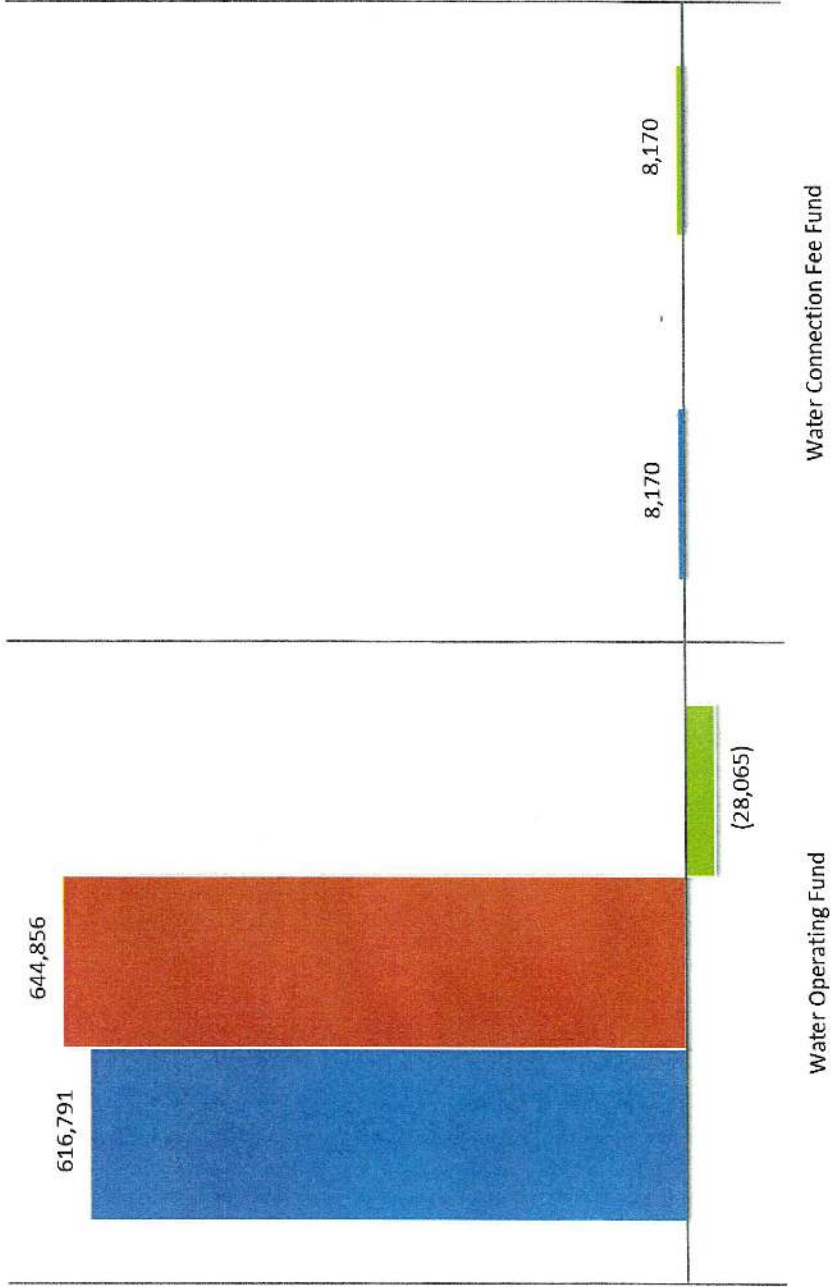




# Fiscal Year 2024-2025

## Water Funds Budget Summary

■ Revenues/Transfers-In ■ Expenditures/Transfers-Out ■ Excess (Deficit)

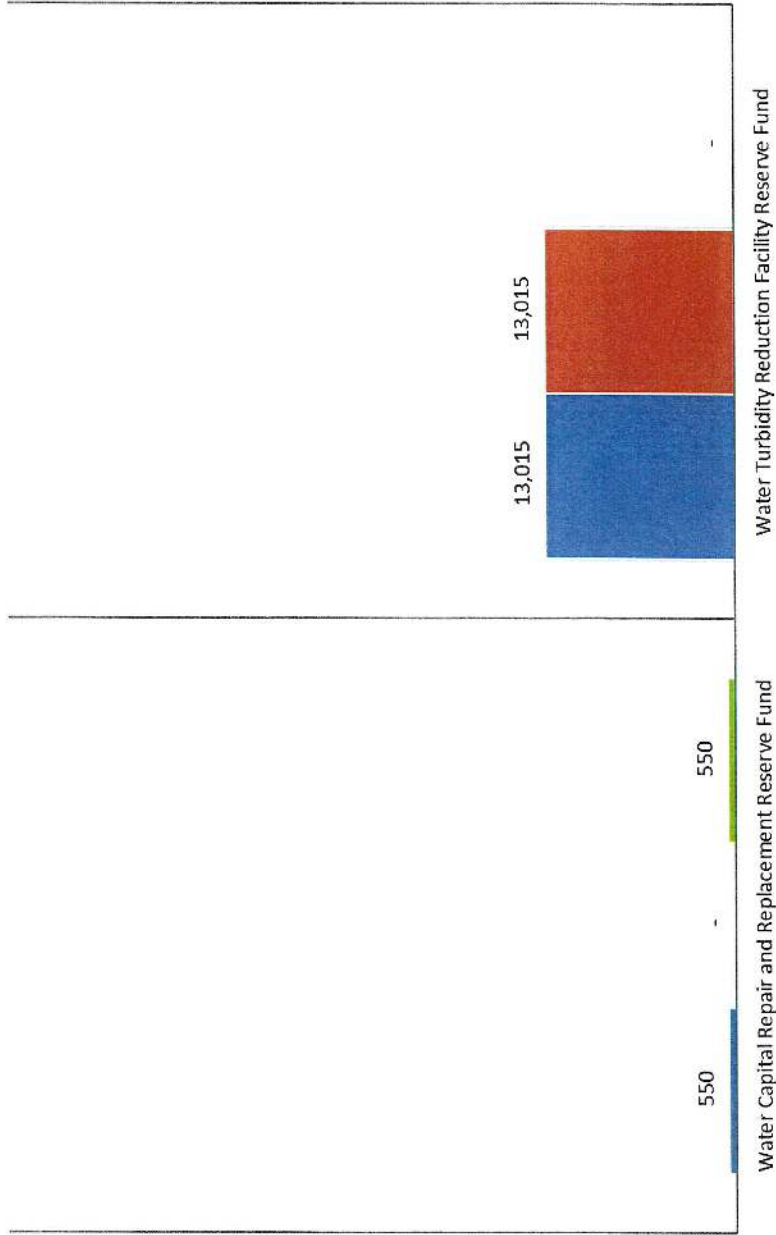




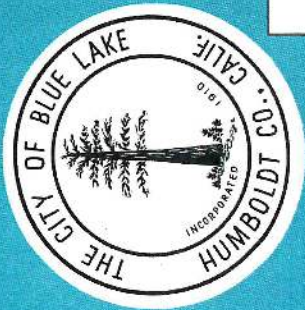
# Fiscal Year 2024-2025

## Water Funds Budget Summary

■ Revenues/Transfers-In ■ Expenditures/Transfers-Out ■ Excess (Deficit)



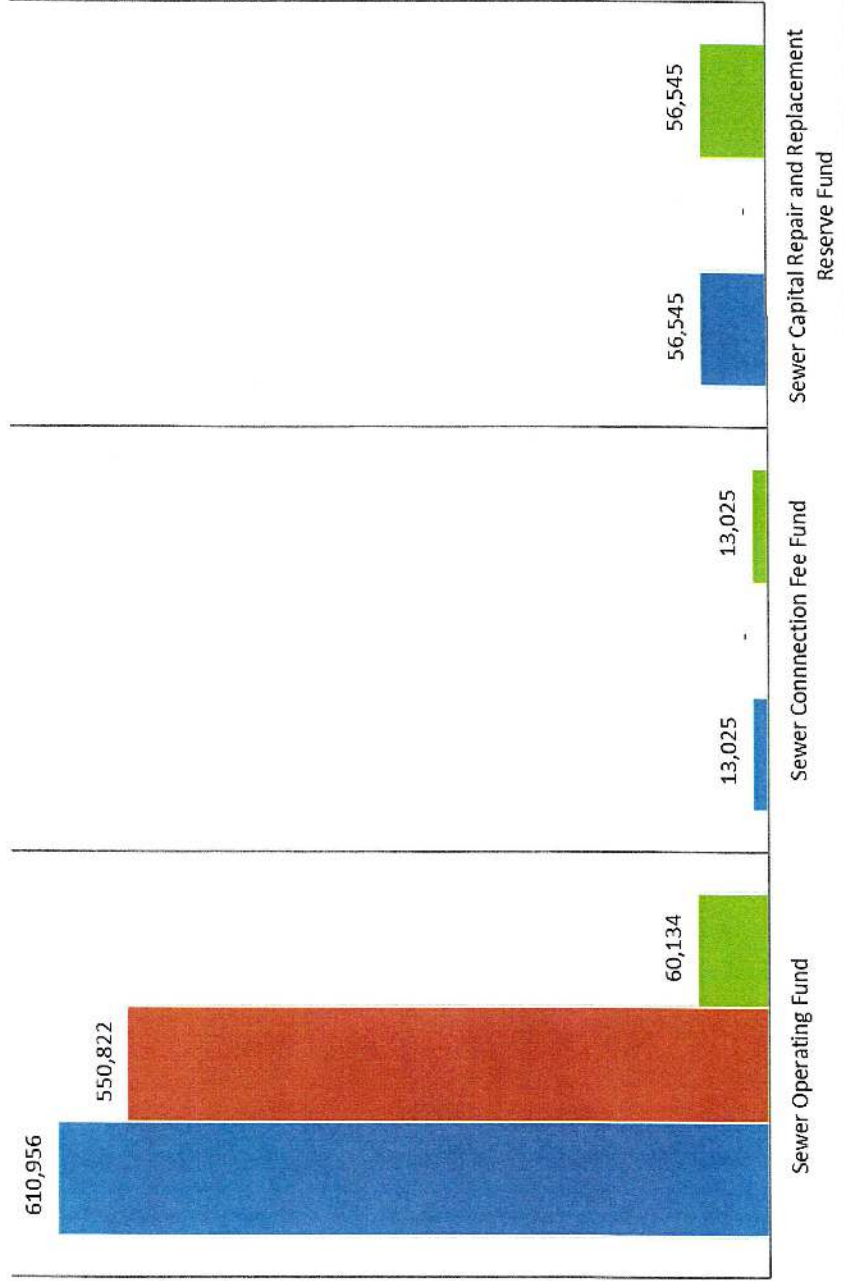
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# Fiscal Year 2024-2025

## Sewer Funds Budget Summary

■ Revenues/Transfers-In ■ Expenditures/Transfers-Out ■ Excess (Deficit)



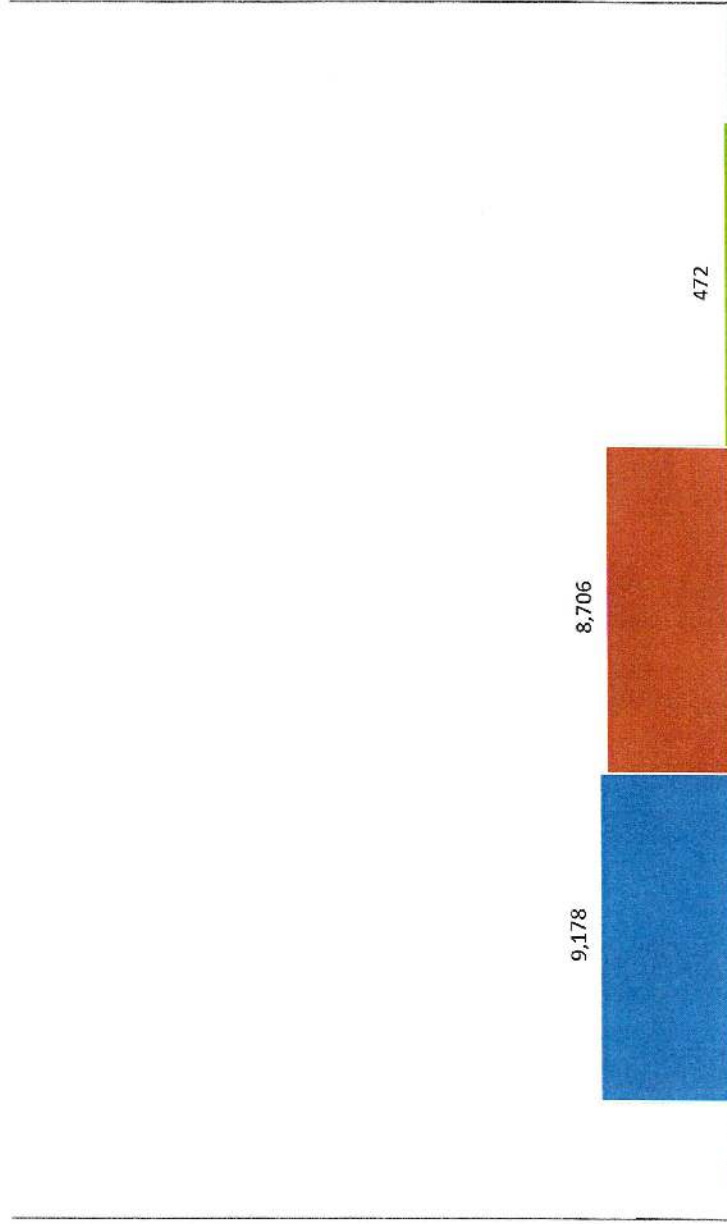
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# Fiscal Year 2024-2025

## Trust Fund Budget Summary

■ Revenues/Transfers-In   ■ Expenditures/Transfers-Out   ■ Excess (Deficit)



Dental and Vision Trust Fund

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City of Blue Lake  
 Budget Summary by Fund  
 Fiscal Year 2024-25

General Funds			
	General Fund (10)	Powers Creek District Fund (36)	CDBG Non-Program Income Fund (38)
<b>Revenues and Transfers-In</b>			
Revenues	2,419,195	106,350	4,909
Transfers-In	92,210	-	28,827
<b>Total Revenues and Transfers-In</b>	<b>2,511,405</b>	<b>106,350</b>	<b>33,736</b>
<b>Expenditures and Transfers-Out</b>			
Mayor and City Council	3,805	-	-
Legal	5,100	-	-
General Government	266,385	-	-
Planning	55,345	-	-
Building	31,272	-	-
Law Enforcement	24,417	-	-
Animal Control	9,681	-	-
Public Works - Streets	108,306	-	-
Park and Other Facilities	191,388	6,367	-
Recreation	279,087	-	-
Dental & Vision Claims Paid-Out	-	-	-
Housing and Business Development	-	-	-
Public Safety	-	-	-
Public Transit	-	-	-
Recycling	-	-	-
Water	-	-	-
Sewer	-	-	-
Capital Outlay	1,529,666	77,000	-
Debt Repayment	-	-	23,500
Transfers-Out	-	-	-
<b>Total Expenditures and Transfers-Out</b>	<b>2,504,452</b>	<b>83,367</b>	<b>23,500</b>
<b>Excess (Deficit)</b>	<b>6,953</b>	<b>22,983</b>	<b>10,236</b>
<b>Projected Fund Balance, July 1</b>	<b>752,813</b>	<b>(12,815)</b>	<b>78,665</b>
<b>Excess (Deficit)</b>	<b>6,953</b>	<b>22,983</b>	<b>10,236</b>
<b>Capital Expenditures - Water &amp; Sewer Funds Only</b>	<b>759,766</b>	<b>10,168</b>	<b>88,901</b>
<b>Projected Fund Balance, June 30</b>			

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City of Blue Lake  
 Budget Summary by Fund  
 Fiscal Year 2024-25

	Special Revenue Funds							
	Highway Users Tax Fund (25)	TDA Street Fund (30)	TDA Purchased Transportation Fund (31)	AB-939 Solid Waste/Recycling Fund (32)	Supplemental Law Enforcement Services Fund (33)	Regional Surface Transportation Fund (34)	CDBG Program Income Holding Fund (42)	CDBG Program Income Fund (44)
<b>Revenues and Transfers-In</b>								
Revenues	70,234	12,260	32,000	12,927	162,763	11,574	21,573	7,774
Transfers-In	-	-	-	-	-	-	-	-
<b>Total Revenues and Transfers-In</b>	<b>70,234</b>	<b>12,260</b>	<b>32,000</b>	<b>12,927</b>	<b>162,763</b>	<b>11,574</b>	<b>21,573</b>	<b>7,774</b>
<b>Expenditures and Transfers-Out</b>								
Mayor and City Council	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-	-
Animal Control	-	-	-	-	-	-	-	-
Public Works - Streets	-	-	-	-	-	-	-	-
Park and Other Facilities	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Dental & Vision Claims Paid-Out	-	-	-	-	-	-	-	-
Housing and Business Development	-	-	-	-	-	-	920	-
Public Safety	-	-	-	-	179,003	-	-	-
Public Transit	-	-	32,000	-	-	-	-	-
Recycling	-	-	-	27,973	-	-	-	-
Water	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-
<b>Total Expenditures and Transfers-Out</b>	<b>70,234</b>	<b>21,933</b>	<b>32,000</b>	<b>27,973</b>	<b>179,003</b>	<b>19,033</b>	<b>21,053</b>	<b>7,774</b>
<b>Excess (Deficit)</b>	<b>-</b>	<b>(9,673)</b>	<b>-</b>	<b>(15,046)</b>	<b>(16,240)</b>	<b>(7,459)</b>	<b>-</b>	<b>-</b>
<b>Projected Fund Balance, July 1</b>	<b>47,674</b>	<b>9,673</b>	<b>1,422</b>	<b>15,046</b>	<b>16,240</b>	<b>7,459</b>	<b>-</b>	<b>256,356</b>
<b>Excess (Deficit)</b>	<b>-</b>	<b>(9,673)</b>	<b>-</b>	<b>(15,046)</b>	<b>(16,240)</b>	<b>(7,459)</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditures - Water &amp; Sewer Funds Only</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Fund Balance, June 30</b>	<b>47,674</b>	<b>-</b>	<b>1,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>256,356</b>

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City of Blue Lake  
Budget Summary by Fund  
Fiscal Year 2024-25

	Water Funds			Sewer Funds			
	Water Operating Fund (60)	Water Connection Fee Fund (61)	Water Capital Repair and Replacement Reserve Fund (62)	Water Turbidity Reduction Facility Reserve Fund (64)	Sewer Operating Fund (70)	Sewer Connection Fee Fund (71)	Sewer Capital Repair and Replacement Reserve Fund (72)
<b>Revenues and Transfers-In</b>							
Revenues	616,791	8,170	550	13,015	610,956	13,025	56,545
Transfers-In	-	-	-	-	-	-	-
<b>Total Revenues and Transfers-In</b>	<b>616,791</b>	<b>8,170</b>	<b>550</b>	<b>13,015</b>	<b>610,956</b>	<b>13,025</b>	<b>56,545</b>
<b>Expenditures and Transfers-Out</b>							
Mayor and City Council	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-
Animal Control	-	-	-	-	-	-	-
Public Works - Streets	-	-	-	-	-	-	-
Park and Other Facilities	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Dental & Vision Claims Paid-Out	-	-	-	-	-	-	-
Housing and Business Development	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Transit	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-
Water	644,856	-	-	13,015	550,822	-	-
Sewer	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Repayment	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-
<b>Total Expenditures and Transfers-Out</b>	<b>644,856</b>	<b>-</b>	<b>-</b>	<b>13,015</b>	<b>550,822</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficit)</b>	<b>(28,065)</b>	<b>8,170</b>	<b>550</b>	<b>-</b>	<b>60,134</b>	<b>13,025</b>	<b>56,545</b>
<b>Projected Fund Balance, July 1</b>	<b>350,222</b>	<b>210,266</b>	<b>14,127</b>	<b>(7,666)</b>	<b>(245,387)</b>	<b>335,274</b>	<b>1,218,554</b>
<b>Excess (Deficit)</b>	<b>(28,065)</b>	<b>8,170</b>	<b>550</b>	<b>-</b>	<b>60,134</b>	<b>13,025</b>	<b>56,545</b>
<b>Capital Expenditures - Water &amp; Sewer Funds Only</b>	<b>(61,667)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(61,667)</b>
<b>Projected Fund Balance, June 30</b>	<b>260,490</b>	<b>218,436</b>	<b>14,677</b>	<b>(7,666)</b>	<b>(185,253)</b>	<b>348,299</b>	<b>1,213,432</b>

all.

City of Blue Lake  
 Budget Summary by Fund  
 Fiscal Year 2024-25

	Trust Fund
<b>Revenues and Transfers-In</b>	
Revenues	9,178
Transfers-In	-
<b>Total Revenues and Transfers-In</b>	<b>9,178</b>
<b>Expenditures and Transfers-Out</b>	
Mayor and City Council	-
Legal	-
General Government	-
Planning	-
Building	-
Law Enforcement	-
Animal Control	-
Public Works - Streets	-
Park and Other Facilities	-
Recreation	-
Dental & Vision Claims Paid-Out	8,706
Housing and Business Development	-
Public Safety	-
Public Transit	-
Recycling	-
Water	-
Sewer	-
Capital Outlay	-
Debt Repayment	-
Transfers-Out	-
<b>Total Expenditures and Transfers-Out</b>	<b>8,706</b>
<b>Excess (Deficit)</b>	<b>472</b>
<b>Projected Fund Balance, July 1</b>	<b>40,285</b>
<b>Excess (Deficit)</b>	<b>472</b>
<b>Capital Expenditures - Water &amp; Sewer Funds Only</b>	<b>-</b>
<b>Projected Fund Balance, June 30</b>	<b>40,757</b>

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**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>General Fund (Fund 10)</b>			
<b>Revenues</b>			
<b>Taxes</b>			
Property tax-secured	135,343	165,016	166,665
Property tax-unsecured	5,525	6,932	7,000
Property tax-supplemental	1,080	2,416	2,440
Property tax-prior years	350	524	530
Sales and use tax	62,546	161,736	161,735
Real property transfer tax	2,050	1,588	1,605
Transient occupancy tax	-	2,861	2,860
Interest and penalties on delinquent taxes	-	4,265	4,310
<b>Total Taxes</b>	<b>206,894</b>	<b>345,337</b>	<b>347,145</b>
<b>Licenses, Permits, and Franchise Fees</b>			
Franchise fee - cable	12,340	12,442	12,440
Franchise fee - PG & E	20,865	17,846	17,845
Franchise fee - garbage	13,185	15,049	15,050
Business license taxes	17,135	18,115	18,115
Animal licenses and fees	1,785	895	895
Building permits and fees	29,935	18,877	17,339
Other permits and fees	195	-	-
<b>Total Licenses, Permits, and Franchise Fees</b>	<b>95,440</b>	<b>83,223</b>	<b>81,684</b>
<b>Interest Income</b>			
Interest earned	16,000	24,688	27,157
<b>Total Interest Income</b>	<b>16,000</b>	<b>24,688</b>	<b>27,157</b>
<b>Rents</b>			
Little League	1,000	2,000	-
Resource center	5,180	5,285	5,285
Caretaker cabin	7,920	7,920	7,920
Park facilities	6,660	14,799	25,000
Other rents	0	2,400	1,200
<b>Total Rents</b>	<b>20,760</b>	<b>32,405</b>	<b>39,405</b>

*all.*

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>State, County, and Other Grant Revenues</b>			
Motor vehicle in-lieu	130,725	124,372	124,370
Other State grants	277,641	277,641	1,501,000
Homeowners property tax relief	1,150	1,321	1,335
Vehicle code fines	165	44	44
Prop 172 public safety	12,115	20,000	20,000
Other County grants	11,500	3,870	0
Miscellaneous grants	22,500	29,645	7,500
<b>Total State, County, and Grant Revenues</b>	<b>455,796</b>	<b>456,894</b>	<b>1,654,249</b>
<b>Current Service Charges</b>			
Zoning and subdivision fees	3,210	2,031	-
Planning fees	3,545	45,700	36,300
Attorney fees	1,970	40	40
Public works fees	2,231	1,538	1,540
Administrative fees	2,020	12,039	12,040
Engineering fees	5,050	54,075	2,200
Other cost recovery fees	1,180	2,656	2,660
<b>Total Current Service Charges</b>	<b>19,206</b>	<b>118,080</b>	<b>54,780</b>
<b>Parks and Recreation Fees</b>			
Skating and party fees	83,855	79,960	95,950
Games and vending machines	4,425	3,067	3,680
Summer recreation program	45,000	49,119	49,120
Parks and recreation fees	27,882	36,137	39,750
Concessions	21,443	16,101	19,320
Donations	10,000	2,673	2,670
<b>Total Parks and Recreation Fees</b>	<b>192,605</b>	<b>187,058</b>	<b>210,490</b>
<b>Other Revenues</b>			
Other revenues	4,320	4,277	4,285
<b>Total Other Revenues</b>	<b>4,320</b>	<b>4,277</b>	<b>4,285</b>

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Transfers-In From Other Funds</b>			
Transfers from other funds	101,588	101,588	92,210
<b>Total Transfers-In From Other Funds</b>	<b>101,588</b>	<b>101,588</b>	<b>92,210</b>
<b>Total Revenues and Transfers-In</b>	<b>1,112,609</b>	<b>1,353,550</b>	<b>2,511,405</b>
 <b>Expenditures</b>			
<b>Mayor, Council, and City Clerk (Department 100)</b>			
Other contracted services	3,000	2,700	3,000
Supplies	135	-	150
Other expenses	665	652	655
<b>Total Mayor, Council, and City Clerk</b>	<b>3,800</b>	<b>3,352</b>	<b>3,805</b>
 <b>Legal (Department 160)</b>			
Contracted professional services	6,040	5,096	5,100
<b>Total Legal</b>	<b>6,040</b>	<b>5,096</b>	<b>5,100</b>
 <b>General Government (Department 180)</b>			
Salaries and wages	75,840	79,371	73,216
Employee benefits	77,944	84,105	84,617
Contracted professional services	22,053	27,733	22,033
Other contracted services	12,105	16,459	16,460
Insurance	23,894	28,424	40,910
Repairs and maintenance	2,750	1,331	1,340
Supplies	8,415	4,417	6,875
Utilities	7,775	42,760	8,460
Other expenses	6,160	12,398	12,674
<b>Total General Government</b>	<b>236,936</b>	<b>296,997</b>	<b>266,385</b>
 <b>Planning (Department 220)</b>			
Contracted professional services	51,898	80,319	55,030
Other expenses	150	313	315
<b>Total Planning</b>	<b>52,048</b>	<b>80,632</b>	<b>55,345</b>

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Building (Department 240)</b>			
Salaries and wages	23,943	28,350	23,400
Employee benefits	2,608	3,271	2,602
Contracted professional services	1,040	793	490
Other contracted services	330	3,613	3,615
Supplies	20	897	900
Other expenses	395	257	265
<b>Total Building</b>	<b>28,336</b>	<b>37,182</b>	<b>31,272</b>
<b>Law Enforcement (Department 260)</b>			
Employee benefits	8,305	7,671	12,190
Other contracted services	585	542	12,227
<b>Total Law Enforcement</b>	<b>8,890</b>	<b>8,213</b>	<b>24,417</b>
<b>Animal Control (Department 280)</b>			
Other contracted services	8,480	9,940	9,260
Supplies	95	285	285
Other expenses	300	-	136
<b>Total Animal Control</b>	<b>8,875</b>	<b>10,225</b>	<b>9,681</b>
<b>Public Works - Streets (Department 320)</b>			
Salaries and wages	33,407	44,859	39,884
Employee benefits	21,787	24,351	27,678
Contracted professional services	25,000	51,019	8,820
Other contracted services	150	163	165
Repairs and maintenance	1,585	4,403	4,410
Supplies	4,505	10,416	7,605
Utilities	15,155	17,830	19,273
Other expenses	466	369	471
<b>Total Public Works - Streets</b>	<b>102,055</b>	<b>153,411</b>	<b>108,306</b>

*all*

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Park Facilities (Department 425)</b>			
Salaries and wages	80,581	60,247	69,706
Employee benefits	24,105	27,682	25,261
Contracted professional services	810	455	550
Other contracted services	6,025	2,666	11,750
Repairs and maintenance	18,995	14,952	22,200
Supplies	6,900	15,451	9,600
Utilities	26,480	39,517	45,746
Other expenses	6,756	6,655	6,575
<b>Total Park Facilities</b>	<b>170,652</b>	<b>167,625</b>	<b>191,388</b>
<b>Recreation (Department 445)</b>			
Salaries and wages	170,621	165,692	182,491
Employee benefits	30,636	32,228	37,146
Contracted professional services	85	-	100
Other contracted services	10,835	21,346	17,500
Supplies	13,100	48,479	25,900
Utilities	2,535	2,785	2,600
Other expenses	5,100	12,487	13,350
<b>Total Recreation</b>	<b>232,912</b>	<b>283,017</b>	<b>279,087</b>
<b>Capital Outlay (Department 900)</b>			
Capital outlay	158,512	212,461	1,529,666
<b>Total Capital Outlay</b>	<b>158,512</b>	<b>212,461</b>	<b>1,529,666</b>
<b>Total Expenditures</b>	<b>1,009,056</b>	<b>1,258,211</b>	<b>2,504,452</b>
<b>Excess (Deficit)</b>	<b>103,553</b>	<b>95,339</b>	<b>6,953</b>
<b>Projected Fund Balance, July 1</b>			<b>752,813</b>
<b>Excess (Deficit)</b>			<b>6,953</b>
<b>Projected Fund Balance, June 30</b>			<b>759,766</b>

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**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
<b><u>Powers Creek District Fund (Fund 36)</u></b>			
<b><u>Revenues</u></b>			
Rents	33,250	16,354	27,250
Other State grants	570,000	479,073	77,000
Interest earned	1,100	1,909	2,100
<b>Total Revenues</b>	<b>604,350</b>	<b>497,336</b>	<b>106,350</b>
<b><u>Expenditures</u></b>			
Salaries and wages	11,471	12,660	3,000
Employee benefits	5,478	6,816	2,407
Contracted professional services	3,610	2,172	-
Other contracted services	330	400	-
Repairs and maintenance	340	182	185
Supplies	35	82	50
Other expenses	2,010	3,245	725
Interest expense	1,800	7,746	-
Loan principal repayment	185,000	171,074	-
Capital outlay	385,000	308,000	77,000
<b>Total Expenditures</b>	<b>595,074</b>	<b>512,377</b>	<b>83,367</b>
<b>Excess (Deficit)</b>	<b>9,276</b>	<b>(15,041)</b>	<b>22,983</b>
		<b>Projected Fund Balance, July 1</b>	<b>(12,815)</b>
		<b>Excess (Deficit)</b>	<b>22,983</b>
		<b>Projected Fund Balance, June 30</b>	<b>10,168</b>

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**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		Budget 2024-25
	Budget 2023-24	2023-24	
<b>CDBG Non-Prgram Income Fund (Fund 38)</b>			
<b><u>Revenues and Transfers-In</u></b>			
Interest earned	885	2,190	2,409
Loan payment revenue	2,500	2,400	2,500
Transfers from other funds	20,682	-	28,827
<b>Total Revenues and Transfers-In</b>	<b>24,067</b>	<b>4,590</b>	<b>33,736</b>
<b><u>Expenditures</u></b>			
Loan principal repayment	-	-	23,500
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>23,500</b>
<b>Excess (Deficit)</b>	<b>24,067</b>	<b>4,590</b>	<b>10,236</b>

Projected Fund Balance, July 1	78,665
Excess (Deficit)	10,236
<b>Projected Fund Balance, June 30</b>	<b>88,901</b>

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**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Highway Users Tax Fund (Fund 25)</b>			
<b>Revenues</b>			
Gas tax	67,823	67,823	68,596
Interest earned	600	1,489	1,638
<b>Total Revenues</b>	<b>68,423</b>	<b>69,312</b>	<b>70,234</b>
<b>Expenditures and Transfers-Out</b>			
Transfers to other funds	68,423	68,423	70,234
<b>Total Expenditures and Transfer-Out</b>	<b>68,423</b>	<b>68,423</b>	<b>70,234</b>
<b>Excess (Deficit)</b>	<b>-</b>	<b>889</b>	<b>-</b>
<b>Projected Fund Balance, July 1</b>			<b>47,674</b>
<b>Excess (Deficit)</b>			<b>-</b>
<b>Projected Fund Balance, June 30</b>			<b>47,674</b>

<b>TDA Street Fund (Fund 30)</b>			
<b>Revenues</b>			
Transportation tax	22,343	22,343	12,040
Interest earned	-	150	220
<b>Total Revenues</b>	<b>22,343</b>	<b>22,493</b>	<b>12,260</b>
<b>Expenditures and Transfers-Out</b>			
Transfers to other funds	22,343	22,343	21,933
<b>Total Expenditures and Transfers-Out</b>	<b>22,343</b>	<b>22,343</b>	<b>21,933</b>
<b>Excess (Deficit)</b>	<b>-</b>	<b>150</b>	<b>(9,673)</b>
<b>Projected Fund Balance, July 1</b>			<b>9,673</b>
<b>Excess (Deficit)</b>			<b>(9,673)</b>
<b>Projected Fund Balance, June 30</b>			<b>-</b>



**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b><u>TDA Purchased Transportation Fund (Fund 31)</u></b>			
<b><u>Revenues</u></b>			
Transportation tax	32,375	32,000	32,000
<b>Total Revenues</b>	<b>32,375</b>	<b>32,000</b>	<b>32,000</b>
<b><u>Expenditures</u></b>			
Other contracted services	32,375	32,000	32,000
<b>Total Expenditures</b>	<b>32,375</b>	<b>32,000</b>	<b>32,000</b>
<b>Excess (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Projected Fund Balance, July 1</b>		<b>1,422</b>
		<b>Excess (Deficit)</b>	<b>-</b>
	<b>Projected Fund Balance, June 30</b>		<b>1,422</b>

<b><u>AB-939 Solid Waste/Recycling Fund (Fund 32)</u></b>			
<b><u>Revenues</u></b>			
AB-939 tip fees	7,255	7,228	7,228
Other State grants	5,000	5,000	5,000
Interest earned	640	635	699
<b>Total Revenues</b>	<b>12,895</b>	<b>12,863</b>	<b>12,927</b>
<b><u>Expenditures</u></b>			
Salaries and wages	17,711	9,756	10,684
Employee benefits	6,832	5,570	2,738
Supplies	4,000	-	4,000
Utilities	3,875	6,203	4,179
Other expenses	6,600	2,371	6,372
<b>Total Expenditures</b>	<b>39,018</b>	<b>23,900</b>	<b>27,973</b>
<b>Excess (Deficit)</b>	<b>(26,123)</b>	<b>(11,037)</b>	<b>(15,046)</b>
	<b>Projected Fund Balance, July 1</b>		<b>15,046</b>
		<b>Excess (Deficit)</b>	<b>(15,046)</b>
	<b>Projected Fund Balance, June 30</b>		<b>-</b>

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b><u>Supplemental Law Enforcement Services Fund (Fund 33)</u></b>			
<b><u>Revenues</u></b>			
SLESF grant	157,033	162,763	162,763
Interest earned	50	-	-
<b>Total Revenues</b>	<b>157,083</b>	<b>162,763</b>	<b>162,763</b>
<b><u>Expenditures</u></b>			
Other contracted services	146,523	146,523	179,003
<b>Total Expenditures</b>	<b>146,523</b>	<b>146,523</b>	<b>179,003</b>
<b>Excess (Deficit)</b>	<b>10,560</b>	<b>16,240</b>	<b>(16,240)</b>
		<b>Projected Fund Balance, July 1</b>	<b>16,240</b>
		<b>Excess (Deficit)</b>	<b>(16,240)</b>
		<b>Projected Fund Balance, June 30</b>	<b>-</b>

<b><u>Regional Surface Transportation Program Fund (Fund 34)</u></b>			
<b><u>Revenues</u></b>			
RSTP grant	10,922	10,922	11,574
Interest earned	50	-	-
<b>Total Revenues</b>	<b>10,972</b>	<b>10,922</b>	<b>11,574</b>
<b><u>Expenditures and Transfers-Out</u></b>			
Transfer to other funds	10,972	10,922	19,033
<b>Total Expenditures and Transfers-Out</b>	<b>10,972</b>	<b>10,922</b>	<b>19,033</b>
<b>Excess (Deficit)</b>	<b>-</b>	<b>-</b>	<b>(7,459)</b>
		<b>Projected Fund Balance, July 1</b>	<b>7,459</b>
		<b>Excess (Deficit)</b>	<b>(7,459)</b>
		<b>Projected Fund Balance, June 30</b>	<b>-</b>

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**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
<b><u>CDBG Program Income Holding Fund (Fund 42)</u></b>			
<b><u>Revenues</u></b>			
Loan payment revenue	20,570	20,404	20,404
Interest - CDBG loans	635	245	245
Interest earned	165	840	924
<b>Total Revenues</b>	<b>21,370</b>	<b>21,489</b>	<b>21,573</b>
<b><u>Expenditures and Transfers-Out</u></b>			
Salaries and wages	391	285	300
Employee benefits	232	160	160
Other contracted services	65	60	60
Transfers to other funds	20,682	20,984	21,053
<b>Total Expenditures and Transfers-Out</b>	<b>21,370</b>	<b>21,489</b>	<b>21,573</b>
<b>Excess (Deficit)</b>	<b>-</b>	<b>-</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>

<b><u>CDBG Non-Program Income Fund (Fund 44)</u></b>			
<b><u>Revenues</u></b>			
Interest earned	6,507	10,873	7,774
<b>Total Revenues</b>	<b>6,507</b>	<b>10,873</b>	<b>7,774</b>
<b><u>Expenditures</u></b>			
Capital Outlay	140,000	140,000	-
Transfers to other funds	-	7,596	7,774
<b>Total Expenditures</b>	<b>140,000</b>	<b>147,596</b>	<b>7,774</b>
<b>Excess (Deficit)</b>	<b>(133,493)</b>	<b>(136,723)</b>	<b>-</b>
		<b>Projected Fund Balance, July 1</b>	<b>256,356</b>
		<b>Excess (Deficit)</b>	<b>-</b>
		<b>Projected Fund Balance, June 30</b>	<b>256,356</b>

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**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Water Fund (Fund 60)</b>			
<b>Revenues</b>			
Water sales	574,237	546,351	568,205
Water late charges	8,030	10,336	10,336
Public works fees	335	-	-
Administrative fees	1,380	1,178	1,180
Services to others	1,655	1,898	1,898
Other cost recovery fees	-	1,754	1,755
Miscellaneous grants	955	2,670	3,750
Miscellaneous revenues	-	53	53
Interest earned	16,000	26,922	29,614
<b>Total Revenues</b>	<b>602,592</b>	<b>591,162</b>	<b>616,791</b>
<b>Expenditures and Transfers-Out</b>			
Salaries and wages	154,627	165,333	183,881
Employee benefits	114,108	118,408	119,863
Contracted professional services	28,815	32,379	26,893
Other contracted services	9,585	16,414	16,420
Insurance	16,240	15,310	18,958
Interest expense	945	619	299
Repairs and maintenance	1,675	6,759	6,765
Supplies	7,670	7,928	10,430
Utilities	217,897	224,273	246,522
Other expenses	11,650	14,310	14,825
Transfer to other funds	21,079	21,079	-
<b>Total Expenditures and Transfers-Out</b>	<b>584,291</b>	<b>622,812</b>	<b>644,856</b>
<b>Excess (Deficit)</b>	<b>18,301</b>	<b>(31,650)</b>	<b>(28,065)</b>
	<b>Projected Fund Balance, July 1</b>		<b>350,222</b>
		<b>Excess (Deficit)</b>	<b>(28,065)</b>
		<b>Capital Expenditures</b>	<b>(61,667)</b>
	<b>Projected Fund Balance, June 30</b>		<b>260,490</b>

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Water Connection Fee Fund (61)</b>			
<b>Revenues</b>			
Water connection fee	10,000	-	-
Interest earned	4,000	7,427	8,170
<b>Total Revenues</b>	<b>14,000</b>	<b>7,427</b>	<b>8,170</b>
<b>Excess (Deficit)</b>	<b>14,000</b>	<b>7,427</b>	<b>8,170</b>
			Projected Fund Balance, July 1
			210,266
			Excess (Deficit)
			8,170
			Projected Fund Balance, June 30
			218,436

<b>Water Capital Reserve Fund (Fund 62)</b>			
<b>Revenues</b>			
Interest earned	268	500	550
<b>Total Revenues</b>	<b>268</b>	<b>500</b>	<b>550</b>
<b>Excess (Deficit)</b>	<b>268</b>	<b>500</b>	<b>550</b>
			Projected Fund Balance, July 1
			14,127
			Excess (Deficit)
			550
			Projected Fund Balance, June 30
			14,677

<b>Turbidity Reduction Facility Reserve Fund (Fund 64)</b>			
<b>Revenues and Transfers-In</b>			
Turbidity reduction fees	13,382	8,431	13,015
Transfers from other funds	21,079	21,079	-
<b>Total Revenues and Transfers-In</b>	<b>34,461</b>	<b>29,510</b>	<b>13,015</b>
<b>Expenditures</b>			
Other expenses	13,382	12,944	13,015
<b>Total Expenditures</b>	<b>13,382</b>	<b>12,944</b>	<b>13,015</b>
<b>Excess (Deficit)</b>	<b>21,079</b>	<b>16,566</b>	<b>-</b>
			Projected Fund Balance, July 1
			(7,666)
			Excess (Deficit)
			-
			Projected Fund Balance, June 30
			(7,666)

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Sewer Fund (Fund 70)</b>			
<b>Revenues</b>			
Sewer service charges	516,000	567,877	590,592
Sewer late charges	8,030	10,336	10,336
Public works fees	1,770	894	894
Administrative fees	1,380	1,178	1,178
Other cost recovery fees	-	1,754	1,754
Miscellaneous Grants	955	2,670	3,750
Miscellaneous revenues	-	52	52
Interest earned	500	-	2,400
<b>Total Revenues and Transfers-In</b>	<b>528,635</b>	<b>584,761</b>	<b>610,956</b>
<b>Expenditures</b>			
Salaries and wages	168,169	179,870	195,462
Employee benefits	118,094	122,273	121,298
Contracted professional services	42,815	38,343	34,049
Other contracted services	23,190	24,767	24,785
Insurance	17,940	16,771	20,738
Repairs and maintenance	2,965	17,104	17,115
Supplies	11,470	11,188	13,690
Utilities	60,916	68,593	78,605
Other expenses	39,395	44,728	45,080
<b>Total Expenditures</b>	<b>484,954</b>	<b>523,637</b>	<b>550,822</b>
<b>Excess (Deficit)</b>	<b>43,681</b>	<b>61,124</b>	<b>60,134</b>
	<b>Projected Fund Balance, July 1</b>		<b>(245,387)</b>
		<b>Excess (Deficit)</b>	<b>60,134</b>
	<b>Projected Fund Balance, June 30</b>		<b>(185,253)</b>

**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b><u>Sewer Connection Fee Fund (Fund 71)</u></b>			
<b><u>Revenues</u></b>			
Sewer connection fees	10,000	-	-
Interest earned	6,100	11,840	13,025
<b>Total Revenues</b>	<b>16,100</b>	<b>11,840</b>	<b>13,025</b>
<b>Excess (Deficit)</b>	<b>16,100</b>	<b>11,840</b>	<b>13,025</b>

Projected Fund Balance, July 1	335,274
Excess (Deficit)	13,025
Projected Fund Balance, June 30	348,299

**Sewer Capital Reserve Fund (Fund 72)**

<b><u>Revenues</u></b>			
Interest earned	26,564	51,405	56,545
<b>Total Revenues</b>	<b>26,564</b>	<b>51,405</b>	<b>56,545</b>
<b><u>Expenditures</u></b>			
Other expenses	-	103	-
<b>Total Expenditures</b>	<b>-</b>	<b>103</b>	<b>-</b>
<b>Excess (Deficit)</b>	<b>26,564</b>	<b>51,302</b>	<b>56,545</b>

Projected Fund Balance, July 1	1,218,554
Excess (Deficit)	56,545
Capital Expenditures	(61,667)
Projected Fund Balance, June 30	1,213,432

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**CITY OF BLUE LAKE**  
**Budget Detail by Fund**  
**Fiscal Year 2024-25**

	Projected Actual		
	Budget 2023-24	2023-24	Budget 2024-25
<b>Dental/Vision Trust Fund (Fund 80)</b>			
<b>Revenues</b>			
Transfer of charges	7,380	8,064	7,661
Interest earned	720	1,379	1,517
<b>Total Revenues</b>	<b>8,100</b>	<b>9,443</b>	<b>9,178</b>
<b>Expenditures</b>			
Other expenses	7,340	6,143	8,706
<b>Total Expenditures</b>	<b>7,340</b>	<b>6,143</b>	<b>8,706</b>
<b>Excess (Deficit)</b>	<b>760</b>	<b>3,300</b>	<b>472</b>
		<b>Projected Fund Balance, July 1</b>	<b>40,285</b>
		<b>Excess (Deficit)</b>	<b>472</b>
		<b>Projected Fund Balance, June 30</b>	<b>40,757</b>



CITY OF BLUE LAKE  
Capital Improvements Budget  
Fiscal Year 2024-25

**General Funds**

Greenwood Street Improvement Project (Fund 10)	1,501,000
Vehicles (Fund 10)	11,666
Townsquare Improvements Project (Fund 36)	77,000

**Water Fund (Fund 60)**

Vehicles	11,667
Water System Upgrades	50,000

**Sewer Fund (Fund 72)**

Vehicles	11,667
Sewer System Upgrades	50,000



**CITY OF BLUE LAKE  
ATTACHMENT "A" TO RESOLUTION NO. 1233  
CALCULATION FOR DETERMINING THE FISCAL YEAR 2024-25 APPROPRIATIONS LIMIT**

Article XIII B of the California Constitution, adopted by Proposition 4 in November 1979, and amended in 1990 by Proposition 111, imposes restrictions on the amount of revenues that can be received and appropriated in a fiscal year (Gann Limit). Only revenues defined as "proceeds of taxes" are restricted by the limit. Generally, revenues restricted as to use, enterprise fund revenues, and charges for services not exceeding the cost of providing the service are not considered proceeds of taxes. Also, certain expenditures are considered exempt from the limit. During any fiscal year, a city may not appropriate any proceeds of taxes they receive in excess of their limit.

The appropriations limit is based on actual appropriations during the base year of 1978-79, and is adjusted each year using a price factor based on the growth in State per capita personal income and a population factor based on growth in the City's population. The appropriations limit must be adopted each year by resolution of the City Council.

**FY 2024-25 Annual Adjustment Factors:**

**Price Factor** (conversion to ratio):

Percent Growth in State Per Capita Personal Income as provided by State of California Department of Finance:

$$3.62\% = 1.0362$$

**Population Factor** (conversion to ratio):

Annual Percent Growth in City of Blue Lake Population January 1, 2023 to January 1, 2024 as provided by State of California Department of Finance:

$$-1.29\% = 0.9871$$

**Calculation of Annual Adjustment Factor:**

$$\text{Price Factor} \times \text{Population Factor} = 1.0362 \times 0.9871 = 1.0228$$

**FY 2024-25 Appropriations Limit Calculation:**

FY 2024-25 Limit = FY 2023-24 Limit x Adjustment Factor

FY 2024-25 Limit = \$1,413,836 x 1.0228

FY 2024-25 Limit = \$1,446,071

**Estimated Appropriations Subject to the Gann Limit for FY 2024-25:**

Proceeds of Taxes	\$ 486,835
Exclusions	0
Total Appropriations Subject to Limit	\$ 486,835
Current Limit	\$ 1,446,071
Under Limit	\$ 959,236

**City of Blue Lake**  
**Salary Plan - Fiscal Year 2024-2025**

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)	25.14	25.89	26.67	27.47	28.30	29.14	30.02	30.92	31.85	32.80	33.79	34.80	35.84
Longevity Pay	25.62	26.39	27.18	28.00	28.84	29.70	30.60	31.51	32.46	33.43	34.44	35.47	36.53
Public Works Supervising Operator (H)	23.84	24.56	25.29	26.05	26.83	27.64	28.47	29.32	30.20	31.11	32.04	33.00	33.99
Longevity Pay	24.30	25.03	25.78	26.55	27.35	28.17	29.01	29.88	30.78	31.70	32.66	33.63	34.64
Public Works Operator (H) Maintenance III (H)	18.44	18.99	19.56	20.15	20.75	21.38	22.02	22.68	23.36	24.06	24.78	25.53	26.29
Longevity Pay	18.79	19.36	19.94	20.54	21.15	21.79	22.44	23.12	23.81	24.52	25.26	26.02	26.80
Public Works Maint. Worker I & II (H)	16.56	17.06	17.57	18.10	18.64	19.20	19.77	20.37	20.98	21.61	22.26	22.92	23.61
Longevity Pay	16.88	17.38	17.91	18.44	19.00	19.57	20.15	20.76	21.38	22.02	22.68	23.36	24.06
Park & Rec Director / Recycling (H)	24.02	24.74	25.48	26.25	27.03	27.85	28.68	29.54	30.43	31.34	32.28	33.25	34.25
Longevity Pay	24.48	25.22	25.97	26.75	27.55	28.38	29.23	30.11	31.01	31.94	32.90	33.89	34.91
Rec Coordinator (H)	17.00	17.51	18.04	18.58	19.13	19.71	20.30	20.91	21.54	22.18	22.85	23.53	24.24
Longevity Pay	17.33	17.85	18.38	18.93	19.50	20.09	20.69	21.31	21.95	22.61	23.29	23.98	24.70
Office Assistant, Recreation Specialist I & II, Part Time and Temporary (H)	16.37	16.86	17.37	17.89	18.42	18.98	19.55	20.13	20.74	21.36	22.00	22.66	23.34
Longevity Pay	16.68	17.19	17.70	18.23	18.78	19.34	19.92	20.52	21.14	21.77	22.42	23.10	23.79
Accounting Specialist I & II (H)	18.12	18.66	19.22	19.80	20.39	21.01	21.64	22.29	22.95	23.64	24.35	25.08	25.83
Longevity Pay	18.47	19.02	19.59	20.18	20.79	21.41	22.05	22.71	23.40	24.10	24.82	25.56	26.33
Administrative Assistant/City Clerk (H)	19.77	20.36	20.97	21.60	22.25	22.92	23.61	24.31	25.04	25.80	26.57	27.37	28.19
Longevity Pay	20.15	20.75	21.38	22.02	22.68	23.36	24.06	24.78	25.53	26.29	27.08	27.89	28.73
Finance Manager (H), Economic Development Planner (H)	23.68	24.39	25.12	25.88	26.65	27.45	28.28	29.12	30.00	30.90	31.82	32.78	33.76
Longevity Pay	24.14	24.86	25.61	26.37	27.16	27.98	28.82	29.68	30.57	31.49	32.44	33.41	34.41



**Contract Positions:**

Public Works - Rounds/On-Call/Call-Outs  
 Weekend or Holiday Rounds = \$75/Day  
 Weekly On-Call = \$120.00  
 Holiday On-Call-\$120 & 8 hrs. CTE  
 Call Outs = \$120.00 per each Call Out

City Manager (Contract) = \$80,000. per year  
 Building Official (Contract) = \$70.00 per hour

Adopted by Resolution Number 1233-June 25, 2024  
 Effective Date: June 24, 2024

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