A dramatic sunset scene over a large body of water. The sun is a bright orange orb on the horizon, partially obscured by dark, silhouetted mountains. The sky is filled with large, dark clouds that are illuminated from below by the sun, creating a striking contrast of light and shadow. Sunbeams radiate from behind the clouds. The sun's reflection is a vertical column of light on the water's surface. In the foreground, the dark silhouettes of reeds or grasses are visible against the water.

*FORWARD!*

CITY OF LAKEPORT

ADOPTED BUDGET

FISCAL YEAR

2012-2013

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# CITY OF LAKEPORT

FISCAL YEAR 2012-2013

ADOPTED BUDGET

## GOVERNING BODY

CITY COUNCIL  
REDEVELOPMENT SUCCESSOR AGENCY BOARD OF  
DIRECTORS  
CITY OF LAKEPORT MUNICIPAL SEWER DISTRICT  
(CLMSD)

Stacey Mattina	Mayor
Tom Engstrom	Mayor Pro Tem
Suzanne Lyons	Council Member
Robert Rumfelt	Council Member
Roy Parmentier	Council Member

## COUNCIL ADVISORY COMMITTEES/COMMISSIONS

Planning Commission  
Parks and Recreation Commission  
Traffic Safety Advisory Committee  
ADA Committee  
Lakeport Economic Development Advisory Committee

## EXECUTIVE MANAGEMENT TEAM

Margaret Silveira	City Manager
Steven Brookes	City Attorney
Janel Chapman	City Clerk
Kelly Buendia	Administrative Services Director
Daniel Buffalo	Finance Director
Brad Rasmussen	Chief of Police
Scott Harter	City Engineer/IT Director
Richard Knoll	Community Development Director
Mark Brannigan	Public Works Director



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# TABLE OF CONTENTS

Budget in Brief .....	1
General Fund Compared .....	1
Revenues.....	2
Expenditures by Fund .....	3
Expenditures by Department.....	4
Changes in Fund Balance .....	5
Measure I Uses.....	6
Mission and Vision .....	7
Mission .....	7
Community Vision .....	7
City Manager’s Budget Message .....	9
Budget Schedule.....	15
City Organizational Chart .....	17
Accounting Structure.....	19
Budget Policies and Procedures .....	21
Financial Management Policies.....	23
Fund Descriptions .....	27
Governmental Funds .....	27
General Fund.....	27
Special Revenue Funds .....	27
Redevelopment Successor Agency Funds (212 – 219) .....	28
Proprietary Funds.....	30
Enterprise Funds.....	30
Debt Service Funds.....	31
Fiduciary Funds.....	31
Fund Summary .....	33
Transfer Schedule.....	34
CHARTS AND GRAPHS.....	35
Historical Revenues and Expenditures .....	37
HISTORICAL REVENUESOMPARED .....	38
FUNDS .....	41
Fund 110: General Fund.....	43

Fund 110: General Fund.....	44
Fund 202: Park Land Dedication Fund.....	46
Fund 203: HUTA Gas Tax.....	47
Fund 207: Prop 172 Public Safety Tax.....	48
Fund 210: CDBG Economic Business Loan.....	49
Fund 212: RDA Obligation Retirement Fund.....	50
Fund 217: RDA Debt Service Fund.....	51
Fund 228: Housing Revolving Loan (RLA) Fund.....	52
Fund 232: Emergency Housing Assistance Fund.....	53
Fund 237: CDBG Economic Development Grant 2010 .....	54
Fund 238: CDBG Grant 2010.....	55
Fund 410: Lakeshore Blvd Storm Damage Rpr Project Fund.....	56
Fund 411: Safe Routes to School Fund .....	57
Fund 413: Prop 40 Per Capita Grant.....	58
Fund 414: Storm Drainage Fund.....	59
Fund 501: Water Utility M&O Fund .....	60
Fund 504: USDA Water Project Fund .....	61
Fund 601: CLMSD Utility M&O Fund .....	62
Fund 604: USDA Sewer Project Fund.....	63
DEPARTMENTS.....	65
CITY COUNCIL, BOARDS AND COMMISSIONS .....	67
Priorities .....	68
Personnel – Council, Boards and Commissions .....	69
Adopted budget.....	70
ADMINISTRATION.....	71
City Manager .....	71
Accomplishments .....	72
Priorities .....	72
City Clerk .....	74
Accomplishments .....	75
Priorities .....	76
Administrative Services – Human Resources.....	77
Accomplishments in Fiscal Year 2011-2012.....	78

Priorities .....	78
Personnel - Administration.....	79
Adopted Budget - Administration .....	80
CITY ATTORNEY.....	81
Priorities .....	81
Personnel – City Attorney.....	82
Adopted Budget – City Attorney .....	83
FINANCE .....	84
Accomplishments in Fiscal Year 2011-2012.....	85
Priorities .....	86
Personnel - Finance .....	87
Adopted Budget - Finance.....	88
COMMUNITY DEVELOPMENT.....	89
PLANNING .....	89
Priorities .....	90
BUILDING.....	91
Priorities .....	91
HOUSING.....	92
Priorities .....	92
ECONOMIC DEVELOPMENT .....	93
Priorities .....	93
Personnel – Community Development .....	94
Adopted Budget – Planning.....	95
Adopted Budget - Building.....	96
Adopted Budget - Housing.....	97
Adopted Budget – Economic Development .....	98
ENGINEERING AND INFORMATION TECHNOLOGY .....	99
Priorities .....	99
Personnel – Engineering and Information Technology.....	100
Adopted Budget – Engineering and Information Technology .....	101
POLICE .....	102
Accomplishments in Fiscal Year 2011-2012.....	102
Priorities .....	103

Personnel – Police .....	104
Adopted Budget - Police .....	105
PUBLIC WORKS .....	106
ROADS AND INFRASTRUCTURE .....	106
Accomplishments in Fiscal Year 2011-2012 .....	106
Priorities .....	107
PARKS, BUILDINGS AND GROUNDS .....	108
Priorities .....	108
WESTSHORE POOL .....	109
Priorities .....	109
SOLID WASTE .....	110
Accomplishments in Fiscal Year 2011-2012 .....	110
Priorities .....	110
WATER .....	111
Accomplishments in Fiscal Year 2011-2012 .....	111
Priorities .....	112
SEWER .....	113
Accomplishments in Fiscal Year 2011-2012 .....	113
Priorities .....	113
Personnel – Public Works .....	115
Adopted Budget – Roads and Infrastructure .....	116
Adopted Budget – Parks, Buildings and Grounds .....	117
Adopted Budget – Solid Waste .....	118
Adopted Budget – Westshore Pool .....	119
Adopted Budget – Water Operations and Maintenance .....	120
Adopted Budget – Sewer Operations and Maintenance .....	121
Budget Resolution .....	122
Gann Limit Resolution .....	123

## BUDGET IN BRIEF

This is an introductory section meant to summarize information for the reader in a succinct and easily understandable way.

### GENERAL FUND COMPARED

This is a comprehensive summary of the general fund, as adopted in fiscal year 2012-2013. Revenues and expenditures are expected to equal, and the use of reserves is not recommended at this time.

Fiscal Year 2012-2013 City-Wide			
Account Class	Fiscal Year Ended		
	2011 Actual	2012 (Estimated) Actual	2013 Adopted
<b>Revenue</b>			
Taxes	4,135,706	3,835,281	3,767,344
Franchise Fees	132,673	123,731	126,664
Licenses	86,600	68,353	71,065
Permits	48,921	50,919	50,919
Fines, Forfeitures, Penalties	28,977	27,561	30,381
Use of Money and Property	64,292	67,367	69,777
Other Agencies	51,894	34,281	31,735
Federal Funding	852,779	204,794	91,880
State Funding	129,390	126,402	1,924,152
Charges for Service	3,276,435	3,640,863	3,815,596
Other	1,941,498	1,237,066	936,909
Use of Bond Proceeds	-	-	1,992,166
<b>Total</b>	<b>10,749,165</b>	<b>9,416,618</b>	<b>12,908,588</b>
<b>Expenditures</b>			
Salaries and Benefits	4,571,215	4,348,754	4,459,575
Operations	3,614,558	3,428,406	3,716,560
Debt Service	1,073,740	1,316,051	1,168,230
CIP	1,356,142	863,674	3,322,292
<b>Total</b>	<b>10,615,655</b>	<b>9,956,885</b>	<b>12,666,657</b>
<b>Surplus (Deficit)</b>	<b>133,510</b>	<b>(540,267)</b>	<b>241,931</b>

## REVENUES

These are the revenues across all City-funds that are expected to be collected during the fiscal year, totaling \$11.84 million.

FY 2012-2013  
Revenue Summary

Fund	Description	Sources												Total
		Taxes	Franchise Fees	Licenses	Permits	Fines Forfeitures Penalties	Use of Money & Property	Other Agencies	Federal Funding	State Funding	Charges for Service	Other	Transfers In	
110	General Fund	3,000,277	126,664	71,065	50,919	30,381	15,412	31,735	91,880	120,889	520,544	229,609	239,473	4,528,848
120	General Fund Reserve	-	-	-	-	-	4,271	-	-	-	-	-	-	4,271
130	General Capital Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-
202	Parkland Dedication Fund	-	-	-	-	-	9,000	-	-	-	-	-	16,047	25,047
203	HUTA Gas Tax Fund	139,863	-	-	-	-	421	-	-	-	-	-	-	140,284
207	Prop 172 Public Safety Tax	20,000	-	-	-	-	-	-	-	-	-	-	-	20,000
210	Economic Business Loan Fund	-	-	-	-	-	500	-	-	-	-	40,000	-	40,500
212	RDA Obligation Retirement Fund	-	-	-	-	-	-	-	-	-	-	-	235,131	235,131
213	Successor Agency Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
217	Successor Agency Debt Service Fund	574,730	-	-	-	-	-	-	-	-	-	-	-	574,730
219	Successor Agency Housing Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
228	Housing Revolving Loan (RLA)	-	-	-	-	-	200	-	-	-	-	34,800	-	35,000
232	Emergency Housing Assist Fund	-	-	-	-	-	100	-	-	-	-	-	-	100
233	Microenterprise RLA Fund	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
235	2009 HOME Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Business Loan RLF	-	-	-	-	-	-	-	-	288,950	-	-	-	288,950
238	CDBG Grant 2010	-	-	-	-	-	-	-	-	376,632	-	-	-	376,632
239	HOME Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-
401	Tenth Street Drainage Fund	-	-	-	-	-	400	-	-	-	-	-	-	400
402	Lakeport Blvd Improvement Fund	-	-	-	-	-	400	-	-	-	-	-	-	400
403	South Main Street Improvement Fund	-	-	-	-	-	300	-	-	-	-	-	-	300
407	Parkside Traffic Mitigation Impact Fees	-	-	-	-	-	50	-	-	-	-	-	-	50
410	Lakeshore BI Storm Dam Rpr Proj Fund	-	-	-	-	-	-	-	-	560,177	-	-	-	560,177
411	Safe Routes to School Fund	-	-	-	-	-	-	-	-	567,504	-	-	-	567,504
413	Prop 40 Per Capita Grant	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000
414	Storm Drainage Fund***	-	-	-	-	-	200	-	-	-	-	-	-	200
501	Water Utility M & O Fund	-	-	-	-	-	4,590	-	-	-	1,398,945	1,000	10,000	1,414,535
502	Water Expansion Fund	-	-	-	-	-	100	-	-	-	10,000	-	-	10,100
504	USDA Water Loan Fund	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000
601	CLMSD Utility M & O Fund	32,474	-	-	-	-	31,500	-	-	-	1,876,107	60,500	10,000	2,010,581
602	CLMSD Expansion Fund	-	-	-	-	-	2,333	-	-	-	10,000	-	-	12,333
604	USDA Sewer Loan Fund	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000
605	CLMSD Assessment Dist 91-1 Fund**	-	-	-	-	-	-	-	-	-	-	340,000	-	340,000
801	OPEB Trust Fund***	-	-	-	-	-	-	-	-	-	-	-	410,000	410,000
	Total	3,767,344	126,664	71,065	50,919	30,381	69,777	31,735	91,880	1,924,152	3,815,596	936,909	920,651	11,837,073

## EXPENDITURES BY FUND

These are the expenditures across all City funds, as recommended in fiscal year 2012-2013. In total, the City is appropriating \$13.59 million for spending.

FY 2012-2013  
Expenditure Summary by Fund

Fund	Description	Uses					Total
		Salaries and Benefits	Operations	Debt Service	Capital Outlay	Transfers Out	
110	General Fund	2,384,828	1,465,564	71,509	275,900	331,047	4,528,848
120	General Fund Reserve	-	-	-	-	-	-
130	General Capital Improvement	-	-	-	1,932,166	-	1,932,166
202	Parkland Dedication Fund	-	-	25,047	-	-	25,047
203	HUTA Gas Tax Fund	-	-	-	90,000	18,000	108,000
207	Prop 172 Public Safety Tax	-	20,000	-	-	-	20,000
210	Economic Business Loan Fund	-	38,500	-	-	2,000	40,500
212	RDA Obligation Retirement Fund	216,975	18,156	-	-	-	235,131
213	Successor Agency Capital Projects Fund	-	-	-	-	-	-
217	Successor Agency Debt Service Fund	-	-	324,730	-	250,000	574,730
219	Successor Agency Housing Fund	-	-	-	-	-	-
228	Housing Revolving Loan (RLA)	-	33,000	-	-	2,000	35,000
232	Emergency Housing Assist Fund	-	8,000	-	-	1,000	9,000
233	Microenterprise RLA Fund	-	-	-	-	-	-
235	2009 HOME Grant	-	-	-	-	-	-
237	Business Loan RLF	-	286,950	-	-	2,000	288,950
238	CDBG Grant 2010	-	286,632	-	-	15,757	302,389
239	HOME Program Income	-	-	-	-	-	-
401	Tenth Street Drainage Fund	-	-	-	-	-	-
402	Lakeport Blvd Improvement Fund	-	-	-	-	-	-
403	South Main Street Improvement Fund	-	-	-	-	-	-
407	Parkside Traffic Mitigation Impact Fees	-	-	-	-	-	-
410	Lakeshore BI Storm Dam Rpr Proj Fund	-	-	-	468,330	91,847	560,177
411	Safe Routes to School Fund	-	-	-	456,596	80,000	536,596
413	Prop 40 Per Capita Grant	-	-	-	10,000	-	10,000
414	Storm Drainage Fund***	-	30,000	-	-	10,000	40,000
501	Water Utility M & O Fund	667,463	524,569	253,884	500	45,000	1,491,416
502	Water Expansion Fund	-	-	-	-	-	-
504	USDA Water Loan Fund	-	105,000	-	-	10,000	115,000
601	CLMSD Utility M & O Fund	790,309	787,689	190,560	88,800	50,000	1,907,358
602	CLMSD Expansion Fund	-	-	-	-	-	-
604	USDA Sewer Loan Fund	-	105,000	-	-	10,000	115,000
605	CLMSD Assessment Dist 91-1 Fund**	-	7,500	302,500	-	2,000	312,000
801	OPEB Trust Fund***	400,000	-	-	-	-	400,000
Total		4,459,575	3,716,560	1,168,230	3,322,292	920,651	13,587,308

## EXPENDITURES BY DEPARTMENT

These are the amounts that are appropriated to each department defined by major expenditure category. Non-departmental expenditures are managed by the Finance Department and primarily consist of debt service and other regular financial processes not directly associated with any particular department.

FY 2012-2013  
Expenditure Summary by Department

Name	No.	Uses				Total
		Salaries and Benefits	Operations	Debt Service	Capital Outlay	
Non-Departmental	0000	400,000	20,500	652,277	-	1,072,777
City Council	1010	57,227	37,024	-	-	94,251
Administration	1020	331,269	58,644	-	850	390,763
City Attorney	1030	82,814	18,128	-	500	101,442
Finance	1041	329,250	109,789	-	1,000	440,039
Community Development						
Planning	1050	151,912	68,486	-	-	220,398
Building	1051	196,362	24,687	-	250	221,299
Housing	1053	-	331,261	-	-	331,261
Economic Development	1054	-	340,450	-	1,932,166	2,272,616
Engineering and Information Technology	1052	213,010	45,353	-	200	258,563
Police	2010	1,223,362	330,429	71,509	-	1,625,300
Public Works						
Streets and Infrastructure	3020	424,921	328,218	-	1,262,426	2,015,565
Parks, Buildings & Grounds	3030	163,153	112,286	-	35,000	310,439
Solid Waste	3040	-	445,000	-	-	445,000
Westshore Pool	3050	62,081	44,662	-	1,600	108,343
Water	3060	384,532	576,038	253,884	-	1,214,454
Sewer	3070	439,682	828,605	190,560	88,300	1,547,147
Total		4,459,575	3,719,560	1,168,230	3,322,292	12,669,657

## CHANGES IN FUND BALANCE

This illustrates the condition of fund balance across all City funds and the effects on them due to total expected activities by the end of the current fiscal year (FY 2011-2012) and in 2012-2013. Positive numbers in the "Expected Change" column indicate an expected surplus in that fund by June 30, 2012. Negative numbers indicate an expected deficit. The final column to the right indicates the expected fund balance for each fund at the end of June 30, 2013.

Fund Number	Fund Name	Begin of Year	+ Expected Change	= Estimated YE FB	Based on Adopted		= Proj YE FB
					+	-	
					Revenues	Expenses	
110	GENERAL FUND	1,121,826	133,279	1,255,105	4,528,848	4,528,848	1,255,105
120	GENERAL FUND RESERVE	1,295,781	-	1,295,781	4,271	-	1,300,052
130	GENERAL CAPITAL IMPROVEMENT	-	1,932,166	1,932,166	-	1,932,166	-
202	PARKLAND DEDICATION FUND	65,158	(45,358)	19,800	25,047	25,047	19,800
203	2105 GAS TAX FUND	132,857	117,985	250,842	140,284	108,000	283,126
207	PROP 172 PUBLIC SAFETY TAX	-	-	-	20,000	20,000	-
210	ECON RLF RE-USE FUND	61,200	23,353	84,553	40,500	40,500	84,553
212	RDA OBLIGATION RETIREMENT FUND	(7,710)	7,710	-	235,131	235,131	-
213	SUCCESSOR AGENCY CAPITAL PROJ	2,041,205	(2,041,205)	-	-	-	-
217	SUCCESSOR AGENCY DEBT SERVICE	1,046,249	304,198	1,350,448	574,730	574,730	1,350,448
219	SUCCESSOR AGENCY HOUSING FUND	1,096,628	(180,107)	916,521	-	-	916,521
228	HOUSING REVOLVING LOAN (RLA)	32,756	(5,523)	27,233	35,000	35,000	27,233
232	EMERGENCY HOUSING ASSIST FUND	44,967	(2,974)	41,993	100	9,000	33,093
233	ECON RLF REUSE MICRO RLA FUND	3,431	1,079	4,510	1,000	-	5,510
235	2009 HOME GRANT	-	123,851	123,851	-	-	123,851
237	CDBG ECONOMIC DEV GRANT 2010	5,404	(459)	4,945	288,950	288,950	4,945
238	CDBG HOUSING GRANT 2010	-	-	-	376,632	302,389	74,243
239	HOME PROGRAM INCOME	-	164	164	-	-	164
401	TENTH ST DRAINAGE FUND	84,291	146	84,437	400	-	84,837
402	LAKEPORT BLVD IMPRVMT FUND	115,579	201	115,780	400	-	116,180
403	SOUTH MAIN ST IMPRVMT FUND	61,248	97	61,346	300	-	61,646
407	PARKSIDE TRAFFIC MITIG IMPACT	17,121	0	17,122	50	-	17,172
410	LAKESHORE STORM DAMAGE RPR	8,823	214	9,037	560,177	560,177	9,037
411	SAFE ROUTES TO SCHOOL FUND	-	0	0	567,504	536,596	30,908
413	PROP 40 - PER CAPITA GRANT	-	470	470	10,000	10,000	470
414	STORM DRAINAGE FUND	356,668	(37,542)	319,126	200	40,000	279,326
501	WATER UTILITY M & O FUND	1,359,923	(419,264)	940,659	1,414,535	1,491,416	863,778
502	WATER EXPANSION FUND	306,637	(235,349)	71,289	10,100	-	81,389
504	USDA WATER PROJECT FUND	-	(20,000)	(20,000)	115,000	115,000	(20,000)
601	CLMSD UTILITY M & O FUND	11,339,032	145,420	11,484,453	2,010,581	1,907,358	11,587,676
602	CLMSD EXPANSION FUND	467,040	-	467,040	12,333	-	479,373
604	USDA SEWER PROJECT FUND	-	-	-	115,000	115,000	-
605	CLMSD ASSMNT DIST 91-1 FUND	(3,253,356)	49,038	(3,204,318)	340,000	312,000	(3,176,318)
801	OPEB TRUST FUND	10,673	39,276	49,949	410,000	400,000	59,949

Legen

Begin of Year = Current Year Beginning Fund Balance

Expected Change = Estimated Year End Revenues - Estimated Year End Expenditures

Estimated YE FB = Current Year End Estimated Fund Balance

Proj YE FB = Projected Upcoming Year End Fund Balance

## MEASURE I USES

### Eligible Measure I Costs Fiscal Year 2012/2013

#### Measure I: Transaction and Use Tax

Measure I, passed by a simple majority (50% plus 1) of Lakeport voters in November of 2004, is a general (unrestricted) transaction and use tax. A general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax, which would require approval of two-thirds of the voting public. Measure J, passed in conjunction with Measure I, was a distinctly separate, advisory measure indicating the voting public's preference for the use of Measure I proceeds. The language for the two ballot measure was as follows:

Ballot Measure "I":

*"Shall the City of Lakeport enact a one-half cent sales tax for City facilities, services and programs?"*

Advisory Measure "J":

*"If Measure "I" is approved, should the proceeds fund repair and maintenance of City streets, park and community service facilities, and expand public services and programs?"*

**Estimated Revenue**

**FY 2012/2013**

Measure I: Transaction and Use Tax	\$724,157
------------------------------------	-----------

Fiscal Year 2012/2013 Adopted Uses and Projects	Cost	Other General Fund Share	Other Financing Sources	Recommended	Final Identified	Total Funding
				Measure I Share	Measure I Share	
Hartley Street, SR2S	\$ 555,000	\$ -	\$ 500,000	\$ 55,000	\$ -	\$ 555,000
Lakeshore Storm Damage Repair	569,000	-	494,000	75,000	-	569,000
Public Works: Streets	690,714	558,542	-	132,172	-	690,714
Public Works: Parks	319,390	14,000	-	305,390	-	319,390
Westshore Pool	125,586	-	40,500	85,086	-	125,586
Police Vehicle Lease	71,509	-	-	71,509	-	71,509
	<b>\$ 2,331,199</b>	<b>\$ 572,542</b>	<b>\$ 1,034,500</b>	<b>\$ 724,157</b>	<b>\$ -</b>	<b>\$ 2,331,199</b>

## MISSION AND VISION

### MISSION

Lakeport is a beautiful community. We work to ensure it remains a wonderful place to raise a family, enjoy a retirement, recreate, and live a healthy, fulfilling life.

### COMMUNITY VISION

The charm and values of the Lakeport community are what will endure for generations to come. Those attributes will be maintained, in part, through the effective delivery of municipal services.

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## CITY MANAGER'S BUDGET MESSAGE

*Forward!* Like the call of the pioneers before us who blazed a trail west to California and Clear Lake, I can think of no better word, no better expression to describe the philosophy we have adopted when preparing this budget for 2012-2013. It is succinct, direct, and the theme of this year's message.

2012 delivered so many challenges to us. The loss of redevelopment, erupting pension costs, and the application for funding of one of the largest capital improvement projects in the history of the City's water and sewer enterprise have stressed the limits of staff. But the result of enduring through these challenges has been a sharpening of our outlook on the future and the change needed to move the City in a fiscally sustainable direction.

Last year I spoke of challenges and opportunities. We have faced the former and now look to embrace the later. We set our sights on a new year and have taken a very methodical approach in planning for it. It began with a thorough evaluation of the organization from the bottom up. In January, I asked all department heads to leverage their expertise and identify the services and functions they deliver. They spent weeks examining programs, projects, and various elements of operations and rated them in order of operational importance. I was impressed. And to compliment their work, I combined my own input with the stated goals of the City Council. The final product was a comprehensive list of priorities for each department; and from that, a budget based on those priorities emerged.

We are engaging in priority-based budgeting in fiscal year 2012-2013 for one purpose: to match the limited, reduced resources we project in 2013 with the highest priorities of City staff and the Council. We will focus on raising service levels, empowering and affirming the importance of staff to enhance performance, maintaining a strong commitment to housing and economic development activities, and increasing the investment in capital, including road maintenance and rehabilitation. Most significantly, we are doing this in spite of cost reductions, moving toward a balanced budget, and minimizing the use of reserves.

But during this exercise, it became evident that a systemic, structural change was necessary for the City. In order for service delivery to be maximized, a restructuring plan was developed to consolidate departments, streamline basic services, and reduce structural costs. This means the reduction and reclassification of certain elements of the City's workforce (I will outline these changes later in this message). From this restructuring, the City will be more efficient, effective, and able to meet the financial challenges ahead.

Presented to you is a budget not based on line items or departments but on priorities. This is the way forward toward a financially sustainable City of Lakeport.

### **Economic and Financial Conditions**

The remaining elements of this message will be brief and focused on highlights. They are as follows:

## **Revenues**

Sales tax revenues – including those derived from Measure I – continue to trend positively. We estimate this source to increase by 3-4% from 2012, due largely to greater consumer spending in the City's automotive and retail sectors.

Property tax revenue in fiscal year 2013 will remain relatively flat with a slight increase expected from the redistribution of property tax (formerly known as tax increment) once allocated to the City's former redevelopment agency. Property tax, though a top ten revenue source for the City, is not the largest. In fact, secured property taxes account for less than half of the Bradley-Burns sales tax revenues for Lakeport.

State and federal public safety grants will be maintained in fiscal year 2012 -2013. This is a significant resource to support our Police Department, as costs related to officer compensation have increased exponentially from 2012. We expect to continue receiving revenue from this source into 2014.

Franchise fees, permit fees, fees for service, and other charges are expected to remain flat over the course of the fiscal year. These revenues go to support general City operations, such as building, engineering, and planning services.

All other general fund revenues are estimated to remain relatively unchanged from the prior fiscal year.

Tax increment revenue for redevelopment activities has been eliminated. The City has elected to serve as the Successor Agency to the former RDA and will be entitled to \$250,000 in administrative allowances to offset operating costs associated with the dissolution of the agency and the retirement of its obligations.

Water and sewer enterprise activities will continue to experience increased costs and revenues that fall short of covering them. City staff will present an analysis of the current rate structure in water and sewer and make a recommendation to remedy the imbalance and ensure the solvency of both.

We will continue to explore new sources of revenue aggressively to ensure the City can maintain vital services to the community, including public safety, infrastructure improvements, and parks and recreation.

## **Expenditures**

We took a very aggressive approach this year to minimizing what I would refer to as 'discretionary' expenditures in each department's budget. To balance the budget in the general fund, we trimmed over \$400,000 (or 10%) in appropriation requests. This was no small accomplishment and was done collaboratively with each department.

Costs related to personnel will be the largest component of overall expenditure increases this year, primarily due to pension contributions and health benefit premiums. Temporary cost saving measures in the form of furloughs and merit pay freezes provided the breathing room

needed to evaluate these costs and develop appropriate strategies to control them moving forward. I am recommending the continued use of a furlough for all bargaining groups in 2013.

Pension costs related the safety plan amendment from 2%@50 to 3%@50 could have cost the City an actuary-estimated \$640,000. To finance this cost, as well as the annual normal cost of the safety pension plan, the City's contribution rate to the safety plan for the City's sworn police force of nine officers would have increased by 33 percent in 2013. Fortunately, the City Council has reached an agreement with the Lakeport Police Officer's Association for a modified retirement plan amendment of 3%@55, which will reduce the aforementioned costs by over 40 percent.

City-paid health insurance premiums for retirees poses significant challenges; however, the Finance and Administrative Services Departments are moving on a strategy to better meet current obligations and begin funding future liabilities.

We propose maintaining the funding commitment to capital projects as was budgeted in the most recent fiscal year, 2011-2012. Using a combination of special revenue and general purpose funds (including increased amounts from Measure I), the Engineering and Public Works Departments have outlined proposed road projects that will continue to address the City's most critical infrastructure needs.

Water and sewer expenditures will continue to be scaled back to nominal levels in 2013. Though recommendations to increase revenues in both water and sewer will be presented to the City Council in July, we are not budgeting those revenues (or the resulting projects) here. Those items will be subject to Council approval and direction. Completing applications for low-cost, low-interest loans from USDA Rural Development to fund mandated capital improvement projects will be one of the highest priorities of staff in early 2012-2013.

### **City's Financial Position and Reserves**

Departments have done a good job of controlling spending and reducing costs in 2012. This was integral in balancing the budget. Best management practices dictate that a prudent general fund reserve for lean fiscal years be a minimum 20 to 25 percent of total operating expenditures. In fiscal year 2012-2013, we anticipate an ending fund balance of \$2.4 million, which equates to well over 50 percent of recommended operating appropriations. The Finance Department has been developing a policy for the use and maintenance of fund balance and will make recommendations to that effect in the fall.

### **The Priority-Based Budget and Restructuring**

This budget document for 2012-2013 will look (in many ways) similar to last year's. Funds and departments are highlighted and explored in detail, with a summary section at the beginning, followed by a schedule of transfers and some useful comparative information in the form of charts and graphs. New to this document is what we call a "Budget in Brief," which, ironically, prefaces even this message. The Budget in Brief is designed to give the reader a quick, yet comprehensive, view of the critical elements that comprise the City's revenue and expenditure

elements and the net effect on fund balance. If the reader desires more detailed information, they can continue on in the document.

Integrally different in this year's budget is the presence of priorities, which are presented at the beginning of each department's budget section. As I mentioned earlier, these priorities were developed using the expertise of my Management Team, coupled with the goals expressed by Council and input from me. This method of budgeting is proven to help organizations meet the challenges of matching significantly reduced revenues to increasing operational costs. The overall theme of those priorities this year is that of service maintenance to the community. They are presented in order of operational importance to each department and are weighted by the goals established by Council.

To resolve what has become a chronic and significant structural deficit in the general fund, service delivery of general fund departments was evaluated closely. Attention was given to all departments initially, but the focus turned to Community Development, Public Works, and the Police Department.

The need for planning services by the community, coupled with the reduction in activity due to the former redevelopment agency's activities, has been diminished significantly and is not expected to return in the near term. The City employs two very experienced and knowledgeable professional planners but does not have enough service demand to justify dedicating both to planning activities alone. Based on the Department's recommendation, I decided to reclass and modify the responsibilities of the Planning Services Manager to a position that encompasses the functions of the Housing Specialist (which has become vacant) and that of an Associate Planner. Additionally, I am eliminating the positions of Housing Specialist, and a vacant Department Secretary II.

To refocus the City's commitment to capital improvements, including road rehabilitation and other infrastructure improvements, while reducing costs considerably, my office developed and proposed a plan to merge the Public Works Department with the Utilities Department under one executive member of my Management Team. This merger will result in significant restructuring of middle management and line supervisors. The Department shall be known simply as Public Works but shall encompass the functions of roads and infrastructure, parks and grounds, the Westshore Pool, solid waste management, water and sewer operations and maintenance as separate divisions. I believe this will allow the City to devote more financial resources to projects and programs while enhancing the Department's responsiveness to the community and the other City departments it serves.

Finally, in large part due to the dramatically increased costs in the City's public safety pension obligation, and upon the recommendation of Police Chief, the City will be reducing the administrative workforce of the Department. A part-time Records Assistant position will be created to handle any excess work that results from this reduction; however, I feel confident that administrative staff will be able to continue to function effectively. Additionally, a vacant officer position will not be filled.

### **Challenges and Opportunities**

Change is not easy for a tight-knit organization like ours. To navigate this transition and position the City to face successfully the challenges ahead, we will rely on the dedication of City staff and the leadership and policy direction of the City Council. This priority-based budget will allow us to address these challenges – reduced revenues and increased costs – while taking advantage of opportunities to make structural changes that ultimately will enhance service delivery.

The role of Council as a policy making body will continue to be paramount in this endeavor. My staff and I will rely on this in executing the priorities identified herein. And the success of this financial plan is contingent on Council's commitment to keeping focus on the bigger picture.

Local businesses will continue to face difficulty this year, and the role of business retention will be even more important. The City's commitment to economic development must be maintained through active advisement by the Lakeport Economic Development Advisory Committee (LEDAC) and in collaboration with the Main Street Association, the Chamber of Commerce, and the County's marketing program.

I concluded last year's budget message with the following statements, but they are important enough to warrant reiteration. We are fortunate to have a highly qualified and capable professional staff here at the City of Lakeport. They are the City's most important asset, without which it could not function. Promoting and empowering staff and demonstrating appreciation for their efforts has been a priority for me as the City Manager, and I reaffirm my commitment to it. This budget maintains the best possible amount of personnel needed with the projected resources available to provide services to the community and achieve the goals that Council has prioritized. But it stretches those resources significantly and imposes greater responsibility on each individual to perform at their best. This includes my executive staff, the Management Team, who are required to perform a wide range of duties.

To achieve fiscal stability, the budget process must remain a continuous one - it doesn't end at adoption. The Management Team and I will continue to review it frequently and make recommendations to Council for adjustment when needed. We will also bring it to the Council's attention comprehensively in late January/early February for a mid-year review.

We look *forward* to a new year and beyond, managing a stronger, leaner, more capable City of Lakeport.

Margaret Silveira

City Manager

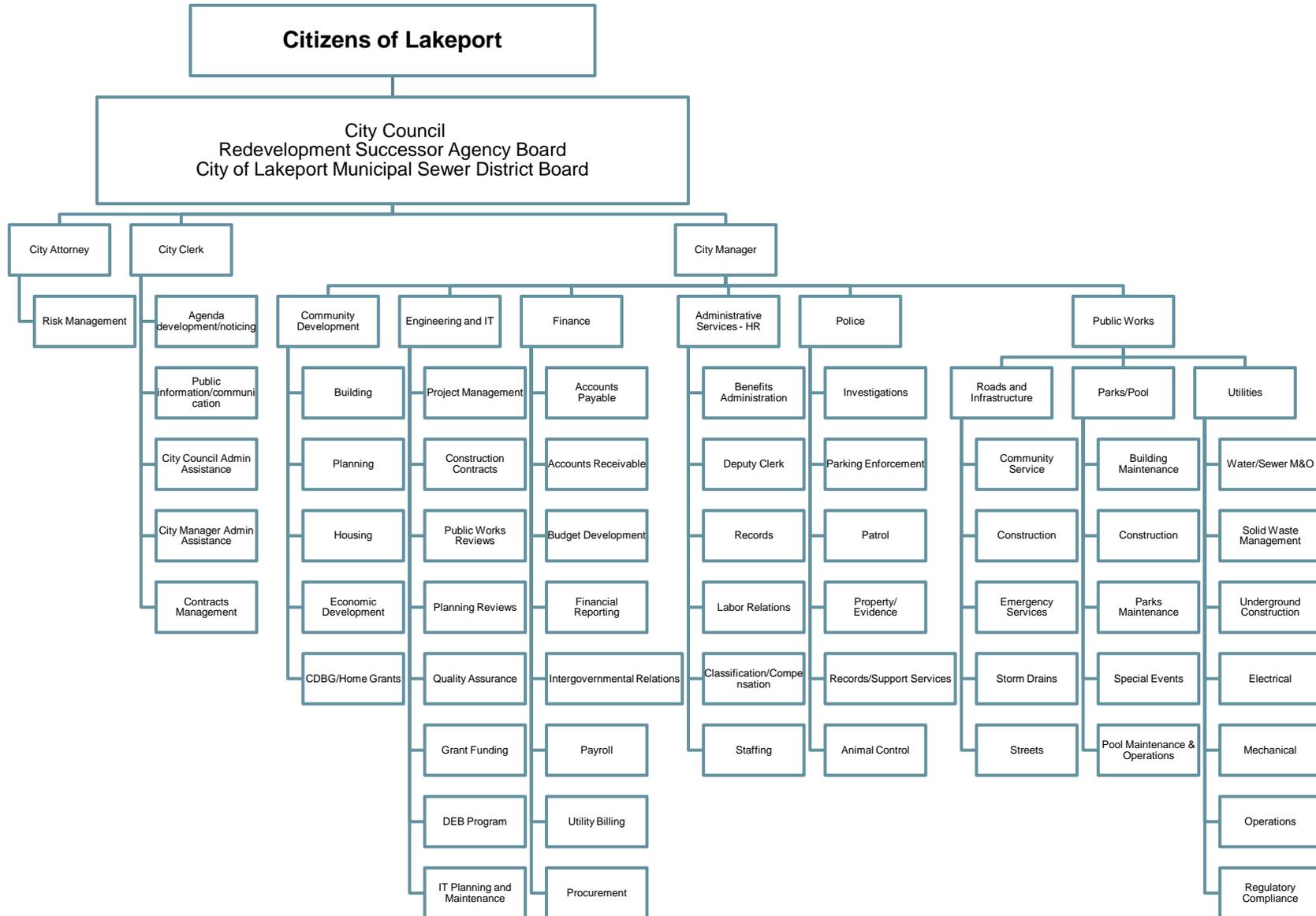
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## BUDGET SCHEDULE

Activity	Tasks	Start Date	Completion Date
Begin Budget Prep for FY 12/13	Schedule budget meetings with Departments Distribute budget packet worksheet Distribute goals worksheet	3/5/12	3/16/12
Preliminary Budget Meetings	Meet with individual department heads for initial budget requests and discussion Begin annotating line items	4/2/12	4/13/12
City Manager review of budget requests	Review appropriation requests Meet with Finance for discussion	4/16/12	5/4/12
Reconciled Budget Meetings with City Manager	Department head meeting with CM Discussion of appropriation requests Finalize initial appropriation requests	5/7/12	5/18/12
Receipt of supplemental appropriation requests	Last opportunity for DHs to make appropriation request changes prior to Council hearings	5/18/12	6/1/12
Finalize Draft Budget Document	Finalize revenue estimates Complete special revenue funds and trust/agency funds	5/21/12	6/1/12
First Budget Hearings with Council	Presentation of budget proposal Discussion of changes from prior year Take questions and requests from Council	6/5/12	
Second Budget Hearings with Council (special meeting/workshop) and Public Hearing – Adoption of either final or tentative budget	Discussion Q&A Take requests and revisions Adoption – tentative or final	6/19/12	
Final Budget workshop and hearing, if necessary	Final Q&A Final revisions Adoption	7/17/12	

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# CITY ORGANIZATIONAL CHART



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## ACCOUNTING STRUCTURE

### **City Government Services**

The City provides the following municipal services directly:

- Building Permit/Plan Approval
- Planning, Zoning and Land Use
- Engineering
- Public Safety (Fire provided by Lakeport Fire Protection District)
- Street Maintenance
- Economic Development
- Housing Services
- Water and Sewer Utilities
- Solid Waste Management (Waste collection handled by franchise trash hauler, Lakeport Disposal)

### **Accounting System and Budgetary Control**

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls, managerial reporting, purchasing, and budgetary control. Controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability. The concept of reasonable assurance recognizes that the cost of a specific control feature should not exceed the benefits likely to be derived and the evaluation of costs and benefits require estimates and judgments by management. The City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### **Basis of Accounting**

The budgets of all governmental fund types are prepared on a modified accrual basis. Under the modified accrual basis, revenue is recognized when it becomes measurable and available. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. This is generally within sixty (60) days after the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred. The budgets of proprietary funds (water and sewer enterprise funds), as well as fiduciary funds (OPEB trust fund), are prepared on an accrual basis. Under this method, revenue is recognized when earned and expenses are recognized at the time the liability is incurred.

### **GASB 34**

Beginning with the fiscal year ending on June 30, 2011, the City implemented the provisions of GASB 34 with the publication of our Annual Financial Report. The City intends to produce its first Comprehensive Annual Financial Report (CAFR) for this fiscal year. The CAFR presents

the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget with the following exceptions:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget).
- Principal payments on long-term debt within the enterprise funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital outlays within the enterprise funds are recorded as assets on a GAAP basis and expended on a budget basis.
- Inventory for governmental activities is recorded as an expenditure at the time it is purchased. For business-type activities, inventory is expensed when used.

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## BUDGET POLICIES AND PROCEDURES

### **Policy**

The City Manager shall submit a proposed budget to the City Council each year for sufficient time to review and debate the budget before adoption. The proposed budget is balanced either through the matching of ongoing revenues with proposed expenditures or the use of existing reserves.

### **Budget Basis**

The budgets of general government type funds (for example, the general fund or gas tax funds) are prepared on a modified accrual basis. Briefly, this means that obligations of the City are budgeted as expenditures, but revenues are recognized only when measurable and available.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares the budget.

### **Responsibility**

The departments are responsible for preparing their budgets in accordance with the guidelines provided by the City Manager and Finance Director. The Finance Department provides cost data related to staffing and other committed obligations. Departments provide cost information related to program and capital projects. The Finance Director prepares all revenue, debt service and reserve estimates.

### **Operating Budget**

Ongoing operating costs should be supported by ongoing, stable revenue sources. This protects the City from fluctuating services levels and avoids crises when one-time revenues are reduced or removed. Listed below are some corollaries to this policy:

- Fund balances or contingency accounts should be used only for one-time expenditures, such as capital equipment and capital improvements.
- Ongoing maintenance costs, such as street resurfacing and other infrastructure improvements, should be financed through recurring operating revenues rather than through bond issuance.
- Fluctuating federal grants should not be used to fund ongoing programs.

### **Budget Review**

During the budget review phase, the City Manager's Office, in conjunction with the Finance

Department and Human Resources, analyzes new positions, operating and capital budget requests. This information is compiled, and the City Manager and Finance Director hold meetings with each department to review their estimated expenditures for the current fiscal year and the proposed baseline requests and enhancements for the proposed budget year.

At the completion of these meetings, the Finance Director again compiles all the financial data and presents the proposed budget to the City Manager for review.

### **Budget Adoption**

The City Manager presents - via publicly noticed workshops - the budget to the City Council. Public hearings are held, and after modifications and revisions, the budget is adopted by resolution.

### **Budget Implementation**

A budgetary control system is maintained to ensure compliance with the budget. The Finance Department is responsible for setting up the budget for tracking purposes and is charged with ensuring fund availability during the year to cover expenditures and appropriations. Reports comparing the budget with expenditures are generated and sent to departments on a monthly basis.

### **Budget Revision**

Actual expenditures may not exceed budgeted appropriations at the fund level. The City Manager or his/her designee is authorized to transfer budgeted amounts at the department and object (account) level. The City has the following programs accounted for through its governmental funds: City Council, Administration, City Attorney, Finance, Community Development, Police, Public Works and Non-Departmental. Use of unappropriated reserves must be specifically approved by the City Council.

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## FINANCIAL MANAGEMENT POLICIES

### **General Policies**

- All current operating expenditures will be paid for with current revenues, unless the use of reserves is approved by the City Council.
- Budgetary emphasis will focus on providing high quality municipal services, recognizing the fundamental importance to the citizens of public safety and properly maintained infrastructure.
- The budget will strive to provide sufficient funding for adequate maintenance and orderly replacement of capital facilities and equipment.
- Future maintenance needs for all new capital facilities will be identified with the inclusion of the capital project.
- Encouraging cost savings and promoting efficiencies is an ongoing commitment.
- Strong customer service and productivity improvements with a focus on cost savings remain important budgetary goals.

### **Revenue Policies**

- A diversified and stable revenue system will be maintained to shelter the City from temporary or one-time fluctuations in any single revenue source.
- Revenues will be conservatively estimated.
- Intergovernmental assistance in the form of grants and loans will be used to finance only:
  - Those capital improvements which can be maintained and operated over time; or
  - Operating programs that can either be sustained over time or have a limited horizon.
- In general, one-time revenues will be used only to support capital or other non-recurring expenditures. One-time revenues may be used for operating programs only after an examination determines if they are subsidizing an imbalance between operating revenues and expenditures; and then only if a long-term forecast shows that the operating deficit will not continue.
- Development process costs and related administrative expenses will be offset by development fees.
- The City will identify basic tax-provided services and will establish user fees and charges for services provided in excess of basic services and/or to non-taxpaying users.

### **Reserve Policies**

- A minimum fund balance reserve in the General Fund will be maintained at all times. The minimal, optimal level required for this reserve will be 25% of the General Fund

operating budget. The reserve will be drawn down as a funding source of last resort and used only after other reserve accounts have been accessed.

- The actual and final General Fund surplus will first be used to fully fund the required General Fund reserve. At the recommendation of the City Manager to the City Council, and remaining general fund surplus or balance may be transferred to any other governmental or proprietary fund.
- The unappropriated fund balance in the General Fund will be maintained at a level sufficient to provide adequate working capital and to accommodate required adjustments to other reserve accounts, including the reserves for advances to other funds, deposits and prepaid items.
- Funding levels of General Fund reserves will be reviewed during periods of economic stagnation to avoid reductions in operating service levels.
- Appropriations or use of funds from any designated reserves will require City Council approval.

### **Cash Management**

- Investments and cash management will be the responsibility of the Finance Director.
- In accordance with Section 53646 of the Government Code, the City Council will review and update annually an investment policy. The primary purpose of this policy is to set forth the City's investment philosophy and objectives. The City's investment objectives are, in order of priority: safety; compliance with federal, state and local laws; liquidity; and yield. The policy also specifically outlines authorized investments, the maximum maturities allowed for each investment instrument, and the criteria used to determine qualified depositories and/or dealers.
- The City invests all idle cash as determined by analysis of anticipated cash flow needs. Specific emphasis will be placed on future cash requirements when selecting maturity dates to avoid forced liquidations and the potential corresponding loss of investment earnings.
- In order to maximize yields from the overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund that has a positive cash balance.
- The City will maintain the investment portfolio under the "Prudent Person Standard." The "Prudent Person Standard" is as follows: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The investment officer, acting in accordance with written procedures and the investment policy and exercising due diligence, shall be relieved of personal responsibility for the credit risk of an individual security or market price changes, provided deviations from expectations are reported within 30 days and appropriate action is taken to control adverse developments.
- To protect against potential losses by collapse of individual securities and/or dealers, and to enhance access to securities, interest payments and maturity proceeds, all

securities owned by the City will be held in safekeeping by a third party bank trust department, acting as the City's agent.

- The Finance Director will generate a quarterly report to the City Council in accordance with all state laws and City investment policy requirements.

### **Debt Policy**

- It is the intent of the City of Lakeport to issue debt in a manner that adheres to state and federal laws, existing bond covenants and prudent financial management.
- The General Fund currently does not have any general obligation bonds and does not anticipate issuing such debt.
- When the City finances capital projects by issuing bonds, it will pay back the bonds within a period that is consistent with the useful life of the project.
- The City will not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures. Short-term debt instruments such as revenue tax or bond anticipation notes shall be excluded from this limitation.
- The City will generally conduct debt financing on a competitive basis. However, negotiated issues may be used due to market volatility or the use of an unusual or complex financing or security structure.
- The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- The City will operate under the provisions of Proposition 13, the California Constitutional Amendment that limits the incurrence of "general obligation" debt. To incur this debt, the City must receive a two-thirds (2/3) vote of the voters at a general election.

### **Cost Allocation**

- The City may establish internal service funds. These funds would be utilized to accumulate resources for specified needs and to fund those needs as they arise via transfers in and out to/from the General Fund.

### **Risk Management**

- The City maintains a comprehensive risk assessment program and annual hazard survey to identify areas that may pose liability issues.
- The City has a policy of vigorously defending claims filed against the City of Lakeport and continues to maintain an excellent loss history.

### **Annual Audit**

- Sound accounting practices dictate that the performance of an annual audit is a prudent business decision. It promotes accountability, transparency, and compliance with the adopted budget and the will of the citizens of Lakeport.

- The City requires an annual audit of the books of account, financial records, inventories and reports of all City officers and employees involved in the handling of financial matters by a qualified independent auditor.
- The independent auditing firm will be selected by the City based on a competitive proposal process. It is the policy of the City that the most qualified firm is selected and therefore the “lowest cost” approach is not the defining method of selecting an auditing firm.
- The City shall issue a Request for Proposal for audit services at least every five years.

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## FUND DESCRIPTIONS

### GOVERNMENTAL FUNDS

Governmental funds are used to account for the general services provided to the public. These services include public safety, transportation, recreation, public works, and the administration of the City. Governmental funds include the following fund types:

- General Fund
- Special Revenue Funds
- Debt Service Funds

### GENERAL FUND

**110 General Fund:** The General Fund is used as the accounting entity for resources traditionally associated with governments such as administration, engineering, and public safety, which are not required to be accounted for in another fund.

**120 General Fund Reserve:** A fund which the City uses either to set aside revenues that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose. Reserves are typically established and budgeted through Council policy action.

### SPECIAL REVENUE FUNDS

**202 Parkland Dedication Fund:** State law and General Plan provide for new development to fund expansion of park system to compensate for added demand of growth. Fees are collected at time of recordation of parcel and subdivision maps. (See Section 16.16.040 Lakeport Municipal Code).

**203 Gas Tax Fund 2103-2107.5:**

2103-2105: State allocates 11.5% of the tax revenues in excess of 9 cents per gallon based on population. There is maintenance of effort requirement that general fund allocation for streets is not less than 1987 to 1990 fiscal years. Proceeds can only be spent on streets and highways or public mass transit guideways. In March 2010, new law went into effect which contains provisions for a swap of state sales taxes (Prop 42) on gasoline for a gasoline excise tax. This new law increases the excise tax on gasoline by 17.3 cents and adds an annual index that is intended to ensure the new excise tax keeps pace with the revenues expected from the sales tax on gas and increases the sales tax on diesel by 1.75 percent and allocates 75 percent to local transit agencies and 25 percent to state transit programs. The excise tax on diesel is reduced from 18 cents to 13.6 cents. Sales tax revenues from diesel must go to transit funding.

2106: State allocates 1.04 cents per gallon with portions paid based on flat fee to cities and counties and remainder based on population.

2107: State allocates 1.315 cents per gallon of gasoline and 2.59 cents per gallon of diesel or liquefied petroleum gas based on population after taking out portion to reimburse cities for snow removal costs (50%).

2107.5: State allocates flat amount to cities based on population. Cities with populations less than 5,000 receive \$1,000 annually which must be used exclusively for engineering costs and administrative expenses related to city streets.

**207 Prop 172 Public Safety Sales Tax:** A city or county that received Prop 172 funds must place the revenues in a special revenue fund to be expended only on public safety services as defined in Government Code Section 30052. Maintenance of effort provision in the statute requires the City to maintain funding levels to public safety functions.

**210 Economic Revolving Loan/Re-Use Fund:** This fund receives payments on prior year's business loans. Expenditures from this fund must comply with adopted reuse plan. \$5,000 is allocated for economic development activities and \$5,000 for administrative support provided by planning staff.

## REDEVELOPMENT SUCCESSOR AGENCY FUNDS (212 – 219)

The Lakeport Redevelopment Successor Agency is a separate legal entity from the City. Its purpose is to retire the former Lakeport Redevelopment Agency and settled any remaining obligations. The Agency's budget, appropriations, and sources of revenue are managed by an independent governing body and are reviewed by an oversight board.

Due to the nature of the relationship between the Successor Agency and the City, it is considered a blended component unit of the City, and its fund structure is incorporated into the City's, though its assets and liabilities are separate and distinct.

Successor Agency funds are represented as governmental funds, consisting of the following types:

- Capital projects
- Special revenue, and
- Debt service.

**212 RDA Obligation Retirement Fund:** This fund tracks property taxes used to satisfy existing obligations of the former RDA. This fund is also used to account for the administrative cost allowance of the Successor Agency.

**213 Successor Agency Capital Project Fund:** Resources provided by bond proceeds to fund capital projects.

**217 Successor Agency Debt Service Fund:** This fund is where debt service is managed on the three outstanding redevelopment bonds of the former RDA. Property tax received from the Redevelopment Property Tax Trust Fund, administered by the Lake County Auditor-Controller, are first deposited here and then distributed to other Successor Agency funds to satisfy additional obligations.

**219 Successor Agency Housing Fund:** The City elected to serve as the Successor Agency to the former RDA low-mod housing fund activities. This entitled the City to retain all housing assets (except for cash) of the former RDA, including loans receivable. This fund is distinct

from the other Successor Agency funds (212-217) in that activities in the fund are not subject to Oversight Board review or approval. The City Council may manage the housing assets as they deem appropriate.

**228 Housing Revolving Loan Fund (RLA):** This fund is used for reinvestment into housing programs from program income generated by past housing grants, (i.e., CDBG, HOME Grant, etc.)

**232 Emergency Housing Assistance Fund:** Emergency and special assistance funds from federal CDBG funds restricted for housing.

**233 Microenterprise Revolving Loan Account:** Business loans to micro businesses that meet the Target Income Group (TIG) requirement 233.

**237 Business Loan RLF:** Business loan program (a component of the City's Economic Development Program) to provide financing opportunities for small businesses located within the City. Funding is provided by a Community Development Block Grant (CDBG) 2009/2010 Economic Enterprise Fund Component award. The term of the grant award is through March 31, 2013, by which time all funds are to be expended.

**238 CDBG Grant 2010:** Fund set up to track activities funded by new economic development grant from CDBG. Potential activities could include business support, stabilization, and other assistance. This is a two-year grant award.

**239 HOME Program Income:** Fund to track all home loans made by the City using HOME 2007 and 2009 grant awards. Income received in this fund consists of principal and interest payments made by borrowers.

**401 10th Street Drainage Fund:** Restricted fund/set aside by developer of Willow Tree Shopping Center.

**402 Lakeport Boulevard Improvement Fund:** Special assessment of developer to mitigate traffic impacts of K-Mart (now Bruno's) development in 1987.

**403 South Main Street Improvement Fund:** Special assessment of developer to mitigate traffic impacts of K-Mart.

**407 Parkside Traffic Mitigation Impact Fund:** Traffic mitigation fees are required as a mitigation measure for Parkside Subdivision.

**410 Lakeshore Blvd Storm Damage Repair Project Fund:** On Lakeshore Boulevard from 75' south of Sayre Street north through Jones Street; clear concrete debris from below the existing sea wall, reinforce the embankment with sheet pile and backfill the wall. Repair the roadway, curb, and gutter failure by cutting out failed sections and replacing the base rock and AC paving. Funds provided by the Federal government through Caltrans' administration of the Emergency Relief (ER) program.

**411 Safe Routes to School Fund:** State-legislated Program designed to increase the Number of children who walk or bicycle to school by funding projects that remove the barriers

that currently prevent them from doing so. Those barriers include lack of infrastructure, unsafe infrastructure, lack of programs that promote walking and bicycling through education/encouragement programs aimed at children, parents, and the community.

**413 Prop 40 Per Capita Grant Fund:** When resources are available for projects involving recreation, parks, and community betterment, and in the event the City engages in a project that qualifies for Prop 40 reimbursement, funds are accounted for here.

**414 Storm Drainage Fund:** Assessments are made against larger properties to pay for prior and future storm drain projects. See Chapter 3.16 Lakeport Municipal Code.

## PROPRIETARY FUNDS

Unlike governmental funds, proprietary funds generally match revenues to expenses. Usually this is done through the collection of fees or charges. The accounting and reporting for proprietary funds is similar to that used by the private sector.

## ENTERPRISE FUNDS

**501 Water Utility Maintenance and Operations Fund:** Chapter 13.04 of the Lakeport Municipal Code provides the authority for City to operate water system. Revenues (fees and charges) are collected to pay for service (water) received.

**502 Water Expansion Fund:** Assessments on new development to pay for distribution system, plan preservation and expansion.

**504 USDA Water Project Fund:** A fund created to track the expenses associated with the pending application to the USDA for low interest, long-term financing for capital projects in the water system. This fund will ultimately convert to a debt service fund when repayment begins.

**601 City of Lakeport Municipal Sewer District Fund:** Chapter 13.20 of the Lakeport Municipal Code provides the authority for the City to operate sewer system. Revenues (fees and charges) are collected to pay for availability of collection, transportation, treatment, and disposal system. In addition, grazing lease payments, LACOSAN payments for flows, tax revenues, FEMA storm damage reimbursement, OES storm damage reimbursement, and insurance rebates have been credited to this fund.

**602 City of Lakeport Municipal Sewer District Expansion Fund:** See Lakeport Municipal Code Section 13.20.030. New construction is assessed connection fee to provide for major repair, improvement, and expansion of sewer collection, transmission, treatment, and disposal facilities.

**604 USDA Sewer Project Fund:** A fund created to track the expenses associated with the pending application to the USDA for low interest, long-term financing for capital projects in the sewer system. This fund will ultimately convert to a debt service fund when repayment begins.

## DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and some special assessment debt.

**605 City of Lakeport Municipal Sewer District Assessment District 91-1 Fund:** Land based assessment to pay for sewer expansion project completed in 1991.

## FIDUCIARY FUNDS

Fiduciary funds are a fund type used to track sources and uses of funds that are not under the immediate control of the City and that benefit a third party, such as retired employees.

**801 OPEB Trust Fund:** Resources for other post employment benefits (OPEB) are managed and maintained in this fund. This includes City contributions to retiree health (medical, dental, vision, etc.). The fund balance at year end is reserved partially to meet the City's unfunded OPEB liabilities.

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## FUND SUMMARY

Fund Number	Fund Name	6/30/2012 Estimated*			Net Income (Loss)	Net Transfers In (Out)	6/30/2013 Anticipated Fund Balance
		Fund Balance	( + ) Revenue	( - ) Expenditures			
110	General Fund	1,255,105	4,528,848	(4,528,848)	-	(91,574)	1,255,105
120	General Fund Reserve	1,295,781	4,271	-	4,271	-	1,300,052
130	General Capital Improvement	1,932,166	-	(1,932,166)	(1,932,166)	-	-
202	Parkland Dedication Fund	-	25,047	(25,047)	-	16,047	-
203	HUTA Gas Tax Fund	250,842	140,284	(108,000)	32,284	(18,000)	283,126
207	Prop 172 Public Safety Tax	-	20,000	(20,000)	-	-	-
210	Economic Business Loan Fund	42,276	40,500	(40,500)	-	(2,000)	42,276
212	RDA Obligation Retirement Fund	-	235,131	(235,131)	-	235,131	-
213	Successor Agency Capital Projects Fund	-	-	-	-	-	-
217	Successor Agency Debt Service Fund	169,000	574,730	(574,730)	-	(250,000)	169,000
219	Successor Agency Housing Fund	-	-	-	-	-	-
228	Housing Revolving Loan (RLA)	33,303	35,000	(35,000)	-	(2,000)	33,303
232	Emergency Housing Assist Fund	33,548	100	(9,000)	(8,900)	(1,000)	24,648
233	Microenterprise RLA Fund	4,419	1,000	-	1,000	-	5,419
235	2009 HOME Grant	123,851	-	-	-	-	123,851
237	Business Loan RLF	354	288,950	(288,950)	-	(2,000)	354
238	CDBG Grant 2010	-	376,632	(302,389)	74,243	(15,757)	74,243
239	HOME Program Income	150	-	-	-	-	150
401	Tenth Street Drainage Fund	84,437	400	-	400	-	84,837
402	Lakeport Blvd Improvement Fund	115,780	400	-	400	-	116,180
403	South Main Street Improvement Fund	61,346	300	-	300	-	61,646
407	Parkside Traffic Mitigation Impact Fees	17,122	50	-	50	-	17,172
410	Lakeshore Bl Storm Dam Rpr Proj Fund	9,037	560,177	(560,177)	0	(91,847)	9,037
411	Safe Routes to School Fund	0	567,504	(536,596)	30,908	(80,000)	30,908
413	Prop 40 Per Capita Grant	470	10,000	(10,000)	-	-	470
414	Storm Drainage Fund***	319,126	200	(40,000)	(39,800)	(10,000)	279,326
501	Water Utility M & O Fund	145,811	1,414,535	(1,491,416)	(76,881)	(35,000)	68,930
502	Water Expansion Fund	71,289	10,100	-	10,100	-	81,389
504	USDA Water Loan Fund	(20,000)	115,000	(115,000)	-	(10,000)	(20,000)
601	CLMSD Utility M & O Fund	935,893	2,010,581	(1,907,358)	103,223	(40,000)	1,039,116
602	CLMSD Expansion Fund	467,040	12,333	-	12,333	-	479,373
604	USDA Sewer Loan Fund	-	115,000	(115,000)	-	(10,000)	-
605	CLMSD Assessment Dist 91-1 Fund**	(3,204,318)	340,000	(312,000)	28,000	(2,000)	(3,176,318)
801	OPEB Trust Fund***	-	410,000	(400,000)	10,000	410,000	10,000
<b>Grand Total All Funds:</b>		<b>4,143,826</b>	<b>11,837,073</b>	<b>(13,587,308)</b>	<b>(1,750,235)</b>	<b>-</b>	<b>2,393,591</b>

\*Spendable unless otherwise noted.

\*\* Unassigned fund balance.

\*\*\* Fund Balances reported as nonspendable fund balance.

# TRANSFER SCHEDULE

## SCHEDULE OF TRANSFERS FY 2012-2013

Fund Transferring From (Transfers Out)			Fund Transferring To (Transfers In)		
Fund Number	Fund Name	Amount	Fund Number	Fund Name	Amount
110	General Fund	\$ 16,047	202	Parkland Dedication Fund	\$ 16,047
110	General Fund	315,000	801	OPEB Trust Fund	315,000
203	HUTA Gas Tax	18,000	110	General Fund	18,000
210	Econ RLF Re-Use	2,000	110	General Fund	2,000
217	RDA Successor Agency Debt Service	235,131	212	RDA Obligation Retirement Fund	235,131
217	RDA Successor Agency Debt Service	14,869	110	General Fund	14,869
228	Housing Revolving Loan	2,000	110	General Fund	2,000
232	Emergency Housing Assistance	1,000	110	General Fund	1,000
237	CDBG Economic Dev Grant 2010	2,000	110	General Fund	2,000
238	CDBG Housing Grant 2010	15,757	110	General Fund	15,757
410	Lakeshore Storm Damage Repair	91,847	110	General Fund	91,847
411	Safe Routes to School	80,000	110	General Fund	80,000
414	Storm Drainage	10,000	110	General Fund	10,000
501	Water O&M	45,000	801	OPEB Trust Fund	45,000
504	USDA Project - Water	10,000	501	Water O&M	10,000
601	Sewer O&M	50,000	801	OPEB Trust Fund	50,000
604	USDA Project - Sewer	10,000	601	Sewer O&M	10,000
605	Sewer Assessment District 91-1	2,000	110	General Fund	2,000
<b>Total Transfers Out</b>		<u>\$ 920,651</u>	<b>Total Transfers In</b>		<u>\$ 920,651</u>

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# CHARTS AND GRAPHS

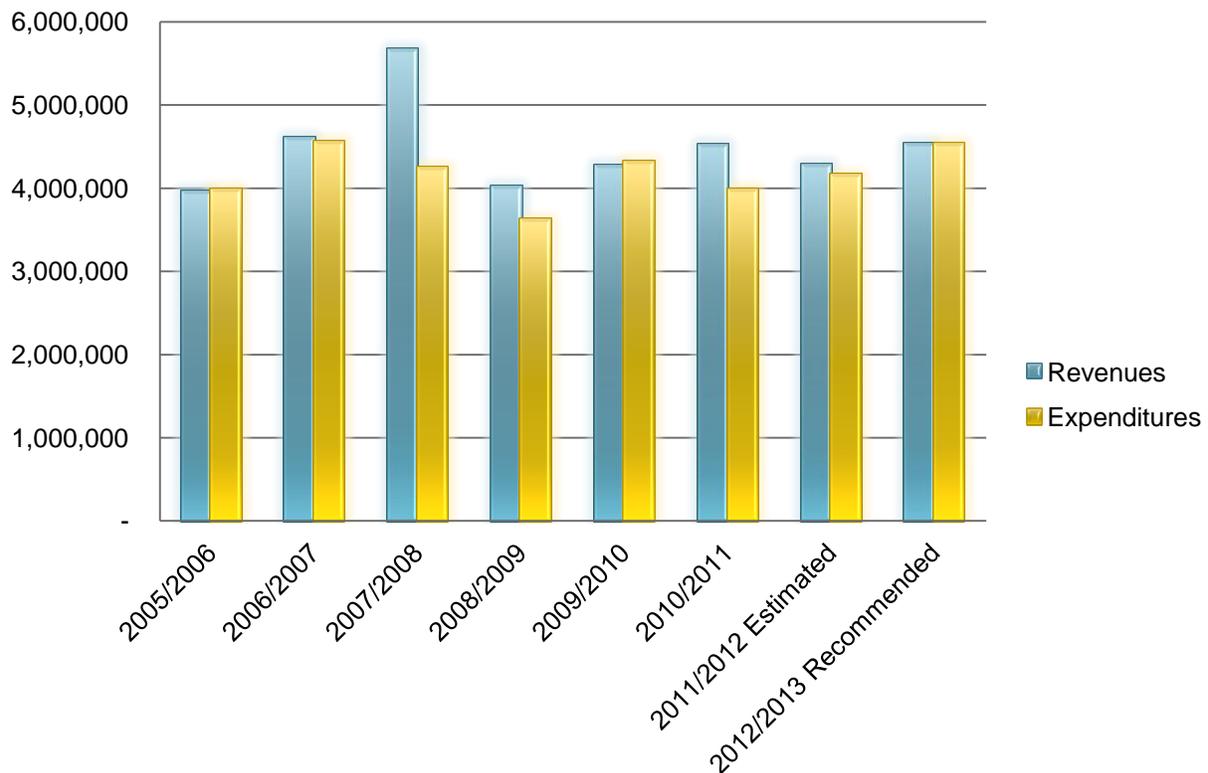
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## HISTORICAL REVENUES AND EXPENDITURES

General revenues over the last seven years have followed a path traveled by most local governments throughout the state. The City saw increasing revenues from sales and property taxes during the height of the housing boom in 2006 and a dramatic decrease following the housing bust and subsequent market collapse in 2008. In response to fluctuating revenues, the City adjusted its spending accordingly, mostly through reductions in workforce and capital improvement deferrals.

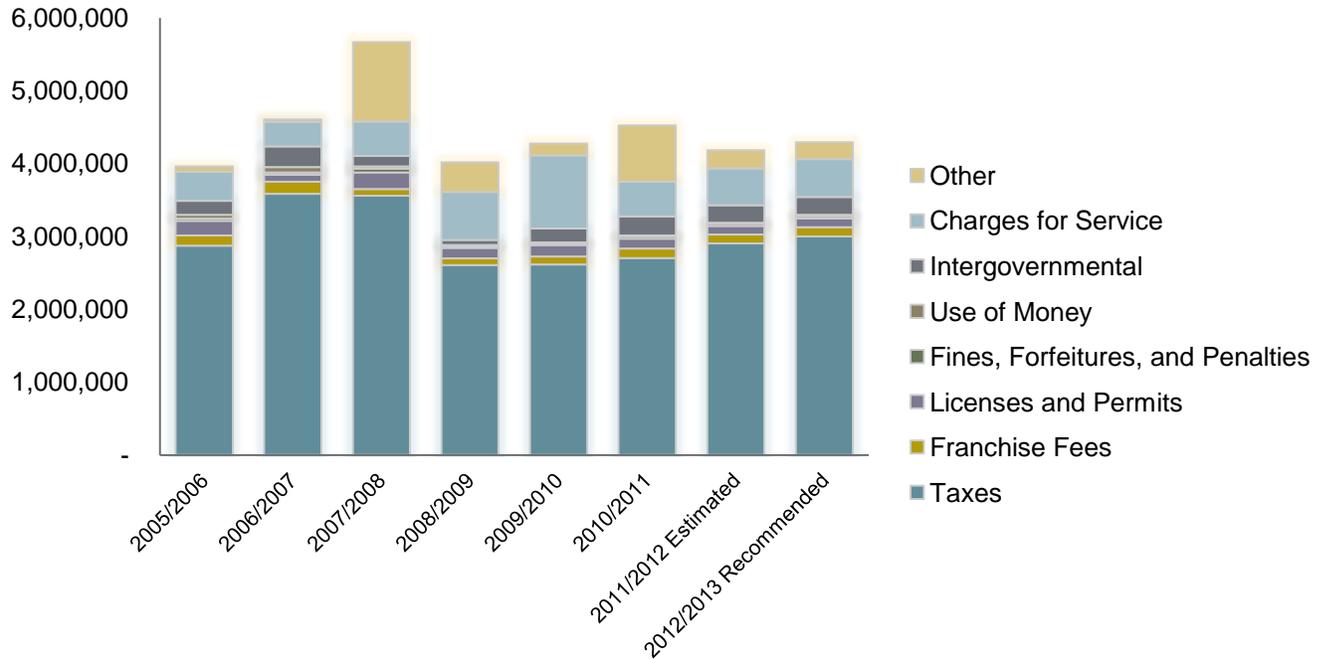
The graph below illustrates the revenue and expenditure behavior of the City since 2006. This adopted budget for 2013 attempts to normalize the variance between the two and maximize available resources for specific priorities.

**REVENUES AND EXPENDITURES COMPARED  
General Fund**

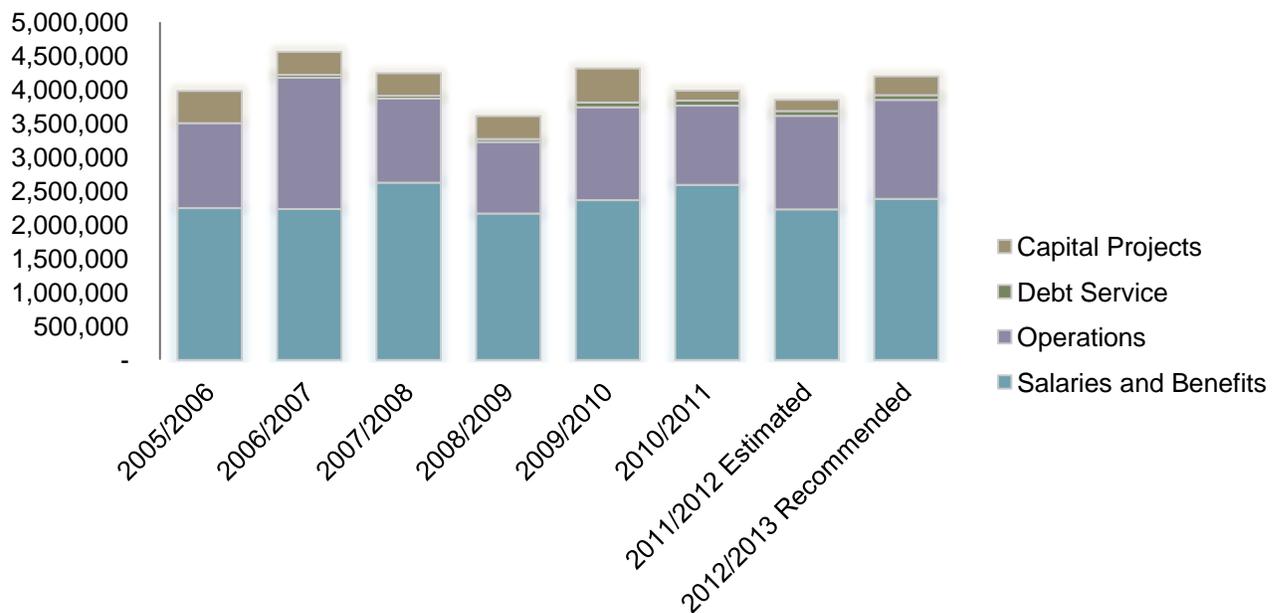


Below are several additional graphs that illustrate the composition of revenues and expenditures of the general fund, as well as general revenues and expenditures by category. These graphs are intended to help the reader understand where money comes and goes in the general fund.

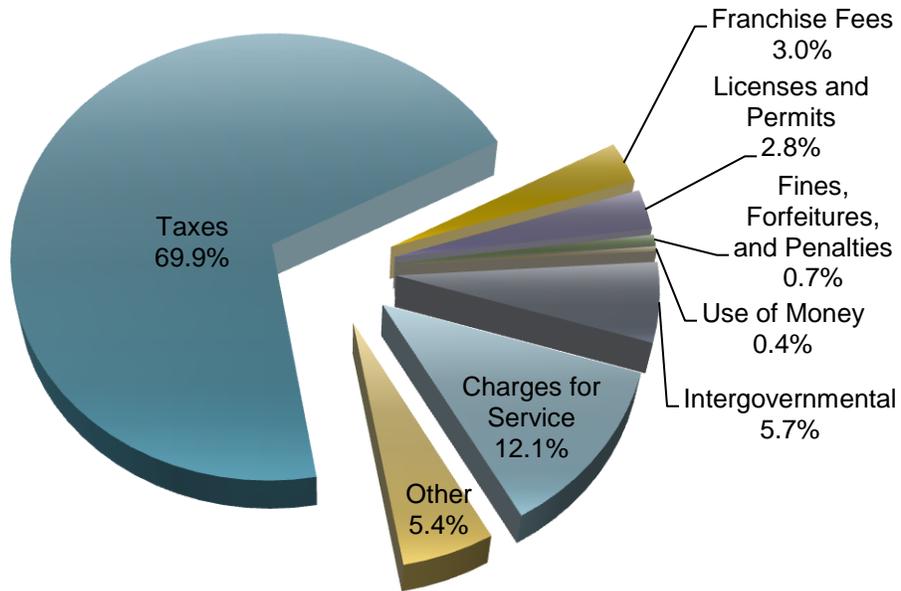
### REVENUE COMPOSITION OVER TIME General Fund



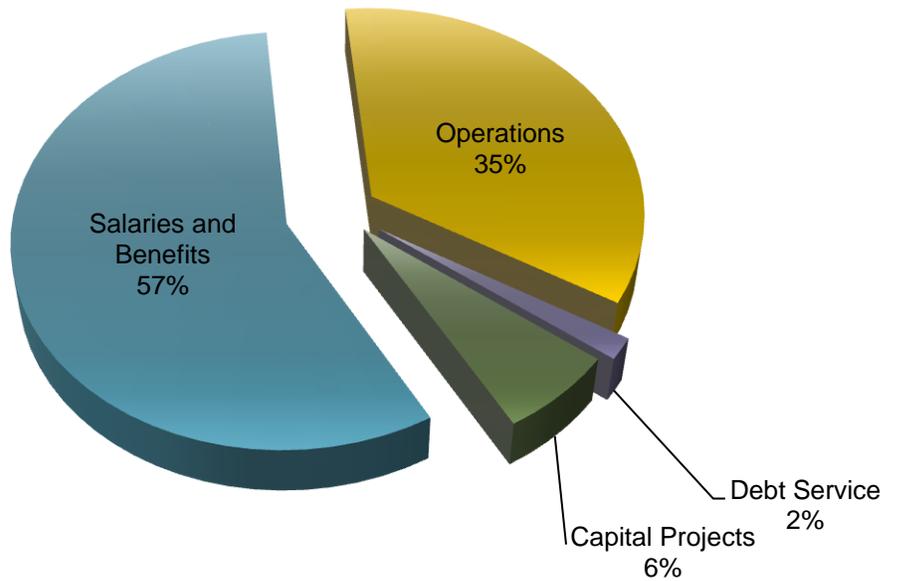
### EXPENDITURE COMPOSITION OVER TIME General Fund



**REVENUES BY CATEGORY**  
**General Fund**  
**ESTIMATED FISCAL YEAR 2012-2013**

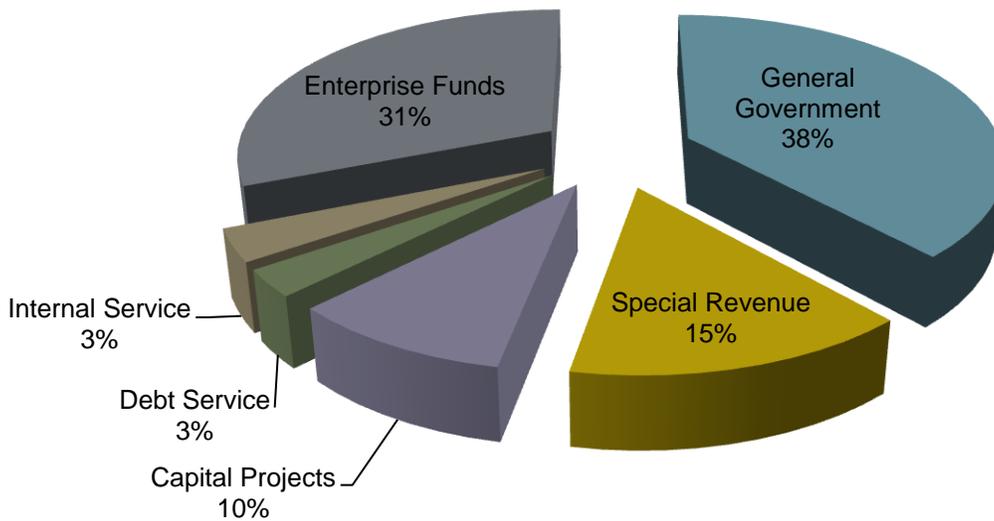


**EXPENDITURES BY USE**  
**General Fund**  
**RECOMMENDED FISCAL YEAR 2012-2013**

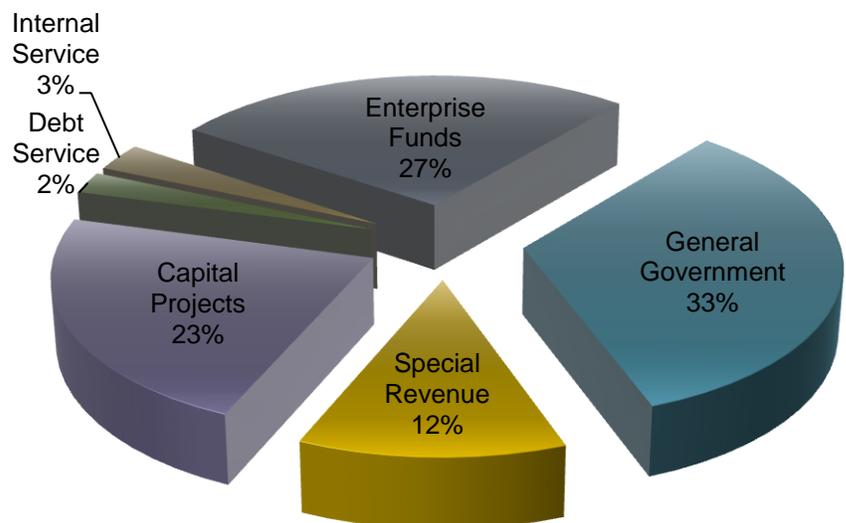


The following graphs illustrate revenues and expenditures City-wide, encompassing the various special revenue funds maintained by the City for housing, economic development, and capital improvement activities, as well as enterprise services of water and sewer.

**CITY-WIDE REVENUE SOURCES BY TYPE  
ESTIMATED FISCAL YEAR 2012-2013**



**CITY-WIDE ACTIVITIES BY TYPE  
RECOMMENDED FISCAL YEAR 2012-2013**



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# FUNDS

## GOVERNMENTAL

GENERAL FUND

SPECIAL REVENUE

DEBT SERVICE

CAPITAL PROJECTS

## PROPRIETARY

ENTERPRISE FUNDS

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Fund 110: General Fund  
Type: Governmental

Fund 110

FUND SUMMARY

Name **General Fund**  
Status **Active**

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
7000 Taxes	2,612,528	2,700,615	2,729,690	2,901,247	3,000,277	3,000,277	3,000,277	3,060,283	3,152,091
7100 Franchises	113,405	132,672	134,253	123,731	126,664	126,664	126,664	129,197	133,073
7200 Licenses	82,582	86,599	68,989	68,353	71,065	71,065	71,065	72,486	74,661
7300 Permits	72,700	48,921	50,660	50,919	50,919	50,919	50,919	51,937	53,496
7400 Fines, Forfeitures, and Penalties	20,536	28,976	24,916	27,561	30,381	30,381	30,381	30,989	31,918
7500 Use of Money and Property	14,246	16,194	11,530	15,412	15,412	15,412	15,412	15,951	16,510
7600 Income from Other Agencies	47,903	51,893	49,793	34,281	31,735	31,735	31,735	32,370	33,341
7650 Federal Funding	-	77,552	80,942	80,942	91,880	91,880	91,880	96,474	-
7660 State Funding	142,214	129,390	169,989	126,402	129,989	120,889	120,889	122,098	123,319
7700 Charges for Service	502,023	478,076	466,227	502,382	520,544	520,544	520,544	530,955	546,884
7800 Other Revenue	665,036	773,505	252,133	249,838	229,609	229,609	229,609	218,129	224,672
A13 Transfers	154,026	1,045,279	249,599	100,000	125,000	239,473	239,473	143,684	150,868
<b>Total Revenue</b>	<b>4,427,199</b>	<b>5,569,672</b>	<b>4,288,721</b>	<b>4,281,068</b>	<b>4,423,475</b>	<b>4,528,848</b>	<b>4,528,848</b>	<b>4,504,552</b>	<b>4,540,832</b>
<b>Expenditures</b>									
Salaries and Benefits	2,581,266	2,590,402	2,506,100	2,231,724	2,540,514	2,384,828	2,384,828	2,504,069	2,654,314
Operations	1,273,637	1,174,362	1,460,316	1,382,405	1,611,827	1,465,564	1,465,564	1,509,531	1,554,817
Debt Service	-	71,509	73,000	71,509	71,509	71,509	71,509	71,509	-
Capital Outlay/CIP	507,845	147,681	281,704	162,150	301,300	275,900	275,900	303,490	333,839
Transfers Out	400,000	869,861	300,000	300,000	315,000	331,047	331,047	347,599	371,931
<b>Total Expenditure</b>	<b>4,762,748</b>	<b>4,853,815</b>	<b>4,621,120</b>	<b>4,147,788</b>	<b>4,840,150</b>	<b>4,528,848</b>	<b>4,528,848</b>	<b>4,736,199</b>	<b>4,914,901</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>(335,549)</b>	<b>715,857</b>	<b>(332,399)</b>	<b>133,280</b>	<b>(416,675)</b>	<b>-</b>	<b>-</b>	<b>(231,646)</b>	<b>(374,069)</b>

**Departmental Use**

Non-Departmental	0000	351,547
City Council, Boards, and Committees	1010	91,251
Administration	1020	155,456
City Attorney	1030	56,847
Finance	1041	87,103
Community Development		
Planning	1050	135,473
Building	1051	198,635
Housing	1053	3,629
Economic Development	1054	15,000
Engineering and IT	1052	145,767
Police	2010	1,605,300
Public Works		
Roads and Infrastructure	3020	776,613
Parks, Buildings, and Grounds	3030	300,439
Solid Waste Management	3040	445,000
Westshore Pool	3050	108,343
Water Utility	3060	52,445
Sewer Utility	3070	-
<b>Total Use</b>		<b>4,528,848</b>

Estimated Beginning Fund Balance	\$ 1,255,105	\$ 1,255,105	\$ 1,255,105	\$ 1,255,105	\$ 1,023,459
Revenue	4,423,475	4,528,848	4,528,848	4,504,552	4,540,832
Expenditures	4,840,150	4,528,848	4,528,848	4,736,199	4,914,901
Surplus (Deficit)	(416,675)	-	-	(231,646)	(374,069)
Anticipated Ending Fund Balance	\$ 838,430	\$ 1,255,105	\$ 1,255,105	\$ 1,023,459	\$ 649,390

Fund 110: General Fund  
Revenue Detail

Month: 5/31/2012	Prior Year Actual	Current Year				(6) Total REQUESTED	(7) RECOMMEN	(8) ADOPTED	
		Original Budget	Amended Budget	Actual Thru May	Estimated				
Fund: 110 - GENERAL FUND									
Revenues									
Dept: 0000 NON-DEPARTMENTAL									
Acct Class: 7000 TAXES									
700.001	PROPERTY TAXES-CURRENT SECURED	352,932	408,792	408,792	230,012	460,024	410,000	410,000	410,000
700.002	PROPERTY TAXES-CURR UNSECURED	11,109	13,153	13,153	10,720	13,153	13,000	13,000	13,000
700.003	PROPERTY TAXES-813 SUPPLEMENT	-161	4,615	4,615	60	1,543	2,300	2,300	2,300
700.004	PROPERTY TRANSFER TAX	11,584	11,154	11,154	9,854	11,154	11,154	11,154	11,154
700.005	LOCAL SALES TAX	883,042	890,677	890,677	638,033	942,474	965,007	965,007	965,007
700.006	PROP 172 SALES TX (PUB SAFETY)	29,264	0	0	0	19,326			
700.007	TRANSIENT OCCUPANCY TAX	68,827	85,000	85,000	52,763	51,586	65,000	65,000	65,000
700.010	PROPERTY TAXES-PRIOR UNSECURED	-5,739	597	597	377	597	600	600	600
700.012	PROPERTY TAXES-PRIOR SECURED	3,409	2,883	2,883	1,530	2,883	3,000	3,000	3,000
700.013	TRANSACTION USE TAX (MEAS I)	635,152	619,431	619,431	459,396	692,818	724,157	724,157	724,157
700.014	PROPERTY IN-LIEU VLF	402,839	377,400	377,400	199,403	398,806	406,782	406,782	406,782
700.015	PROP TAXES IN-LIEU SALES TAX	277,785	310,988	310,988	147,021	294,042	349,277	349,277	349,277
700.016	PROPOSITION 1A	4,831	0	0	-4,831	-4,831			
700.018	TAX INCREMENT PASS-THROUGH	25,743	0	0	12,672	12,672	50,000	50,000	50,000
780.833	BEVERAGE RECYCLING	0	5,000	5,000	5,000	5,000			
TAXES		2,700,617	2,729,690	2,729,690	1,762,010	2,901,247	3,000,277	3,000,277	3,000,277

Fund 130: General Fund Capital Projects

Type: Governmental

Fund 130  
Name General Fund Capital Projects  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest earnings	-	-	-	-	6,763	6,763	6,763	-	-
Transfers	-	-	-	1,932,166	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	1,932,166	6,763	6,763	6,763	-	-
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	1,938,929	1,938,929	1,938,929	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	-	-	-	-	1,938,929	1,938,929	1,938,929	-	-
<b>Funding - Use</b>									
Surplus (Deficit)	-	-	-	1,932,166	(1,932,166)	(1,932,166)	(1,932,166)	-	-

**Departmental Use**

Non-Departmental	0000	-
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	1,938,929
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		1,938,929

Estimated Beginning Fund Balance	\$ 1,932,166	\$ 1,932,166	\$ 1,932,166	\$ -	\$ -
Revenue	6,763	6,763	6,763	-	-
Expenditures	1,938,929	1,938,929	1,938,929	-	-
Surplus (Deficit)	(1,932,166)	(1,932,166)	(1,932,166)	-	-
Anticipated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Fund 202: Park Land Dedication Fund

Type: Special Revenue

Fund **202**  
Name **Parkland Dedication Fund**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	235	93	67	45	-	-	-	-	-
Property Leases	-	750	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Parkland Dedication Fee	(15,492)	(14,201)	-	-	-	-	-	-	-
Transfers In	-	-	-	45,357	16,047	16,047	16,047	16,047	16,047
<b>Total Revenue</b>	<b>(15,257)</b>	<b>(13,358)</b>	<b>9,067</b>	<b>54,402</b>	<b>25,047</b>	<b>25,047</b>	<b>25,047</b>	<b>25,047</b>	<b>25,047</b>
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Debt Service	(7)	62,041	110,000	54,402	25,047	25,047	25,047	25,047	25,047
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>(7)</b>	<b>62,041</b>	<b>110,000</b>	<b>54,402</b>	<b>25,047</b>	<b>25,047</b>	<b>25,047</b>	<b>25,047</b>	<b>25,047</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>(15,250)</b>	<b>(75,399)</b>	<b>(100,933)</b>	-	-	-	-	-	-

**Departmental Use**

Non-Departmental	0000	25,047
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		<b>25,047</b>

Estimated Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue	25,047	25,047	25,047	25,047	25,047	25,047	25,047	25,047	25,047	25,047
Expenditures	25,047	25,047	25,047	25,047	25,047	25,047	25,047	25,047	25,047	25,047
Surplus (Deficit)	-	-	-	-	-	-	-	-	-	-
Anticipated Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-

Fund 203: HUTA Gas Tax

Type: Special Revenue

Fund 203  
Name HUTA Gas Tax  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	348	42	421	-	421	421	421	421	421
2105 State Gas Tax	26,992	24,132	27,132	19,056	24,873	24,873	24,873	25,495	26,260
2106 State Gas Tax	23,567	3,621	23,207	17,063	21,436	21,436	21,436	21,972	22,631
2107 State Gas Tax	37,398	6,091	36,840	28,233	35,696	35,696	35,696	36,588	37,686
2107.5 State Gas Tax	2,000	2,000	2,000	2,000	2,001	2,002	2,002	2,000	2,000
2103 State Gas Tax	-	44,467	57,018	53,632	55,858	55,858	55,858	57,254	58,972
Transfers	(26,751)	50,059	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>63,554</b>	<b>130,412</b>	<b>146,618</b>	<b>119,984</b>	<b>140,285</b>	<b>140,286</b>	<b>140,286</b>	<b>143,731</b>	<b>147,970</b>
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	259,200	-	90,000	90,000	90,000	92,250	95,018
Transfers Out	-	-	28,800	-	18,000	18,000	18,000	18,450	19,004
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>288,000</b>	<b>-</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>	<b>110,700</b>	<b>114,021</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>63,554</b>	<b>130,412</b>	<b>(141,382)</b>	<b>119,984</b>	<b>32,285</b>	<b>32,286</b>	<b>32,286</b>	<b>33,031</b>	<b>33,949</b>

<b>Departmental Use</b>	
Non-Departmental	0000 18,000
City Council, Boards, and Committees	1010 -
Administration	1020 -
City Attorney	1030 -
Finance	1041 -
Community Development	
Planning	1050 -
Building	1051 -
Housing	1053 -
Economic Development	1054 90,000
Engineering and IT	1052 -
Police	2010 -
Public Works	
Roads and Infrastructure	3020 -
Parks, Buildings, and Grounds	3030 -
Solid Waste Management	3040 -
Westshore Pool	3050 -
Water Utility	3060 -
Sewer Utility	3070 -
<b>Total Use</b>	<b>108,000</b>

Estimated Beginning Fund Balance	\$ 250,842	\$ 250,842	\$ 250,842	\$ 283,128	\$ 316,159
Revenue	140,285	140,286	140,286	143,731	147,970
Expenditures	108,000	108,000	108,000	110,700	114,021
Surplus (Deficit)	<u>32,285</u>	<u>32,286</u>	<u>32,286</u>	<u>33,031</u>	<u>33,949</u>
Anticipated Ending Fund Balance	\$ 283,127	\$ 283,128	\$ 283,128	\$ 316,159	\$ 350,108

Fund 207: Prop 172 Public Safety Tax

Type: Special Revenue

Fund 207  
Name Prop 172 Public Safety Tax  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Prop 172 Public Safety Tax Revenue	-	-	16,000	21,000	20,000	20,000	20,000	20,500	21,013
Transfers	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	16,000	21,000	20,000	20,000	20,000	20,500	21,013
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	16,000	21,000	20,000	20,000	20,000	20,500	21,013
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	-	-	16,000	21,000	20,000	20,000	20,000	20,500	21,013
<b>Funding - Use</b>									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

**Departmental Use**

Non-Departmental	0000	-
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	20,000
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		20,000

Estimated Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	20,000	20,000	20,000	20,500	21,013
Expenditures	20,000	20,000	20,000	20,500	21,013
Surplus (Deficit)	-	-	-	-	-
Anticipated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Fund 210: CDBG Economic Business Loan

Type: Special Revenue

Fund **210**  
Name **CDBG Economic Business Loan**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	809	1,107	570	350	500	500	500	500	500
CDBG/EDBG Grants	-	-	-	-	-	-	-	-	-
Principal and Interest Earnings	53,809	37,565	38,140	64,813	40,000	40,000	40,000	41,000	42,230
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>54,618</b>	<b>38,672</b>	<b>38,710</b>	<b>65,163</b>	<b>40,500</b>	<b>40,500</b>	<b>40,500</b>	<b>41,500</b>	<b>42,730</b>
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	170,679	16,344	11,279	1,472	38,500	38,500	38,500	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	1,588	1,588	40,000	2,000	2,000	2,000	2,050	2,112
<b>Total Expenditure</b>	<b>190,679</b>	<b>17,932</b>	<b>12,867</b>	<b>41,472</b>	<b>40,500</b>	<b>40,500</b>	<b>40,500</b>	<b>2,050</b>	<b>2,112</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>(136,061)</b>	<b>20,740</b>	<b>25,843</b>	<b>23,691</b>	-	-	-	<b>39,450</b>	<b>40,619</b>

**Departmental Use**

Non-Departmental	0000	2,000
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	38,500
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		<b>40,500</b>

Estimated Beginning Fund Balance	\$ 42,276	\$ 42,276	\$ 42,276	\$ 42,276	\$ 81,726
Revenue	40,500	40,500	40,500	41,500	42,730
Expenditures	40,500	40,500	40,500	2,050	2,112
Surplus (Deficit)	-	-	-	39,450	40,619
Anticipated Ending Fund Balance	\$ 42,276	\$ 42,276	\$ 42,276	\$ 81,726	\$ 122,345

Fund 212: RDA Obligation Retirement Fund

Type: Special Revenue

Fund 212  
Name RDA Obligation Retirement Fund  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Tax Increment Revenue	762,568	-	-	-	-	-	-	-	-
Interest Earnings	3,353	978	5,000	433	-	-	-	-	-
Sundry Revenues	14,129	145,585	-	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-	-	-	-
Principal & Interest Payments	-	-	-	4,210	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Transfers In	-	550,892	1,053,771	714,594	235,548	235,131	235,131	241,009	248,240
<b>Total Revenue</b>	<b>780,050</b>	<b>697,455</b>	<b>1,058,771</b>	<b>719,237</b>	<b>235,548</b>	<b>235,131</b>	<b>235,131</b>	<b>241,009</b>	<b>248,240</b>
<b>Expenditures</b>									
Salaries and Benefits	325,518	391,071	241,244	256,085	222,548	216,975	216,975	227,824	241,493
Operations	452,827	190,198	168,663	117,746	18,156	18,156	18,156	18,701	19,262
Debt Service	635,823	250,268	398,964	94,579	-	-	-	-	-
Capital Outlay/CIP	287,296	53,160	85,125	18,701	-	-	-	-	-
Transfers Out	-	373,855	182,851	224,418	-	-	-	-	-
<b>Total Expenditure</b>	<b>1,701,464</b>	<b>867,481</b>	<b>1,076,847</b>	<b>711,529</b>	<b>240,704</b>	<b>235,131</b>	<b>235,131</b>	<b>246,524</b>	<b>260,755</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>(921,414)</b>	<b>(170,026)</b>	<b>(18,076)</b>	<b>7,708</b>	<b>(5,156)</b>	<b>-</b>	<b>-</b>	<b>(5,515)</b>	<b>(12,515)</b>

<b>Departmental Use</b>		
Non-Departmental	0000	-
City Council, Boards, and Committees	1010	-
Administration	1020	62,385
City Attorney	1030	16,523
Finance	1041	63,387
Community Development		
Planning	1050	56,269
Building	1051	10,264
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	26,303
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		<b>235,131</b>

Estimated Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	(5,515)
Revenue	235,548	235,131	235,131	241,009	248,240					
Expenditures	240,704	235,131	235,131	246,524	260,755					
Surplus (Deficit)	(5,156)	-	-	(5,515)	(12,515)					
Anticipated Ending Fund Balance	\$	(5,156)	\$	-	\$	-	\$	(5,515)	\$	(18,030)

Fund 217: RDA Debt Service Fund

Type: Special Revenue

Fund 217  
Name RDA Debt Service Fund  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Tax Increment Revenue	-	743,305	-	702,594	574,730	574,730	574,730	574,730	575,017
Interest Earnings	-	2,130	-	102	-	-	-	-	-
Sundry Revenues	-	-	-	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-	-	-	-
Principal & Interest Payments	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Transfers In	-	337,349	-	363,424	-	-	-	-	-
<b>Total Revenue</b>	-	1,082,784	-	1,066,120	574,730	574,730	574,730	574,730	575,017
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	4,120	-	20,000	20,000	-	-	-	-	-
Debt Service	-	324,725	325,113	325,460	324,730	324,730	324,730	340,967	361,424
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	3,116,027	1,971,522	416,462	250,000	250,000	250,000	262,500	278,250
<b>Total Expenditure</b>	4,120	3,440,752	2,316,635	761,922	574,730	574,730	574,730	603,467	639,674
<b>Funding - Use</b>									
Surplus (Deficit)	(4,120)	(2,357,968)	(2,316,635)	304,198	-	-	-	(28,737)	(64,657)

**Departmental Use**

Non-Departmental	0000	574,730
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		574,730

Estimated Beginning Fund Balance	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	\$ 140,264
Revenue	574,730	574,730	574,730	574,730	575,017
Expenditures	574,730	574,730	574,730	603,467	639,674
Surplus (Deficit)	-	-	-	(28,737)	(64,657)
Anticipated Ending Fund Balance	\$ 169,000	\$ 169,000	\$ 169,000	\$ 140,264	\$ 75,606

Fund 228: Housing Revolving Loan (RLA) Fund

Type: Special Revenue

Fund **228**  
Name **Housing Revolving Loan (RLA)**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	100	157	210	20	200	200	200	200	200
Principal & Interest Payments	52,026	34,624	34,730	17,223	34,800	34,800	34,800	35,670	36,740
Transfers In	-	-	-	40,000	-	-	-	-	-
<b>Total Revenue</b>	<b>52,126</b>	<b>34,781</b>	<b>34,940</b>	<b>57,243</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,870</b>	<b>36,940</b>
<b>Expenditures</b>									
Salaries and Benefits	-	-	8,604	-	-	-	-	-	-
Operations	41,299	28,192	18,231	62,765	20,000	20,000	20,000	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	10,000	1,823	-	2,000	2,000	2,000	2,050	2,112
<b>Total Expenditure</b>	<b>41,299</b>	<b>38,192</b>	<b>28,658</b>	<b>62,765</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>2,050</b>	<b>2,112</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>10,827</b>	<b>(3,411)</b>	<b>6,282</b>	<b>(5,522)</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>33,820</b>	<b>34,829</b>

**Departmental Use**

Non-Departmental	0000	2,000
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	20,000
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		<b>22,000</b>

Estimated Beginning Fund Balance	\$ 33,303	\$ 33,303	\$ 33,303	\$ 46,303	\$ 80,123
Revenue	35,000	35,000	35,000	35,870	36,940
Expenditures	22,000	22,000	22,000	2,050	2,112
Surplus (Deficit)	13,000	13,000	13,000	33,820	34,829
Anticipated Ending Fund Balance	\$ 46,303	\$ 46,303	\$ 46,303	\$ 80,123	\$ 114,952

## Fund 232: Emergency Housing Assistance Fund

Type: Special Revenue

Fund **232**  
Name **Emergency Housing Fund**  
Status **Active**

### FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	173	35	232	100	100	100	100	100	100
Emergency Housing Assistance	32,145	-	-	8,000	-	-	-	-	-
Transfers In	-	-	905	-	-	-	-	-	-
<b>Total Revenue</b>	<b>32,318</b>	<b>35</b>	<b>1,137</b>	<b>8,100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Expenditures</b>									
Salaries and Benefits	-	-	6,100	-	-	-	-	-	-
Operations	6,320	3,669	2,951	11,031	8,000	8,000	8,000	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	30,905	-	1,000	1,000	1,000	-	-
<b>Total Expenditure</b>	<b>6,320</b>	<b>3,669</b>	<b>39,956</b>	<b>11,031</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>25,998</b>	<b>(3,634)</b>	<b>(38,819)</b>	<b>(2,931)</b>	<b>(8,900)</b>	<b>(8,900)</b>	<b>(8,900)</b>	<b>100</b>	<b>100</b>

### Departmental Use

Non-Departmental	0000	1,000
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	8,000
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		<b>9,000</b>

Estimated Beginning Fund Balance	\$ 33,548	\$ 33,548	\$ 33,548	\$ 24,648	\$ 24,748
Revenue	100	100	100	100	100
Expenditures	9,000	9,000	9,000	-	-
Surplus (Deficit)	(8,900)	(8,900)	(8,900)	100	100
Anticipated Ending Fund Balance	\$ 24,648	\$ 24,648	\$ 24,648	\$ 24,748	\$ 24,848

Fund 237: CDBG Economic Development Grant 2010

Type: Special Revenue

Fund 237  
Name CDBG Economic Dev Grant 2010  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	-	-	-	-	-	-	-	-	-
EDBG/CDBG Grants	-	6,000	294,000	5,050	288,950	288,950	288,950	296,174	305,059
Transfers In	-	9,400	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	15,400	294,000	5,050	288,950	288,950	288,950	296,174	305,059
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	249,900	5,509	286,950	286,950	286,950	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	10,000	44,100	-	2,000	2,000	2,000	2,050	2,112
<b>Total Expenditure</b>	-	10,000	294,000	5,509	288,950	288,950	288,950	2,050	2,112
<b>Funding - Use</b>									
Surplus (Deficit)	-	5,400	-	(459)	-	-	-	294,124	302,947

Departmental Use

Non-Departmental	0000	2,000
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	286,950
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		288,950

Estimated Beginning Fund Balance	\$ 354	\$ 354	\$ 354	\$ 354	\$ 294,478
Revenue	288,950	288,950	288,950	296,174	305,059
Expenditures	288,950	288,950	288,950	2,050	2,112
Surplus (Deficit)	-	-	-	294,124	302,947
Anticipated Ending Fund Balance	\$ 354	\$ 354	\$ 354	\$ 294,478	\$ 597,425

Fund 238: CDBG Grant 2010

Type: Special Revenue

Fund 238  
Name CDBG Housing Grant 2010  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	-	-	-	-	-	-	-	-	-
EDBG/CDBG Grants	-	1,734	245,460	23,599	376,632	376,632	376,632	-	-
Transfers In	-	19,842	90,000	-	-	-	-	-	-
<b>Total Revenue</b>	-	21,576	335,460	23,599	376,632	376,632	376,632	-	-
<b>Expenditures</b>									
Salaries and Benefits	-	-	20,000	20,000	-	-	-	-	-
Operations	-	1,577	196,052	23,599	285,432	285,432	285,432	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	20,000	29,408	-	15,757	15,757	15,757	-	-
<b>Total Expenditure</b>	-	21,577	245,460	43,599	301,189	301,189	301,189	-	-
<b>Funding - Use</b>									
Surplus (Deficit)	-	(1)	90,000	(20,000)	75,443	75,443	75,443	-	-

Departmental Use

Non-Departmental	0000	15,757
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	285,432
Economic Development	1054	0
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		301,189

Estimated Beginning Fund Balance	\$	-	\$	-	\$	-	\$	75,443	\$	75,443
Revenue		376,632		376,632		376,632		-		-
Expenditures		301,189		301,189		301,189		-		-
Surplus (Deficit)		75,443		75,443		75,443		-		-
Anticipated Ending Fund Balance	\$	75,443	\$	75,443	\$	75,443	\$	75,443	\$	75,443

Fund 410: Lakeshore Blvd Storm Damage Rpr Project Fund

Type: Special Revenue

Fund **410**  
Name **Lakeshore BI Storm Dam Rpr Proj Fund**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	20	7	-	-	-	-	-	-	-
Lakeshore Storm Damage Repair	7,000	-	-	-	560,177	560,177	560,177	574,181	591,407
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>7,020</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>560,177</b>	<b>560,177</b>	<b>560,177</b>	<b>574,181</b>	<b>591,407</b>
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	569,000	-	482,377	468,330	468,330	-	-
Transfers Out	-	-	-	-	77,800	91,847	91,847	94,143	96,967
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>569,000</b>	<b>-</b>	<b>560,177</b>	<b>560,177</b>	<b>560,177</b>	<b>94,143</b>	<b>96,967</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>7,020</b>	<b>7</b>	<b>(569,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>480,038</b>	<b>494,439</b>

Departmental Use

Non-Departmental	0000	91,847
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	468,330
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		<b>560,177</b>

Estimated Beginning Fund Balance	\$ 9,037	\$ 9,037	\$ 9,037	\$ 9,037	\$ 489,075
Revenue	560,177	560,177	560,177	574,181	591,407
Expenditures	560,177	560,177	560,177	94,143	96,967
Surplus (Deficit)	-	-	-	480,038	494,439
Anticipated Ending Fund Balance	\$ 9,037	\$ 9,037	\$ 9,037	\$ 489,075	\$ 983,514

Fund 411: Safe Routes to School Fund

Type: Special Revenue

Fund 411  
Name Safe Routes to School Fund  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	-	-	-	-	-	-	-	-	-
Safe Routes to School	-	17,503	567,504	-	567,504	567,504	567,504	-	-
Transfers In	51,000	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>51,000</b>	<b>17,503</b>	<b>567,504</b>	<b>-</b>	<b>567,504</b>	<b>567,504</b>	<b>567,504</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	34,246	15,454	550,000	-	456,596	456,596	456,596	-	-
Transfers Out	-	-	-	-	80,000	80,000	80,000	-	-
<b>Total Expenditure</b>	<b>34,246</b>	<b>15,454</b>	<b>550,000</b>	<b>-</b>	<b>536,596</b>	<b>536,596</b>	<b>536,596</b>	<b>-</b>	<b>-</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>16,754</b>	<b>2,049</b>	<b>17,504</b>	<b>-</b>	<b>30,908</b>	<b>30,908</b>	<b>30,908</b>	<b>-</b>	<b>-</b>

Departmental Use

Non-Departmental	0000	80,000
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	456,596
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		<b>536,596</b>

Estimated Beginning Fund Balance	\$	-	\$	-	\$	-	\$	30,908	\$	30,908
Revenue	567,504	567,504	567,504	-	-	-	-	-	-	-
Expenditures	536,596	536,596	536,596	-	-	-	-	-	-	-
Surplus (Deficit)	30,908	30,908	30,908	-	-	-	-	-	-	-
Anticipated Ending Fund Balance	\$	30,908	\$	30,908	\$	30,908	\$	30,908	\$	30,908

Fund 413: Prop 40 Per Capita Grant

Type: Special Revenue

Fund 413  
Name Prop 40 Per Capital Grant  
Status Active

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	-	-	-	-	-	-	-	-	-
Loan/Grant Proceeds	-	111,698	-	-	10,000	10,000	10,000	10,250	10,558
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	111,698	-	-	10,000	10,000	10,000	10,250	10,558
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	111,698	-	-	10,000	10,000	10,000	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	-	111,698	-	-	10,000	10,000	10,000	-	-
<b>Funding - Use</b>									
Surplus (Deficit)	-	-	-	-	-	-	-	10,250	10,558

Departmental Use

Non-Departmental	0000	-
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	10,000
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		10,000

Estimated Beginning Fund Balance	\$ 470	\$ 470	\$ 470	\$ 470	\$ 10,720
Revenue	10,000	10,000	10,000	10,250	10,558
Expenditures	10,000	10,000	10,000	-	-
Surplus (Deficit)	-	-	-	10,250	10,558
Anticipated Ending Fund Balance	\$ 470	\$ 470	\$ 470	\$ 10,720	\$ 21,278

Fund 414: Storm Drainage Fund

Type: Special Revenue

Fund **414**  
Name **Storm Drainage Fund**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	-	690	-	236	200	200	200	200	200
Storm Drainage Fee	-	3,049	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	3,739	-	236	200	200	200	200	200
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	40,000	37,777	30,000	30,000	30,000	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	4,350	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	-	4,350	40,000	37,777	30,000	30,000	30,000	-	-
<b>Funding - Use</b>									
Surplus (Deficit)	-	(611)	(40,000)	(37,541)	(29,800)	(29,800)	(29,800)	200	200

Departmental Use

Non-Departmental	0000	-
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	-
Building	1051	-
Housing	1053	-
Economic Development	1054	30,000
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	-
Sewer Utility	3070	-
<b>Total Use</b>		30,000

Estimated Beginning Fund Balance	\$ 319,126	\$ 319,126	\$ 319,126	\$ 289,326	\$ 289,526
Revenue	200	200	200	200	200
Expenditures	30,000	30,000	30,000	-	-
Surplus (Deficit)	(29,800)	(29,800)	(29,800)	200	200
Anticipated Ending Fund Balance	\$ 289,326	\$ 289,326	\$ 289,326	\$ 289,526	\$ 289,726

Fund 501: Water Utility M&O Fund

Type: Enterprise

Fund **501**  
Name **Water O&M Fund**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	7,762	5,544	4,590	4,590	4,590	4,590	4,590	4,595	4,599
Loan/Grant Proceeds	-	-	700,000	-	-	-	-	-	-
Water Service Charges-Inside	1,125,996	1,156,931	1,233,326	1,233,326	1,270,326	1,270,326	1,270,326	1,302,084	1,303,386
Water Service Charges-Outside	(4,760)	(6,590)	1,000	11,078	11,078	11,078	11,078	11,355	11,366
Water Service Misc. Fees	96,159	117,458	105,000	117,041	117,041	117,041	117,041	119,967	120,087
Water Service Connection Charge	-	-	500	3,435	500	500	500	513	513
Sundry Revenues	(149)	173	100	-	1,000	1,000	1,000	1,025	1,026
Transfers In	-	-	-	-	10,000	10,000	10,000	-	-
<b>Total Revenue</b>	<b>1,225,008</b>	<b>1,273,516</b>	<b>2,044,516</b>	<b>1,369,470</b>	<b>1,414,535</b>	<b>1,414,535</b>	<b>1,414,535</b>	<b>1,439,538</b>	<b>1,440,978</b>
<b>Expenditures</b>									
Salaries and Benefits	637,074	676,242	663,940	621,210	706,933	667,463	667,463	700,836	742,886
Operations	533,019	552,748	545,418	509,832	566,096	524,569	524,569	550,797	578,337
Debt Service	503,086	154,482	254,069	254,069	253,884	253,884	253,884	256,423	258,987
Capital Outlay/CIP	17,540	9,543	372,073	361,623	500	500	500	-	-
Transfers Out	279,913	-	42,000	42,000	45,000	45,000	45,000	47,250	49,613
<b>Total Expenditure</b>	<b>1,970,632</b>	<b>1,393,015</b>	<b>1,877,500</b>	<b>1,788,734</b>	<b>1,572,413</b>	<b>1,491,416</b>	<b>1,491,416</b>	<b>1,555,306</b>	<b>1,629,823</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>(745,624)</b>	<b>(119,499)</b>	<b>167,016</b>	<b>(419,264)</b>	<b>(157,878)</b>	<b>(76,881)</b>	<b>(76,881)</b>	<b>(115,768)</b>	<b>(188,845)</b>

Departmental Use

Non-Departmental	0000	45,000
City Council, Boards, and Committees	1010	-
Administration	1020	89,237
City Attorney	1030	14,036
Finance	1041	133,304
Community Development		
Planning	1050	9,328
Building	1051	6,200
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	35,289
Police	2010	-
Public Works		
Roads and Infrastructure	3020	97,013
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	1,062,009
Sewer Utility	3070	-
<b>Total Use</b>		<b>1,491,416</b>

Estimated Beginning Fund Balance	\$ 145,811	\$ 145,811	\$ 145,811	\$ 68,930	\$ (46,838)
Revenue	1,414,535	1,414,535	1,414,535	1,439,538	1,440,978
Expenditures	1,572,413	1,491,416	1,491,416	1,555,306	1,629,823
Surplus (Deficit)	(157,878)	(76,881)	(76,881)	(115,768)	(188,845)
Anticipated Ending Fund Balance	\$ (12,067)	\$ 68,930	\$ 68,930	\$ (46,838)	\$ (235,684)

Fund 504: USDA Water Project Fund

Type: Enterprise

Fund **504**  
Name **USDA Water Project Fund**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	-	-	-	-	-	-	-	-	-
Loan/Grant Proceeds	-	-	-	-	115,000	115,000	115,000	115,115	115,230
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	115,000	115,000	115,000	115,115	115,230
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	20,000	105,000	105,000	105,000	110,250	115,763
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	10,000	10,000	10,000	10,500	11,025
<b>Total Expenditure</b>	-	-	-	20,000	115,000	115,000	115,000	120,750	126,788
<b>Funding - Use</b>									
Surplus (Deficit)	-	-	-	(20,000)	-	-	-	(5,635)	(11,557)

Departmental Use

Non-Departmental	0000	10,000
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	5,000
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	100,000
Sewer Utility	3070	-
<b>Total Use</b>		115,000

Estimated Beginning Fund Balance	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (25,635)
Revenue	115,000	115,000	115,000	115,115	115,230
Expenditures	115,000	115,000	115,000	120,750	126,788
Surplus (Deficit)	-	-	-	(5,635)	(11,557)
Anticipated Ending Fund Balance	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (25,635)	\$ (37,192)

Fund 601: CLMSD Utility M&O Fund

Type: Enterprise

Fund **601**  
Name **Sewer O&M Fund**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
CLMSD M & O Tax	2,545	32,554	3,000	30,000	30,000	30,000	30,000	30,060	30,661
Tax Increment Pass-Through	-	2,513	-	2,474	2,474	2,474	2,474	2,479	2,529
Interest Earnings	1,088	559	1,500	1,500	1,500	1,500	1,500	1,502	1,503
Property Leases	25,000	30,000	25,000	30,000	30,000	30,000	30,000	31,500	33,075
CLMSD Service Charges	1,463,250	1,514,954	1,538,455	1,587,525	1,666,901	1,666,901	1,666,901	1,708,574	1,751,288
CLMSD Service Misc Fees	-	-	100	-	500	500	500	513	525
CLMSD County Service Charges	72,699	108,314	75,000	93,038	114,668	114,668	114,668	117,535	120,473
CLMSD Service Connection Charges	-	-	1,000	-	1,000	1,000	1,000	1,025	1,051
CLMSD Basin 2000	93,625	93,348	90,000	93,038	93,038	93,038	93,038	93,131	93,224
Sundry Revenues	-	166	100	-	500	500	500	501	501
Bond Proceeds	-	-	-	-	60,000	60,000	60,000	-	-
Transfers In	-	27,743	-	-	10,000	10,000	10,000	-	-
<b>Total Revenue</b>	<b>1,658,207</b>	<b>1,810,151</b>	<b>1,734,155</b>	<b>1,837,575</b>	<b>2,010,581</b>	<b>2,010,581</b>	<b>2,010,581</b>	<b>1,986,818</b>	<b>2,034,830</b>
<b>Expenditures</b>									
Salaries and Benefits	836,804	771,313	689,664	654,665	803,232	790,309	790,309	829,824	879,614
Operations	1,295,563	1,304,920	828,194	802,273	789,621	787,689	787,689	827,073	868,427
Debt Service	186,560	1,676	187,260	187,260	190,560	190,560	190,560	192,466	194,390
Capital Outlay/CIP	1,662	1,614	40,825	19,125	88,800	88,800	88,800	-	-
Transfers Out	-	-	45,000	45,000	50,000	50,000	50,000	52,500	55,125
<b>Total Expenditure</b>	<b>2,320,588</b>	<b>2,079,523</b>	<b>1,790,943</b>	<b>1,708,323</b>	<b>1,922,213</b>	<b>1,907,358</b>	<b>1,907,358</b>	<b>1,901,864</b>	<b>1,997,556</b>
<b>Funding - Use</b>									
Surplus (Deficit)	<b>(662,382)</b>	<b>(269,372)</b>	<b>(56,788)</b>	<b>129,252</b>	<b>88,368</b>	<b>103,223</b>	<b>103,223</b>	<b>84,954</b>	<b>37,273</b>
<b>Departmental Use</b>									
Non-Departmental	0000	50,000							
City Council, Boards, and Committees	1010	-							
Administration	1020	83,685							
City Attorney	1030	14,036							
Finance	1041	148,745							
Community Development									
Planning	1050	9,328							
Building	1051	6,200							
Housing	1053	-							
Economic Development	1054	-							
Engineering and IT	1052	51,204							
Police	2010	-							
Public Works									
Roads and Infrastructure	3020	97,013							
Parks, Buildings, and Grounds	3030	-							
Solid Waste Management	3040	-							
Westshore Pool	3050	-							
Water Utility	3060	-							
Sewer Utility	3070	1,447,147							
<b>Total Use</b>		<b>1,907,358</b>							

Estimated Beginning Fund Balance	\$ 935,893	\$ 935,893	\$ 935,893	\$ 1,039,116	\$ 1,124,070
Revenue	2,010,581	2,010,581	2,010,581	1,986,818	2,034,830
Expenditures	1,922,213	1,907,358	1,907,358	1,901,864	1,997,556
Surplus (Deficit)	88,368	103,223	103,223	84,954	37,273
Anticipated Ending Fund Balance	\$ 1,024,261	\$ 1,039,116	\$ 1,039,116	\$ 1,124,070	\$ 1,161,344

Fund 604: USDA Sewer Project Fund

Type: Enterprise

Fund **604**  
Name **USDA Sewer Project Fund**  
Status **Active**

FUND SUMMARY

	Prior FYs		Current		FY 2011/12			Projections	
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	FY 2014-2015 Projected
<b>Revenue Sources</b>									
Interest Earnings	-	-	-	-	-	-	-	-	-
Loan/Grant Proceeds	-	-	-	-	115,000	115,000	115,000	115,115	115,230
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	115,000	115,000	115,000	115,115	115,230
<b>Expenditures</b>									
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	22,891	105,000	105,000	105,000	110,250	115,763
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay/CIP	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	10,000	10,000	10,000	10,500	11,025
<b>Total Expenditure</b>	-	-	-	22,891	115,000	115,000	115,000	120,750	126,788
<b>Funding - Use</b>									
Surplus (Deficit)	-	-	-	(22,891)	-	-	-	(5,635)	(11,557)

Departmental Use

Non-Departmental	0000	10,000
City Council, Boards, and Committees	1010	-
Administration	1020	-
City Attorney	1030	-
Finance	1041	-
Community Development		
Planning	1050	5,000
Building	1051	-
Housing	1053	-
Economic Development	1054	-
Engineering and IT	1052	-
Police	2010	-
Public Works		
Roads and Infrastructure	3020	-
Parks, Buildings, and Grounds	3030	-
Solid Waste Management	3040	-
Westshore Pool	3050	-
Water Utility	3060	100,000
Sewer Utility	3070	-
<b>Total Use</b>		115,000

Estimated Beginning Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	(5,635)
Revenue	115,000	115,000	115,000	115,115	115,230					
Expenditures	115,000	115,000	115,000	120,750	126,788					
Surplus (Deficit)	-	-	-	(5,635)	(11,557)					
Anticipated Ending Fund Balance	\$	-	\$	-	\$	-	\$	(5,635)	\$	(17,192)

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# DEPARTMENTS

CITY COUNCIL, BOARDS AND COMMISSIONS

ADMINISTRATION

CITY ATTORNEY

FINANCE

COMMUNITY DEVELOPMENT

ENGINEERING AND INFORMATION TECHNOLOGY

POLICE

PUBLIC WORKS

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## CITY COUNCIL, BOARDS AND COMMISSIONS

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The City Council for the City of Lakeport, comprised of five council members, provides policy direction to the City Manager. The Council adopts ordinances to control the affairs of the City. The Council oversees the fiscal affairs of the City and approves and adopts the annual City budget. The Council also provides policy direction for the enforcement of City ordinances and may pass emergency ordinances for the immediate preservation or protection of public health, property, or safety. The Council enters into contracts and cooperative or joint activities with other government bodies.

The City of Lakeport Planning Commission is a permanent committee of five persons appointed by the Lakeport City Council to review matters related to planning and development. The Planning Commission meets on the second Wednesday of every month at 6:00 p.m. in the City Council Chambers at Lakeport City Hall, 225 Park Street, Lakeport, California, for the purpose of considering City land use matters. Included on the agendas are such things as the General Plan, Re-zonings, Use Permits, Subdivisions, Architectural and Design Review, planning policy matters, and interpretations.

The Parks and Recreation Committee is a standing committee that considers issues and concerns related to City parks and their uses. It consists of a mix of elected officials, community members, and appointed staff. The Committee reports to the City Council.

The Traffic Safety Advisory Committee addresses issues and concerns regarding transportation in the City of Lakeport. Findings and recommendation made by the Committee are reported to the City Council for consideration and action.

The Lakeport Economic Development Advisory Committee (LEDAC) is a standing committee formed by the City Council in 2010. The primary function of the LEDAC is to consider issues pertaining to business retention and expansion and advise the City Council and staff on developing potential programs and strategies for economic development in the City; establishing and maintaining regular communication between the City and the business community; evaluating community needs and desires for economic development; and focusing on commerce solutions that enhance the quality of life for the Lakeport community.

The ADA Committee, a sub-committee of the Traffic Safety Advisory Committee, meets to address and make recommendations regarding ADA (Americans with Disabilities Act) issues on City streets and sidewalks.

## PRIORITIES

Due to rising costs and decreased revenues, the City has established priorities for the year. These priorities shall receive funding to varying degrees, based on costs and importance assigned to each by the City Council and Executive Management. The following list identifies the priorities as established by the City Council.

### **City Council Priorities FY 2012-2013**

- 1 | Balanced budget
- 2 | Complete downtown Main Street revitalization
- 3 | Maintain current funding levels for public safety
- 4 | Replace docks at Library Park
- 5 | Improve crosswalks and signs for kids
- 6 | Increase use of Measure I funds for streets
- 7 | Implement new water and sewer rates to ensure system financial solvency
- 8 | Enhance control over solid waste services provided by franchise hauler
- 9 | Reduce vandalism
- 10 | Explore possibility of creation of a parks and recreation assessment district
- 11 | Explore the feasibility of implementing a use fee for parks
- 12 | Maintain the availability of Westshore Pool to the public
- 13 | Complete the Safe Routes to School project
- 14 | Explore possibility of incorporating Natural High property into City park system

**PERSONNEL – COUNCIL, BOARDS AND COMMISSIONS**

**PERSONNEL ALLOCATION SCHEDULE**

Department **1010**  
Name **Council, Boards and Commissions**

	FY 2011- 2012 Budget FTEs	FY 2012-2013			FY 2012- 2013 FTEs
		Requested Increase (Decrease)	Recommended	Adopted	
<b>Position</b>					
Mayor	1.00				1.00
Mayor Pro Tem	1.00				1.00
Council Member	3.00				3.00
Planning Commissioner	5.00				5.00
Board/Committee Member	20.00				20.00
<b>Total FTEs</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.00</b>

	FTE	FY 2012-2013 Allocation				
		General Fund 110	Redevelopment Agency 212	Low/Mod Housing Set-Aside 219	Water Enterprise 501	Sewer Enterprise 601
<b>Position</b>						
Mayor	1.00	0.40	0.10	0.10	0.20	0.20
Mayor Pro Tem	1.00	0.40	0.10	0.10	0.20	0.20
Council Member	3.00	0.40	0.10	0.10	0.20	0.20
Planning Commissioner	5.00	1.00				
Board/Committee Member	20.00	0.85	0.05		0.05	0.05
<b>Total FTEs</b>	<b>30.00</b>					

**ADOPTED BUDGET**

Department **1010**  
Name **City Council, Boards and Commissions**

**DEPARTMENT SUMMARY**

		Prior FYs		Current		FY 2012-2013			Projections			
		FY 2009-2010	FY 2010-2011	FY 2011-2012		FY 2012-2013	FY 2012-2013	FY 2012-2013	FY 2013-2014	% Change from	FY 2014-2015	% Change from
		Actual	Actual	Budget	Estimated Actual	Requested	Recommended	Adopted	Projected	Prior FY	Projected	Prior FY
<b>Funding Sources</b>												
110	General Fund	158,549	93,439	102,729	94,134	94,251	94,251	94,251	96,540	2.43%	108,603	12.50%
	Total Revenue	158,549	93,439	102,729	94,134	94,251	94,251	94,251	102,962	0.32%	108,603	5.48%
<b>Department Expenditures</b>												
	Salaries and Benefits	70,153	67,078	55,541	55,541	57,227	57,227	57,227	59,516	4.00%	61,897	4.00%
	Operations	88,396	26,361	47,188	38,593	37,024	37,024	37,024	37,024	0.00%	37,024	0.00%
	Debt Service	-	-	-	-	-	-	-	-		-	
	Capital Outlay/CIP	-	-	-	-	-	-	-	-		-	
	Total Expenditure	158,549	93,439	102,729	94,134	94,251	94,251	94,251	96,540	2.43%	98,921	2.47%

## ADMINISTRATION

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Administration is the principal link between the City Council, City staff, and the public. The role of the Department is to provide the best public service possible to all involved with the City, whether they are residents, business, staff, or the City Council.

The City's Administration Department consists of the City Manager, City Clerk, and the Administrative Services Director.

### CITY MANAGER

The City Manager's role is to leverage available resources, whether fiscal, social, or political, towards uses that maximize benefits to the community. In doing so, the City Manager spurs the organization to accomplish Council goals and leads to a high level of citizen satisfaction by providing strong administrative leadership and fostering successful working relationships between the City Council, the public and the staff.

As the City's Chief Executive Officer, the City Manager and staff pursue excellence and professionalism in providing leadership to and management for all departments and services by maintaining transparency, flexibility, clarity, and accountability of the organization to the Council, to the public, and to other agencies. The City Manager is responsible for the enforcement of all laws and City ordinances; appointment of department heads; submission of the annual budget to the City Council and ensure projects are successfully completed to achieve City goals. In addition, the City Manager and staff recommend policies and programs to the City Council based on sound research and advocate Council policy and City interests. A significant portion of the City Manager's Office time is spent representing the City in local, regional, and statewide venues.

The City Manager's Office will:

- Translate Council policy direction, vision and decisions into reality
- Support the Council's policy making role by ensuring that the Council is provided with timely, accurate, and complete information based on sound research
- Drive fiscal performance to exceed citizen expectations
- Provide support and guidance to City departments
- Direct evaluation aimed at increasing the responsiveness of government
- Direct the development of special programs that are aligned with the priorities established by the community and the City Council
- Hire and develop City department heads and staff and ensure work performance
- Coordinate an ambitious range of activities that serve Lakeport residents
- Provide leadership in solving community issues and challenges

- Negotiate contracts for the City, such as: street maintenance, solid waste, and animal control
- Provide legislative analysis, legislative relations, and coordination of National and California League of Cities events and information sharing
- Provide public education and communicate relevant information to the public, City Council and staff about goals, accomplishments, plans and activities

## ACCOMPLISHMENTS

1. Successfully developed and presented a balanced budget for the 2012/2013 fiscal year
2. Secured permanent water source for the City of Lakeport with the completion of the Green Ranch purchase
3. Successfully implemented the dissolution of the Lakeport Redevelopment Agency, while retaining unspent bond proceeds for the Downtown Improvement Project and the Bevins Court Property
4. Completed the transition of City employees from Carnegie Library to City Hall to reduce operating costs and coalesce departmental staff
5. Improved aesthetics of main public areas in City Hall, such as Council Chambers, conference rooms, and lobby in an effort to promote a more inviting venue for civic engagement
6. Successfully implemented transition of agenda system from paper to electronic copy to reduce costs and improve efficiency
7. Consolidated IT services into one department for better management of IT infrastructure
8. Updated Economic Development Website with commercial vacant land inventory
9. Completed water and sewer loan applications to USDA Rural Development to fund mandated and deferred maintenance and infrastructure improvements
10. Implemented the merger of City departments to reduce costs and improve operating efficiencies

## PRIORITIES

The following list identifies the priorities as established by the City Manager, which are presented in order of highest priority.

### **City Manager Priorities FY 2012-2013**

- 1 | Implementation of Council Policies and Assignments

- 2 | Budget Analysis
- 3 | Oversight of Management and Departments
- 4 | Education, Training, and Meetings
- 5 | Community Participation
- 6 | Labor Negotiations
- 7 | Employee Relations
- 8 | Intergovernmental Relations
- 9 | Economic Development
- 10 | Policy Development and Review
- 11 | Redevelopment Successor Agency Administration
- 12 | Oversight of Capital Improvement Budget Development
- 13 | Researching Funding Opportunities
- 14 | Contingency

## CITY CLERK

The City Clerk is appointed by the City Council to perform various function required by the Government Code of the State of California, as well as other duties to provide efficient administration of City services. The Office of the City Clerk has a broad range of responsibilities, including the following:

### **City Council Support Services**

- Prepares City Council Agendas (including internal distribution of agenda packets, which contain all related reports and documents)
- Provides agendas to subscribers via mail and e-mail and uploads agendas on the City's website
- Prepares minutes of the City Council meetings
- Provides clerical support to the Mayor and the City Council including correspondence, reservations, expenses, proclamations and certificates
- Conducts recruitment for various City committees and commissions
- Coordinates annual City Council Reorganization
- Maintains a database of all commission and committee memberships including: the Parks & Recreation Commission, the Westside Park Committee, the Traffic Safety Advisory Committee, and the ADA Committee.
- Facilitates the commission and committee application process for all advisory boards

### **City Administration Support Services**

- Provides clerical support to the City Manager
- Processes applications for use of City parks and facilities
- Answers citizen inquiries made by mail, telephone, or in person
- Acts as Secretary to the Traffic Safety Advisory Committee and the Oversight Board to the former Lakeport Redevelopment Agency
- Acts as the City's agent for service of process
- Receives and processes all claims filed against the city
- Is responsible for the codification of city ordinances into the municipal code, including quality checks and distribution of the code
- Processes requests under the California Public Records Act

### **Election Services**

- Provides prospective City Council members with candidate filing packets
- Coordinate with the County of Lake Elections Department to conduct City elections
- Administers the filings for all appointed and elected officials identified in the Political Reform Act and the City's Conflict of Interest Code

### **Records Management Services (Shared with Administrative Services)**

- Maintain official City records, available in various media
- Updates the City of Lakeport Municipal Code
- Track insurance for Council approved projects and agreements
- Acts as custodian of records and of the City Seal
- Certifies the accuracy and validity of certain City documents as official records by signature and by affixing the seal of the City of Lakeport
- Develops and maintains the city's records retention schedule to ensure the proper storage, maintenance, and disposal of municipal records city-wide

### ACCOMPLISHMENTS

1. Established City newsletter to go out to all utility customers and put on website
2. Researched and implemented use of iPads for paperless agenda packets to save copy costs and better efficiency of staff
3. Working with the Administrative Services Director, began a records purge project in both the vault at City Hall as well as the records storage at Carnegie Library
4. Implemented City Facebook and Twitter Accounts
5. Streamlined application process and forms for use of City Facilities

## PRIORITIES

The following list identifies the priorities as established by the City Clerk, which are presented in order of highest to lowest.

### **City Clerk Priorities FY 2012-2013**

- 1 FPPC Annual Statements
- 2 Election
- 3 Council Packet Preparation (including planning and preparing staff reports)
- 4 Council Minutes
- 5 Executive Support for Council and Department Heads
- 6 Public Records Acts Requests
- 7 Claims Management
- 8 Staff Meetings and Notes
- 9 Processing and Maintaining Event & Facilities Applications and Keeping Calendar
- 10 Contracts Management
- 11 Records Management
- 12 Education, Training and Meetings
- 13 Committee/Commission Recruitment and Appointments
- 14 Website and Social Media Maintenance/Newsletter
- 15 Agendas, Meetings, and Minutes for TSAC and ADA Committees
- 16 Policy Development and Review
- 17 Contingency

## ADMINISTRATIVE SERVICES – HUMAN RESOURCES

Under the management and general direction of the City Manager's Office, the Administrative Services Director plays a major role in creating a collaborative team of City employees and contract staff that provide high quality service to the community. With this being said, the City is committed to maintaining and attracting a talented team of qualified employees.

Aside from providing the City with talented and motivated employees, the division is responsible for developing and maintaining a high-quality of work life, adhering to equitable and ethical personnel standards, updating and composing job descriptions for City positions, and providing employee development opportunities. Human Resources staff ensures that performance is appropriately rewarded and that employees receive salary and benefits competitive with the marketplace. The mission of Human Resources is to develop a staff and workforce philosophy that embraces the City Council's vision, citywide goals and core values in daily decision making.

Ongoing responsibilities include:

- Maintain a classification plan that contains accurate and up-to-date job descriptions for City positions
- Work closely with departments to assess staffing needs and coordinate the recruitment and selection process to attract hard working, talented and engaged employees that fit within our culture
- Orient new employees, prepare personnel action documentation and maintain employee records in accordance with established regulations
- Conduct annual salary surveys to ensure that the established salary ranges for City job classes remain competitive with the marketplace
- Evaluate and provide training on an effective performance management and employee development program to encourage excellence, provide valuable feedback and opportunities for professional growth and ensure good performance is recognized and appropriately rewarded
- Develop the City's workforce by assessing departmental training needs and delivering professional growth opportunities for staff including: skills enhancement training, management and supervisory training, safety training and mandated training
- Administer the City's benefit program including contract renewals and maintenance of the contract for the City's health insurance and retirement program with the California Public Employees Retirement System
- Administer the annual benefits fair
- Provide proactive leadership and clear advice to support departments when employee relations issues arise and provide guidance on personnel policies and regulations
- In support of the City culture, maintain a high level of communication, cooperation and understanding among all levels of City staff with regard to Human Resources policies and programs
- Review and maintain policies, employee guidelines, procedures and forms necessary to the effective and legal operation of the organization

- Coordinates the worker's compensation program and administer a leave of absence program, adhering to federal and state guidelines
- Administer volunteer and student internship program
- Maintain confidential personnel and position control data in the payroll accounting software (FundBalance)

## ACCOMPLISHMENTS IN FISCAL YEAR 2011-2012

1. Adopted a Records Retention Policy and Schedule
2. Conducted an audit of safety policies. Updated and implemented the Illness and Injury Prevention Program
3. Updated and memorialized job descriptions
4. Continued to streamline Human Resources processes such as evaluation tracking, benefits administration, recruitment processing and leave administration.
5. Advanced the clean-up and destruction of records within the City Vault and Carnegie storage area

## PRIORITIES

The following list identifies the priorities as established by the Administrative Services Director, which are presented in order of highest to lowest.

### **Administration - Human Resources Priorities FY 2012-2013**

- 1 | Safety Program Administration
- 2 | Safety Program Development
- 3 | Education, Training, and Meetings
- 4 | ADA/FEHA Compliance
- 5 | Labor Negotiations
- 6 | Records Clean-up (Vault & Carnegie 2 year)
- 7 | Benefits Administration
- 8 | Workers Comp Admin
- 9 | Employee Evaluation and Discipline
- 10 | Employee Files and Record-keeping
- 11 | Investigations
- 12 | Records Retention Training
- 13 | Recruitment
- 14 | Policy Development and Update

- 15 | Job Description Update/Classification
- 16 | Risk Management
- 17 | Contingency

PERSONNEL - ADMINISTRATION

**PERSONNEL ALLOCATION SCHEDULE**

Department **1020**  
Name **Administration**

	FY 2011-2012 Budget FTEs	FY 2012-2013				FY 2012-2013 FTEs
		Requested Increase (Decrease)	Recommended	Adopted		
<b>Position</b>						
Administrative Services Director	1.00					1.00
City Clerk	0.80					0.80
City Manager	1.00					1.00
Office Specialist - PT	0.75					0.75
<b>Total FTEs</b>	<b>3.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.55</b>

	FTE	FY 2012-2013 Allocation					
		General Fund <u>110</u>	Redevelopment		Water Enterprise <u>501</u>	Sewer Enterprise <u>601</u>	Special Revenue Funds <u>200-499</u>
			Succesor Agency <u>212</u>				
<b>Position</b>							
Administrative Services Director	1.00	0.30	0.20	0.25	0.25		
City Clerk	0.80	0.40	0.20	0.20	0.20		
City Manager	1.00	0.35	0.15	0.25	0.25		
Office Specialist - PT	0.75	0.50		0.25	0.25		
<b>Total FTEs</b>	<b>3.55</b>						

**ADOPTED BUDGET - ADMINISTRATION**

Department **1020**  
Name **Administration**

**DEPARTMENT SUMMARY**

		Prior FYs		Current		FY 2012-2013			Projections			
		FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY
<b>Funding Sources</b>												
110	General Fund	108,963	110,922	223,250	200,615	167,863	155,456	155,456	163,229	5.00%	166,248	1.85%
212	RDA Obligation Retirement Fund	46,977	72,017	31,196	50,709	64,492	62,385	62,385	65,504	5.00%	66,716	1.85%
219	Successor Agency Housing Fund	-	-	24,904	43,457	-	-	-	-		-	
501	Water O&M Fund	43,097	72,017	73,411	73,411	92,006	89,237	89,237	93,699	5.00%	95,432	1.85%
601	CLMSD O&M Fund	43,097	72,017	75,983	75,983	86,454	83,685	83,685	87,869	5.00%	89,495	1.85%
	<b>Total Revenue</b>	<b>242,135</b>	<b>326,974</b>	<b>428,744</b>	<b>444,175</b>	<b>410,815</b>	<b>390,763</b>	<b>390,763</b>	<b>410,301</b>	<b>5.00%</b>	<b>417,891</b>	<b>1.85%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	209,132	300,072	363,066	375,613	342,796	331,269	331,269	347,832	5.00%	354,789	2.00%
	Operations	31,145	25,402	63,678	66,562	67,019	58,644	58,644	61,576	5.00%	62,192	1.00%
	Debt Service	-	-	-	-	-	-	-	-		-	
	Capital Outlay/CIP	1,858	1,500	2,000	2,000	1,000	850	850	893	5.00%	910	2.00%
	<b>Total Expenditure</b>	<b>242,135</b>	<b>326,974</b>	<b>428,744</b>	<b>444,175</b>	<b>410,815</b>	<b>390,763</b>	<b>390,763</b>	<b>410,301</b>	<b>5.00%</b>	<b>417,891</b>	<b>1.85%</b>

## CITY ATTORNEY

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The City Attorney is responsible for providing legal advice to the City Council and staff in carrying out their duties in the operations of the City government. The Attorney, or special counsel supervised by the Attorney, defends the City in all legal actions and brings about suits on behalf of the City.

### PRIORITIES

#### **City Attorney Priorities FY 2012-2013**

- 1 | Prepare list of open projects and complete loose ends
- 2 | Implement administrative citation ordinance/fee for quicker response to neighborhood issues
- 3 | Conduct two council trainings regarding council operations
- 4 | Improve responsiveness to legal and department head projects
- 5 | Continue work to complete pending City litigation

PERSONNEL – CITY ATTORNEY

**PERSONNEL ALLOCATION SCHEDULE**

Department **1030**  
Name **City Attorney**

<u>Position</u>	<u>FY 2011-2012</u> <u>Budget</u> <u>FTEs</u>	<u>FY 2012-2013</u>				<u>FY 2012-2013</u> <u>FTEs</u>
		<u>Requested</u> <u>Increase</u> <u>(Decrease)</u>	<u>Recommended</u>	<u>Adopted</u>		
City Attorney	0.50					0.50
<b>Total FTEs</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>

<u>Position</u>	<u>FTE</u>	<u>FY 2012-2013</u> <u>Allocation</u>				
		<u>General</u> <u>Fund</u> <u>110</u>	<u>Redevelopment</u> <u>Succesor</u> <u>Agency</u> <u>212</u>	<u>Water</u> <u>Enterprise</u> <u>501</u>	<u>Sewer</u> <u>Enterprise</u> <u>601</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u> <u>200-499</u>
City Attorney	0.50	0.50	0.20	0.15	0.15	
<b>Total FTEs</b>	<b>0.50</b>					

## ADOPTED BUDGET – CITY ATTORNEY

Department **1030**  
Name **City Attorney**

### DEPARTMENT SUMMARY

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110	General Fund	36,556	19,976	70,102	61,321	64,447	56,847	56,847	58,761	3.37%	59,830	1.82%
212	RDA Obligation Retirement Fund	20,526	15,610	16,830	18,763	16,523	16,523	16,523	17,079	3.37%	17,390	1.82%
501	Water O&M Fund	30,789	23,416	14,184	14,185	14,036	14,036	14,036	14,509		14,772	
601	CLMSD O&M Fund	30,789	23,416	14,184	14,184	14,036	14,036	14,036	14,509	3.37%	14,772	1.82%
	<b>Total Revenue</b>	<b>118,661</b>	<b>82,418</b>	<b>115,300</b>	<b>108,453</b>	<b>109,042</b>	<b>101,442</b>	<b>101,442</b>	<b>104,858</b>	<b>3.37%</b>	<b>106,765</b>	<b>1.82%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	102,631	78,052	81,770	88,393	82,814	82,814	82,814	85,298	3.00%	87,004	2.00%
	Operations	15,710	4,366	32,530	19,810	25,228	18,128	18,128	19,034	5.00%	19,225	1.00%
	Debt Service	-	-	-	-	-	-	-	-		-	
	Capital Outlay/CIP	320	-	1,000	250	1,000	500	500	525	5.00%	536	2.00%
	<b>Total Expenditure</b>	<b>118,661</b>	<b>82,418</b>	<b>115,300</b>	<b>108,453</b>	<b>109,042</b>	<b>101,442</b>	<b>101,442</b>	<b>104,858</b>	<b>3.37%</b>	<b>106,765</b>	<b>1.82%</b>

## FINANCE

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The Finance Department is responsible for the fiscal health of the City as well as the collection and expenditure of funds in accordance with all applicable laws and regulations. This includes managing the processes and recording for day-to-day transactions, providing accurate reporting to the City Council, City Manager and other departments as well as performing high level, broad fiscal analysis of current activities, and evaluating economic trends affecting the local economy. As such, the Department is best viewed as providing two levels of service: internal operations and fiscal analysis and advisory services.

From the analysis and advisory perspective, the Finance department is charged with the following roles and tasks:

- Primary advisor to the City Manager and City Council on fiscal and financial matters
- Long range financial planning, including forecasting and budgeting
- Ongoing investigation and identification of fiscal opportunities such as significant sources of new revenues or expense reductions
- Maintaining training and awareness of Industry Best Practices and identify opportunities for effecting change
- Provide leadership in the development and implementations citywide financial policies
- Administer the City's Investment and Debt Portfolios

On the internal operations side, the Finance Department performs the following functions:

- General accounting services including recording and reporting transactions in accordance with Generally Accepted Accounting Principles (GAAP)
- Providing timely financial detail and summary reports to City management and the City Council to assist them in managing the activities of their respective departments
- Design and implementation of an effective system of internal controls for the purpose of safeguarding the City's assets
- Annual budget preparation
- Preparation for and management of annual independent fiscal audits
- Generation of basic financial reports in accordance with GFOA accounting and financial reporting standards
- Grant compliance and reporting
- Workings with City Management to ensuring fees are set at the appropriate levels to ensure the City is justly compensated for services provided
- Management support, which includes not only providing reports to departments but meeting with the various departments to discuss their performance to the budget on a regular basis throughout each fiscal year
- Payroll processing

- Providing contract and basic procurement administration

### ACCOMPLISHMENTS IN FISCAL YEAR 2011-2012

- 1 Worked with city management to prepare and adopt a sustainable, balanced budget
- 2 Prepared year-end financial statements for City, RDA, and enterprise funds in-house
- 3 Identified and quantified all unfunded liabilities, City-wide
- 4 Implemented cross-training of Finance staff
- 5 Identified all loan receivables and accounted for them in financial records
- 6 Investigated compliance with Red Flag Rules
- 7 Addressed chronic programming issues in accounting software
- 8 Successfully procured external auditor and delivered clean audit for year ended June 30, 2011
- 9 Developed and implemented policies to improve internal controls, cash management, and procurement protocols

## PRIORITIES

The following list identifies the priorities as established by the Finance Department, which are presented in order of highest to lowest. Priorities highlighted have been identified by the Department as being impacted by budget reductions in 2013.

### **Finance Priorities FY 2012-2013**

- 1 Budget development and analysis
- 2 General accounting
- 3 Accounts payable
- 4 Utility billing and customer service
- 5 Payroll
- 6 Redevelopment successor agency financial administration
- 7 External audit
- 8 Financial reporting
- 9 **Training**
- 10 General financial support to management and departments
- 11 Accounts receivable
- 12 Managerial reporting
- 13 Short and long-term financial planning
- 14 Special Revenue/Grant financial administration
- 15 **Policy development and review**
- 16 Internal control analysis and revision
- 17 Capital improvement budget development
- 18 **Loan servicing**
- 19 Internal auditing
- 20 **Investment administration**

PERSONNEL - FINANCE

**PERSONNEL ALLOCATION SCHEDULE**

Department **1041**  
Name **Finance**

<u>Position</u>	FY 2011-2012 Budget FTEs	FY 2012-2013				FY 2012-2013 FTEs
		Requested Increase (Decrease)	Recommended	Adopted		
Finance Director	1.00					1.00
Accountant I	1.00					1.00
Accounting Technician	1.00					1.00
Account Clerk I	1.00					1.00
<b>Total FTEs</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>

<u>Position</u>	<u>FTE</u>	FY 2012-2013 Allocation					
		General Fund <u>110</u>	Redevelopment		Water Enterprise <u>501</u>	Sewer Enterprise <u>601</u>	Special Revenue Funds <u>200-499</u>
			Succesor Agency <u>212</u>				
Finance Director	1.00	0.25	0.25		0.25	0.25	
Accountant I	1.00	0.25	0.25		0.25	0.25	
Accounting Technician	1.00	0.05		0.45	0.50		
Account Clerk I	1.00	0.05		0.45	0.50		
<b>Total FTEs</b>	<b>4.00</b>						

ADOPTED BUDGET - FINANCE

Department **1041**  
Name **Finance**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110	General Fund	359,957	383,225	71,419	66,387	93,181	87,103	87,103	90,801	4.25%	94,676	4.27%
212	RDA Obligation Retirement Fund	40,588	27,406	61,827	69,507	65,014	63,387	63,387	66,078	4.25%	68,898	4.27%
501	Water O&M Fund	98,572	66,557	136,393	136,499	143,887	133,304	133,304	138,964	4.25%	144,894	4.27%
601	CLMSD O&M Fund	104,370	70,472	130,830	130,811	151,468	148,745	148,745	155,060	4.25%	161,678	4.27%
605	CLMSD 91-1 Assessment Fund	-	-	13,000	13,658	7,500	7,500	7,500	7,818	4.25%	8,152	4.27%
	Total Revenue	603,487	547,660	413,469	416,862	461,050	440,039	440,039	458,722	4.25%	478,299	4.27%
<b>Department Expenditures</b>												
	Salaries and Benefits	289,917	201,478	303,313	301,449	339,655	329,250	329,250	345,713	5.00%	362,998	5.00%
	Operations	312,522	338,332	108,283	114,165	120,395	109,789	109,789	111,985	2.00%	114,224	2.00%
	Debt Service	-	-	-	-	-	-	-	-	-	-	-
	Capital Outlay/CIP	1,048	7,850	1,873	1,248	1,000	1,000	1,000	1,025	2.50%	1,076	5.00%
	Total Expenditure	603,487	547,660	413,469	416,862	461,050	440,039	440,039	458,722	4.25%	478,299	4.27%

## COMMUNITY DEVELOPMENT

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The Community Development Department performs a variety of functions ranging for code enforcement to business retention. It is comprised of four divisions: planning, building, housing, and economic development. The department also carries out activities related to business licensing, including the collection of fees.

### PLANNING

The Department Planning Division is responsible for implementing City policies that direct the physical development of the City. This is accomplished through administration of the City's Development Codes, including Zoning Ordinance, Subdivision Ordinance, environmental regulations, the Lakeport General Plan, and related Ordinances and Policies.

Planning staff has responsibility for many other work priorities, including:

- General Plan Update and administration
- Code Enforcement
- Nuisance Abatement
- Vehicle Nuisance Abatement
- Environmental Review and Mitigation Monitoring
- Storm Water Regulations and NPDES Compliance
- GIS maintenance.

The above activities are produced through the following seven major functions:

Advance Planning – Taking the lead in advance planning projects that guide development activities in Lakeport toward the Council and citizen vision.

Current Planning – Managing the development application review process effectively and efficiently to process project applications and implement the City Council's vision and policies for urban growth.

Environmental Review – Providing a full range of services related to complying with state and federal environmental laws. When warranted, additional consultant resources are obtained to augment staff resources.

General Plan Implementation – Working in conjunction with other City departments to complete the implementation programs of the City's General Plan.

Regional Coordination – Providing ongoing representation within regional forums to promote regional coordination and to support Lakeport's regional interests.

## PRIORITIES

The following list identifies the priorities as established by the Community Development Department, which are presented in order of highest to lowest. Priorities highlighted have been identified by the Department as being impacted by budget reductions in 2013.

### **Community Development - Planning Priorities FY 2012-2013**

- 1 | Budget development and analysis
- 2 | Public information (counter and phone) - zoning, signs, utilities, flood, business licenses,
- 3 | Project consultation - pre application
- 4 | Project consultation and review - formal application
- 5 | Planning Commission and City Council Agenda preparation
- 6 | Attending Planning Commission and City Council meetings
- 7 | Management meetings
- 8 | CDD staff meetings
- 9 | Personnel management
- 10 | Policy development and review
- 11 | Courthouse planning
- 12 | Training and travel
- 13 | Successor Agency Oversight Board participation
- 14 | Annexation and LAFCO
- 15 | General discussion and support for management and departments
- 16 | Loan Program administration
- 17 | Budget administration
- 18 | general administration - invoices, timesheets, mail etc.
- 19 | **Code enforcement/vehicle abatement**
- 20 | Planning Implementation/General Plan/ordinances
- 21 | NPDES/water quality
- 22 | Transportation Planning/APC/TAC/Blueprint plan

## BUILDING

The City of Lakeport Community Development Department Building Division is responsible for enforcement of the California Building Standards Code. These are the State laws that regulate the construction of all buildings and structures.

The Building Division reviews and approves construction plans, and issues building permits. Once permits are issued, the Building Official inspects the construction projects to ensure compliance with approved plans, state and local laws. When the projects have passed all inspections and have met all other requirements of the City, County, and State agencies, the Building Official will sign off on the permit and in some cases issue a Certificate of Occupancy. The Building Division does not have jurisdiction for public schools, hospitals, or for tenant spaces within mobile home parks. Permits are required for retrofit manufactured home foundations and structures separate from the manufactured home on private land.

Building permit records and copies of approved plans are kept on file at the City as required by state law. These records are available for public access at the Building Department located at City Hall. There is a retrieval fee for any records that are requested that have been archived.

## PRIORITIES

The following list identifies the priorities as established by the Community Development Department, which are presented in order of highest to lowest. Priorities highlighted have been identified by the Department as being impacted by budget reductions in 2013.

### **Community Development - Building Priorities FY 2012-2013**

- 1 | Budget development and analysis
- 2 | General building permit administration, review, inspections, close out, archiving
- 3 | Building Code administration
- 4 | Flood Plain administration
- 5 | Disaster planning
- 6 | Housing Program assistance
- 7 | CDD meetings
- 8 | City property inspections
- 9 | Policy development and review
- 10 | Courthouse planning
- 11 | travel and training
- 12 | NPDES/water quality
- 13 | Code enforcement and nuisance abatement
- 14 | general administration - invoices, timesheets, mail etc.
- 15 | Building permit fee administration

## HOUSING

The Housing Department for the City of Lakeport has been helping low income, financially responsible citizens into beautiful homes since its founding, in 1986. Currently, the department is implementing three financial assistance programs, available to citizens of Lakeport, which are designed to help pay down the costs of buying or maintaining a home.

## PRIORITIES

The following list identifies the priorities as established by the Community Development Department, which are presented in order of highest to lowest.

### **Community Development - Housing Priorities FY 2012-2013**

- 1 | Implement two HOME grants
- 2 | Prepare Cal Home Grant
- 3 | Implement CDBG Grant
- 4 | Implement CDBG Program Income Account
- 5 | Work with getting Redevelopment Housing Funds out
- 6 | Update Housing Policies and Procedures Manuals
- 7 | Work on Getting Redevelopment Housing Funds Out
- 8 | Update Housing Policies & Procedures Manuals

## ECONOMIC DEVELOPMENT

The Lakeport City Council and staff understand the importance of Lakeport as a regional economic center and have sought over the years to strengthen and expand the City's role in the economic well-being of the County, in spite of competitive outside forces. There are many factors that come into play and have an impact on the Lakeport economy and thus affect the whole of the County. These factors range from the provision of basic public infrastructure to the adoption and implementation of governmental economic development objectives, policies, and programs to having a sophisticated knowledge of the US/world economy and how Lakeport fits within it.

### PRIORITIES

The following list identifies the priorities as established by the Community Development Department, which are presented in order of highest to lowest.

#### **Community Development - Economic Development Priorities FY 2012-2013**

- 1 | Implement a City-specific marketing project to include development of a business startup information packet, enhance the Economic Development presence on the City website, develop the City brand, engage in a social media marketing plan, and adopt a LEDAC mission statement.
- 2 | Continue the commercial land and vacant building inventories and keep them updated.
- 3 | Continue to implement the business recruitment and retention plan: meet with Lakeport businesses on a regular schedule, continue the business loan program, and recruit new business to the community.
- 4 | Interface with the County and develop a regional economic development approach to include the two cities and other entities. Interface with the Lake County Tourism Advisory Council and other groups.

**PERSONNEL – COMMUNITY DEVELOPMENT**

**PERSONNEL ALLOCATION SCHEDULE**

Department **1050-1054**  
Name **Community Development**

<b>Position</b>	FY 2011-2012 Budget <u>FTEs</u>	FY 2012-2013				FY 2012-2013 <u>FTEs</u>
		Requested Increase <u>(Decrease)</u>	<u>Recommended</u>	<u>Adopted</u>		
CDD Director	1.00				1.00	
Planning Services Manager	1.00		-1.00	-1.00	-1.00	
Associate Planner/Housing Sp	0.00		1.00	1.00	2.00	
Chief Building Official	1.00				1.00	
Housing Specialist	1.00		-1.00	-1.00	-1.00	
Department Secretary II	0.50				0.50	
<b>Total FTEs</b>	<b>4.50</b>	<b>0.00</b>	<b>-1.00</b>	<b>-1.00</b>	<b>2.50</b>	

<b>Position</b>	<b>FTE</b>	FY 2012-2013 Allocation				
		General Fund <u>110</u>	Redevelopment Successor Agency <u>212</u>	Water Enterprise <u>501</u>	Sewer Enterprise <u>601</u>	Special Revenue Funds <u>200-499</u>
CDD Director	1.00	0.75	0.25			
Planning Services Manager	-1.00					
Associate Planner/Housing Sp	2.00	0.55	0.25	0.10	0.10	
Chief Building Official	1.00	0.85	0.05	0.05	0.05	
Housing Specialist	-1.00					
Department Secretary II	0.50	1.00				
<b>Total FTEs</b>	<b>2.50</b>					

**ADOPTED BUDGET – PLANNING**

Department **1050**  
Name **Community Development - Planning**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2012-2013	FY 2013-2014	% Change from	FY 2014-2015	% Change from	
	Actual	Actual	Budget	Estimated Actual	Requested	Recommended	Adopted	Projected	Prior FY	Projected	Prior FY	
<b>Funding Sources</b>												
110	General Fund	175,496	119,232	173,268	129,094	235,834	135,473	135,473	140,984	4.07%	146,745	4.09%
212	RDA Obligation Retirement Fund	54,873	70,886	36,756	31,038	60,449	56,269	56,269	58,558	4.07%	60,951	4.09%
219	RDA Successor Housing Fund	18,291	39,720	5,937	9,647	-	-	-	-	-	-	-
501	Water O&M Fund	29,723	13,240	11,017	10,590	10,571	9,328	9,328	9,707	4.07%	10,104	4.09%
504	USDA Water Project Fund	-	-	-	10,000	5,000	5,000	5,000	5,203	4.07%	5,416	4.09%
601	CLMSD O&M Fund	29,723	15,447	10,590	10,590	10,571	9,328	9,328	9,707	4.07%	10,104	4.09%
604	USDA Sewer Project Fund	-	-	-	10,000	5,000	5,000	5,000	5,203	4.07%	5,416	4.09%
	<b>Total Revenue</b>	<b>308,106</b>	<b>258,525</b>	<b>237,568</b>	<b>210,959</b>	<b>327,425</b>	<b>220,398</b>	<b>220,398</b>	<b>229,363</b>	<b>4.07%</b>	<b>238,736</b>	<b>4.09%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	228,715	221,666	150,536	138,239	166,489	151,912	151,912	159,508	5.00%	167,483	5.00%
	Operations	79,274	36,859	86,782	72,720	160,686	68,486	68,486	69,856	2.00%	71,253	2.00%
	Debt Service	-	-	-	-	-	-	-	-	-	-	-
	Capital Outlay/CIP	117	-	250	-	250	-	-	-	2.50%	-	5.00%
	<b>Total Expenditure</b>	<b>308,106</b>	<b>258,525</b>	<b>237,568</b>	<b>210,959</b>	<b>327,425</b>	<b>220,398</b>	<b>220,398</b>	<b>229,363</b>	<b>4.07%</b>	<b>238,736</b>	<b>4.09%</b>

**ADOPTED BUDGET - BUILDING**

Department **1051**  
Name **Community Development - Building**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110	General Fund	133,468	126,542	137,418	128,404	195,881	198,635	198,635	207,896	4.66%	217,613	4.67%
212	RDA Obligation Retirement Fund	9,694	1,328	7,825	9,997	7,549	10,264	10,264	10,743	4.66%	11,245	4.67%
219	RDA Successor Housing Fund	-	7,967	1,398	3,145	-	-	-	-	-	-	-
501	Water O&M Fund	6,924	6,640	8,971	9,398	6,397	6,200	6,200	6,489	4.66%	6,792	4.67%
601	CLMSD O&M Fund	6,924	6,640	9,398	9,398	6,397	6,200	6,200	6,489	4.66%	6,792	4.67%
	<b>Total Revenue</b>	<b>157,010</b>	<b>149,117</b>	<b>165,010</b>	<b>160,342</b>	<b>216,224</b>	<b>221,299</b>	<b>221,299</b>	<b>231,617</b>	<b>4.66%</b>	<b>242,443</b>	<b>4.67%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	138,495	132,791	136,122	137,424	187,627	196,362	196,362	206,180	5.00%	216,489	5.00%
	Operations	18,398	16,326	28,638	22,918	28,347	24,687	24,687	25,181	2.00%	25,684	2.00%
	Debt Service	-	-	-	-	-	-	-	-	-	-	-
	Capital Outlay/CIP	117	-	250	-	250	250	250	256	2.50%	269	5.00%
	<b>Total Expenditure</b>	<b>157,010</b>	<b>149,117</b>	<b>165,010</b>	<b>160,342</b>	<b>216,224</b>	<b>221,299</b>	<b>221,299</b>	<b>231,617</b>	<b>4.66%</b>	<b>242,443</b>	<b>4.67%</b>

## ADOPTED BUDGET - HOUSING

Department **1053**  
Name **Community Development - Housing**

### DEPARTMENT SUMMARY

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110	General Fund	-	-	-	-	3,629	3,629	3,629	3,702	2.00%	3,776	2.00%
219	RDA Successor Housing Fund	51,231	256,287	94,123	159,961	-	-	-	-	-	-	-
228	Housing Revolving Loan	41,300	28,192	26,835	62,765	33,000	33,000	33,000	33,660	2.00%	34,333	2.00%
235	2009 HOME Grant	-	228,956	397,135	341,945	-	-	-	-	-	-	-
232	Emergency Housing Assistance	6,320	3,683	9,051	11,031	8,000	8,000	8,000	8,160	2.00%	8,323	2.00%
238	CDBG Housing Grant 2010	-	1,577	216,052	23,599	286,632	286,632	286,632	292,365	2.00%	298,212	2.00%
	<b>Total Revenue</b>	<b>98,851</b>	<b>518,695</b>	<b>743,196</b>	<b>599,301</b>	<b>331,261</b>	<b>331,261</b>	<b>331,261</b>	<b>337,886</b>	<b>2.00%</b>	<b>344,644</b>	<b>2.00%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	-	145,256	93,136	46,239	-	-	-	-	5.00%	-	5.00%
	Operations	10,311	373,439	649,760	552,912	331,261	331,261	331,261	337,886	2.00%	344,644	2.00%
	Debt Service	88,540	-	-	-	-	-	-	-	-	-	-
	Capital Outlay/CIP	-	-	300	150	-	-	-	-	2.50%	-	5.00%
	<b>Total Expenditure</b>	<b>98,851</b>	<b>518,695</b>	<b>743,196</b>	<b>599,301</b>	<b>331,261</b>	<b>331,261</b>	<b>331,261</b>	<b>337,886</b>	<b>2.00%</b>	<b>344,644</b>	<b>2.00%</b>

**ADOPTED BUDGET – ECONOMIC DEVELOPMENT**

Department **1054**  
Name **Community Development - Economic Development**

**DEPARTMENT SUMMARY**

		Prior FYs		Current		FY 2012-2013			Projections			
		FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY
<b>Funding Sources</b>												
110	General Fund	-	-	-	-	-	15,000	15,000	15,364	2.43%	16,063	4.55%
130	General Fund Capital Projects	-	-	-	-	1,932,166	1,932,166	1,932,166	1,979,023	2.43%	2,069,117	4.55%
210	Economic RLF	-	16,344	11,279	1,472	38,500	38,500	38,500	39,434	2.43%	41,229	4.55%
233	Micro Enterprise RLF	-	696	-	-	-	-	-	-	-	-	-
237	CDBG Economic Dev Grant 2010	-	-	249,900	5,509	286,950	286,950	286,950	293,909	2.43%	307,289	4.55%
	<b>Total Revenue</b>	-	17,040	261,179	6,981	2,257,616	2,272,616	2,272,616	2,327,729	2.43%	2,433,698	4.55%
<b>Department Expenditures</b>												
	Salaries and Benefits	-	-	-	-	-	-	-	-	-	-	-
	Operations	-	17,040	261,179	6,981	325,450	340,450	340,450	347,259	2.00%	354,204	2.00%
	Debt Service	-	-	-	-	-	-	-	-	-	-	-
	Capital Outlay/CIP	-	-	-	-	1,932,166	1,932,166	1,932,166	1,980,470	2.50%	2,079,494	5.00%
	<b>Total Expenditure</b>	-	17,040	261,179	6,981	2,257,616	2,272,616	2,272,616	2,327,729	2.43%	2,433,698	4.55%

## ENGINEERING AND INFORMATION TECHNOLOGY

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The City of Lakeport Engineering and Information Technology (IT) Department provides pre-development engineering information to builders and developers (the City maintains an extensive GIS system to map our utilities and infrastructure); develops and maintains standards for public facility installation by developers; reviews and recommends action on proposed subdivisions of land; provides engineering review of developer plans and specifications for public and semi-public improvements including grading, drainage, and streets, as well as inspecting such improvements when installed; and provides engineering design of projects as directed by the City Manager and the City Council. The Department supervises the maintenance of engineering drawings and files for and within the City limits, which are located at City Hall.

In 2013, the Department incorporated the function of information technology, providing services to City departments to ensure that technology resources function optimally.

The primary functions of the Engineering and IT Department are to:

- Provide various engineering services, surveying services, and technical assistance to the various City departments
- Provide timely engineering review for proposed development projects
- Provide engineering review and inspection oversight for projects constructed on public property
- Provide floodplain administration, solid waste disposal administration and associated public information services
- Provide consultation regarding city engineering for the City Manager and the City Council
- Provide IT services to City staff and departments.

### PRIORITIES

The following list identifies the priorities as established by the Engineering and Information Technology Department, which are presented in order of highest to lowest.

#### **Engineering and IT Priorities FY 2012-2013**

- 1 | Division of Dam Safety survey and report
- 2 | Annual Streets update to state
- 3 | Solid Waste Annual Report
- 4 | Project Management (RFP, design, adv. Bid, const., accounting, reporting)
- 5 | Transportation Planning (APC / TAC meetings and activities)
- 6 | Grant Applications (State and Federal, parks, B&W, FHWA, etc.)
- 7 | CIP Development

- 8 | Encroachment permitting
- 9 | Managerial reporting
- 10 | TSAC / ADA committee meetings
- 11 | Customer Service (complaint investigations, Hazardous s/w, counter inquiry, etc.)
- 12 | IT Activities
- 13 | Training
- 14 | Records Management (indexing, filing, updating of plans, R/S, P/M, S/D maps)

**PERSONNEL – ENGINEERING AND INFORMATION TECHNOLOGY**

**PERSONNEL ALLOCATION SCHEDULE**

Department **1052**  
Name **Engineering and IT**

	FY 2011-2012 Budget FTEs	FY 2012-2013				FY 2012-2013 FTEs
		Requested				
		Increase (Decrease)	Recommended	Adopted		
<b>Position</b>						
City Engineer	1.00					1.00
Engineering Technician	1.00					1.00
Department Secretary II	0.25					0.25
<b>Total FTEs</b>	<b>2.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.25</b>

	FTE	FY 2012-2013 Allocation					
		General Fund <u>110</u>	Redevelopment		Water Enterprise <u>501</u>	Sewer Enterprise <u>601</u>	Special Revenue Funds <u>200-499</u>
			Succesor Agency <u>212</u>				
<b>Position</b>							
City Engineer	1.00	0.45	0.15	0.15	0.25		
Engineering Technician	1.00	0.55	0.10	0.15	0.20		
Department Secretary II	0.25	0.80	0.10	0.05	0.05		
<b>Total FTEs</b>	<b>2.25</b>						

## ADOPTED BUDGET – ENGINEERING AND INFORMATION TECHNOLOGY

Department **1052**  
Name **Engineering and Information Technology**

### DEPARTMENT SUMMARY

		Prior FYs		Current		FY 2012-2013			Projections			
		FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY
<b>Funding Sources</b>												
110	General Fund	98,780	91,824	125,925	112,125	161,114	145,767	145,767	152,285	4.47%	159,117	4.49%
212	RDA Obligation Retirement Fund	42,283	40,687	44,953	47,848	26,677	26,303	26,303	27,479	4.47%	28,712	4.49%
219	RDA Successor Housing Fund	-	900	1,398	4,495	-	-	-	-		-	
501	Water O&M Fund	27,576	26,535	34,765	34,765	32,707	35,289	35,289	36,867	4.47%	38,521	4.49%
601	CLMSD O&M Fund	27,576	26,535	34,765	34,765	48,832	51,204	51,204	53,494	4.47%	55,894	4.49%
Total Revenue		196,215	186,482	241,806	233,998	269,330	258,563	258,563	270,126	4.47%	282,244	4.49%
<b>Department Expenditures</b>												
Salaries and Benefits		183,839	176,902	220,856	215,861	229,072	213,010	213,010	223,661	5.00%	234,844	5.00%
Operations		12,376	9,580	20,744	18,037	35,058	45,353	45,353	46,260	2.00%	47,185	2.00%
Debt Service		-	-	-	-	-	-	-	-		-	
Capital Outlay/CIP		-	-	206	100	5,200	200	200	205	2.50%	215	5.00%
Total Expenditure		196,215	186,482	241,806	233,998	269,330	258,563	258,563	270,126	4.47%	282,244	4.49%

## POLICE

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At the Lakeport Police Department, we are dedicated to working as a partner with our community and City government to provide a safe environment to live, work, visit, run a business or raise a family. Our City enjoys a very low crime rate and provides an exceptional quality of life. We are very proud to be a part of the team effort that has contributed to that success.

The Department is committed to providing high quality law enforcement services, consistent with professional standards and best police practices, and to protecting and respecting the rights of all citizens. The Department provides 24-hour police services to the Lakeport community. Services include uniformed patrol and traffic enforcement, parking enforcement, criminal investigations, school resource officer services, animal control, property & evidence control, records & support services and community relations & crime prevention.

The Lakeport Police Department focuses efforts on producing the following desired outcomes:

- Order and civility in public places
- Reduction of crime and victimization
- Offenders held accountable
- Efficient and effective use of resources (operational and financial)
- Quality service and customer satisfaction

In an ongoing effort to reduce crime and increase public safety, the department uses community policing methods and programs which include Police Volunteers, Neighborhood Watch, DARE program and community outreach through social media, presentations and personal contacts.

### ACCOMPLISHMENTS IN FISCAL YEAR 2011-2012

- 1 Maintained sufficient police coverage of special events.
- 2 Upgraded property & evidence room air filtration system.
- 3 Upgraded doors at police department to increase security.
- 4 Reorganized and adjusted resources to maintain sufficient operations.
- 5 Maintained internal and POST training requirements.
- 6 Increased & expanded police volunteer program.
- 7 Maintained public crime data and community notification systems.
- 8 Increased use of social media systems for public outreach and community relations.
- 9 Implemented neighborhood watch program.

## PRIORITIES

The following list identifies the priorities as established by the Police Department, which are presented in order of highest to lowest. Also identified are estimated costs associated with each priority, as determined by the Police and Finance Departments. Priorities highlighted have been identified by the Department as being impacted by budget reductions in 2013.

### **Police Priorities**

#### **FY 2012-2013**

1	Response to Calls & Public Service
2	Dispatch Services
3	Police Reports & Documents
4	Criminal Case Follow-up Investigations
5	Property & Evidence
6	Records Management
7	Department Administration
8	Court Appearance
9	Animal Control Services
10	Staff Training & Development
11	Proactive Patrol & Community Policing
12	Traffic Enforcement
13	Officer Initiated Field Activities
14	School Resource Officer Services
15	Parking Enforcement

**PERSONNEL – POLICE**

**PERSONNEL ALLOCATION SCHEDULE**

Department **2010**  
Name **Police**

<b>Position</b>	FY 2011-2012 Budget FTEs	FY 2012-2013			
		Requested Increase (Decrease)	Recommended	Adopted	FY 2012-2013 FTEs
		Chief of Police	1.00		
Community Services Officer	1.00		-1.00	-1.00	0.00
Evidence Tech/Parking Enforcement-PT (960)	0.00				0.00
Park Ranger	0.00				0.00
Police Officer	6.00		-1.00	-1.00	5.00
Police Officer-PT (960)	0.50				0.50
Police Sergeant	2.00		1.00	1.00	3.00
Police Lieutenant	1.00		-1.00	-1.00	0.00
Records Director	1.00				1.00
School Resource Officer-PT(960)	0.50				0.50
Special Investigator-PT (960)	0.50				0.50
Records Assistant-PT	0.00		0.50	0.50	0.50
<b>Total FTEs</b>	<b>13.50</b>	<b>0.00</b>	<b>-1.50</b>	<b>-1.50</b>	<b>12.00</b>

<b>Position</b>	<b>FTE</b>	FY 2012-2013 Allocation				
		General Fund <u>110</u>	Redevelopment Successor Agency <u>212</u>	Water Enterprise <u>501</u>	Sewer Enterprise <u>601</u>	Special Revenue Funds <u>200-499</u>
		Chief of Police	1.00	1.00		
Community Services Officer	0.00	1.00				
Evidence Tech/Parking Enforcement-PT (960)	0.00	1.00				
Park Ranger	0.00					
Police Officer	5.00	1.00				
Police Officer-PT (960)	0.50	1.00				
Police Sergeant	3.00	1.00				
Police Lieutenant	0.00					
Records Director	1.00	1.00				
School Resource Officer-PT(960)	0.50	1.00				
Special Investigator-PT (960)	0.50	1.00				
Records Assistant-PT	0.50	1.00				
<b>Total FTEs</b>	<b>12.00</b>					

**ADOPTED BUDGET - POLICE**

Department **2010**  
Name **Police**

**DEPARTMENT SUMMARY**

		Prior FYs		Current		FY 2012-2013			Projections			
		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2012-2013	FY 2013-2014	% Change from	FY 2014-2015	% Change from
		Actual	Actual	Budget	Estimated	Requested	Recommended	Adopted	Projected	Prior FY	Projected	Prior FY
<b>Funding Sources</b>												
110	General revenues	1,911,759	1,456,827	1,547,290	1,347,217	1,453,947	1,350,839	1,350,839	1,406,769	4.14%	1,550,317	10.20%
	COPS Grant	100,048	100,018	100,000	100,000	100,000	100,000	100,000	100,000	0.00%	10,000	-90.00%
	Indian Gaming Funds	-	26,298	26,300	26,300	26,300	17,200	17,200	24,000	39.53%	24,000	0.00%
	Parking Enforcement Fines	8,891	12,701	13,000	13,000	20,381	20,381	20,381	20,000	-1.87%	21,000	5.00%
	Costs Reimbursements	22,538	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0.00%	25,000	0.00%
	CHRP Grant	-	77,552	71,000	71,000	91,880	91,880	91,880	96,474	5.00%	-	-100.00%
207	Prop 172	-	-	16,000	16,000	20,000	20,000	20,000	20,834	4.17%	20,312	-2.51%
	<b>Total Revenue</b>	<b>2,043,236</b>	<b>1,698,396</b>	<b>1,798,590</b>	<b>1,598,517</b>	<b>1,737,508</b>	<b>1,625,300</b>	<b>1,625,300</b>	<b>1,693,077</b>	<b>4.17%</b>	<b>1,650,629</b>	<b>-2.51%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	1,386,537	1,367,722	1,349,605	1,170,970	1,317,410	1,223,362	1,223,362	1,284,530	5.00%	1,310,221	2.00%
	Operations	264,449	259,165	375,985	356,038	348,589	330,429	330,429	337,038	2.00%	340,408	1.00%
	Debt Service	-	71,509	73,000	71,509	71,509	71,509	71,509	71,509	0.00%	-	-100.00%
	Capital Outlay/CIP	392,250	-	-	-	-	-	-	-	5.00%	-	2.00%
	<b>Total Expenditure</b>	<b>2,043,236</b>	<b>1,698,396</b>	<b>1,798,590</b>	<b>1,598,517</b>	<b>1,737,508</b>	<b>1,625,300</b>	<b>1,625,300</b>	<b>1,693,077</b>	<b>4.17%</b>	<b>1,650,629</b>	<b>-2.51%</b>

## PUBLIC WORKS

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To enhance services to the community while reducing costs, the City of Lakeport Public Works Department has been merged with the Utilities Department to incorporate the enterprise activities of water and sewer services. The restructured Public Works Department now consists of six distinct divisions, each with its own unique function and purpose. The six divisions are as follows:

1. Roads and Infrastructure
2. Parks, Buildings and Grounds,
3. Westshore Pool
4. Solid Waste Management
5. Water Operations and Maintenance
6. Sewer Operations and Maintenance

### ROADS AND INFRASTRUCTURE

The Roads and Infrastructure Division of Public Works provides for the maintenance and minor construction of all City streets, curbs and gutters, drainage systems and structures, and right-of-way improvements. This includes asphalt overlays and repairs, street signs, pavement markings, culvert maintenance and replacement, and other street related projects. This division also manages construction activities and maintenance of the City's storm sewer collection system. Additionally, it provides other public service functions, including traffic control devices for parades and other special events, installing decorative or informational signage along City streets, and assisting other City departments with manpower for use in heavy lifting.

### ACCOMPLISHMENTS IN FISCAL YEAR 2011-2012

1. Lakeport Blvd. Milling of existing street and Asphalt Overlay from Larrecou Ln. to Cal-Trans Right of Way
2. Parallel Dr. Milling of existing street and Asphalt Leveling Course from the Round-About (South) through S curves
3. Lakeshore Blvd. Dig-outs and Asphalt Leveling Course from Giselman St to Lange St
4. Clearlake Ave. Mill and Fill with an Asphalt leveling course
5. High Street. Chip Seal with a Cape Seal from Clearlake Ave. to Lange Street
6. Lange St. Replaced Concrete Valley Gutter and modified the intersection including Asphalt Overlay at the intersection of Lange Street and Lakeshore Blvd
7. North Main Street. Milled and placed an Asphalt Overlay on both roadway shoulders from Clearlake Ave to 7 Street

8. 16<sup>th</sup> Street. Performed Phase One drainage improvements between High Street and Hartley Street.
9. Martin Street. Drainage Improvements, Dig-outs, Milling, Asphalt Leveling and a Chip Seal from County Line to Estep Street
10. Performing durability testing on new crosswalk and legend material to improve pavement markings throughout the City

## PRIORITIES

The following list identifies the priorities of the Roads and Infrastructure Division, as established by the Public Works Department, which are presented in order of highest to lowest.

### **Public Works - Roads and Infrastructure Priorities FY 2012-2013**

- 1 | Lakeshore mill and fill
- 2 | Develop Capital Improvement Program
- 3 | Safe Routes to School
- 4 | Adoption of City Road Standards
- 5 | 11<sup>th</sup> Street Repairs and Sealing
- 6 | Bevins Street surface treatment
- 7 | Meet community needs for civic activities
- 8 | Parallel Drive milling project
- 9 | Martin Street repair project
- 10 | Lakeshore Storm Damage Repair

## PARKS, BUILDINGS AND GROUNDS

The Parks, Buildings, and Grounds Division provides for the operation and maintenance of Library and Westside Community Parks, special use areas, City Hall, and the Police Station. This Division provides administration and supervision of contract providers and park and building maintenance staff for landscaping, grounds, and building maintenance, including electrical and plumbing repairs, vandalism repairs, painting, custodial services, and litter abatement.

### PRIORITIES

The following list identifies the priorities of the Parks, Buildings & Grounds Division, as established by the Public Works Department, which are presented in order of highest to lowest.

#### **Public Works - Parks, Buildings & Grounds Priorities FY 2012-2013**

- 1 Pursue next round of prop 84 funding
- 2 Paint Council Chambers and Improve Sound System
- 3 Improve City Hall Rest Rooms
- 4 Investigate District Formation and cost cutting measures
- 5 Replace/Improve Library Park Docks
- 6 Develop Capital Improvement Program
- 7 Work with Westside Park Committee for development of Phase 2

## WESTSHORE POOL

### PRIORITIES

The following list identifies the priorities for the Westshore Pool, as established by the Public Works Department, which are presented in order of highest to lowest.

#### **Public Works - Westshore Pool Priorities** FY 2012-2013

- 1 | General lifeguarding
- 2 | Swim Lessons
- 3 | Pool Office
- 4 | Planning & Admin.
- 5 | Facility Maintenance
- 6 | Day Camps
- 7 | Pool Parties
- 8 | Develop a capital improvement plan
- 9 | Develop an asset inventory

## SOLID WASTE

Solid waste services are performed by Lakeport Disposal, operating under a franchise agreement with the City. The purpose of this division within the Public Works Department is to ensure that services are being provided in a safe and responsive manner and are of the highest quality and most affordable price

### ACCOMPLISHMENTS IN FISCAL YEAR 2011-2012

1. Formed the Lakeport Solid Waste Committee
2. Compiled documents pertaining to the contract and services for proper contract amendment.

### PRIORITIES

#### **Public Works - Solid Waste Priorities FY 2012-2013**

- 1 | Amend the contract with Lakeport Disposal to accurately reflect current and expected services.
- 2 | Increase communications between Lakeport Disposal and City staff.
- 3 | Manage contract and ensure actionable and measureable items are preformed

## WATER

The Water Operations and Maintenance (O&M) Division is responsible for the treatment and delivery of safe, reliable drinking water to the citizens of Lakeport. It provides 24-hour service and support to the public by responding to customer concerns, emergency water breaks/repairs, and ensuring the City has high quality drinking water in adequate supply for fire fighting, domestic, and commercial use. The division operates and maintains 4 ground water wells, a surface water treatment facility, and a distribution system to private meters. The division also works with developers and customers on water service issues during project design to ensure water delivery is never in short supply.

The division continuously monitors the quality of the water that it provides to its residents and proudly maintains the distinction of providing the safest, clearest, and best tasting drinking water in Lake County.

Construction is an important activity of the Water O&M Division. The construction crew installs and maintains new and existing water and sewer systems to private property and within dedicated easements throughout the City. The crew works on emergency water breaks and sewer stoppages when they happen, and schedules the repair or replacement of water distribution and collection system (I&I) deficiencies.

### ACCOMPLISHMENTS IN FISCAL YEAR 2011-2012

1. Green Ranch property/well procurement
2. USDA funding application and submittal
3. Resolved shutdown control problem at water treatment plant
4. Developed new monthly reports for State submittal
5. Modified and repaired acid and caustic feed systems
6. Modified Pond Intake structures to prevent contaminants from entering system
7. Worked with California Department of Public Health on new permit adoption.

## PRIORITIES

The following list identifies the priorities of the Water O&M Division, as established by the Public Works Department, which are presented in order of highest to lowest.

### **Public Works - Water Operations and Maintenance Priorities FY 2012-2013**

- 1 | Water Operations
- 2 | Safety
- 3 | Regulatory Compliance
- 4 | Administrative Management
- 5 | Cross-Connection (Backflow) Program
- 6 | Maintenance
- 7 | Training - Education
- 8 | Asset, CIP and Work Order Management (SEMS)
- 9 | Construction/Repair
- 10 | Meter Reading - Billing Support
- 11 | Mapping - Outside Asset Management (GIS)
- 12 | Procurement

## SEWER

The Sewer O&M Division provides collection, treatment, and disposal of sewage in a manner compliant with the health and safety needs of the community and the environment. Delivering this service in the safest, most reliable method possible is the highest concern of the Public Works Department.

The Sewer division provides 24-hour service and support to the public by responding to customer concerns, emergency sewer stoppages, and ensures sewer system functionality. The division operates and maintains eight sewer lift stations, a secondary treatment and disposal facility, and a collection system to the customer's property line.

The division works with developers and customers on sewer service issues during project design, service installation, and future needs. The division also inspects the collection system for Inflow and Infiltration (I&I) problems that require remediation to restore system capacity.

### ACCOMPLISHMENTS IN FISCAL YEAR 2011-2012

1. Worked with State Water Quality Control Board on new Permit Adoption
2. USDA funding application and submittal
3. Cease and Desist Order removed/lifted
4. Developed new monthly reports for State submittal
5. USDA funding application and submittal
6. Replaced failed sewer lift pumps and aerators with new/rebuilt

### PRIORITIES

The following list identifies the priorities of the Sewer O&M Division, as established by the Public Works Department, which are presented in order of highest to lowest.

#### **Public Works - Sewer Operations and Maintenance Priorities FY 2012-2013**

- |   |                                     |
|---|-------------------------------------|
| 1 | Sewer Operations                    |
| 2 | Safety                              |
| 3 | Maintenance                         |
| 4 | Regulatory Compliance               |
| 5 | Administrative Management           |
| 6 | Construction/Repair                 |
| 7 | Training - Education                |
| 8 | Sewer System Management Plan (SSMP) |
| 9 | Billing Support                     |

- 10 | Mapping - Outside Asset Management (GIS)
- 11 | Procurement
- 12 | Asset, CIP and Work Order Management (SEMS)
- 13 | Inflow and Infiltration (I&I)
- 14 | Fats, Oils, and Grease (FOG)

**PERSONNEL – PUBLIC WORKS**

**PERSONNEL ALLOCATION SCHEDULE**

Department **3020-3070**  
Name **Public Works**

Position	FY 2011-2012 Budget FTEs	FY 2012-2013			
		Requested Increase	FY 2012-2013		
		(Decrease)	Recommended	Adopted	FTEs
Public Works Director	0.00		1.00	1.00	1.00
Public Works Superintendent	1.00				1.00
Public Works Foreman	1.00				1.00
PW Maintenance Worker I	3.00				3.00
PW Maintenance Worker II	1.00				1.00
Department Secretary II	1.00				1.00
Park Maintenance Worker I	1.00				1.00
Park Foreman	1.00				1.00
Pool Manager	0.50				0.50
Lifeguard	2.25				2.25
Utilities Director	1.00	-1.00		-1.00	0.00
Utilities Superintendent	1.00				1.00
Operator/MW I - Water	1.00				1.00
Operator/MW I - Water	1.00				1.00
Maintenance Worker II	1.00				1.00
Wastewater Supervisor	1.00				1.00
Water Supervisor	1.00				1.00
Operator/MW I - Sewer	1.00				1.00
Maintenance Specialist	1.00				1.00
Utilities Maintenance Supervisor	1.00				1.00
Department Secretary (PT)	0.50				0.50
Maintenance Worker I&I	0.00		1.00	1.00	1.00
<b>Total FTEs</b>	<b>22.25</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>23.25</b>

Position	FTE	FY 2012-2013 Allocation				
		General	Redevelopment			Special
		Fund <u>110</u>	Successor Agency <u>212</u>	Water Enterprise <u>501</u>	Sewer Enterprise <u>601</u>	Revenue Funds <u>200-499</u>
Public Works Director	1.00		0.20	0.40	0.40	
Public Works Superintendent	1.00	0.60		0.20	0.20	
Public Works Foreman	1.00	0.50		0.25	0.25	
PW Maintenance Worker I	3.00	0.50		0.25	0.25	
PW Maintenance Worker II	1.00	0.50		0.25	0.25	
Department Secretary II	1.00	0.50		0.25	0.25	
Park Maintenance Worker I	1.00	1.00				
Park Foreman	1.00	1.00				
Pool Manager	0.50	1.00				
Lifeguard	2.25	1.00				
Utilities Director	0.00					
Utilities Superintendent	1.00			0.50	0.50	
Operator/MW I - Water	1.00			0.50	0.50	
Operator/MW I - Water	1.00			0.90	0.10	
Maintenance Worker II	1.00			0.50	0.50	
Wastewater Supervisor	1.00			0.05	0.95	
Water Supervisor	1.00			0.95	0.05	
Operator/MW I - Sewer	1.00				1.00	
Maintenance Specialist	1.00	0.40				
Utilities Maintenance Supervisor	1.00	0.20				
Department Secretary (PT)	0.50			0.50	0.50	
Maintenance Worker I&I	1.00				1.00	
<b>Total FTEs</b>	<b>23.25</b>					

**ADOPTED BUDGET – ROADS AND INFRASTRUCTURE**

Department **3020**  
Name **Public Works - Roads and Infrastructure**

**DEPARTMENT SUMMARY**

		Prior FYs		Current		FY 2012-2013			Projections			
		FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY
<b>Funding Sources</b>												
110	General Fund	589,380	628,512	839,134	547,344	630,680	572,539	572,539	982,162	71.55%	1,127,723	14.82%
203	HUTA Gas Tax Fund	-	-	259,200	163,253	90,000	90,000	90,000	100,000	11.11%	100,000	0.00%
212	RDA Obligation Retirement Fund	13,829	8,301	12,050	10,545	-	-	-	-	0.00%	-	0.00%
410	Lakeshore Storm Damage RPF	-	-	569,000	-	569,000	569,000	569,000	-	-100.00%	-	0.00%
411	Safe Routes to School Fund	34,246	15,454	550,000	-	550,000	550,000	550,000	-	-100.00%	-	0.00%
414	Storm Drainage Fund	-	4,350	40,000	40,000	40,000	40,000	40,000	40,000	0.00%	20,000	-50.00%
501	Water M&O Fund	69,143	74,713	49,950	50,004	99,751	97,013	97,013	101,864	5.00%	-	-100.00%
601	CLMSD M&O Fund	69,143	74,713	49,923	49,977	99,751	97,013	97,013	61,894	-36.20%	63,092	1.94%
<b>Total Revenue</b>		<b>775,740</b>	<b>806,043</b>	<b>2,369,257</b>	<b>861,123</b>	<b>2,079,182</b>	<b>2,015,565</b>	<b>2,015,565</b>	<b>1,285,920</b>	<b>-36.20%</b>	<b>1,310,815</b>	<b>1.94%</b>
<b>Department Expenditures</b>												
Salaries and Benefits		461,573	435,796	376,490	351,888	443,232	424,921	424,921	446,167	5.00%	455,090	2.00%
Operations		208,080	204,528	355,169	354,235	349,484	328,218	328,218	334,782	2.00%	338,130	1.00%
Debt Service		-	-	-	-	-	-	-	-	0.00%	-	0.00%
Capital Outlay/CIP		106,087	165,719	1,637,598	155,000	1,286,466	1,262,426	1,262,426	504,970	-60.00%	517,595	2.50%
<b>Total Expenditure</b>		<b>775,740</b>	<b>806,043</b>	<b>2,369,257</b>	<b>861,123</b>	<b>2,079,182</b>	<b>2,015,565</b>	<b>2,015,565</b>	<b>1,285,920</b>	<b>-36.20%</b>	<b>1,310,815</b>	<b>1.94%</b>

**ADOPTED BUDGET – PARKS, BUILDINGS AND GROUNDS**

Department **3030**  
Name **Public Works - Parks, Buildings & Grounds**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110	General Fund	138,069	201,218	234,156	207,176	329,390	310,439	310,439	199,532	-35.73%	202,377	1.43%
413	Prop 40 Per Capita Grant	-	111,698	-	-	-	-	-	-	-	-	-
Total Revenue		138,069	312,916	234,156	207,176	329,390	310,439	310,439	199,532	-35.73%	202,377	1.43%
<b>Department Expenditures</b>												
Salaries and Benefits		53,699	128,029	130,538	123,755	168,404	163,153	163,153	85,000	5.00%	86,700	2.00%
Operations		84,371	73,189	86,618	81,235	116,486	112,286	112,286	114,532	2.00%	115,677	1.00%
Debt Service		-	-	-	-	-	-	-	-	0.00%	-	0.00%
Capital Outlay/CIP		-	111,698	17,000	2,186	44,500	35,000	35,000	-	-60.00%	-	2.50%
Total Expenditure		138,069	312,916	234,156	207,176	329,390	310,439	310,439	199,532	-35.73%	202,377	1.43%

**ADOPTED BUDGET – SOLID WASTE**

Department **3040**  
Name **Solid Waste Mangement**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110 General Fund	406,855	408,982	407,866	423,232	445,000	445,000	445,000	453,900	2.00%	465,248	2.50%	
Total Revenue	406,855	408,982	407,866	423,232	445,000	445,000	445,000	453,900	2.00%	465,248	2.50%	
<b>Department Expenditures</b>												
Salaries and Benefits	-	-	-	-	-	-	-	-	0.00%	-	0.00%	
Operations	406,855	408,982	407,866	423,232	445,000	445,000	445,000	453,900	2.00%	465,248	2.50%	
Debt Service	-	-	-	-	-	-	-	-	0.00%	-	0.00%	
Capital Outlay/CIP	-	-	-	-	-	-	-	-	0.00%	-	0.00%	
Total Expenditure	406,855	408,982	407,866	423,232	445,000	445,000	445,000	453,900	2.00%	465,248	2.50%	

**ADOPTED BUDGET – WESTSHORE POOL**

Department **3050**  
Name **Westshore Pool**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110 General Fund	72,291	89,092	100,651	83,531	125,586	108,343	108,343	108,480	0.13%	110,565	1.92%	
Total Revenue	72,291	89,092	100,651	83,531	125,586	108,343	108,343	108,480	0.13%	110,565	1.92%	
<b>Department Expenditures</b>												
Salaries and Benefits	33,535	52,141	60,629	49,708	76,324	62,081	62,081	62,702	1.00%	63,642	1.50%	
Operations	32,709	36,321	38,422	32,223	47,662	44,662	44,662	45,779	2.50%	46,923	2.50%	
Debt Service	-	-	-	-	-	-	-	-	0.00%	-	0.00%	
Capital Outlay/CIP	6,048	630	1,600	1,600	1,600	1,600	1,600	-	0.00%	-	0.00%	
Total Expenditure	72,291	89,092	100,651	83,531	125,586	108,343	108,343	108,480	0.13%	110,565	1.92%	

**ADOPTED BUDGET – WATER OPERATIONS AND MAINTENANCE**

Department **3060**  
Name **Water Operations & Maintenance**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110	General Fund	20,024	23,988	30,011	30,161	53,912	52,445	52,445	55,067	5.00%	57,821	5.00%
501	Water M&O Fund	1,390,757	797,500	1,444,118	1,351,663	1,128,058	1,062,009	1,062,009	1,542,673	45.26%	1,588,870	2.99%
502	Water Expansion Fund	-	23,394	250,000	268,446	-	-	-	-	0.00%	-	0.00%
504	USDA Water Project Fund	-	-	-	10,000	100,000	100,000	100,000	-	-	-	-
601	CLMSD M&O Fund	-	-	201,406	167,867	-	-	-	-	0.00%	-	0.00%
	<b>Total Revenue</b>	<b>1,410,781</b>	<b>844,882</b>	<b>1,925,535</b>	<b>1,828,137</b>	<b>1,281,970</b>	<b>1,214,454</b>	<b>1,214,454</b>	<b>1,597,740</b>	<b>31.56%</b>	<b>1,646,691</b>	<b>3.06%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	319,013	267,083	551,996	475,823	412,598	384,532	384,532	403,759	5.00%	411,834	2.00%
	Operations	571,142	390,380	498,020	468,799	615,488	576,038	576,038	587,559	2.00%	593,434	1.00%
	Debt Service	503,086	154,482	254,069	254,069	253,884	253,884	253,884	256,423	1.00%	256,423	0.00%
	Capital Outlay/CIP	17,540	32,937	621,450	629,446	-	-	-	350,000	-	385,000	10.00%
	<b>Total Expenditure</b>	<b>1,410,781</b>	<b>844,882</b>	<b>1,925,535</b>	<b>1,828,137</b>	<b>1,281,970</b>	<b>1,214,454</b>	<b>1,214,454</b>	<b>1,597,740</b>	<b>31.56%</b>	<b>1,646,691</b>	<b>3.06%</b>

**ADOPTED BUDGET – SEWER OPERATIONS AND MAINTENANCE**

Department **3070**  
Name **Sewer Operations & Maintenance**

**DEPARTMENT SUMMARY**

	Prior FYs		Current		FY 2012-2013			Projections				
	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Budget	FY 2011-2012 Estimated Actual	FY 2012-2013 Requested	FY 2012-2013 Recommended	FY 2012-2013 Adopted	FY 2013-2014 Projected	% Change from Prior FY	FY 2014-2015 Projected	% Change from Prior FY	
<b>Funding Sources</b>												
110	General Fund	20,024	23,988	22,601	22,751	6,340	-	-	-	0.00%	-	0.00%
501	Water M&O Fund	-	-	62,691	62,690	-	-	-	-	0.00%	-	0.00%
601	CLMSD M&O Fund	2,003,976	1,300,315	1,218,864	1,166,219	1,449,453	1,447,147	1,447,147	1,749,309	20.88%	1,816,220	0.00%
602	Sewer Expansion Fund	-	-	-	-	100,000	100,000	100,000	105,000	0.00%	-	0.00%
604	USDA Sewer Project Fund	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Revenue</b>	<b>2,024,000</b>	<b>1,324,302</b>	<b>1,304,156</b>	<b>1,251,660</b>	<b>1,555,793</b>	<b>1,547,147</b>	<b>1,547,147</b>	<b>1,854,309</b>	<b>19.85%</b>	<b>1,816,220</b>	<b>-2.05%</b>
<b>Department Expenditures</b>												
	Salaries and Benefits	491,603	355,673	296,025	294,660	444,328	439,682	439,682	461,666	5.00%	484,749	5.00%
	Operations	1,344,176	639,352	780,671	751,240	832,605	828,605	828,605	845,177	2.00%	862,081	2.00%
	Debt Service	186,560	312,163	187,260	187,260	190,560	190,560	190,560	192,466	1.00%	194,390	1.00%
	Capital Outlay/CIP	1,661	17,114	40,200	18,500	88,300	88,300	88,300	250,000	283.13%	275,000	10.00%
	<b>Total Expenditure</b>	<b>2,024,000</b>	<b>1,324,302</b>	<b>1,304,156</b>	<b>1,251,660</b>	<b>1,555,793</b>	<b>1,547,147</b>	<b>1,547,147</b>	<b>1,749,309</b>	<b>13.07%</b>	<b>1,816,220</b>	<b>3.83%</b>

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## BUDGET RESOLUTION

### RESOLUTION NO. 2456 (2012)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF LAKEPORT, THE SUCCESSOR AGENCY TO THE LAKEPORT  
REDEVELOPMENT AGENCY, AND THE BOARD OF THE CITY  
OF LAKEPORT MUNICIPAL SEWER DISTRICT  
ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2012-2013**

**WHEREAS**, the City Council of the City of Lakeport, the Successor Agency to the Lakeport Redevelopment Agency, and Board of the City of Lakeport Municipal Sewer District has reviewed the Annual Budget for the Fiscal Year 2012-2013; and

**WHEREAS**, included in said budget are the necessary estimates of anticipated revenues and assessed evaluations for the properties subject to taxation by the City; and

**WHEREAS**, the public was invited to comment on said budget in an open meeting held June 19, 2012; and

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Lakeport hereby adopts the budget for the City of Lakeport, the Successor Agency to the Lakeport Redevelopment Agency, and City of Lakeport Municipal Sewer District for the fiscal year beginning July 1, 2012, and ending June 30, 2013, appropriating the sum of \$13,587,308; and

**THIS RESOLUTION** was passed by the City Council of the City of Lakeport at a regular meeting thereof on the 19th day of June, 2012, by the following vote:

AYES: Council Members Parmentier, Lyons, and Engstrom, and Mayor Mattina  
NOES: None  
ABSTAINING: None  
ABSENT: Council Member Rumfelt

  
STACEY MARTINA, Mayor

ATTEST:

  
JANEL CHAPMAN, City Clerk

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## GANN LIMIT RESOLUTION

### RESOLUTION NO. 2457 (2012)

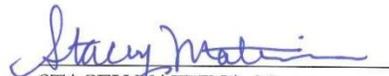
#### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKEPORT ESTABLISHING THE FISCAL YEAR 2012-2013 APPROPRIATIONS LIMIT FOR THE CITY OF LAKEPORT

**WHEREAS**, pursuant to *Government Code* Section 7910, the City Council must, by resolution, establish its appropriations limit for each fiscal year.

**NOW, THEREFORE, BE IT RESOLVED THAT** the appropriations limit for the City of Lakeport for the 2012-2013 Fiscal Year shall be Nine Million, Eight Hundred Twenty-Eight Thousand, Four Hundred Twenty Three Dollars (\$9,828,423).

This resolution was adopted by the City Council of the City of Lakeport at a regular meeting thereof on the 19th day of June, 2012, by the following vote:

AYES: Council Members Parmentier, Lyons, and Engstrom, and Mayor Mattina  
NOES: None  
ABSTAINING: None  
ABSENT: Council Member Rumpfelt

  
STACEY MATTINA, Mayor

ATTEST:

  
JANEL M. CHAPMAN, City Clerk

**Gann Limit Calculation**

FY 2012-2013

Per Capita Cost of Living Change = 3.77 percent  
Population Change (County) = -1.73 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.77 + 100}{100} = 1.0377$

Population converted to a ratio:  $\frac{-1.73 + 100}{100} = 0.9827$

Calculation of factor for FY 2012-2013:  $1.0377 \times 0.9827 = 1.0197$

Appropriations Limit, Fiscal Year 2011-2012 \$ 9,638,092

**Appropriations Limit, Fiscal Year 2012-2013** \$ 9,828,423  
(\$9,638,092 x 1.0197)

**FY 2012-2013 appropriations subject to Gann Limit**

**FISCAL YEAR 2012-2013**

**ADOPTED BUDGET**

Fund: 110 - GENERAL FUND

700.001 PROPERTY TAXES-CURRENT SECURED	410,000
700.002 PROPERTY TAXES-CURR UNSECURED	13,000
700.003 PROPERTY TAXES-813 SUPPLEMENT	2,300
700.004 PROPERTY TRANSFER TAX	11,154
700.005 LOCAL SALES TAX	965,007
700.007 TRANSIENT OCCUPANCY TAX	65,000
700.010 PROPERTY TAXES-PRIOR UNSECURED	600
700.012 PROPERTY TAXES-PRIOR SECURED	3,000
700.013 TRANSACTION USE TAX (MEAS I)	724,157
700.014 PROPERTY IN-LIEU VLF	406,782
700.015 PROP TAXES IN-LIEU SALES TAX	349,277
	<u><u>\$2,950,277</u></u>

**Percentage Use of Appropriations Limit 30.02%**