



Lakeport, California



Above photo by Jerome Strach

CITY OF LAKEPORT

Annual Budget (ADOPTED)
Fiscal Year 2022-23

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CITY OF LAKEPORT, CALIFORNIA

ANNUAL BUDGET

FISCAL YEAR 2022-23



GOVERNING BODY

City Council
Redevelopment Successor Agency Board of Directors
Sewer District Board of Directors
Municipal Financing Authority of Lakeport Board of Directors



Stacey Mattina
Mayor and Boards Chair



Mireya Turner
*Mayor Pro Tem
Boards Vice Chair*



Kenny Parlet
Council Member



Michael Green
Council Member



Michael Froio
Council Member

ADVISORY COMMITTEES/COMMISSIONS

Lakeport Planning Commission
Parks and Recreation Commission
Traffic Safety Advisory Committee
ADA Committee
Lakeport Economic Development Advisory Committee (LEDAC)
Measure Z Advisory Committee

EXECUTIVE MANAGEMENT TEAM

Kevin Ingram
City Manager

David Ruderman
City Attorney

Brad Rasumssen
Chief of Police

Nicholas Walker
Assistant City Manager/ Finance & IT Director

Ron Ladd
Public Works Director

Paul Harris
Utilities Director

Jenni Byers
Community Development Director

Kelly Buendia
Administrative Services Director/City Clerk

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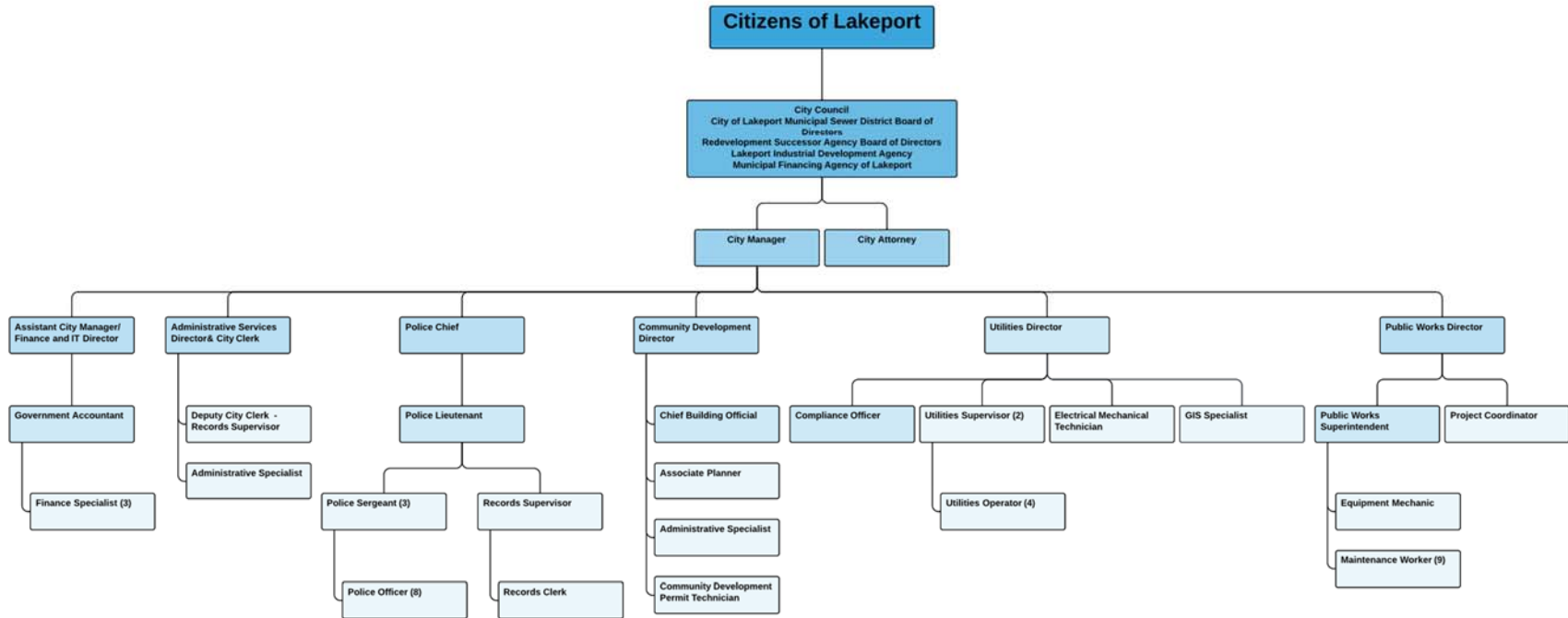
1. TABLE OF CONTENTS

City Organizational Chart	i
Mission and Vision	ii
City Manager's Budget Message	1
Lakeport City Council Priority Areas	13
Community Profile	14
Budget in Brief	18
City-Wide Compared	18
General Fund Compared	19
Historical Revenue Summary	20
Historical Expenditure Summary	21
Expenditures by Department	22
Department Expenditure Detail	23
Sources and Uses for Fiscal Year 2021-22	24
Sources	25
Uses	26
Property Tax Distribution	27
Sales Tax Distribution	28
Measure I	29
Measure Z	30
Other Major Revenues	31
Capital Improvement Program (CIP)	32
Capital Expenditures	33
Charts and Graphs	37
Trends and Analysis	40
Long-Term Financial Plan	42
Jurisdiction Comparison	44
Fund Summaries	46
Governmental Funds	47
General Fund	50
Capital Projects	51
2017 Storm Capital Projects	52
Debt Service	53
Parkland Dedication Fund	54
Highway User Tax (HUTA)	55
Prop 172 Public Safety	56

Lakeport Housing Program	57
Police K-9 Fund	58
APC 10th St Bike and Pedestrian	59
Department of Boating and Waterways Bathroom Grant.....	60
ATP Sidewalk Planning Grant.....	61
2018 CDBG DR Grant Fund	62
2021 CDBG Grant Fund.....	63
2016 HOME Grant Fund	64
2020 CDBG CV Grant Fund.....	65
2018 CDBG Grant Fund.....	66
2017 CDBG Grant Fund.....	67
HOME Grant PI	68
CDBG PI.....	69
Tenth Street Drainage	70
Lakeport Blvd Improvement	71
South Main Improvement	72
Parkside Traffic Mitigation	73
Parallel/Bevins Storm water Maintenance	74
ER Storm Damage Repair	75
Safe Routes To Schools	76
Lakeside Park Fund	77
Storm Drainage	78
City Wide HSIP	79
Proprietary	80
Water O&M.....	81
Water Expansion	82
Sewer O&M	83
Sewer Expansion	84
2017-1 CLMSD Sewer Assessment District	85
Internal Service Fund – Risk Management and Insurance	86
Fiduciary	87
Special Deposit Fund	88
OPEB Agency Fund	89
Redevelopment Obligation Retirement Fund.....	90
Operating Budgets	91
Non-Departmental	92
Legislative	93

Administration.....	96
City Manager	96
City Clerk	97
Administrative Services – Human Resources	99
Economic Development	104
City Attorney	107
Finance & it	108
Community Development	112
Planning	114
Building	116
Housing	118
Police.....	120
Public Works	123
Administration and Compliance	126
Engineering	127
Roads and Infrastructure.....	128
Parks, Buildings and Grounds.....	129
Westshore Pool	131
Utilities.....	132
Water Operations and Maintenance	134
Sewer Operations & Maintenance	135
Attachments	137
Budget Resolution	138
Gann Limit Resolution	139
Gann Limit Calculation	140
Appendices.....	141
Transfers Schedule	142
Debt Schedules	143
Personnel Schedules	145
Position Summary	145
Salary Schedule	146
City Benefit Plans	147
Glossary of Terms	149
Accounting Structure	154
Financial/Budget Policies	155
Financial Management Policies	157
Budget Schedule	161

CITY ORGANIZATIONAL CHART



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

Fiscal year 2021/22 can be summed up most succinctly in one word — unpredictable. The COVID-19 pandemic continued to loom as a shadow over all City operations, making it difficult to get back to fully normalized operations. On the flip side, an unprecedented amount of dollars has been made available from both the Federal and State governments. To pursue these monetary opportunities, some projects that were initially budgeted this past fiscal year had to be placed on hold in order to free up staff resources to pursue these likely one-time funding opportunities. Staff capacity has been further challenged throughout the year as Lakeport, like all employers nationwide, have struggled to fill some of its allocated positions due to what can only be explained as a strange labor market rebalance following COVID-19 business interruptions, supply-chain chaos, and the still little understood impacts of what has been referred to as the 'great resignation'.

Despite the unpredictability of this past fiscal year, much progress was made upon stated citywide projects and goals. The most notable accomplishments included:

- Addition of a full-time mental health crisis responder assisting law enforcement patrol staff with daily interactions with those experiencing mental health crises and homelessness.
- Several roadway enhancement projects including repaving North Main Street from Fourth to Clear Lake Avenue, repaving sections of Ninth, Second and Brush Streets as well as a micro-surfacing project scheduled for later this calendar year on Forbes Street from Armstrong to Clear Lake Avenue.
- Lakefront Park design completed and bid award for construction to be completed by the end of the fiscal year. Construction is set to begin this summer.
- Took advantage of historically low interest rates to refinance the City's unfunded pension obligations, with projected savings of \$2.2 million over the next several years while also enhancing overall budget flexibility.
- Improvement of overall disaster resiliency through the upgrading of generator capacity at all critical City buildings and critical infrastructure.

Unpredictability will no doubt continue to be a factor this upcoming budget year and into the foreseeable future. The maintenance of flexibility within the City's finances to weather economic unpredictability and the ability to leverage available resources to take advantage of Federal and State grant opportunities has been strategically incorporated into the fiscal year 2022/23 budget. Additionally, the budget for the upcoming fiscal year places the City in a strong position to continue to make measurable progress on several large capital improvement projects including the construction of the seven (7) acre Lakefront Park, design and commencement of construction activities of over \$8 million in water and sewer line upgrades to the City's aging infrastructure system, repaving of South Main Street from Lakeport Blvd. to First Street, micro-surface paving treatment to Forbes Street, and repaving of several local roads.

2021-22 FISCAL YEAR IN REVIEW

Like all small jurisdictions, the City of Lakeport must be strategic to ensure that it maximizes its limited resources to the maximum effect. Attentiveness to trends in risk management and municipal finance along with an aggressive approach to pursuing grant opportunities to better leverage the City's limited resources has been an ongoing strategy of the City Council and Staff for the past several years. Fruit from this strategy continued to pay off this past fiscal year. The greatest achievements were seen in three critical areas:

- Forging of a critical partnership between the Lakeport Police Department and the Lake Family Resource Center (LFRC) to implement a mental health crisis responder program to address the impacts of mental health and homelessness crisis in our City in real time by partnering a trained mental health crisis worker together with law enforcement patrol staff.
- Continuing to ensure the long-term fiscal strength of Lakeport through strategic actions aimed at insulating City finances as best possible from areas of uncontrolled rising costs. Actions were taken this past year to refinance the City's unfunded pension liabilities, adoption of moderate water and sewer rate increases, and limit the impacts of escalating insurance and health liabilities through the merger of the City's current risk management pool into a larger network taking advantage of greater economic efficiencies in the market.
- Measurable progress was achieved this year on the completion of several capital improvement projects including, but not limited to, repaving North Main Street from Fourth Street to Clear Lake Avenue, completion of the Lakefront Park design with construction scheduled to begin later this summer, investment in improvements to the City's new community center including a commercial kitchen and new HVAC system, and the installation of generators at all critical City facilities.

In addition to the listed accomplishments above, many more accomplishments are listed by department below:

Public Safety

- Fully implemented a Crisis Responder staff position through a community partnership with the Lake Family Resource Center. The Crisis Responder is partnered with law enforcement patrol officer to aid directly in calls for service involving individuals experiencing mental health crisis' and assisting directly in homelessness outreach efforts to better connect individuals with available community services.
- Continued implementation of the City's 'Hire Local' campaign through the hiring of three (3) new local community members, providing funding for their enrollment and completion of police academy training.
- Fully transitioned from Supervisory-in-Training to a complete compliment of three (3) permanent Sergeants.
- Local community raised \$20,000 for the successful implementation of a Canine Program. Olen was added to the police force with specialized training in drug detection, apprehension and searches.

Public Works

- Completed North Main Street pavement rehabilitation project from 4th Street to Clear Lake Avenue.
- Design and bid package for Lakefront Park completed. Construction anticipated to begin summer 2022.
- Construction started on the Hartley Safe Routes to School Project, providing sidewalk along Hartley Street from Twentieth Street to the school sports fields near the intersection with Anastasia Drive.
- Repaving of waterfront parking area associated with boat launch facilities at Third Street and Fifth Street.
- Construction contract completed for the resurfacing of Forbes Street between Martin and Clear Lake Avenue. Construction slated for September of 2022.

- Local road rehabilitation completed for portions of Second Street, Ninth Street, and Brush Street.

Utilities

- Completion of a utility rate study and implementation of moderate water and wastewater increases to maintain operations and provide for the ability to keep up on the growing demand of capital improvement projects in an aging infrastructure system.
- Surface water intake improvements completed, lowering intake an additional couple of feet to increasing capacity and sustainability of the City's water supply during this historical drought. Improvements paid through obtaining a Small Community Drought Relief Program Grant from the State of California.
- Obtained funding for and completed the installation of generators to maintain the operation of critical city facilities including: police station, City Hall, community center, corporation yard, water wells and wastewater lift stations.

Economic Development

- Completed state required surplus property listing for Dutch Harbor property in advance of marketing site for potential waterfront hotel development.
- Enhancement of waterfront promenade and construction of new pedestrian connectivity pathways as part of the Waterfront Parking Rehabilitation Project between Third Street and Fifth Street boat launch facilities.
- Construction of new commercial kitchen with the Silveira Community Center.
- Executed lease agreement with the Clear Lake Environmental Research Center (CLERC) for the operation of offices, laboratory and public environmental resource center within the Carnegie Library Building.
- Development of new agreement between City and the Lakeport Main Street Association (LMSA) with focus on greater marketing and social media presence. To date LMSA has doubled its pre-pandemic membership, vastly enhanced its marketing outreach efforts, and rejoined California Main Street (CAMS) association.

Finance

- Issued \$7.9 million in Pension Obligation Bonds to refinance the CalPERS Unfunded Actual Liability and 2015 Pension Lease. Took advantage of historically low interest rates to smooth payment schedule and allow for greater budget flexibility and predictability.
- Completion of a utility rate study and implementation of moderate water and wastewater increases to maintain operations and provide for the ability to keep up on the growing demand of capital improvement projects in an aging infrastructure system. Working on the completion \$5.9 million water infrastructure bond deal to replace nearly two (2) miles of water pipe that in many instances is more than seventy (70) years old.
- Completion of Lake County Recreation Taskforce Feasibility Study exploring community recreation needs and fiscal strategies for the operation of community pool and recreation center.

Community Development

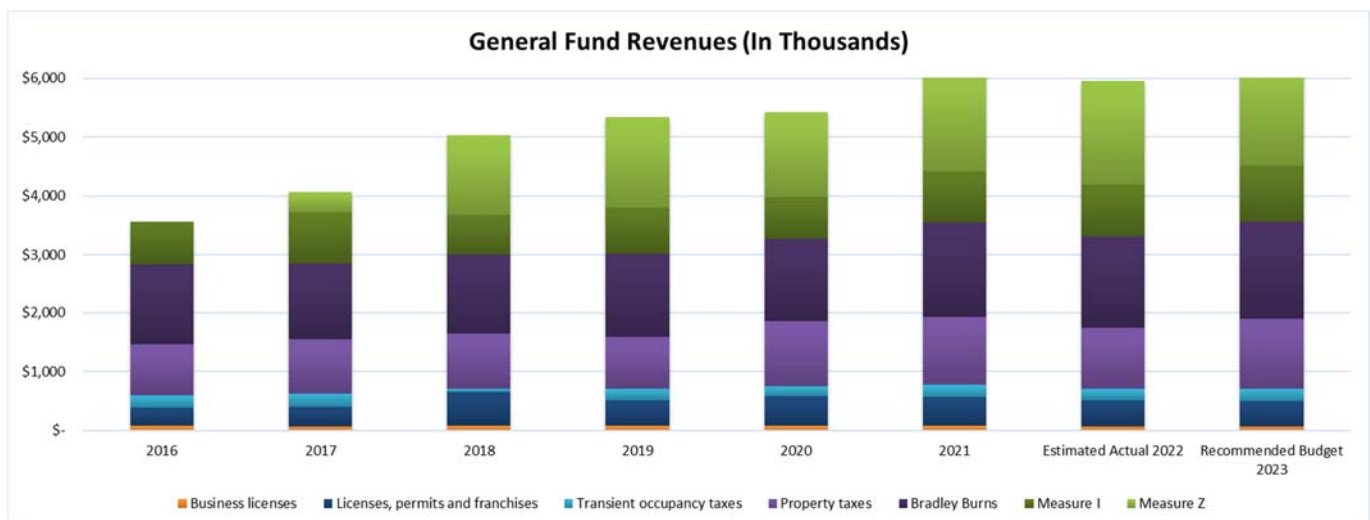
- Entitlement of the Lakeport HUB commercial project consisting of a 70-room hotel and 90,000 square feet of retail space.
- Completion of the Martin Apartments Phase II which added 48 new units of affordable housing to the City's inventory.
- Circulated a Request for Proposal for the use of approximately \$6 million in Community Development Block Grant Disaster Recover Multi Family Housing funding to provide additional housing opportunities. We are currently processing two development applications proposing approximately 170 new housing units.

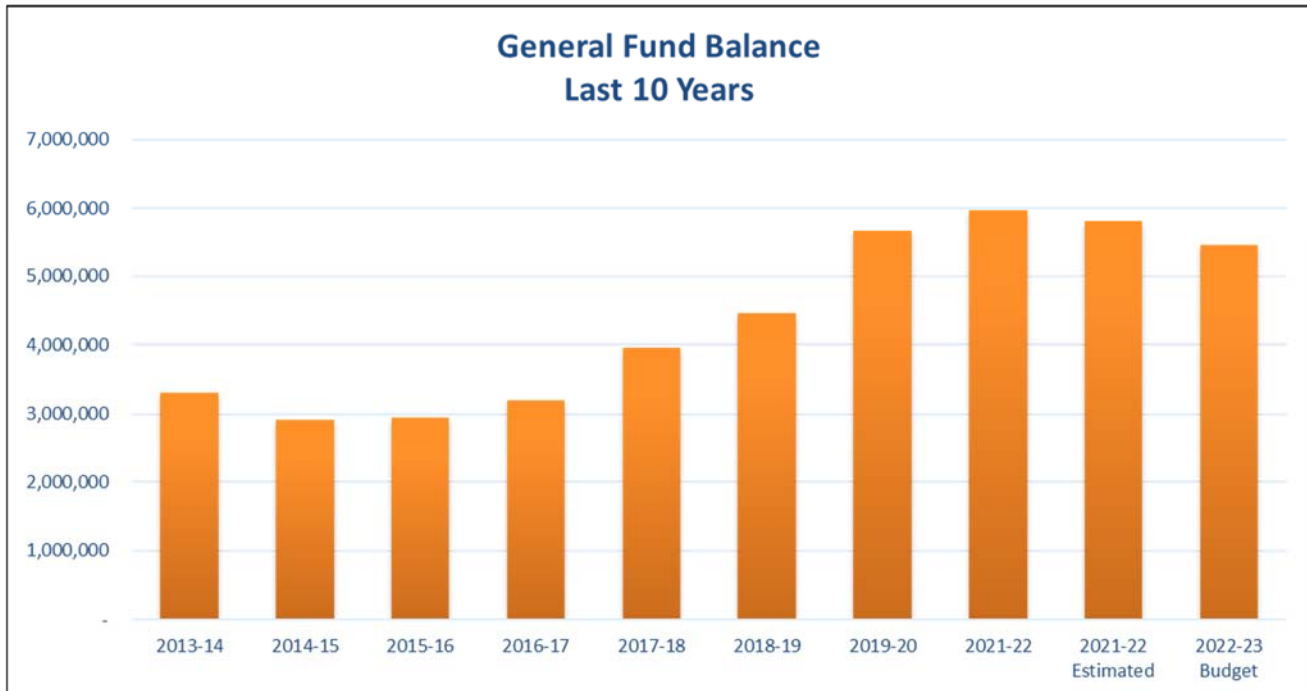
Administrative Services and Human Resources

- Adoption of automated processes for the management of contract documents, tracking of mandatory training compliance, monitoring California Fair Political Practices Commission (FPPC) Form 700 documentation, staff evaluation calendar and general digitization of frequently used City documents.
- Adoption of citywide communications strategic plan and implementation of monthly meeting to review upcoming projects and city activities to coordinate communication activities to the public.
- Assisted in the merger of the City's existing risk management pool, REMIF, into a larger network of cities, CIRA to take advantage of greater economic efficiencies in the market and limit the impacts of escalating costs related insurance and health care liabilities.

BUDGET YEAR 2022/23 FINANCIAL HIGHLIGHTS

I am pleased to present, once again, to the City Council and residents of the City of Lakeport, a structurally balanced budget. Revenues this year are budgeted to remain stable. Sales tax revenues this past year were at their historic high at nearly \$4.2 million up \$500 thousand from pre-pandemic (FY 2019) numbers. This upward trend has been consistent for the better part of the past decade as noted in the General Fund Revenues table and General Fund Reserve tables noted below.





Although growth in revenues remain strong, the above tables also demonstrate another important feature in the City's revenue structure — its dependence on tax revenues as compared to other revenue sources. Nearly eighty five percent (85%) of the City's revenue comes from property and sales taxes. Sales tax alone makes up seventy percent (70%). Despite the City's healthy budget outlook, given our dependence on sales tax revenues, the City is always vulnerable to shocks associated with economic downturns. The strongest defense against such shocks is the maintenance of a healthy reserve. This year's budget continues to maintain health General Fund reserves of approximately seventy five percent (75%) of total budgeted expenditures. This past year City Council took further action in strengthening its reserve with the adoption of a more formal reserve policy. This policy established specific reserve categories with minimum recommended funding amounts for: operations, economic uncertainty, disaster contingency, unfunded pension liabilities, vehicle and equipment replacement and road improvements reserve funds.

The implementation of Measure Z, a one cent sales tax measure, in 2017 has been critical to the City's ability to fund capital improvement projects. Enhancements to law enforcement services, roadways and parks were central tenants to Lakeport residents support of Measure Z. This year the budget includes several capital improvement projects aimed at enhancing these identified areas:

- Micro-surface pavement enhancement to Forbes Street from Armstrong to Clear Lake Avenue.
- Local roadway resurfacing projects including the Palm, Orchid and Fourteenth Street neighborhood and the Green, Sayre and Loch area of the Terraces.
- Remodel of the main restroom facility building at Library Park.
- Purchase of two (2) new law enforcement vehicles

Adopted rate increases this past year have been instrumental in stabilizing the City's water enterprise fund and created the ability to fund necessary water system enhancement projects, specifically the replacement of aging water main citywide. The City Council has recently approved the issuance of \$5.9 million in bonds to address the City's 10-year capital improvement needs. Projects to be completed include the replacement of nearly two (2) miles of water lines, groundwater well enhancements and water treatment upgrades. This proactive approach allows the City to remain in the important position of continuing to choose enhancement projects rather than letting water system failures choose themselves for us at a much higher price tag.

The sewer enterprise fund continues to stay in a good financial position. Adopted rate increases this past year were minimal representing only an increase to keep up with the consumer price index. Identified 5-year capital improvement projects will be cash funded from available reserves and revenues. Projects include the upsizing of sewer line between the Lakeshore and Rose lift stations, sewer main replacement along Lakeport Boulevard and Martin Street along with slip lining of laterals citywide to better control Infiltration and Inflow (I&I) which will reduce the costly treatment of stormwater at the wastewater treatment plant.

FISCAL YEAR 2022/23 PROJECTS & GOALS

This year's budget continues to make investment in infrastructure upgrades a top priority. The challenge, however, remains that the list of needed capital infrastructure improvements far outstrips the available revenues in any given budget year. A thoughtful strategic plan is a critical component to making sure that limited resources are being used to their maximum efficiency in addressing infrastructure needs. The development of citywide goals is a critical component of the City's strategic plan and budget process. To better guide this process this year the City Council developed seven (7) key priority areas to further focus monetary and staff resources. These priority areas are developed more comprehensively on page 13 of this document but are listed in summary below:

- Public Safety and Crisis Response
- Disaster Resiliency
- Good Governance and Fiscal Stability
- Capital Infrastructure Improvement
- Safe, Sustainable & Attractive Neighborhoods
- Economic Development

My job as City Manager is to implement programs, activities, and directives to further progress in these established City Council priority areas. Department heads have tailored their individual goals for this budget year with these priorities in mind and structured their budgets accordingly. Many of the proposed projects scheduled for this year build upon endeavors already begun, but in short, all of them aim to address at least one (1), if not several of the City Council priority areas outlined above. A short analysis follows showing how these listed projects combined together with the day-to-day work product to the City's departments furthers each of the stated priority areas.

Public Safety & Crisis Response. Efforts this budget year to enhance public safety and improve crisis response continue to build off program successes of this past year. Focus will remain on strengthening the Police Department's crisis responder partnership with Lake Family Resource Center through stronger connections with other existing programs and service providers in Lake County and the region to better assist those experiencing mental health crises and homelessness get off the streets permanently. The Lakeport Police Department is also expanding its partnership with the Lakeport Unified School District and Lake County Probation Department to add a second School Resource Officer (SRO) to the Lakeport school campuses and offer greater mental health services to youth.

City staff is also taking the initial steps in the development of a navigation center to aid in better connections between the homeless and available services. Having a location where housing and basic services are provided is critical to law enforcement efforts to comply with recent court cases and state laws to prosecute criminal behaviors associated with homelessness. Without a location for such services, law enforcement does not have the ability to relocate individuals from other public spaces and business districts. Last year, City Council dedicated the City's annual allocation of State Permanent Local Housing Allocation (PLHA) monies to the development of a navigation center. This year's efforts will focus on the identification of a location for those services.

City staff remains committed to continuing the success of its hire local campaign. Recruitment and retention of officers to the field of law enforcement is a nationwide problem. Over the past few years, a record number of police officers have retired or left the profession permanently. Lakeport has been no different to this struggle, seeing three (3) officers in the past two years leave the profession and another couple leaving the department for higher wages in the Bay Area. Success has been had these past few years through the implementation of a local recruitment program whereby the City has sought out local residents interested in a career in law enforcement and paid for their police academy training in return for a three-year service commitment. This program has been tremendously successful in the hiring of six (6) officers over the past three (3) years of the program. Two additional trainees are set to begin police academy classes this fall. This program together with a commitment to greater team building and training programs is essential to the City's ability to maintain a high level of public safety services, including: quick response times, maintenance of special programs such as canine and SRO, as well as the ability to continue greater community policing efforts such as downtown foot patrols and direct interactions with neighborhood associations.

Disaster Resiliency. Whether it be wildfire, flooding, global pandemics, or even man-made PG&E Public Safety Power Shutoffs, we know the importance of being prepared for the next disaster. Key to this effort is making sure that a continuity of governance remains in place to ensure the continuance of vital public services including law enforcement and water and sewer services. Last year, the City completed a risk audit assessment report with its risk pool (insurance) provider. Efforts will be made this year to address areas identified as higher risk in this report, most notably in strengthening the City's information technology redundancy and securing systems from the growing number of cyber-attacks.

Other important disaster resiliency efforts include continued progress on the City's water and wastewater capital improvements program. Through the adoption of modest water and wastewater rate increases and the issuance of bond financing the City will be aggressively pursuing the completion of several million dollars' worth of projects to strengthen these vital systems. Many of the identified projects will have great effect in hardening these systems for better performance during disasters and insulating them from cyber-attacks.

The most immediate disaster related concern that the City and region face is the current prolonged drought. This year the City will adopt a formal drought operations plan identifying specific thresholds for the implementation of more restrictive water conservation measures, if needed. Overall, the City of Lakeport remains in a strong position to weather the drought with its two available water sources—Clear Lake and Scotts Valley well-field. Improvements made last year in dropping the surface water intake in Clear Lake by an additional two (2) feet has further strengthened the City's resiliency to the current drought.

Good Governance & Fiscal Stability. Careful monitoring of best practices in risk management and strategic fiscal stewardship are a core principle in City of Lakeport activities. This does not equate to a no spend policy but rather a pro-active recognition of trends in the market and implementation of policies and practices aimed at controlling cost in the long run. The most recent examples of these practices at work can best be seen in the City Council's decision to take advantage of historically low interest rates and refinance the City's unfunded pension liabilities and take advantage of greater economies of scale to control rising insurance liability and health care costs through the merger of the City's existing risk management pool into a larger grouping of more diverse municipalities. These strategic practices have provided for greater flexibility to address capital improvement projects.

The City has also made development of strategic plans in various areas of municipal service areas a high priority. The completion of these studies has contributed greatly to successes in obtaining significant grant funding for projects such as the Lakefront Park, affordable housing developments and roadway infrastructure improvements. This year the City will continue to engage in this strategic planning process with the completion of a sidewalk inventory study, update to the pavement management program, sewer capacity study, development of a housing services plan and begin efforts in updating the City's General Plan. The completion of these studies will lay the groundwork for future grant applications to assist in funding larger capital improvement projects that otherwise could not be completed with the City's limited resources alone.

City staff will also continue to participate and partner in the regional efforts to better identify strategies to address fiscal, health and diversity inequalities confronting our community. This includes participation in the regions Community Health Needs Assessment and Community Visioning Forum Planning Committee. A better understanding of these impacts will inform better governance practices to ensure that we are properly supporting the needs of all our residents.

Capital Infrastructure Improvement. A strong commitment to the completion of capital improvement projects remains a top priority. This budget continues to aggressively pursue grant funding to strategically complete capital projects both large and small. The most important project slated for completion this year is the construction of a \$6.7 million park project situated on seven (7) acres of waterfront near the heart of downtown. Park amenities include a splash pad, skate park, basketball court, outdoor amphitheater, passive recreation areas and large green space for community gathering and events. I am personally most excited about the inclusion of a waterfront promenade walking path that once completed will provide over a 1/3 of a mile of contiguous pathway stretching to the southern end of Library Park.

This year's budget also includes several roadway enhancements furthering the City's commitment to its annual three-pronged approach to improve the entire community's roadway network incrementally and strategically. The tenants of this strategy include:

1. Rehabilitate a segment of arterial/collector roadway
2. Keep 'good roads' good through preventive maintenance for a section of arterial/collector roadway to avoid more costly rehabilitation efforts in the future
3. Addressing neighborhood roadways strategically based on traffic volumes and scheduling of utility improvement projects.

The City plan to utilize its \$1.2 million in of American Rescue Plan Local Fiscal Recovery Funds for the paving of South Main Street from Lakeport Blvd. to First Street. A micro-surfacing project is slated for Forbes Street from Armstrong to Clear Lake Avenue extending the useful pavement life of this critical corridor for another 10+ years. Several local roadway improvement projects are also scheduled including pavement rehabilitation for the Palm, Orchid and Fourteenth Street neighborhood as well as the repaving of Green, Sayre and Loch Streets in the Terraces.

Other important capital improvement projects include the completion of the \$1.8 million Hartley Safe Routes to School grant project providing contiguous sidewalk along Hartley Street from Twentieth Street to the back of the Clear Lake High School athletic fields. Planning, design and construction commencement is set to begin for \$5.9 million in municipal water upgrade projects including the replacement of over approximately (2) miles of aging water main. Replacement of the HVAC system at the Silveira Community Center will allow for the grand opening of this facility for public use. Ceiling replacement and lighting upgrades to the second story of the Carnegie Library building will allow this community treasure to be available to the public once again. A partnership with the Clear Lake Environmental Resource Center (CLERC), who currently lease the ground floor, are exploring the development of lake and wildfire awareness education center which would return the space to its original mission of serving as a location of community education.

Safe, Sustainable & Attractive Neighborhoods. Over the past couple years, the City has been quite successful in the funding and construction of affordable housing projects in the completion of the Martin Street Phase I and II apartments, adding an additional 72 units of affordable housing to the City's overall inventory. The City is currently partnering with two developers on three separate housing projects that would add over 150 additional affordable housing units. This includes needed senior housing and missing middle units of duplexes and smaller single family home options. The City is also applying for technical assistance funding through the Community Development Block Grant (CDBG) program to re-establish a first-time homebuyer's program and owner occupied rehabilitation program.

Other undertakings already mentioned in other City Council policy area synopsis sections have positive spillover effects here as well. This includes the continuation of the Police Department's crisis responder partnership with LFRC to further address the impacts that mental health and homelessness are having in our community. The completion of the Lakefront Park, Community Center enhancement and re-opening of the Carnegie Library building for public access will all contribute to overall improvement to quality of life in the community. The City also remains committed to lead the collaborative regional effort improving recreational opportunities including the development of a funding strategy for the potential development of a community aquatic and recreation center.

Economic Development. The City's adopted economic development strategic plan is currently in the process of being revised, but its core objectives remain the same:

- Promote and participate in regional economic development initiatives.
- Expand and support business retention and attraction efforts.
- Strive to enhance the historic downtown and lakefront areas.

Several budgeted projects contribute to these stated objectives, but continued engagement with regional collaborators is equally important. City staff will continue to actively participate and assist in the funding of various regional economic development initiatives including the Lake County Economic Development Corporation (Lake EDC), Lake County Tourism Improvement District (LCTID), and Hands Up Lake County—1 Team 1 Dream business competition. Engagement will also continue with other similar efforts to collaborate on needed economic development activities that can only be achieved regionally such as the updating of the Lake County Comprehensive Economic Development Strategy, efforts to obtain monies through the State's broadband middle mile funding initiative and take advantage of the over \$5 million in available planning study monies through California's Community Economic Resilience Fund program.

Efforts to support business retention and attraction efforts remain focused on redevelopment of vacant commercial spaces. A key component of this strategy is educating local entrepreneurs of the many business and retail opportunities provided by data collected on the local market. The City will continue to partner with Retail Coach to gather data to attract potential businesses and retailers to Lakeport. I am optimistic that formal entitlements will be obtained soon to redevelop the old KMART site.

Wonderful progress has been made the past several years in the downtown and lakefront area. Several additional projects are slated for this budget year that will continue to enhance this strategically important economic area. The completion of the Lakefront Park will be an incredible economic driver strengthening this area. Dollars are included in this budget to improve wayfinding signage to better connect the downtown and waterfront areas more cohesively and staff will be releasing a request for proposal to attract a hotelier to the old Dutch Harbor site along the waterfront. Last year, City staff completed the critical step of designating this city owned property as surplus through the State, clearing the path for future development. Both the wayfinding sign program and waterfront hotel are key components outlined in the community adopted Lakeport Lakefront Revitalization Plan.

Lastly, the City will continue to partner with the Lakeport Main Street Association (LMSA) with a focus on the implementation of the California Main Street four point strategy of organization, promotion, design and economic restructuring. During the pandemic, LMSA was successful in strengthening its membership and increasing overall marketing efforts of the downtown area through social media and sponsorship of community events.

CAPITAL PROJECTS & STUDIES

Several of the large scheduled projects for this upcoming year have been discussed in the previous section but many others are also budgeted this year. A comprehensive listing of background projects is listed here:

Capital Projects:

- Begin and complete construction of Lakefront Park
- South Main Street pavement rehabilitation project (Lakeport Blvd. to First St.)
- Forbes Street pavement surface treatment project (Armstrong St. to Clear Lake Ave.)
- High Street pavement surface treatment design/construction (Main St. to Giselman St.)
- Palm, Orchid, fourteenth Streets pavement overlay project
- Lupyoma Circle pavement rehabilitation project
- Purchase of one (1) marked and one (1) unmarked police vehicle
- Carnegie Library Building ceiling and lighting repair and upgrades
- Green Ranch well rehabilitation
- Replace roof at water tank site

- Armstrong water main replacement 1,200 feet (Berry to Smith)
- Lupoyoma Circle water main replacement 1,000 feet
- Forbes Street water valve replacement and upgrades
- Install generators at various city critical facilities
- Completion of municipal water Sodium Hypochlorite change over
- Replace/Upsize sewer main on Martin St., 1,200 feet
- Replace Lakeshore to Rose sewer lift station force main, 2,100 feet
- Effluent pump replacement/upgrades
- Sixteenth Street main sewer replacement
- Sewer lift station pump replacements
- Forbes Creek headwall at Main Street emergency disaster repair
- Hartley Street culvert emergency disaster repair
- Remodel of main restroom at Library Park (Park & Second St.)
- Replacement of First and Third Street restrooms at Library Park
- Tenth Street bike boulevard improvements
- Small dump truck for parklands
- Top dress and overseed of Westside Park Phase I
- Tables, Benches and Trash Receptacles for parklands
- Downtown Street Furniture purchases
- Public Works Dump Truck replacement

In addition to capital improvement projects, the 2022/23 fiscal year budget includes investment in several project studies and other endeavors that are critical to the achievement of the City's goals and broader quality of life improvement objectives. Many represent the starting point for future capital projects. Some of these projects are noted here:

General Projects, Studies & Engineering:

- General Plan update (focus on Circulation and Environmental Justice Elements)
- Sidewalk inventory and audit study
- Update City Rules and Regulations
- High priority risk audit implementation
- Wayfinding Signage study
- Retail & attraction consultant services
- Retail cannabis ordinance review
- Right-of-way improvement ordinance revisions
- Property maintenance ordinance development
- Development of on-call engineering and specialized services contracts
- Budget and Finance Transparency Program
- Mental Health/Homeless services study
- Implementation of Police Department evidence program
- Wastewater capacity study

LOOKING AHEAD

The budget presented in the following pages represents a fiscal spending plan for services and capital improvement projects as directed by the policies and objectives of the City Council. It is a prudent and careful expenditure plan focusing on project completion, enhancing public safety, and positioning the City to strengthen its human capital and pursue available grant funding opportunities being offered through the Federal and State stimulus plans for infrastructure development and continued pandemic recovery.

City Council has outlined focused policy priority areas and City department heads have tailored their budget plans to address these objectives with a focus on public safety and roads and infrastructure improvements. City staff will continue to be good stewards of our resident's tax dollars and user charges and remain aggressive in pursuing grant monies along with other opportunities to enhance the quality of life in Lakeport. This budget was developed in this context, and resources are being maximized to provide the greatest benefit possible to the community.

Monetary resources, although important, are not the most critical component to ensuring the City remains successful through unpredictable times. The City of Lakeport is first and foremost a service-based operation and its staff talent and resources are its greatest asset. I want to personally thank the entire staff of the City of Lakeport for their steadfast commitment throughout the chaotic events of the past few years. Their quick identification of emerging problems and trends and a readiness to adopt innovative solutions in this unpredictable time has kept Lakeport on strong economic footing and positioned us well for continued success this fiscal year and into the future. This same thanks are extended to the citizenry and business community of Lakeport. Your creativity and resiliency in these most unpredictable of times has added to the strength of the overall community. You have my promise that Lakeport will continue to help find ways to assist you in your endeavor to make Lakeport stronger and healthier community long into the future. Lastly, I want to thank the City Council, your leadership and ability to make the tough decisions during these unpredictable times. My sincerest gratitude for the trust you place in your professional staff. Your support makes our job more rewarding and compels us to perform at our best.

Respectfully,

A handwritten signature in blue ink, appearing to read "K. M. Ingram", written in a cursive style.

Kevin M. Ingram
City Manager

LAKEPORT CITY COUNCIL PRIORITY AREAS



PUBLIC SAFETY & CRISIS RESPONSE

- Attraction, Retention & Training of High-Quality Law Enforcement
- Continue to explore various ways to address homelessness, mental health and substance abuse in our community
- Continue to promote community policing strategies



DISASTER RESILIENCY

- Pursue preventive measures to reduce hazard vulnerabilities (Mitigation)
- Build capabilities to manage the impacts of hazards. (Preparedness)
- Strive to reduce adverse conditions during an emergency. (Response)
- Work actively to restore areas affected by a disaster (Recovery)



GOOD GOVERNANCE & FISCAL STABILITY

- Foster fiscal discipline and fiscal stewardship
- Continue to implement processes and technology to streamline to enhance services
- Ensure quality and efficient service delivery
- Provide timely information to residents about City activities, services and programs
- Increase citizen engagement
- Risk Management
- Promote activities that advance diversity, equity and inclusion in the community



CAPITAL INFRASTRUCTURE IMPROVEMENT

- Properly prioritize capital improvements
- Aggressively pursue various sources of funding
- Continue to develop project readiness



SAFE, SUSTAINABLE & ATTRACTIVE NEIGHBORHOODS

- Pursue wide variety of housing options
- Improve quality of existing housing stock
- Increase access to parks and recreational amenities
- Improve overall community health metrics
- Promote community events that foster overall quality of life in the community.
- Improve access to open space and preserve natural vistas
- Promote environmental protective measures while highlighting their economic value



ECONOMIC DEVELOPMENT

- Promote and participate in regional economic development initiatives
- Expand and support business retention and attraction efforts
- Strive to enhance the historic downtown and lakefront area

COMMUNITY PROFILE

LAKEPORT, CALIFORNIA

Incorporated

April 30, 1888

Government

Lakeport is a general law city operated under a council-manager form of government.

Location

Lakeport is located on the western shore of Clear Lake, 120 miles north of San Francisco and 125 miles northwest of Sacramento, the state capital.

County

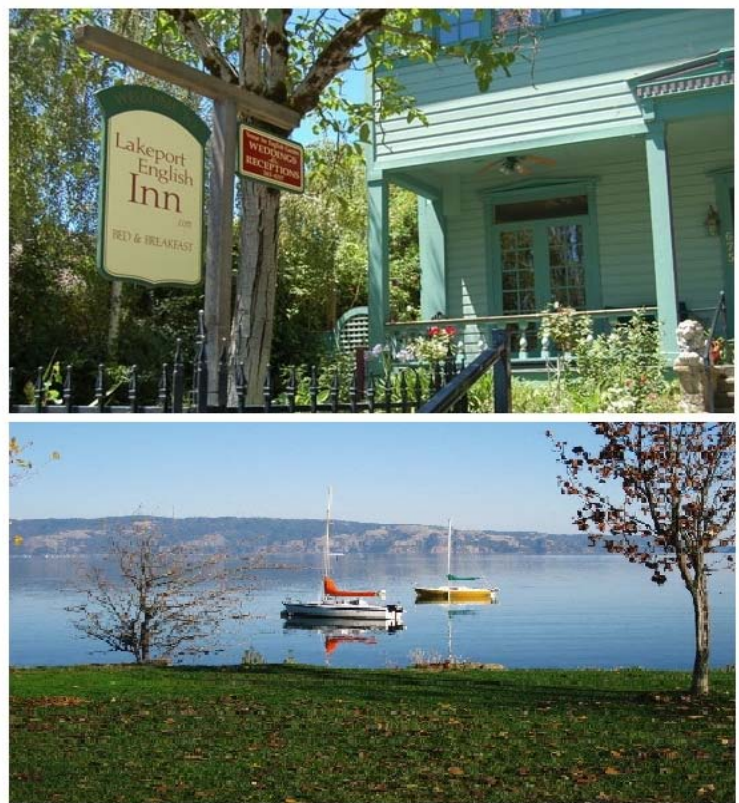
Lake (Lakeport is the county seat)

Area

2.7 square miles

Elevation

Lakeport lies 1,335 feet above sea level.



The City

The City of Lakeport was incorporated on April 30, 1888 as a general law city. As the administrative seat for the County of Lake, and with a residential population of about 5,000 in a 3.1 square-mile area, Lakeport is graced with a strong business base and a well-established residential community.

The City of Lakeport is a partial service city (as opposed to full service) in that it provides most typical municipal functions, including public safety, public works, community development and parks and recreation. In addition, the City provides water and wastewater services. It does not provide library or fire protection services, as those are activities of the County of Lake and the Lakeport Fire Protection District, respectively. Lakeport operates under a council-manager form of government, whereby the council serves as the legislative body and the City Manager its executive.

Governance

The Lakeport City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The positions of Mayor and Mayor Pro Tem are chosen by the Council through its own policy. The Mayor conducts the



Council meetings and represents the City in ceremonial occasions.

The City Council serves as the policy board for the municipality. It provides policy direction, establishes goals, and sets priorities for the City government. In addition to serving as the policy makers for the community, the City Council also is responsible for numerous land use decisions within its borders, including the General Plan. The City Council appoints the City Manager, City Attorney, City Clerk, and all members of advisory boards and commissions.



Local Economy

Lakeport is a travel and recreation-oriented community fortunate to have a large area serving as a hub for recreational activities in Lake County.

The Lakeport business community is engaged with the Lake County Chamber of Commerce and the Lakeport Main Street Association, as well as the Lake County Economic Development Corporation and other partners, to encourage sustainable business growth.

The City's daily retail trade population is over 55,000 people. Commercial areas are located in the historic downtown and along Lakeport Boulevard, Parallel Drive, Eleventh Street, North High Street, and South Main Street.

Small Town Charm

Lakeport is located on the west shore of Clear Lake about two hours north of San Francisco and west of Sacramento. The City has a distinctive, small-town character with strong community values. As a visitor and recreational destination, Lakeport hosts numerous activities and events year-round, including world-class bass fishing tournaments, wine festivals, parades and street fairs, car shows, concerts in the park, bicycling, water sports, fine dining, and the home of the Lake County Historic Courthouse Museum and the Lake County Fair.

Lakeport is known for its historic downtown with Victorian architecture, inviting lakeside park, quiet residential neighborhoods and friendly people. Free public boat ramps, water sports equipment rentals, and a lively mix of restaurants, shops and lodging make the town an ideal place to visit.

As the oldest incorporated community in Lake County (1888) and as the county seat, the city is the regional center of commerce and government for the area. State Highways 29, 20 and 175 provide scenic access. Lampson Field Airport is located three miles to the south.

Recreation and Entertainment

A year-round schedule of special events include summer concerts at the lakeside park,



Annual Taste of Lake County



Cardboard Boat Races in Library Park

annual seaplane splash-in attracting pilots from around the country, Shakespeare at the Lake performed outdoors, music and movies at the historic community theatre, and fireworks displays over Clear Lake on the Fourth of July.

Resident Labor Force

Approximately 2,510

Largest Employment Sectors

Local government

Healthcare

Recreation

Energy

Agriculture (wine)

Employer	2020-21		
	Employees	Rank	Percentage of Top 10 Employment
County of Lake	1020	1	27.7%
St. Helena Hospital	634	2	17.2%
Konocti Unified School District	401	3	10.9%
Sutter Lakeside Hospital	364	4	9.9%
Calpine Corp.	300	5	8.1%
Twin Pine Casino	210	6	5.7%
Kelseyville Unified School District	203	7	5.5%
Wal-Mart	198	8	5.4%
Robinson Rancheria Resort and Casino	195	9	5.3%
Middletown Unified School District	160	10	4.3%
Total	3,685		100.0%

Notes:

** Information presented is for the Lake County Region, Major Lake County Employers, since separate data is not available for the City of Lakeport.

e County Comprehensive Annual Financial Statements

Employment

Within ten miles, there is a diverse labor force specializing in such occupations as sales, technical and professional services, education and government services, and other specialties. The largest employment sectors in the Lakeport area are: government (federal, state, and local); education; and the service and retail trades. The agricultural and construction sectors are important and the transportation/public utilities, wholesale trade, finance/insurance/real estate and manufacturing sectors round out the employment picture.

Approximately 45% of all jobs in the county are located in the Lakeport area.

Live, Work, Play

Lakeport offers great access to Clear Lake – the largest natural freshwater lake located entirely within California – with several free public boat launching ramps, making it popular for fishing, bird watching, sailing and kayaking. Motels, bed-and-breakfast inns, campgrounds and vacation rental accommodations are available. Westside Community Park offers soccer, baseball and softball fields along with a dog park, pump track, and the Forbes Creek walking trail and ten horseshoe pits in its 60-acre development. A Horse Park is in development nearby as an extension of the park. Development of a new Lakefront Park is also underway in downtown Lakeport.

With a broad array of entertainment, quality housing and accommodations, unique events, and friendly people, Lakeport offers plenty to all ages while maintaining the quintessential charm of a small town. Parents enjoy excellent schools and many extracurricular activities, including youth sports. Additionally, Mendocino College offers classes year-round at its Lake Center campus. Lakeport's wonderful weather and exceptional environment make it quite simply a great place to live, work and play.



Quality of Life

BUDGET IN BRIEF

This is an introductory section meant to summarize information for the reader in a succinct and more readily comprehensible way.

CITY-WIDE COMPARED

This is a comprehensive summary of the City Budget, as adopted in fiscal year 2022-23. All budgeted funds are included in this synopsis.

Fiscal Year 2022-23

City-Wide Comparison

Account Class	Fiscal Year Ended				
	2019-20 Actual	2020-21 Actual	2021-22 (Estimated) Actual	2022-23 Recommended	2022-23 Adopted
Revenue					
Taxes	5,889,403	6,559,233	6,422,982	6,881,384	6,881,384
Franchise Fees	333,710	365,257	320,000	351,000	351,000
Licenses	350	319	200	200	200
Permits	174,947	117,623	112,500	82,500	82,500
Fines, Forfeitures, Penalties	6,857	10,201	5,000	11,000	11,000
Use of Money and Property	279,457	103,479	122,500	139,500	139,500
Other Agencies	826,407	371,103	292,747	370,492	370,492
Federal Funding	2,560,536	991,166	2,986,000	4,511,000	4,511,000
State Funding	465,004	233,997	222,500	2,666,500	2,666,500
Charges for Service	6,676,833	5,451,794	5,324,000	5,829,500	5,829,500
Interfund Services Provided	-	137,898	145,000	138,000	138,000
Other Revenues	158,982	266,626	5,017,592	165,622	165,622
Additions To	130,405	144,597	803,522	774,418	774,418
Other Financing Sources	715,443	1,293,430	290,426	986,841	986,841
Total	18,218,334	16,046,723	22,064,969	22,907,957	22,907,957
Expenditures					
Salaries and Benefits	5,035,651	5,432,555	5,738,681	5,908,599	5,908,599
Operations	4,660,289	4,171,633	6,456,371	9,854,772	9,854,772
Loans/Grants	-	-	-	415,000	415,000
Debt Service	885,738	881,829	1,881,073	2,188,942	2,188,942
CIP	3,822,093	1,705,933	3,859,340	8,631,633	8,631,633
Other Expenditures	1,799,544	1,311,535	-	-	-
Deductions From	129,376	140,012	-	-	-
Other Financing Uses	715,443	1,293,430	4,954,197	986,841	986,841
Total	17,048,134	14,936,927	22,889,662	27,985,787	27,985,787
Change in total fund balance	\$ 1,170,200	\$ 1,109,796	\$ (824,693)	\$ (5,077,830)	\$ (5,077,830)

GENERAL FUND COMPARED

This is a comprehensive summary of the general fund, as proposed in fiscal year 2022-23.

Fiscal Year 2022-23
General Fund Comparison

Account Class	Fiscal Year Ended					Budget Share
	2019-20 Actual	2020-21 Actual	2022-23 (Estimated) Actual	2022-23 Recommended	2022-23 Adopted	
Revenue						
Taxes	\$ 4,911,589	\$ 5,674,377	\$ 5,536,500	\$ 5,979,043	\$ 5,979,043	85.82%
Franchise Fees	333,710	365,257	320,000	351,000	351,000	5.04%
Licenses	350	319	200	200	200	0.00%
Permits	174,947	117,623	112,500	82,500	82,500	1.18%
Fines, Forfeitures, Penalties	6,857	10,201	5,000	11,000	11,000	0.16%
Use of Money and Property	122,714	53,182	70,000	87,000	87,000	1.25%
Other Agencies	718,065	263,668	116,000	180,000	180,000	2.58%
Federal Funding	2,931	1,977	1,000	1,000	1,000	0.01%
State Funding	299,466	128,258	132,500	132,500	132,500	1.90%
Charges for Service	106,538	145,671	87,500	75,000	75,000	1.08%
Interfund Services Provided	-	-	-	-	-	0.00%
Other	120,020	171,256	4,914,660	32,800	32,800	0.47%
Transfers In	106,325	156,841	29,500	35,000	35,000	0.50%
Total	6,903,512	7,088,630	11,325,360	6,967,043	6,967,043	100.00%
Expenditures						
Salaries and Benefits	3,055,515	2,981,575	3,185,205	3,402,441	3,402,441	46.41%
Operations	1,651,829	1,858,259	2,111,470	2,388,325	2,388,325	32.58%
Loans/Grants	-	-	-	-	-	0.00%
Debt Service	37,299	-	-	-	-	0.00%
CIP	859,886	880,402	1,281,061	1,088,303	1,088,303	14.85%
Transfers Out	154,632	1,066,589	260,926	451,841	451,841	6.16%
Financing Uses	-	-	4,636,770	-	-	-
Deductions From	-	-	-	-	-	0.00%
Total	5,759,161	6,786,825	11,475,432	7,330,910	7,330,910	100.00%
Surplus (Deficit)	\$ 1,144,351	\$ 301,805	\$ (150,072)	\$ (363,867)	\$ (363,867)	

Fiscal Year 2022-23
General Fund, Fund Balance Detail

Classification	Fiscal Year Ended				
	2019-20 Actual	2020-21 Actual	2022-23 (Estimated) Actual	2022-23 Recommended	2022-23 Adopted
Nonspendable:					
Interfund loan: other	\$ 289,481	\$ 289,481	\$ 289,481	\$ 289,481	\$ 289,481
Other	-	-	-	-	-
	289,481	289,481	289,481	289,481	289,481
Restricted:					
PD asset forfeiture - regular	7,866	9,969	9,969	9,969	9,969
PD asset forfeiture - gang	2,521	2,521	2,521	2,521	2,521
Debt Service	-	45,000	45,000	45,000	45,000
	10,387	57,490	57,490	57,490	12,490
Committed:					
Operating reserve	-	862,520	1,025,799	1,099,637	1,025,799
Reserve for economic uncertainties	-	1,150,027	1,367,732	1,466,182	-
Disaster Reserve	-	575,013	683,866	733,091	-
Vehicles and equipment reserve	-	30,000	60,000	90,000	-
Road improvements reserve	-	88,492	88,492	88,492	-
Pension and OPEB reserve	-	-	600,000	619,000	-
	-	2,706,052	3,825,890	4,096,402	1,025,799
Assigned:					
General reserves	1,199,455	-	-	-	-
Debt service reserve	111,000	-	-	-	110,000
Subsequent year's budget: appropriation of fund balance	-	-	-	-	-
Capital projects	2,000,000	2,000,000	1,000,000	1,000,000	-
	3,310,455	2,000,000	1,000,000	1,000,000	110,000
Unassigned:					
Unassigned fund balance	2,054,633	913,820	643,910	9,532	643,910
	2,054,633	913,820	643,910	9,532	643,910
Total fund balance	\$ 5,664,956	\$ 5,966,843	\$ 5,816,771	\$ 5,452,904	\$ 2,081,680

Definitions:

Nonspendable: funds that are not available for current use, typically loan receivables.

Restricted: funds that have use limitations dictated by the funding source.

Committed: funds that have been earmarked or identified by Council through ordinance or a binding resolution.

Assigned: funds that have been identified and earmarked by City Management or the Council through the budget process.

Unassigned: all other funds which are not subject to the classifications above.

HISTORICAL REVENUE SUMMARY

This table illustrates from where and by how much revenues have come into the City over the last four years compared to fiscal year 2022-23.

Fiscal Year 2022-23 Revenue Summary by Fund

FUND NO.	FUND NAME	ACTUAL REVENUES 2018-19	ACTUAL REVENUES 2019-20	ACTUAL REVENUES 2020-21	ESTIMATED REVENUES 2021-22	BUDGET REVENUES 2022-23
110 -	GENERAL FUND	\$ 6,431,374	\$ 6,903,512	\$ 7,088,630	\$ 11,325,360	\$ 6,967,043
	<u>CAPITAL PROJECTS FUND</u>					
130 -	GENERAL CAPITAL IMPROVEMENT	1,134,374	-	-	1,200,000	500,000
	<u>DEBT SERVICE FUNDS</u>					
140 -	DEBT SERVICE FUND	246,072	322,086	261,589	260,926	451,841
	<u>SPECIAL REVENUE FUNDS</u>					
202 -	PARKLAND DEDICATION FUND	-	-	-	-	-
203 -	2105 GAS TAX FUND	110,859	115,451	107,435	270,679	299,314
207 -	PROP 172 PUBLIC SAFETY TAX	37,340	42,461	33,812	29,500	35,000
209 -	LAKEPORT HOUSING PROGRAM FUND	1,426	10,694	4,001	-	-
210 -	ECON RLF RE-USE FUND	-	-	-	-	-
211 -	BSCC LAW ENFORCEMENT GRANT	428	368	-	10,000	15,000
219 -	APC BIKE AND PEDESTRIAN 10TH ST	-	-	-	-	130,000
228 -	DEPARTMENT BOATING AND WATERWAYS BATHROOMS	-	-	-	-	150,000
232 -	ATP PLANNING SIDEWALKS	-	-	-	-	230,000
233 -	CDBG GRANT 2018DR	-	-	2,993	30,000	100,000
234 -	CDBG GRANT 2021	-	-	2,438	5,000	500,000
235 -	HOME 2016	2,735,932	1,554,860	-	-	-
236 -	CDBG GRANT 2020	-	-	122,259	80,000	250,000
237 -	CDBG GRANT 2018	-	2,310	165,573	500,000	-
238 -	CDBG GRANT 2017	12,905	315,152	87,042	170,000	-
239 -	CDBG GRANT 2022	-	-	-	-	-
240 -	HOME PROGRAM INCOME	12,248	11,527	29,051	-	-
241 -	CDBG PROGRAM INCOME	9,370	298,631	89,850	-	-
401 -	TENTH ST DRAINAGE FUND	451	387	-	-	-
402 -	LAKEPORT BLVD IMPRVMT FUND	613	528	-	-	-
403 -	SOUTH MAIN ST IMPRVMT FUND	168	141	-	-	-
407 -	PARKSIDE TRAFFIC MITIG IMPACT	93	80	-	-	-
408 -	PARALLEL/BEVINS STORM MAINT	104	92	-	-	-
410 -	ER STORM DAMAGE PROJECTS	299,961	1,275	850	5,000	140,000
411 -	SAFE ROUTES TO SCHOOLS	8,010	82,558	104,889	75,000	1,624,000
413 -	LAKE SIDE PARK FUND	-	685,283	1,413,886	1,000,000	3,660,000
414 -	STORM DRAINAGE FUND	706	608	336	1,000	1,000
415 -	CITYWIDE HSIPL (SAFETY)	330,338	-	-	-	260,000
420 -	2017 STORM CAPITAL PROJECT FUND	796,504	83,556	-	-	-
	Total special revenue	4,357,456	3,205,962	2,164,415	2,176,179	7,394,314
	<u>ENTERPRISE FUNDS</u>					
501 -	WATER UTILITY M & O FUND	2,298,693	2,320,085	2,453,780	2,521,000	2,780,000
502 -	WATER EXPANSION FUND	20,717	379,328	43,142	10,000	30,000
601 -	CLMSD UTILITY M & O FUND	2,946,994	3,075,590	3,067,987	2,906,050	3,139,550
602 -	CLMSD EXPANSION FUND	60,896	1,035,883	39,610	50,500	50,500
606 -	CLMSD ASSMNT DIST 2017-1 FUND	250,214	242,798	238,221	245,000	244,081
	Total enterprise	5,577,514	7,053,684	5,842,740	5,732,550	6,244,131
	<u>INTERNAL SERVICE FUNDS</u>					
701 -	RISK MANAGEMENT FUND	-	-	-	803,522	774,418
	<u>FIDUCIARY FUNDS</u>					
702 -	SPECIAL DEPOSIT FUND	2,158	1,860	-	-	-
705 -	RDA OBLIGATION RETIREMENT FUND	494,915	600,825	544,752	566,432	576,210
801 -	OPEB AGENCY FUND	149,310	130,405	144,597	-	-
	Total fiduciary	646,383	733,090	689,349	566,432	576,210
	Total	\$ 18,393,173	\$ 18,218,334	\$ 16,046,723	\$ 22,064,969	\$ 22,907,957

1 This is a private purpose trust fund which does not recognize revenues or expenses but rather additions and deductions.

2 Agency funds do not recognize revenues or expenses but rather additions and deductions.

HISTORICAL EXPENDITURE SUMMARY

This table illustrates to where and by how much resources have been used by the City over the last four years compared to fiscal year 2022-23.

Fiscal Year 2022-23 Expenditure Summary by Fund

FUND NO.	FUND NAME	ACTUAL EXPENDITURES 2018-19	ACTUAL EXPENDITURES 2019-20	ACTUAL EXPENDITURES 2020-21	ESTIMATED EXPENDITURES 2021-22	BUDGET EXPENDITURES 2022-23
110 -	GENERAL FUND	\$ 4,536,291	\$ 5,759,161	\$ 6,786,825	\$ 11,475,433	\$ 7,330,910
	<u>CAPITAL PROJECTS FUND</u>					
130 -	GENERAL CAPITAL IMPROVEMENT	-	674,817	-	-	1,700,000
	<u>DEBT SERVICE FUNDS</u>					
140 -	DEBT SERVICE FUND	264,240	254,573	261,505	255,311	451,841
	<u>SPECIAL REVENUE FUNDS</u>					
202 -	PARKLAND DEDICATION FUND	-	-	-	-	-
203 -	2105 GAS TAX FUND	36,676	3,800	5,950	243,932	798,822
207 -	PROP 172 PUBLIC SAFETY TAX	-	29,500	156,841	29,500	35,000
209 -	LAKEPORT HOUSING PROGRAM FUND	-	-	2,522	20,000	10,000
210 -	ECON RLF RE-USE FUND	8,094	-	-	-	-
211 -	BSCC LAW ENFORCEMENT GRANT	16,831	53,654	15,743	10,000	30,000
219 -	APC BIKE AND PEDESTRIAN 10TH ST	-	-	-	-	130,000
228 -	DEPARTMENT BOATING AND WATERWAYS BATHROOMS	11,947	-	-	-	150,000
232 -	ATP PLANNING SIDEWALKS	1,067	-	-	-	230,000
233 -	CDBG GRANT 2018DR	-	-	2,993	30,000	100,000
234 -	CDBG GRANT 2021	7	-	2,438	5,000	500,000
235 -	HOME 2016	-	1,556,263	-	-	-
236 -	CDBG GRANT 2020	-	-	122,259	80,000	250,000
237 -	CDBG GRANT 2018	-	2,310	162,573	500,000	-
238 -	CDBG GRANT 2017	3,987	325,421	75,413	170,000	-
239 -	CDBG GRANT 2022	28	-	-	-	-
240 -	HOME PROGRAM INCOME	-	-	-	10,000	10,000
241 -	CDBG PROGRAM INCOME	262,646	58,290	17,625	25,000	25,000
401 -	TENTH ST DRAINAGE FUND	-	-	-	-	-
402 -	LAKEPORT BLVD IMPRVMT FUND	-	-	-	-	-
403 -	SOUTH MAIN ST IMPRVMT FUND	23,331	-	-	-	-
407 -	PARKSIDE TRAFFIC MITIG IMPACT	-	-	-	-	-
408 -	PARALLEL/BEVINS STORM MAINT	-	-	-	-	-
410 -	ER STORM DAMAGE PROJECTS	-	953	-	5,000	140,000
411 -	SAFE ROUTES TO SCHOOLS	1,350	81,605	104,889	75,000	1,624,000
413 -	LAKESIDE PARK FUND	-	685,283	608,884	1,000,000	4,268,000
414 -	STORM DRAINAGE FUND	11,292	-	-	-	130,000
415 -	CITYWIDE HSIPL (SAFETY)	1,988	21,325	-	-	260,000
420 -	2017 STORM CAPITAL PROJECT FUND	29,451	1,438,669	17,184	1,150,000	-
	Total special revenue	408,695	4,257,073	1,295,314	3,353,432	8,690,822
	<u>ENTERPRISE FUNDS</u>					
501 -	WATER UTILITY M & O FUND	1,479,564	2,359,916	2,357,691	2,669,632	2,806,014
502 -	WATER EXPANSION FUND	-	72,555	14,302	50,000	250,000
601 -	CLMSD UTILITY M & O FUND	1,981,754	3,259,031	3,229,343	3,347,409	3,501,462
602 -	CLMSD EXPANSION FUND	-	7,726	489,377	200,000	1,735,000
606 -	CLMSD ASSMNT DIST 2017-1 FUND	91,614	81,156	75,129	242,954	244,081
	Total enterprise	3,552,932	5,780,384	6,165,842	6,509,995	8,536,557
	<u>INTERNAL SERVICE FUNDS</u>					
701 -	RISK MANAGEMENT FUND	-	-	-	803,522	774,418
	<u>FIDUCIARY FUNDS</u>					
702 -	SPECIAL DEPOSIT FUND	-	-	-	-	-
705 -	RDA OBLIGATION RETIREMENT FUND	¹ 305,634	192,750	282,844	491,969	501,239
801 -	OPEB AGENCY FUND	² -	129,376	144,597	-	-
	Total fiduciary	305,634	322,126	427,441	491,969	501,239
	Total	\$ 9,067,792	\$ 17,048,134	\$ 14,936,927	\$ 22,889,662	\$ 27,985,787

¹ This is a private purpose trust fund which does not recognize revenues or expenses but rather additions and deductions.

² Agency funds do not recognize revenues or expenses but rather additions and deductions.

EXPENDITURES BY DEPARTMENT

This table illustrates how individual departments have been funded over the last four years as compared to fiscal year 2022-23. Non-Departmental accounts for all activities unrelated to a specific department, which typically include debt service for the water and sewer enterprises as well as the former redevelopment agency.

Fiscal Year 2022-23

Departmental Expenditure History Comparison

Name	Actual Expenditures 2019-20	Actual Expenditures 2020-21	Estimated Expenditures 2021-22	Budget Expenditures 2022-23
Non-Departmental	5,371,113	4,527,202	9,291,694	4,437,100
Legislative	159,236	115,758	118,287	144,412
Administration	604,678	723,737	675,408	677,842
Economic Development	636,328	362,424	923,500	744,000
City Attorney	218,546	147,676	142,000	120,000
Finance and IT	656,145	739,583	843,557	908,547
Community Development:				
Planning	280,323	331,362	365,402	606,579
Building	334,268	273,005	351,282	399,958
Housing	1,531,185	7,673	30,000	120,000
Engineering	225,827	153,377	222,542	220,593
Police	2,193,282	2,137,849	2,582,752	2,510,874
Public Works				
Administration and Compliance	477,036	364,335	601,545	454,449
Streets and Infrastructure	1,006,137	1,016,015	1,587,734	5,592,874
Parks, Buildings & Grounds	1,180,946	1,174,029	1,455,153	5,382,044
Westshore Pool	-	-	4,000	4,000
Water	962,667	1,103,831	1,553,113	1,853,539
Sewer	1,210,417	1,759,070	2,141,694	3,808,976
Total	\$ 17,048,134	\$ 14,936,927	\$ 22,889,662	\$ 27,985,787

DEPARTMENT EXPENDITURE DETAIL

This table illustrates how departments have used resources in the performance of their appropriated functions over time, compared the proposed appropriations for fiscal year 2022-23.

Fiscal Year 2022-23 Expenditure Detail by Department

Name	No.	Uses					Total
		Salaries and Benefits	Operations	Debt Service	Capital Outlay	Other Financing Uses	
Non-Departmental	0000	\$ 280,000	\$ 981,318	\$ 2,188,941	\$ -	\$ 986,841	\$ 4,437,100
City Council	1010	75,000	69,412	-	-	-	144,412
Administration	1020	508,883	167,509	-	1,450	-	677,842
Economic Development	1054	-	329,000	-	-	-	744,000
City Attorney	1030	-	120,000	-	-	-	120,000
Finance and IT	1041	500,265	365,976	-	42,306	-	908,547
Community Development:							-
Planning	1050	251,041	351,788	-	3,750	-	606,579
Building	1051	321,279	74,684	-	3,995	-	399,958
Housing	1053	-	120,000	-	-	-	120,000
Engineering	1052	129,772	88,521	-	2,300	-	220,593
Police	2010	1,675,142	688,732	-	147,000	-	2,510,874
Public Works:							-
Administration and Compliance	3010	439,580	14,869	-	-	-	454,449
Streets and Infrastructure	3020	232,530	625,515	-	4,734,829	-	5,592,874
Parks, Buildings & Grounds	3030	199,195	4,484,347	-	698,502	-	5,382,044
Westshore Pool	3050	-	4,000	-	-	-	4,000
Water O&M	3060	646,262	588,276	-	619,001	-	1,853,539
Sewer O&M	3070	649,651	780,825	-	2,378,500	-	3,808,976
Total		\$ 5,908,600	\$ 9,854,772	\$ 2,188,941	\$ 8,631,633	\$ 986,841	\$ 27,985,787

SOURCES AND USES FOR FISCAL YEAR 2022-23

The following two tables illustrate where revenues are estimated to derive for each budgeted City fund and where those financial resources are recommended be applied, allocated by broad categories, such as salaries and benefits, operations, loans and grants, debt service, and capital improvements.

Such categories are characterized further as follows:

- Salaries and benefits include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- Operations include costs associated with day-to-day activities, professional services, insurance costs, and travel and training.
- Debt service pertains to any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Housing loans/grants are issued by the City through grant funding received from the state and federal governments. They typically are found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

SOURCES

Fiscal Year 2022-23
Sources Detail by Fund

		Sources															
Fund	Description	Taxes	Franchise Fees	Licenses	Permits	Fines Forfeitures Penalties	Use of Money & Property	Other Agencies	Federal Funding	State Funding	Charges for Service	Interfund Services	Other	Use of Fund Balance	Additions	Transfers In	Total
110 - GENERAL FUND		\$ 5,979,043	\$ 351,000	\$ 200	\$ 82,500	\$ 11,000	\$ 87,000	\$ 180,000	\$ 1,000	\$ 132,500	\$ 75,000	-	\$ 32,800	\$ -	\$ -	\$ 35,000	\$ 6,967,043
Capital Projects Funds:																	
130 - GENERAL CAPITAL IMPROVEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	500,000
	Total capital project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	500,000
Debt Service Funds:																	
140 - DEBT SERVICE FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	451,841	451,841
	Total debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	451,841	451,841
Special Revenue Funds:																	
202 - PARKLAND DEDICATION FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203 - 2105 GAS TAX FUND		-	-	-	-	-	-	190,492	-	-	-	-	108,822	-	-	-	299,314
207 - PROP 172 PUBLIC SAFETY TAX		35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000
209 - LAKEPORT HOUSING PROGRAM FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210 - ECON RLF RE-USE FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211 - BSCC LAW ENFORCEMENT GRANT		-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000
219 - APC BIKE AND PEDESTRIAN 10TH ST		-	-	-	-	-	-	-	-	130,000	-	-	-	-	-	-	130,000
228 - DEPARTMENT BOATING AND WATERWAYS BATF		-	-	-	-	-	-	-	-	150,000	-	-	-	-	-	-	150,000
232 - AIP PLANNING SIDEWALKS		-	-	-	-	-	-	-	-	230,000	-	-	-	-	-	-	230,000
233 - CDBG GRANT 2018DR		-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	100,000
234 - CDBG GRANT 2021		-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	500,000
235 - HOME 2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236 - CDBG GRANT 2020		-	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-	250,000
237 - CDBG GRANT 2018		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238 - CDBG GRANT 2017		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
239 - CDBG GRANT 2022		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240 - HOME PROGRAM INCOME		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241 - CDBG PROGRAM INCOME		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
401 - TENTH ST DRAINAGE FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
402 - LAKEPORT BLVD IMPRVMT FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
403 - SOUTH MAIN ST IMPRVMT FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
407 - PARKSIDE TRAFFIC MITIG IMPACT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408 - PARALLEL/BEVINS STORM MAINT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409 - FORBES CREEK TRAIL FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410 - ER STORM DAMAGE PROJECTS		-	-	-	-	-	-	-	-	140,000	-	-	-	-	-	-	140,000
411 - SAFE ROUTES TO SCHOOLS		-	-	-	-	-	-	-	-	1,624,000	-	-	-	-	-	-	1,624,000
413 - LAKESIDE PARK FUND		-	-	-	-	-	-	-	3,660,000	-	-	-	-	-	-	-	3,660,000
414 - STORM DRAINAGE FUND		-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000
415 - CITYWIDE HSIPL (SAFETY)		-	-	-	-	-	-	-	-	260,000	-	-	-	-	-	-	260,000
420 - 2017 STORM CAPITAL PROJECT FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Special Revenue Funds	35,000	-	-	-	-	-	190,492	4,510,000	2,534,000	-	-	124,822	-	-	-	7,394,314
Enterprise Funds:																	
501 - WATER UTILITY M & O FUND		-	-	-	-	-	-	-	-	-	2,660,000	120,000	-	-	-	-	2,780,000
502 - WATER EXPANSION FUND		-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	30,000
601 - CLMSD UTILITY M & O FUND		55,050	-	-	-	-	52,500	-	-	-	3,014,000	18,000	-	-	-	-	3,139,550
602 - CLMSD EXPANSION FUND		-	-	-	-	-	-	-	-	-	50,500	-	-	-	-	-	50,500
606 - CLMSD ASSMNT DIST 2017-1 FUND		236,081	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	244,081
	Total Enterprise Funds	291,131	-	-	-	-	52,500	-	-	-	5,754,500	138,000	8,000	-	-	-	6,244,131
Internal Service Funds:																	
701 - RISK MANAGEMENT FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	774,418	-	774,418
	Total Internal Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	774,418	-	774,418
Fiduciary Funds:																	
702 - SPECIAL DEPOSIT FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
705 - RDA OBLIGATION RETIREMENT FUND		576,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	576,210
801 - OPEB AGENCY FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Fiduciary Funds	576,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	576,210
Total		\$ 6,881,384	\$ 351,000	\$ 200	\$ 82,500	\$ 11,000	\$ 139,500	\$ 370,492	\$ 4,511,000	\$ 2,666,500	\$ 5,829,500	\$ 138,000	\$ 165,622	\$ -	\$ 774,418	\$ 986,841	\$ 22,907,957

CITY OF LAKEPORT
ANNUAL BUDGET
USES

FISCAL YEAR 2022-23

Fiscal Year 2022-23
Use Detail by Fund

Fund	Description	Uses							Total
		Salaries and Benefits	Operations	Loans/Grants	Debt Service	Capital Outlay	Deductions	Transfers Out	
110 - GENERAL FUND		\$ 3,402,441	\$ 2,388,325	\$ -	\$ -	\$ 1,088,303	\$ -	\$ 451,841	\$ 7,330,910
Capital Projects Funds:									
130 - GENERAL CAPITAL IMPROVEMENT		-	-	-	-	1,700,000	-	-	1,700,000
	Total capital project	-	-	-	-	1,700,000	-	-	1,700,000
Debt Service Funds									
140 - DEBT SERVICE FUND		-	-	-	451,841	-	-	-	451,841
	Total debt service	-	-	-	451,841	-	-	-	451,841
Special Revenue Funds:									
202 - PARKLAND DEDICATION FUND		-	-	-	-	-	-	-	-
203 - 2105 GAS TAX FUND		-	-	-	-	298,822	-	500,000	798,822
207 - PROP 172 PUBLIC SAFETY TAX		-	-	-	-	-	-	35,000	35,000
209 - LAKEPORT HOUSING PROGRAM FUND		-	10,000	-	-	-	-	-	10,000
210 - ECON RLF RE-USE FUND		-	-	-	-	-	-	-	-
211 - BSCC LAW ENFORCEMENT GRANT		-	30,000	-	-	-	-	-	30,000
219 - APC BIKE AND PEDESTRIAN 10TH ST		-	-	-	-	130,000	-	-	130,000
228 - DEPARTMENT BOATING AND WATERWAYS BATHROOMS		-	-	-	-	150,000	-	-	150,000
232 - ATP PLANNING SIDEWALKS		-	230,000	-	-	-	-	-	230,000
233 - CDBG GRANT 2018DR		-	100,000	-	-	-	-	-	100,000
234 - CDBG GRANT 2021		-	85,000	415,000	-	-	-	-	500,000
235 - HOME 2016		-	-	-	-	-	-	-	-
236 - CDBG GRANT 2020		-	12,500	-	-	237,500	-	-	250,000
237 - CDBG GRANT 2018		-	-	-	-	-	-	-	-
238 - CDBG GRANT 2017		-	-	-	-	-	-	-	-
239 - CDBG GRANT 2022		-	-	-	-	-	-	-	-
240 - HOME PROGRAM INCOME		-	10,000	-	-	-	-	-	10,000
241 - CDBG PROGRAM INCOME		-	25,000	-	-	-	-	-	25,000
401 - TENTH ST DRAINAGE FUND		-	-	-	-	-	-	-	-
402 - LAKEPORT BLVD IMPRVMT FUND		-	-	-	-	-	-	-	-
403 - SOUTH MAIN ST IMPRVMT FUND		-	-	-	-	-	-	-	-
407 - PARKSIDE TRAFFIC MITIG IMPACT		-	-	-	-	-	-	-	-
408 - PARALLEL/BEVINS STORM MAINT		-	-	-	-	-	-	-	-
409 - FORBES CREEK TRAIL FUND		-	-	-	-	-	-	-	-
410 - ER STORM DAMAGE PROJECTS		-	140,000	-	-	-	-	-	140,000
411 - SAFE ROUTES TO SCHOOLS		-	-	-	-	1,624,000	-	-	1,624,000
413 - LAKESIDE PARK FUND		-	-	-	-	4,268,000	-	-	4,268,000
414 - STORM DRAINAGE FUND		-	10,000	-	-	120,000	-	-	130,000
415 - CITYWIDE HSIPL (SAFETY)		-	-	-	-	260,000	-	-	260,000
420 - 2017 STORM CAPITAL PROJECT FUND		-	-	-	-	-	-	-	-
	Total special revenue	-	652,500	415,000	-	7,088,322	-	535,000	8,690,822
Enterprise Funds:									
501 - WATER UTILITY M & O FUND		1,208,243	747,566	-	448,298	401,907	-	-	2,806,014
502 - WATER EXPANSION FUND		-	20,000	-	-	230,000	-	-	250,000
601 - CLMSD UTILITY M & O FUND		1,211,633	945,715	-	668,014	676,100	-	-	3,501,462
602 - CLMSD EXPANSION FUND		-	20,000	-	-	1,715,000	-	-	1,735,000
606 - CLMSD ASSMNT DIST 2017-1 FUND		-	11,000	-	233,081	-	-	-	244,081
	Total enterprise funds	2,419,876	1,744,281	-	1,349,393	3,023,007	-	-	8,536,557
Internal Service Funds:									
701 - RISK MANAGEMENT FUND		-	774,418	-	-	-	-	-	774,418
	Total internal service	-	774,418	-	-	-	-	-	774,418
Fiduciary Funds:									
702 - SPECIAL DEPOSIT FUND		-	-	-	-	-	-	-	-
705 - RDA OBLIGATION RETIREMENT FUND		86,283	27,248	-	387,708	-	-	-	501,239
801 - OPEB AGENCY FUND		-	-	-	-	-	-	-	-
	Total fiduciary	86,283	27,248	-	387,708	-	-	-	501,239
	Total	\$ 5,908,600	\$ 5,586,772	\$ 415,000	\$ 2,188,942	\$ 12,899,632	\$ -	\$ 986,841	\$ 27,985,787

PROPERTY TAX DISTRIBUTION

Property Tax Distribution
Where does your money go?

2019-20

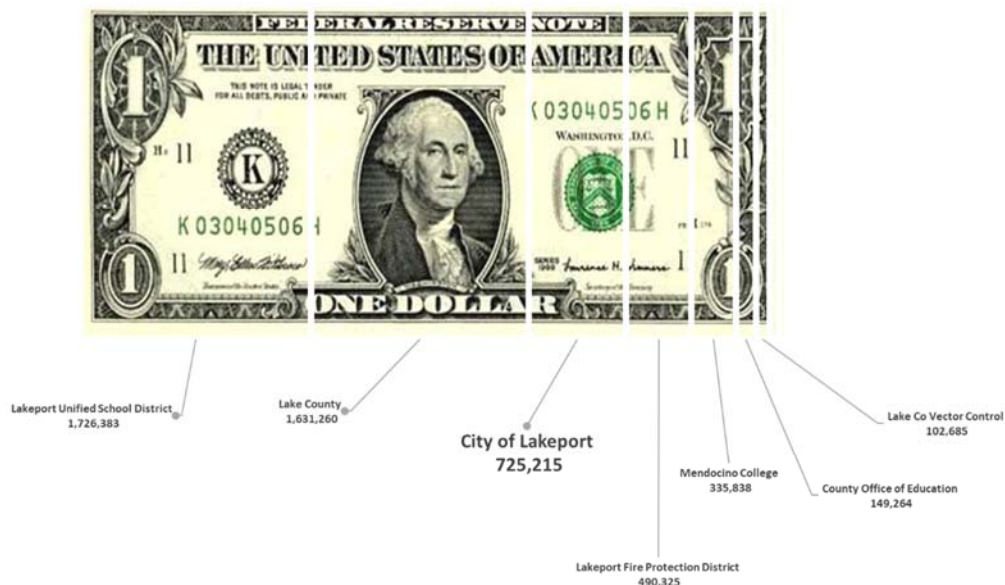
Total collection		\$ 5,414,093
Lakeport Unified School District	31.89%	1,726,383
Lake County	30.13%	1,631,260
City of Lakeport	13.39%	725,215
Lakeport Fire Protection District	9.06%	490,325
Mendocino College	6.20%	335,838
County Office of Education	2.76%	149,264
Lake Co Vector Control	1.90%	102,685
Lakeport Muni Sewer	1.27%	68,627
County Library	1.24%	67,322
Hartley Cemetery	1.16%	62,694
Flood Zone Management	0.90%	48,822
Fish and Wildlife	0.10%	5,658
Total distribution	100.00%	\$ 5,414,093

Notes:

This is a gross revenue estimate based on assessed values delivered by the Assessor-Recorder at the beginning of the 2019/20 tax year.

The estimate is prior to any Redevelopment or ERAF Shift calculations.

Many of the listed agencies also serve parcels outside of the City of Lakeport. This estimate applies only to the parcels within the City of Lakeport.



A property tax is a levy on the assessed value of a property. The general property tax is levied by the county, equal to 1% of the assessed value, often called the 1 percent general tax levy or countywide rate. Under Proposition 13, a law approved by California voters in 1978, general property taxes (not including those collected for special purposes) are limited to 1% of a property's market value and increases in assessed value are restricted to 2% per year. California property taxes are collected by the County Tax Collector and are then transferred to the County Auditor for distribution to the local multiple governments. The graph above shows where each property tax dollar paid by City property owners is allocated. While the property tax growth in Lake County is slow, we are anticipating this revenue source to be consistent with the previous year.

SALES TAX DISTRIBUTION

Sales Tax Distribution

Where does your money go?

2020-21

Total collection			\$ 14,787,611
State general fund	3.69	42.14%	6,231,922
City of Lakeport	2.50	28.57%	4,225,032
State local revenue fund	1.06	12.14%	1,795,638
Local public safety fund	0.50	5.71%	845,006
State local health fund	0.50	5.71%	845,006
State education protection fund	0.25	2.86%	422,503
Transportation fund	0.25	2.86%	422,503
Total distribution (% rate)	8.75	1.00	\$ 14,787,611



Sales tax is a tax paid on the sales of certain goods and services. Currently, the total sales tax rate in the City of Lakeport is 8.75%. The City receives 2.5% in sales tax, with 1% Bradley-Burns, 1% Measure Z and .5% Measure I. Sales tax from the Bradley-Burns levy is allocated back to the City where the sale was negotiated or the order was taken. On the other hand, the transactions and use tax, or Measure Z and I, is allocated to the City where the goods are delivered or placed into use. The graph above shows the breakdown of the City's sales tax. In 22-23 a revenues from sales tax are expected to be relatively flat as we expect growth to flatten as a result of correction to the economic growth that followed the pandemic influenced revenue decline.

MEASURE I

Fiscal Year 2022-23

Eligible Measure I Costs

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	2022-23				
Measure I: Transaction and Use Tax	\$944,630				
Fiscal Year 2019-20 Recommended Uses and Projects	Cost	General Fund Share	Other Financing Sources	Recommended Measure I Share	Total Funding
General road maintenance & rebuild	\$ 5,572,874	\$ 1,058,652	\$4,514,222	\$ 234,884	\$ 5,572,874
Parks, buildings and grounds	5,382,044	714,044	4,668,000	158,425	5,382,044
Westshore Pool	4,000	4,000	-	887	4,000
Public Safety - Police	2,510,874	2,480,874	30,000	550,433	2,510,874
	\$13,469,792	\$4,257,570	\$9,212,222	\$ 944,630	\$13,469,792

MEASURE Z

Fiscal Year 2022-23
Eligible Measure Z Costs

Measure Z: Transaction and Use Tax

Measure Z, passed by a simple majority (50% plus 1) of Lakeport voters in November of 20016, 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. The language for the ballot measure was as follows:

Ballot Measure "Z":

"LAKEPORT PUBLIC SAFETY/ESSENTIAL CITY SERVICES MEASURE. To maintain/enhance general City services such as: recruiting, hiring, retaining qualified police officers to improve neighborhood patrols/maintain response to property, burglary, violent crimes; paving/repairing local streets/potholes; enhancing business attraction/youth recreational programs; keeping Lakeport's parks/pool safe/clean; shall the City enact a one-cent sales tax until ended by voters, providing about \$1,500,000 annually, requiring independent audits, citizens' oversight, all revenues controlled locally?"

Estimated Revenue	2022-23
Measure Z: Transaction and Use Tax	\$1,895,363
Maintenance of Services:	
Additional Public Works/ Roads Employee	33,000
12th Police Officer Position	142,000
Police Salary and Benefit Increases for Improved Retention	166,199
Police Operational Costs Increases	353,075
Public Works Salaries & Benefits Reallocated to General Fund	94,500
Roads Operational Cost Increases	60,053
Other General Fund Department Employee and Operations Cost Increases	316,589
Total Maintenance of Services	1,165,416
Measure Z Revenues Available for 19/20 Projects	\$790,000

Fiscal Year 2021-22 Recommended Uses and Projects	Cost	General Fund Share	Other Financing Sources	Recommended Measure Z Share	Total Funding
Surface Treatment Forbes St	\$ 195,000	\$ 95,000	\$ 100,000	95,000	195,000
Surface Treatment High St	170,000	170,000	-	170,000	170,000
Lupoyoma Circle Pavement Rehab	60,000	60,000	-	60,000	60,000
Palm, Orchid and 14th St Chip Seal	200,000	200,000	100,000	100,000	200,000
Wayfinding Signage	70,000	70,000	-	70,000	70,000
Park Improvements	85,000	85,000	-	85,000	85,000
Library Park Main Restroom Remodel	50,000	50,000	-	50,000	50,000
Small Dump Truck - Parks	35,000	35,000	-	35,000	35,000
Dump Truck - Roads	150,000	50,000	100,000	50,000	150,000
2 Police Vehicles	130,000	130,000	80,000	50,000	130,000
Business Attraction Consultant	25,000	25,000	-	25,000	25,000
	\$ 2,670,000	\$ 2,470,000	\$ 380,000	\$ 790,000	\$ 1,170,000

OTHER MAJOR REVENUES

Other Taxes

Transfer tax is a transaction fee imposed on the transfer of land or real property from one person (or entity) to another. The total transfer tax for the County and City is \$1.10 (\$0.55 County / \$0.55 City) per \$1,000 of property value, minus any loans assumed in the sale. We are anticipating this revenue source to be consistent with the previous year.

Transient occupancy tax (TOT) is a levy placed on tourists to the City, which is intended to compensate local government for the increased public service costs incurred by serving tourists. This tax is common in most of the United States, including California, and is applied to travelers when they rent accommodations (a room, rooms, entire home, or other living space) in a hotel, inn, tourist home or house, motel, or other lodging. The TOT rate in the City of Lakeport is 10% and an additional 1.5% is collected by the city and remitted to the Lake County Tourism Improvement District. Economic recovery from the pandemic is anticipated and these revenues are anticipated to return to pre-pandemic levels

Licenses, Permits and Franchises

A business license is a tax payment to the city for doing business in that city. Cities collect fees from the business license applicants and place the majority of the fees into its general fund for the administration of city services, such as police, road work, parks and recreation and other community services that benefit citizens and businesses. While the business growth in Lake County is slow, we are anticipating this revenue source to be consistent with the previous year.

A utility franchise is a contract between a city and a utility or garbage company that outlines certain requirements for the utility to use the city's public rights of way and for the garbage company to have exclusive rights to provide garbage service. The establishment of franchise agreements between cities and utilities or garbage companies is a customary business practice and legal process outlined by the state constitution. We are anticipating this revenue source to be consistent with the previous year.

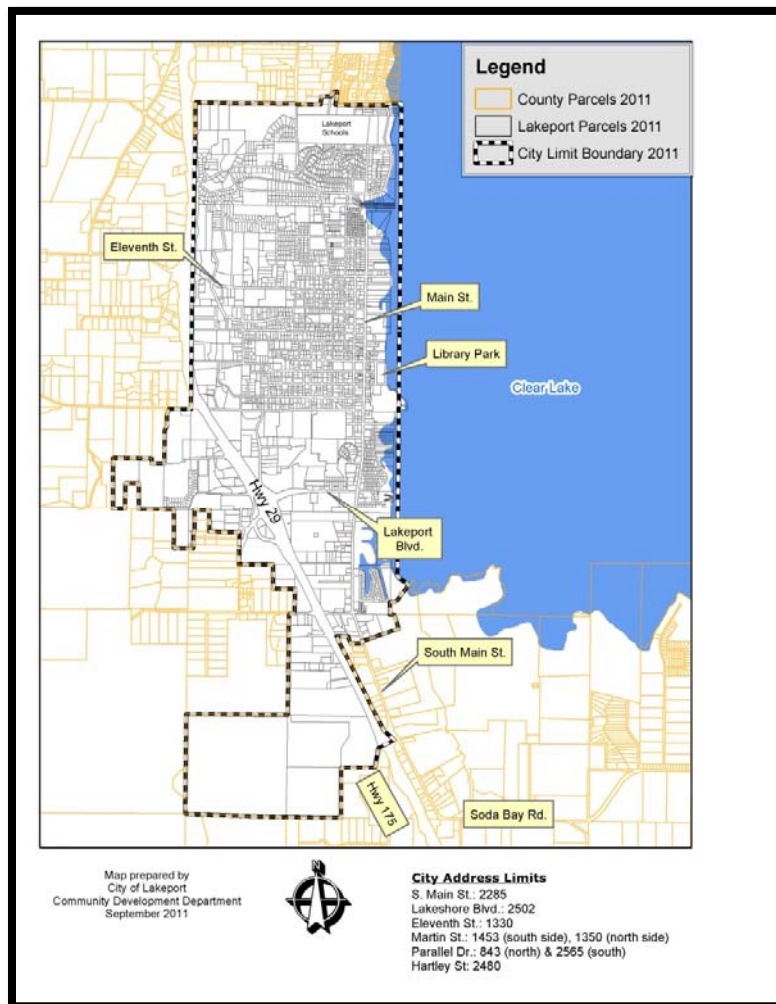
Charges for Services

Charges for Services at the City of Lakeport are primarily received in exchange for water and wastewater services and are accounted for in enterprise funds. Water and wastewater rates are determined by the cost of maintaining, operating, distributing and treating water and wastewater. The City conducted a new rate study which evaluated the appropriateness of the current billings to customers. We have budgeted for increases in revenues according to the rate increases developed in the study.

Revenue from Other Agencies

State and federal grants fluctuate significantly from year to year depending on legislative policy and the City's ability to secure, administer and complete projects. In 2022-23 The City will be performing work on several CDBG projects in an amount estimated to be near \$1 million in 2022-23. The City will be performing work on a State Parks Grant in an amount estimated to be \$4 million in 2022-23. As well as various other infrastructure and planning related grant projects.

CAPITAL IMPROVEMENT PROGRAM (CIP)



CIP budget period: FYE 2022-2031

Total projects:	166
Total estimated cost:	\$40 million
Sources of funding:	
General fund:	15 million
Project Funds	18 million
Water fund :	10 million
Sewer fund :	7 million

The City of Lakeport Capital Improvement Program involves fiscal oversight of various City financial resources to be used for the acquisition, design and/or construction of major capital facilities within the City, including major projects to replace or construct portions of the City's physical infrastructure, such as its streets, buildings, parks, street lights, water treatment and distribution system, sewer collection and disposal system, and storm drains.

This section of the budget document identifies and provides an outline for major capital projects that are needed to meet City needs and City Council priorities. The program reflects long-range capital planning efforts by identifying specific projects, the timing of expenditures and the estimated impact on operating budgets for those projects needed to service infrastructure over a considerable period.

A capital project is usually considered a one-time expenditure but may be funded over several years. Management is recommending a five-year Capital Improvement Program budget to identify funding for multi-year projects and to provide budget forecasting for capital projects according to priority and available funding. By providing the budget in this format, the City Council can provide staff with appropriations and an expectation of when projects are to be completed. It also provides staff with a planning tool to help arrange and procure resources necessary to meet City Council and the public's expectations. I

The following schedules depict the City's Capital Improvement Plan:

CAPITAL EXPENDITURES

Fiscal Year 2022-23
Project List

Department	Project Name	Funding Source(s)			Total Estimated											
		Source 1	Source 2	Source 3	Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Administration																
	Update City Rules and Regulations	General Fund	Water Revenue	Sewer Revenue		15,000	15,000									
	Essential Job Function Updates	General Fund	Water Revenue	Sewer Revenue	📈	40,000		40,000								
	Electronic Records Management System	General Fund	Water Revenue	Sewer Revenue	📈	20,000	-	20,000								
	Subtotal					75,000	15,000	60,000	-	-	-	-	-	-	-	
Economic Development																
	Promenade Master Plan	General Fund				30,000		30,000								
	Retail Revitalization Plan	General Fund				20,000		20,000								
	ED Website	General Fund			📈	-										
	GIS Public Portal	General Fund	Water Revenue	Sewer Revenue		30,000		30,000								
	Wayfinding Signage	General Fund				20,000	20,000									
	Retail Attraction and Retention Study	General Fund			📈	25,000	25,000									
	Silveira Center and Carnegie Use Study	CDBG Grant			📈	-										
	Subtotal					125,000	45,000	80,000	-	-	-	-	-	-	-	
Community Dev																
	General Plan Update	General Fund				250,000	100,000	150,000								
	Housing Element Update	General Fund				65,000			65,000							
	Objective Design Standards	General Fund			📈	-										
	NPDES Update	General Fund			📈	-										
	Zoning Ordinance	General Fund				150,000		150,000								
	Vehicle	General Fund				40,000		40,000								
	Subtotal					505,000	100,000	150,000	190,000	65,000	-	-	-	-	-	
IT																
	Subtotal					-	-	-	-	-	-	-	-	-	-	
Finance																
	Budget and Finance Transparency Program	General Fund	Water Revenue	Sewer Revenue		40,000	20,000	20,000								
	Subtotal					40,000	20,000	20,000	-	-	-	-	-	-	-	
Police																
	Vehicles Marked	General Fund	Federal Grant			1,415,000	65,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
	Unmarked Police Vehicle	General Fund	Federal Grant			130,000	65,000	65,000								
	Evidence Building	General Fund				30,000		30,000								
	Mobile RIMS and RIPPA	General Fund				100,000		100,000								
	Radios	General Fund	Federal Grant			-										
	Handgun Replacement	General Fund	Federal Grant			-										
	Public Safety Camera System	General Fund				100,000		50,000	25,000	25,000						
	Mental Health/Homeless Position Study	General Fund				15,000	15,000									
	Mobile Radar Trailer	General Fund				30,000		30,000								
	Evidence Program	General Fund				20,000	20,000									
	Subtotal					1,840,000	165,000	425,000	175,000	175,000	150,000	150,000	150,000	150,000	150,000	

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CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

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CITY OF LAKEPORT
ANNUAL BUDGET


FISCAL YEAR 2022-23

Public Works:		Parks, Buildings & Grounds											
	WS Park, Accessibility Project Phase 1	General Fund		20,000				20,000					
	Top Dress and Overseed	General Fund		100,000	20,000		20,000		20,000				20,000
	Tables, Benches, Trash Receptacles	General Fund		60,000	20,000	20,000	20,000						
	Waterfront Promenade	California Parks Grant	General Fund	1,800,000			1,800,000						
	Lake Front Park	California Parks Grant		4,268,000	4,268,000								
	Downtown Street Furniture	General Fund		100,000	25,000	25,000	25,000	25,000					
	Public Works Crew Room Remodel	General Fund	Water Revenue	300,000		300,000							
	Corporation Yard Alarm/ Camera System	General Fund	Water Revenue	5,000		5,000							
	Community Center Upgrades	General Fund		1,000,000		1,000,000							
	1st and 3rd St Restrooms	Boating and Waterways Gr	General Fund	275,000	275,000								
	Westside Bathroom	General Fund		200,000		200,000							
	Westside Calsense Controller	General Fund		10,000		10,000							
	Westside Metal Shop Building	General Fund		50,000		50,000							
	Playgoung Safety Surfacing	General Fund		40,000		40,000							
	Council Chambers Seating	General Fund	Water Revenue	10,000		10,000							
	ADA Improvements Council Chambers	General Fund	Water Revenue	50,000		50,000							
	City Property Maintenance Assessment	General Fund		-									
	City Hall Office Upgrades	General Fund	Water Revenue	100,000				100,000					
	City Hall Crash Doors	General Fund		-									
	Small Dump Truck	General Fund		35,000	35,000								
	Main Restroom Remodel	General Fund		50,000	50,000								
	Fairway Mower	General Fund		75,000			75,000						
	Safety Rail	General Fund		15,000		15,000							
	Irrigation Pump	General Fund		10,000			10,000						
	Bank Preservation Library Park 3rd to 5th	General Fund		25,000				25,000					
	Bank Preservation Library Park 5th to Bridge	General Fund		25,000				25,000					
	Water Mover	General Fund		30,000		30,000							
	Carnegie Ceiling and Lighting	General Fund		60,000	60,000								
	Subtotal			8,713,000	4,753,000	1,755,000	1,950,000	195,000	20,000	-	20,000	-	20,000
Public Works: Water O&M													
	Replace Scotts Creek Well	Bond/Loan	Water Expansion	900,000				150,000	750,000				
	Loop Water Main - South Lakeport	Water Expansion	Bond/Loan	2,225,000		2,225,000							
	Ozone Generators	Water Revenue		110,000				110,000					
	Replace Carbon	Water Revenue		160,000				80,000			80,000		
	Replace Clear Well	Water Revenue		160,000		10,000	150,000						
	Green Ranch Rehab	Water Revenue		50,000	50,000								
	Replace HVAC	Water Revenue		-									
	Replace Roof Tank Site	Water Revenue		20,000	20,000								
	Main Replacement 2nd St. (Russel to Main) 2,500'	Water Revenue		1,250,000					1,250,000				
	Main Replacement Armstrong (Berry to Smith) 1,200'	Water Revenue		380,000	380,000								
	Main Replacement Lakeshore (Lange to Ashe) 800'	Water Revenue		425,000		100,000	325,000						
	Main Replacement Lupoyoma Circle Loop 1,000'	Water Revenue		45,000	45,000								
	Main Replacement Lakeport Blvd 1,700	Water Revenue		870,000			220,000	650,000					
	Filter Media	Water Revenue		100,000					100,000				
	Replace SWTP Roof	Water Revenue		60,000				60,000					
	Misc. Valve Installs - N. Main (Internal)	Water Revenue		-									
	Misc. Valve Installs - Forbes Internal	Water Revenue		25,000	25,000								
	Main Replacement - Harry St. (Central Park to 5th) Internal	Water Revenue		35,000		35,000							
	Main Replacement - N. High (5th-Clear Lake Ave) 1,900'	Water Revenue		950,000							950,000		
	Main Replacement - Fairway (Green to Hillcrest) 1,600'	Water Revenue		800,000							800,000		
	SCADA Upgrade/Improvements	Water Revenue		50,000		50,000							
	Master Plan	Water Revenue		100,000			100,000						
	Meter Replacement	Water Revenue		100,000						25,000	25,000	25,000	25,000
	Generators	HMGP	Water Revenue	100,000	100,000								
	Main Replacement (1000 ft./year)	Water Revenue		380,000				380,000					
	Subtotal			9,295,000	620,000	2,420,000	795,000	650,000	780,000	2,100,000	905,000	975,000	25,000

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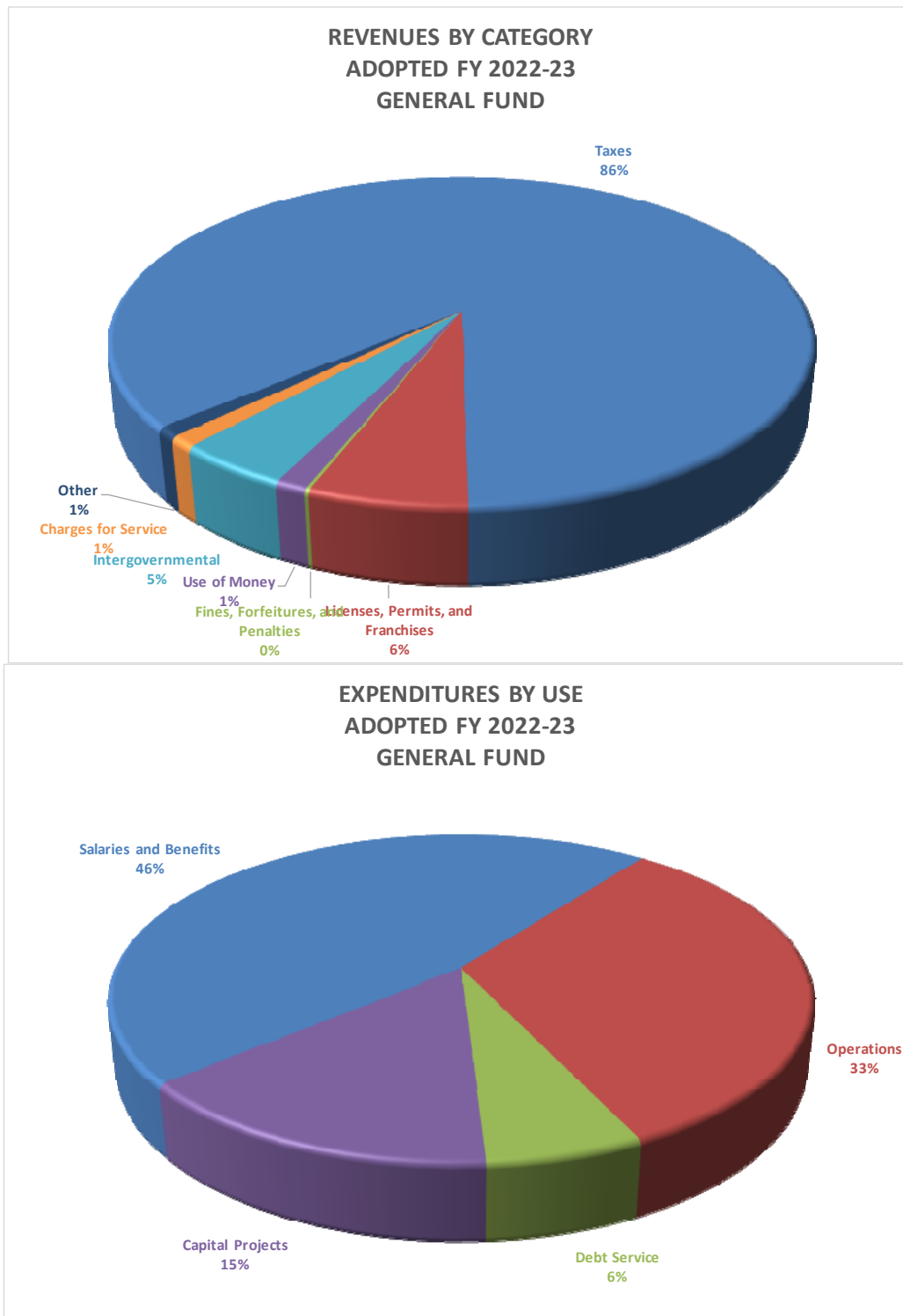
CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

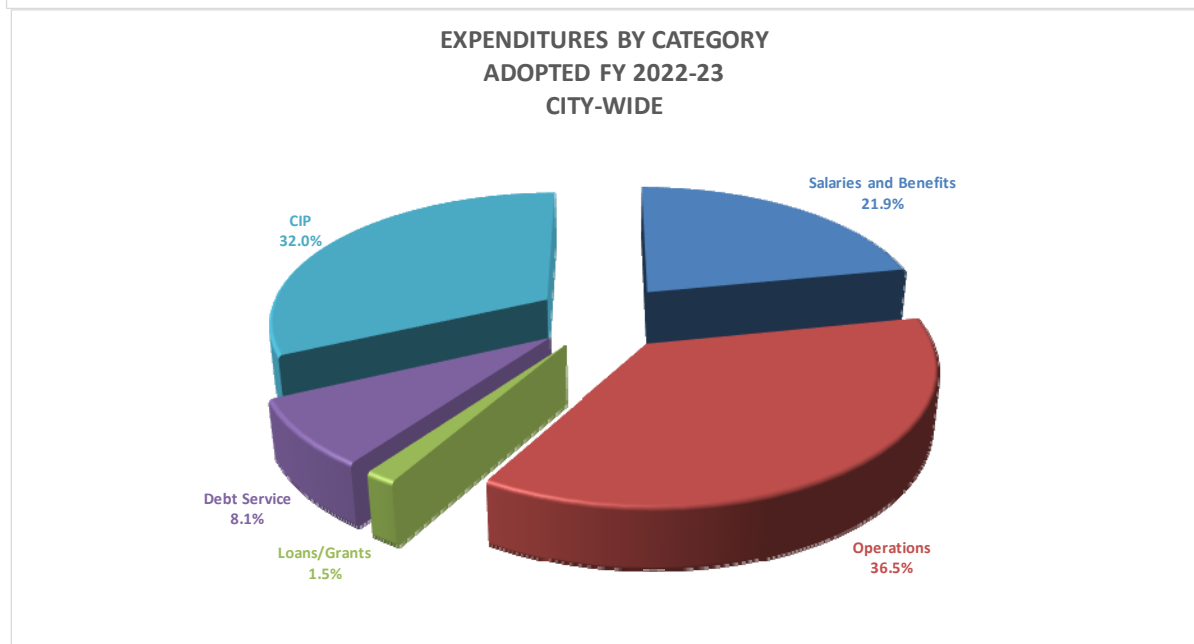
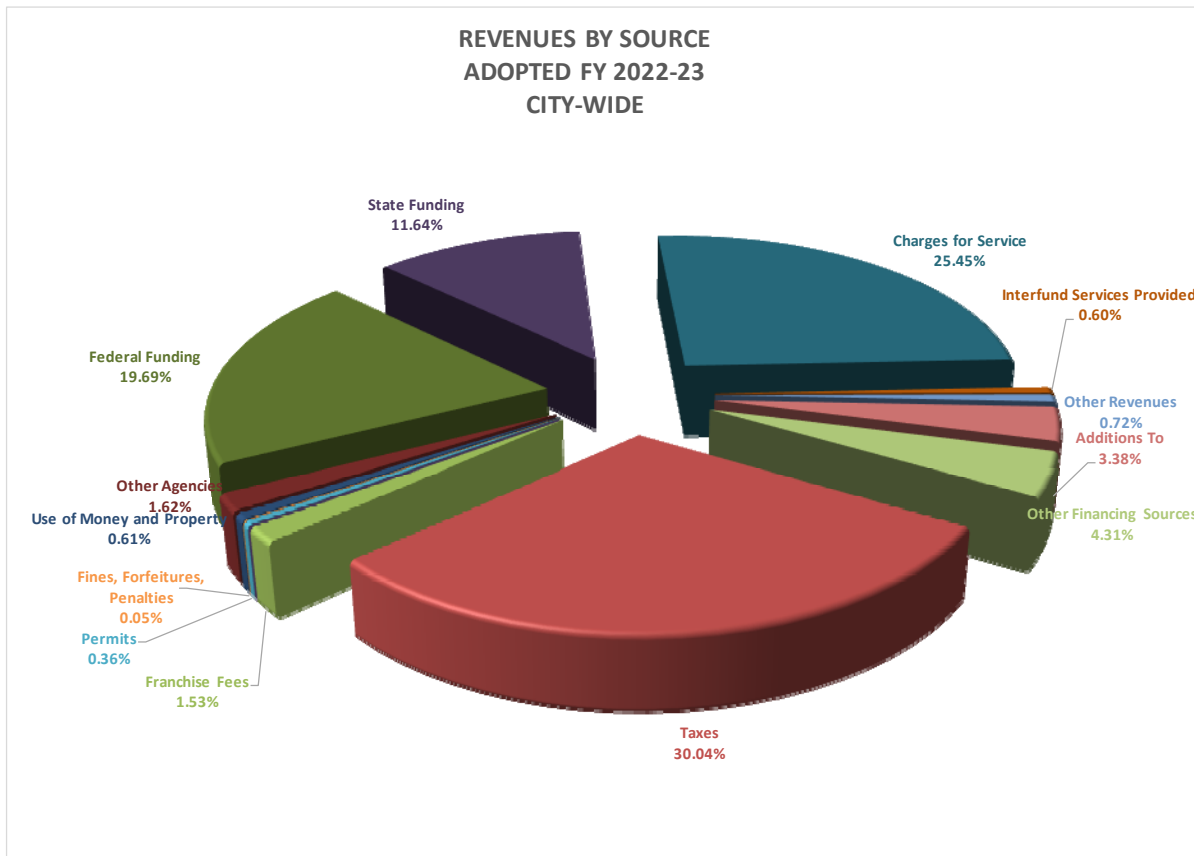
Public Works: wer O&M[illegible]

CHARTS AND GRAPHS

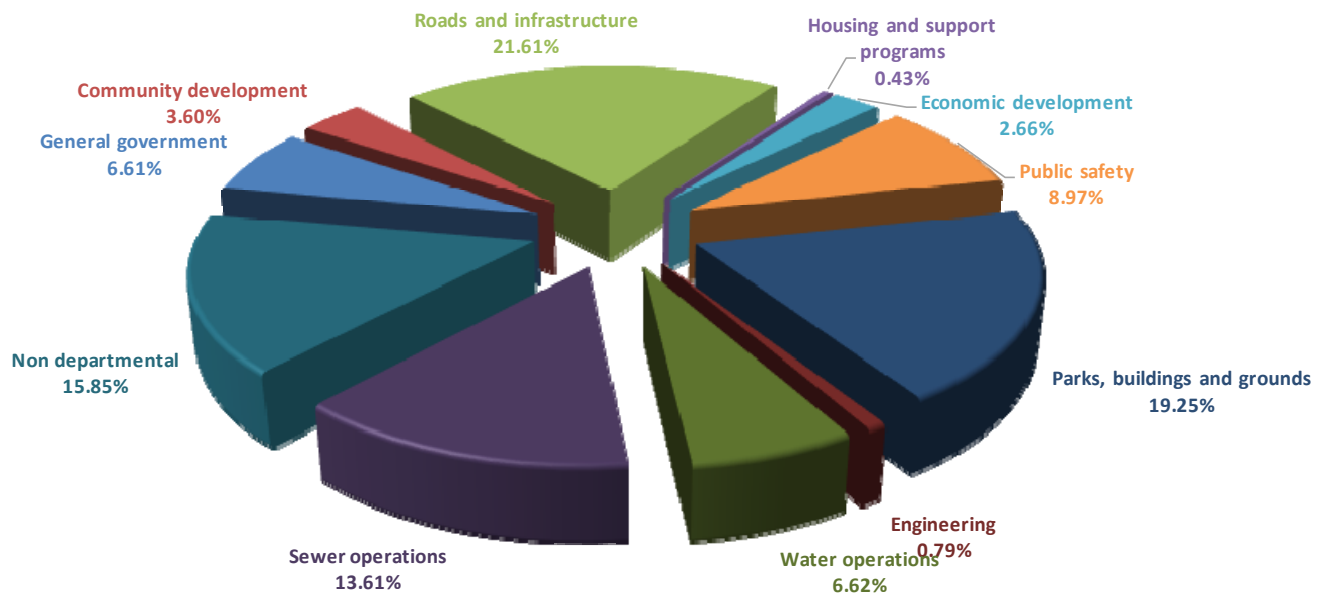
The following graph illustrates the sources of estimated revenues and uses of recommended appropriations in the general fund for fiscal year 2022-23.



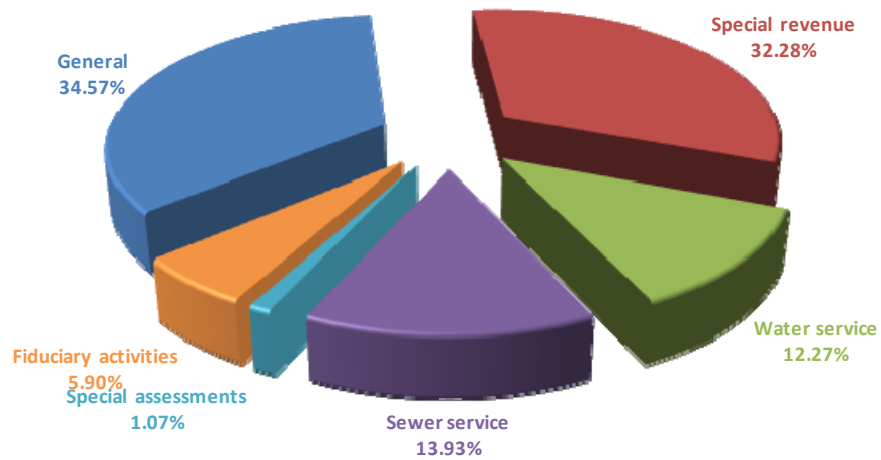
The following graphs illustrate revenues and expenditures City-wide, encompassing the various special revenue funds maintained by the City for housing, economic development, and capital improvement activities, as well as enterprise services of water and sewer.



ACTIVITIES BY TYPE FY 2022-23 CITY-WIDE



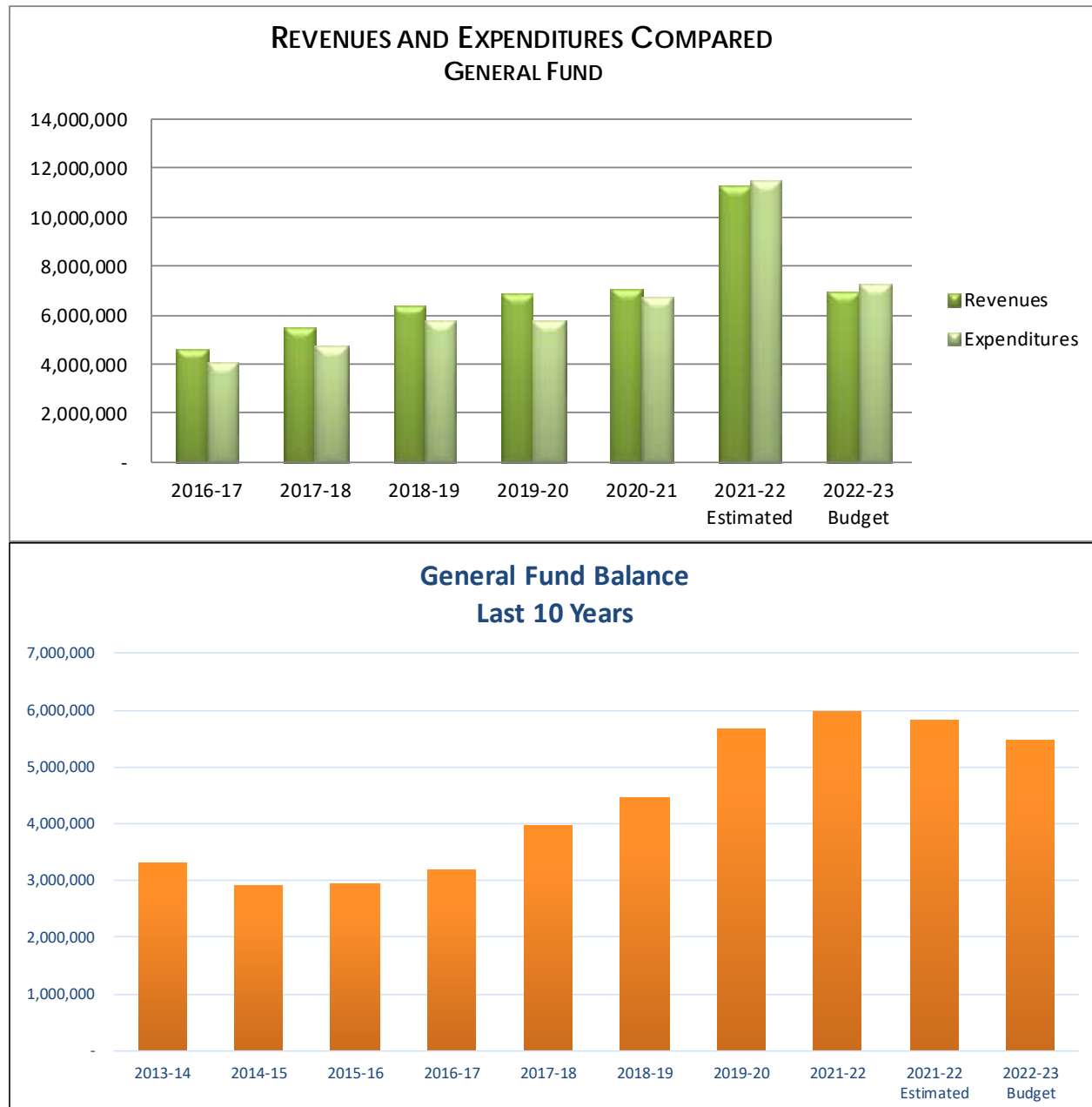
SOURCES BY ACTIVITY FY 2022-23 CITY-WIDE



TRENDS AND ANALYSIS

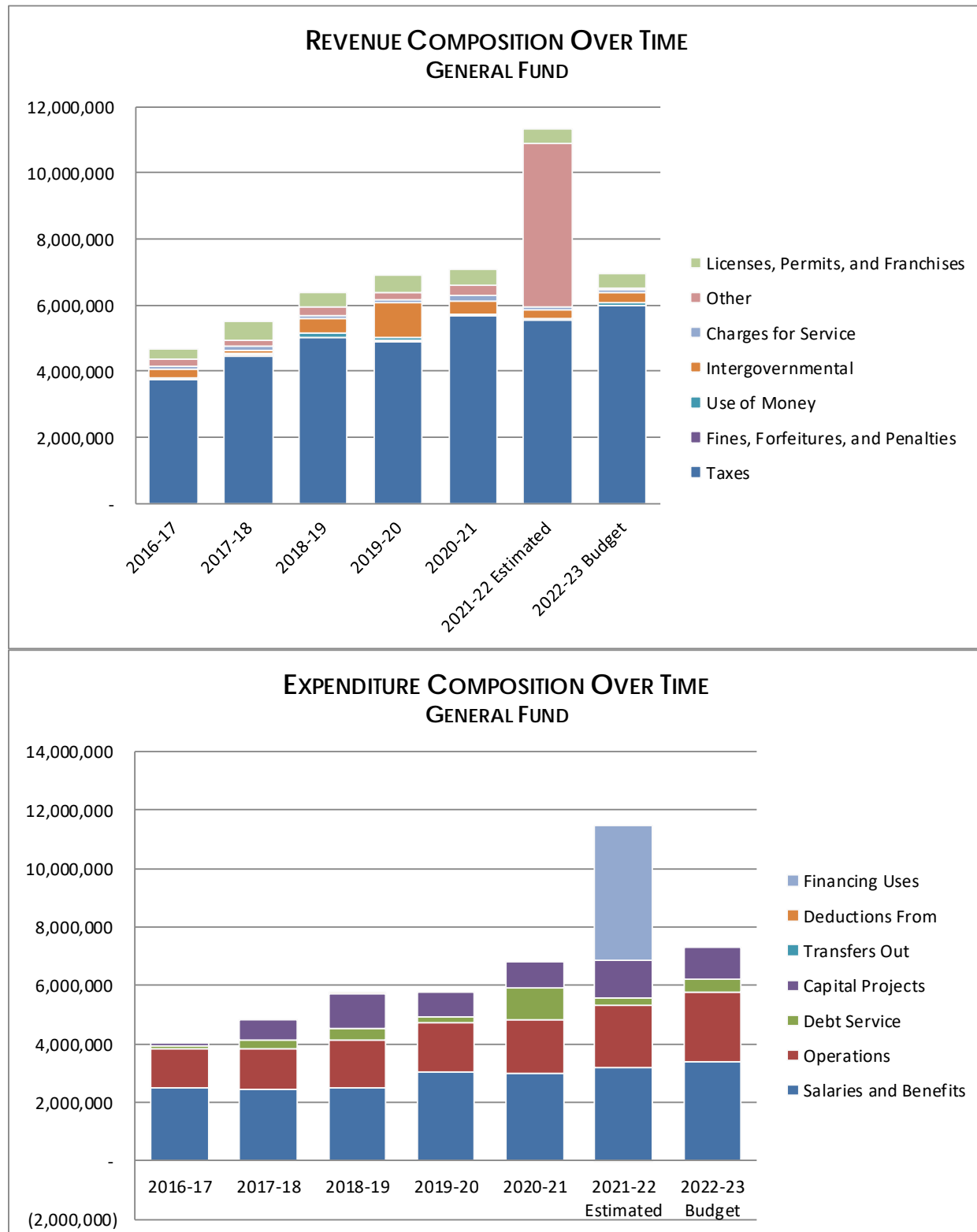
General revenues over the last seven years have followed a path traveled by most local governments throughout the state. It has been a slow and steady climb out the economic downturn which greatly affected the City's budget. In 2020-21 the global pandemic significantly impacted general fund revenues which recovered in 2021-22. In 2022-23 a revenues from sales tax are expected to be relatively flat as we expect growth to flatten as a result of correction to the economic growth that followed the pandemic influenced revenue decline.

The graph below illustrates revenue and expenditure trends since 2016-17. This recommended budget for 2022-23 attempts to normalize the variance between the two and maximize available resources for specific priorities.



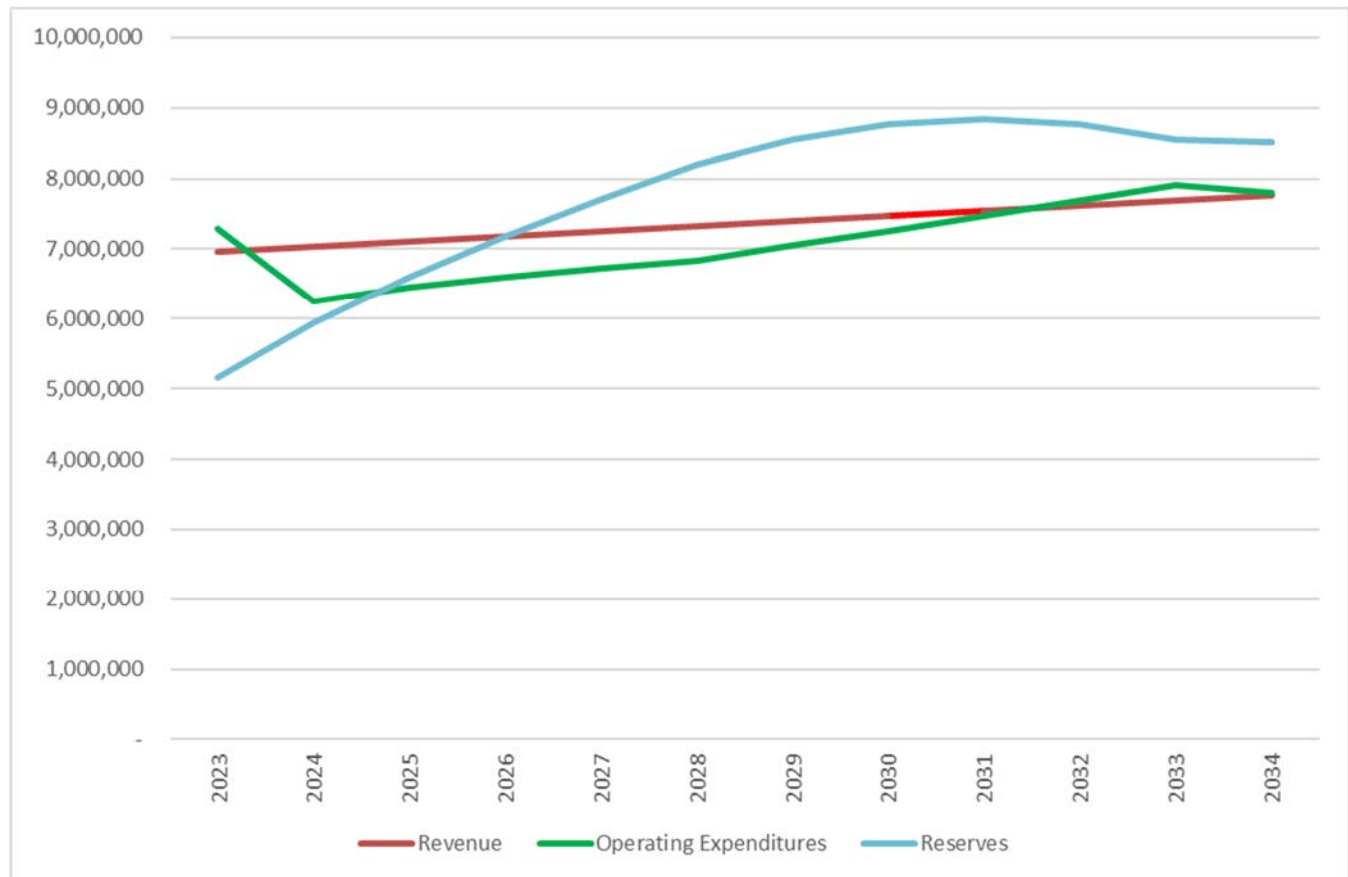
General Fund Balance has returned to a healthy level over the past 5 years. The 2022-23 budget maintains a reserve level which is 75% of budgeted outgo.

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. As operating costs continue to rise and revenues struggle to keep pace the City regularly seeks to optimize operating budgets as a normal budgetary practice.

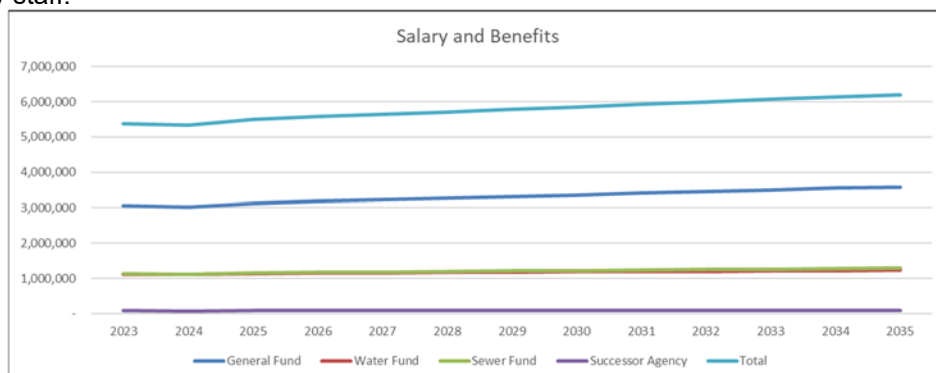


LONG-TERM FINANCIAL PLAN

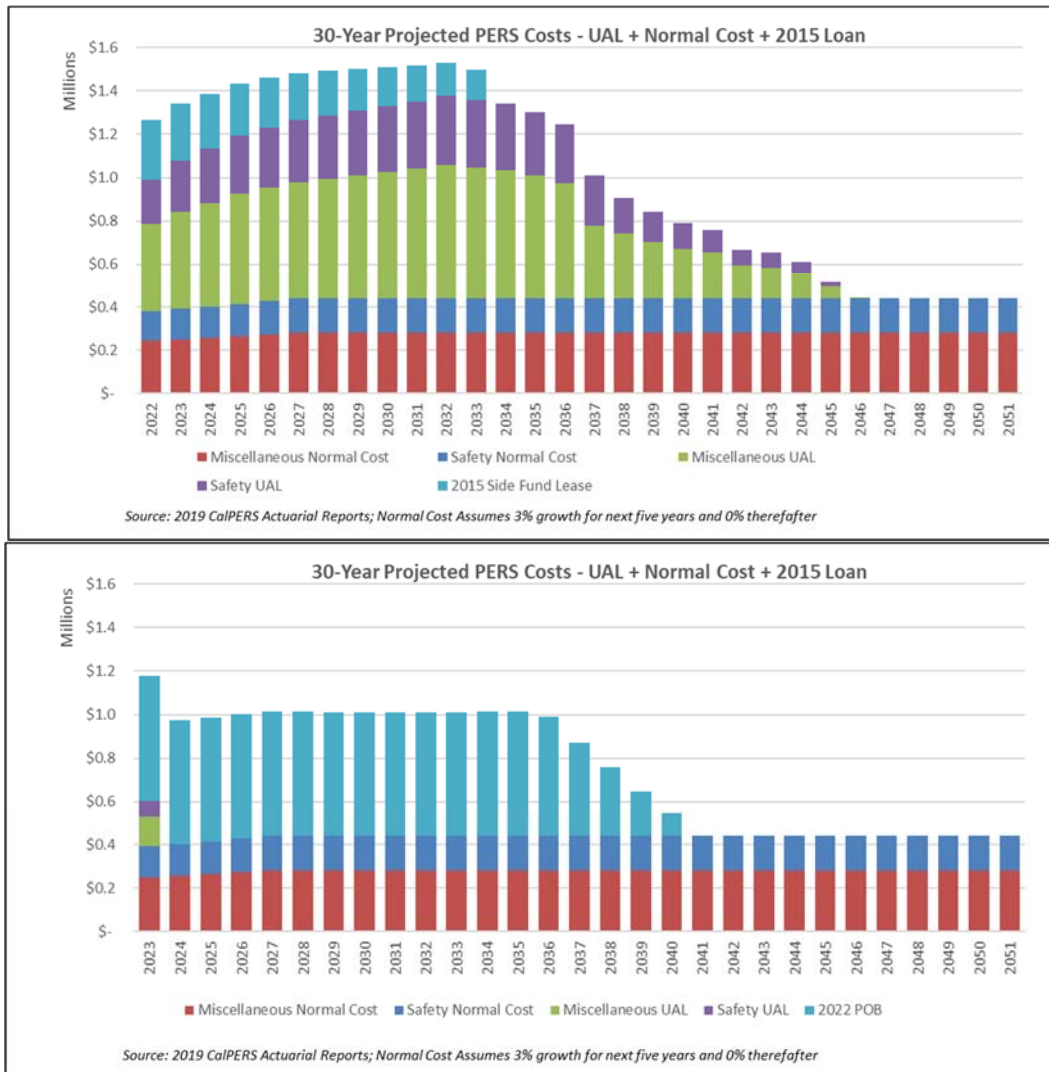
Below is a snapshot of the comprehensive tool the City uses for long-term planning. Salary and benefit projections include the best pension cost estimates available and known compensation and benefit changes. Other operating costs are forecasted on a trend of three percent per year. Revenues are forecasted to increase a conservative one percent per year. The space between the red and green lines in the first several years represents the City's capacity to budget capital projects and other one-time costs. The space between the green line and red line in the later years where expenditures exceed revenues represents potential deficit spending. This model is continuously evaluated allowing the City to plan long-term and make decisions today that will not compromise the financial position of the future.



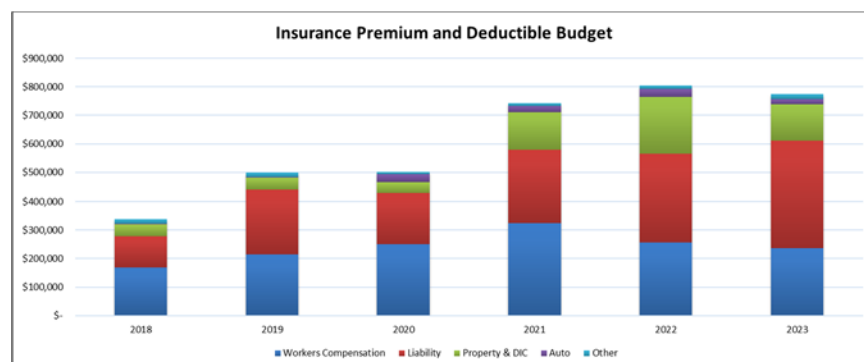
Salary and benefit costs have the most significant impact to the General Fund and make up approximately 50% of all costs in the fund. Below is the projected trend of salary and benefit related costs of the funds which compensate City staff.



In October of 2021, the City issued approximately \$8 million in pension obligation bonds. Below are two charts. The first illustrates anticipated pension cost prior to the issuance of the bonds and second is the anticipated pension cost after the issuance of the bonds. This smoothing of costs has allowed for better planning and greater budget flexibility for years to come.



After several years of rapid growth, the City is hopeful that insurance premiums has begun to stabilize. The chart below illustrates the most recent six-year trend



JURISDICTION COMPARISON

Jurisdiction Comparison General Fund Major Revenues

	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21
City of Lakeport					
Population	4,799	4,802	4,793	4,781	4,898
Total GF	4,661,759	5,473,700	6,258,331	6,805,160	6,931,793
Property Tax	\$ 918,053	\$ 931,679	\$ 869,506	\$ 1,105,592	\$ 1,155,048
% of General Fund	20%	17%	14%	16%	17%
Per Capita	\$ 191	\$ 194	\$ 181	\$ 231	\$ 236
Sales Tax	\$ 2,519,672	\$ 3,383,579	\$ 3,751,230	\$ 3,567,487	\$ 4,225,032
% of General Fund	54%	62%	60%	52%	61%
Per Capita	\$ 525	\$ 705	\$ 783	\$ 746	\$ 863
TOT Tax	\$ 228,024	\$ 62,124	\$ 197,785	\$ 161,535	\$ 215,482
% of General Fund	5%	1%	3%	2%	3%
Per Capita	\$ 48	\$ 13	\$ 41	\$ 34	\$ 44
Licenses and Permits	\$ 72,288	\$ 189,703	\$ 103,905	\$ 177,770	\$ 562,012
% of General Fund	2%	3%	2%	3%	8%
Per Capita	\$ 15	\$ 40	\$ 22	\$ 37	\$ 115
City of Clearlake					
Population	14,768				
Total GF	5,354,085				
Property Tax	\$ 1,890,013				
% of General Fund	35%				
Per Capita	\$ 128				
Sales Tax	\$ 1,448,872				
% of General Fund	27%				
Per Capita	\$ 98				
TOT Tax	\$ 282,613				
% of General Fund	5%				
Per Capita	\$ 19				
Licenses and Permits	\$ 84,218				
% of General Fund	2%				
Per Capita	\$ 6				
City of Ukiah					
Population	15,937	16,081	15,942	15,951	16,288
Total GF	16,440,398	19,767,086	21,335,501	22,232,074	26,839,114
Property Tax	\$ 1,470,323	\$ 2,838,902	\$ 2,984,192	\$ 3,139,960	\$ 3,408,846
% of General Fund	9%	14%	14%	14%	13%
Per Capita	\$ 92	\$ 177	\$ 187	\$ 197	\$ 209
Sales Tax	\$ 9,805,225	\$ 10,802,364	\$ 11,974,379	\$ 13,313,206	\$ 15,535,021
% of General Fund	60%	55%	56%	60%	58%
Per Capita	\$ 615	\$ 672	\$ 751	\$ 835	\$ 954
TOT Tax	\$ 1,302,336	\$ 1,406,417	\$ 1,496,473	\$ 1,365,477	\$ 1,362,134
% of General Fund	8%	7%	7%	6%	5%
Per Capita	\$ 82	\$ 87	\$ 94	\$ 86	\$ 84
Licenses and Permits	\$ 548,627	\$ 211,113	\$ 259,533	\$ 276,752	\$ 276,752
% of General Fund	3%	1%	1%	1%	1%
Per Capita	\$ 34	\$ 13	\$ 16	\$ 17	\$ 17
City of Willits					
Population	5,057	5,133	5,107		
Total GF	4,350,769	5,243,688	4,879,526		
Property Tax	\$ 427,518	\$ 434,743	\$ 439,807		
% of General Fund	10%	8%	9%		
Per Capita	\$ 85	\$ 85	\$ 86		
Sales Tax	\$ 1,616,541	\$ 1,516,489	\$ 1,541,720		
% of General Fund	37%	29%	32%		
Per Capita	\$ 320	\$ 295	\$ 302		
TOT Tax	\$ 291,908	\$ 391,959	\$ 371,717		
% of General Fund	7%	7%	8%		
Per Capita	\$ 58	\$ 76	\$ 73		
Licenses and Permits	\$ 96,882	\$ 240,343	\$ 284,515		
% of General Fund	2%	5%	6%		
Per Capita	\$ 19	\$ 47	\$ 56		
City of Fort Bragg					
Population	7,457	7,540	7,494	7,451	
Total GF	8,210,732	9,195,822	9,380,928	8,877,542	
Property Tax	\$ 1,084,296	\$ 1,034,552	\$ 1,074,931	\$ 1,156,765	
% of General Fund	13%	11%	11%	13%	
Per Capita	\$ 145	\$ 137	\$ 143	\$ 155	
Sales Tax	\$ 2,413,528	\$ 1,785,264	\$ 1,728,222	\$ 2,742,268	
% of General Fund	29%	19%	18%	31%	
Per Capita	\$ 324	\$ 237	\$ 231	\$ 368	
TOT Tax	\$ 2,149,404	\$ 2,619,227	\$ 2,640,275	\$ 2,204,151	
% of General Fund	26%	28%	28%	25%	
Per Capita	\$ 288	\$ 347	\$ 352	\$ 296	
Licenses and Permits	\$ 91,339	\$ 124,795	\$ 124,929	\$ 97,307	
% of General Fund	1%	1%	1%	1%	
Per Capita	\$ 12	\$ 17	\$ 17	\$ 13	

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

Jurisdiction Comparison General Fund
Major Expenditure by Function

	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21
City of Lakeport					
Population	4,799	4,802	4,793	4,781	4,898
Total GF	4,248,091	4,797,822	5,686,349	5,859,106	5,981,747
Public Safety	\$ 1,853,097	\$ 1,827,644	\$ 1,946,402	\$ 2,070,477	\$ 2,122,109
% of General Fund	44%	38%	34%	35%	35%
Per Capita	\$ 386	\$ 381	\$ 406	\$ 433	\$ 433
Roads	\$ 514,688	\$ 1,049,192	\$ 1,422,332	\$ 1,122,879	\$ 1,336,695
% of General Fund	12%	22%	25%	19%	22%
Per Capita	\$ 107	\$ 218	\$ 297	\$ 235	\$ 273
General Government	\$ 671,029	\$ 901,427	\$ 902,521	\$ 1,160,267	\$ 1,379,095
% of General Fund	16%	19%	16%	20%	23%
Per Capita	\$ 140	\$ 188	\$ 188	\$ 243	\$ 282
Debt Service	\$ 253,732	\$ 264,240	\$ 290,997	\$ 254,573	\$ 261,505
% of General Fund	6%	6%	5%	4%	4%
Per Capita	\$ 53	\$ 55	\$ 61	\$ 53	\$ 53
City of Clearlake					
Population	14,768				
Total GF	5,216,458				
Public Safety	\$ 3,241,773				
% of General Fund	62%				
Per Capita	\$ 220				
Roads	\$ 322,567				
% of General Fund	6%				
Per Capita	\$ 22				
General Government	\$ 1,471,282				
% of General Fund	28%				
Per Capita	\$ 100				
Debt Service	\$ -				
% of General Fund	0%				
Per Capita	\$ -				
City of Ukiah					
Population	15,937	16,081	15,942	15,951	16,288
Total GF	16,202,045	26,147,924	19,876,571	19,139,297	21,353,960
Public Safety	\$ 11,200,362	\$ 12,571,245	\$ 11,768,069	\$ 12,788,198	\$ 12,701,313
% of General Fund	69%	48%	59%	67%	59%
Per Capita	\$ 703	\$ 782	\$ 738	\$ 802	\$ 780
Roads	\$ 1,158,550	\$ 1,643,691	\$ 1,518,533	\$ 1,470,613	\$ 1,487,609
% of General Fund	7%	6%	8%	8%	7%
Per Capita	\$ 73	\$ 102	\$ 95	\$ 92	\$ 91
General Government	\$ 430,390	\$ 282,860	\$ 45,889	\$ 283,477	\$ 60,132
% of General Fund	3%	1%	0%	1%	0%
Per Capita	\$ 27	\$ 18	\$ 3	\$ 18	\$ 4
Debt Service	\$ 16,243	\$ 63,980	\$ 350,708	\$ 274,787	\$ 300,874
% of General Fund	0%	0%	2%	1%	1%
Per Capita	\$ 1	\$ 4	\$ 22	\$ 17	\$ 18
City of Willits					
Population	5,057	5,133	5,107		
Total GF	4,452,217	4,630,294	5,337,008		
Public Safety	\$ 2,289,731	\$ 2,297,083	\$ 2,384,135		
% of General Fund	51%	50%	45%		
Per Capita	\$ 453	\$ 448	\$ 467		
Roads	\$ 184,635	\$ 155,864	\$ 394,383		
% of General Fund	4%	3%	7%		
Per Capita	\$ 37	\$ 30	\$ 77		
General Government	\$ 1,129,847	\$ 1,107,856	\$ 1,488,221		
% of General Fund	25%	24%	28%		
Per Capita	\$ 223	\$ 216	\$ 291		
Debt Service	\$ -	\$ -	\$ -		
% of General Fund	0%	0%	0%		
Per Capita	\$ -	\$ -	\$ -		
City of Fort Bragg					
Population	7,457	7,540	7,494	7,451	
Total GF	8,597,268	9,453,298	9,184,487	9,315,549	
Public Safety	\$ 3,866,396	\$ 4,108,263	\$ 3,949,089	\$ 4,341,045	
% of General Fund	45%	43%	43%	47%	
Per Capita	\$ 518	\$ 545	\$ 527	\$ 583	
Roads	\$ 1,621,066	\$ 1,674,260	\$ 1,765,323	\$ 1,549,986	
% of General Fund	19%	18%	19%	17%	
Per Capita	\$ 217	\$ 222	\$ 236	\$ 208	
General Government	\$ 2,508,782	\$ 2,842,694	\$ 2,511,230	\$ 2,080,122	
% of General Fund	29%	30%	27%	22%	
Per Capita	\$ 336	\$ 377	\$ 335	\$ 279	
Debt Service	\$ 147,569	\$ 185,533	\$ 185,533	\$ 185,533	
% of General Fund	2%	2%	2%	2%	
Per Capita	\$ 20	\$ 25	\$ 25	\$ 25	

FUND SUMMARIES

Fiscal Year 2022-23
Projected Fund Balance

Fund Number - Fund Name	Begin of Year	Expected Change	Estimated Beginning FB	Revenue	Expenditures	Net Transfers In (Out)	Proj YE FB
110 General Fund	\$ 5,966,843	\$ (150,072)	\$ 5,816,771	\$ 6,932,043	\$ 6,879,069	\$ (416,841)	\$ 5,452,904
Capital Project Funds:							
130 General Capital Improvement	-	1,200,000	1,200,000	-	1,700,000	500,000	-
Total capital project funds	-	1,200,000	1,200,000	-	1,700,000	500,000	-
Debt Service Funds:							
140 Governmental Debt Service	-	5,615	5,615	-	451,841	451,841	5,615
Total debt service funds	-	5,615	5,615	-	451,841	451,841	5,615
Special Revenue Funds:							
202 Parkland Dedication Fund	(175,140)	-	(175,140)	-	-	-	(175,140)
203 HUTA Fund	486,431	26,747	513,178	299,314	298,822	(500,000)	13,670
207 Prop 172 Public Safety	-	-	-	35,000	-	(35,000)	-
209 Lakeport Housing Program Fund	303,300	(20,000)	283,300	-	10,000	-	273,300
211 BSCC Law Enforcement Grant	13,296	-	13,296	15,000	30,000	-	(1,704)
219 APC Bike and Redestrian 10th St	-	-	-	130,000	130,000	-	-
228 Department Boating and Waterways Bathrooms	-	-	-	150,000	150,000	-	-
232 ATP planning Sidewalks	-	-	-	230,000	230,000	-	-
233 2018DR CDBG Grant	-	-	-	100,000	100,000	-	-
234 2021 CDBG Grant	-	-	-	500,000	500,000	-	-
235 2016 HOME Grant	-	-	-	-	-	-	-
236 2020 CDBG Grant	-	-	-	250,000	250,000	-	-
237 2018 CDBG Grant	3,000	-	3,000	-	-	-	3,000
238 2017 CDBG Grant	-	-	-	-	-	-	-
240 Home Program Income	1,635,375	(10,000)	1,625,375	-	10,000	-	1,615,375
241 CDBG Program Income	1,155,677	(25,000)	1,130,677	-	25,000	-	1,105,677
401 Tenth St Drainage Fund	87,087	-	87,087	-	-	-	87,087
402 Lakeport Blvd Imprvmnt Fund	119,406	-	119,406	-	-	-	119,406
403 South Main St Imprvmnt Fund	32,031	-	32,031	-	-	-	32,031
407 Parkside Traffic Mitig Impact	17,635	-	17,635	-	-	-	17,635
408 Parallel/Bevins Storm Maint	20,387	-	20,387	-	-	-	20,387
410 ER Storm Damage Projects	850	-	850	140,000	140,000	-	850
411 Safe Routes to School Fund	-	-	-	1,624,000	1,624,000	-	-
413 Lakeside Park Fund	805,001	-	805,001	3,660,000	4,268,000	-	197,001
414 Storm Drainage Fund	137,166	1,000	138,166	1,000	130,000	-	9,166
415 Lakeshore Blvd Safety (HSIPL)	-	-	-	260,000	260,000	-	-
420 2017 Storm Damage Fund	1,233,624	(1,150,000)	83,624	-	-	-	83,624
Total special revenue funds	5,875,126	(1,177,253)	4,697,873	7,394,314	8,155,822	(535,000)	3,401,365
Enterprise Funds*:							
501 Water Utility M & O Fund	943,556	(148,632)	794,924	2,780,000	2,806,014	-	768,910
502 Water Expansion Fund	1,258,460	(40,000)	1,218,460	30,000	250,000	-	998,460
601 Sewer Utility M & O Fund	4,635,558	(441,358)	4,194,200	3,139,550	3,501,462	-	3,832,288
602 Sewer Expansion Fund	1,562,759	(149,500)	1,413,259	50,500	1,735,000	-	(271,241)
606 CLMSD Assmnt Dist 2017-1 Fund	350,211	2,046	352,257	244,081	244,081	-	352,257
Total enterprise funds	8,750,544	(777,444)	7,973,100	6,244,131	8,536,557	-	5,680,674
Internal Service Funds*:							
701 Risk Management Fund	-	-	-	774,418	774,418	-	-
Total internal service funds	-	-	-	774,418	774,418	-	-
Fiduciary Funds**:							
702 Special Deposit Fund	420,347	-	420,347	-	-	-	420,347
705 RDA Obligation Retirement Fund	140,513	74,465	214,978	576,210	501,239	-	289,949
801 OPEB Agency Fund	-	-	-	-	-	-	-
Total fiduciary funds	560,860	74,465	635,325	576,210	501,239	-	710,296
Total City funds	\$ 21,153,373	\$ (824,689)	\$ 20,328,684	\$ 21,921,116	\$ 26,998,946	\$ -	\$ 15,250,854

Legend:

Begin of Year = Current Year Beginning Fund Balance

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

Proj YE FB = Projected Upcoming Year End Fund Balance

*Denotes available working capital.

**Denotes current assets. Funds not available for use by the City.

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GOVERNMENTAL FUNDS

Governmental funds are those that account for governmental activities funded by general revenues (i.e. taxes and fees) and special revenues (i.e. grants, subventions, special assessments, etc.). The categories of governmental funds are the general fund, capital projects special revenue, debt service, and permanent funds. The numbers in parenthesis indicate the fund number in the City's financial management system.

GENERAL FUND (110)

The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are property taxes, sales taxes, franchise fees, business licenses, unrestricted revenues from the state, fines and forfeitures and interest income. Expenditures are made for community development, public safety, public works, and other services.

Capital Projects Funds

GENERAL CAPITAL PROJECT FUND (130)

Used to account for funds received for capital projects. Most notably, this fund is used to track projects funded from the former redevelopment agency, consisting of unspent bond proceeds meant for the renovation of blighted areas in the redevelopment project area. In fiscal years 2014-15 through 2017-18 the fund was used to track expenditures related to the new Police Department facility and the Downtown Project. In 2022-23 The South Main Street Road Rehabilitation Project has been budgeted in this fund.

2017 STORM CAPITAL PROJECT FUND (420)

Used to account for funds received for capital projects associated with damages caused by the 2017 winter storms. Insurance proceeds and FEMA/CalOES public assistance grant funds will be used for to complete these projects.

Debt Service Funds

DEBT SERVICE FUND (140)

Used to account for general obligations, most notably loan payments for the Police Department facility, proposed pension obligations bonds and energy efficiency lease financing.

Special Revenue Funds

Parkland Dedication Fund (202)

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).

Gas Tax Fund (203)

Established to account for revenues and expenditures on road-related projects in the City of Lakeport. Financing is provided by the City's share of the statewide tax on gasoline and other fuels.

Prop 172 Public Safety Fund (207)

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.

Lakeport Housing Fund (209)

A special revenue fund established for the provision of affordable housing. The fund has no expenditure activity but does maintain several long-term receivable housing loans for which it collects payments.

Police K-9 Fund (211)

This fund is used to track restricted contributions funding the Lakeport Police K-9 Program and related expenditures.

10th Street Bike and Pedestrian Improvement Fund (232)

Fund set up to track activities funded by the Lake County Area Planning Committee for bike and pedestrian improvements on 10th Street.

Library Park Bathroom Rehabilitation Fund (228)

Fund set up to track activities funded by the California Department of Boating and Waterways to fund the rehabilitation of the restroom facilities at Library Park.

Lake Area Planning Commission Active Transportation Planning Grant (

Fund set up to track activities funded by the Lake County Area Planning Committee to fund planning activities for the development of a city wide active transportation master plan.

2018 CDBG DR Grant Fund (233)

Fund set up to track activities funded by a CDBG Disaster Relief Multi-Family Housing Grant in response to the Mendocino Complex fire of 2018.

2021 CDBG Grant Fund (234)

Fund set up to track activities funded by a 2020 housing grant from CDBG. Potential activities could include home rehabilitation, economic development business loans and planning and technical assistance for design of the new community center.

2016 HOME Grant Fund (235)

Fund set up to track activities funded by a 2016 housing grant from HOME. Activities include the construction of low-income housing.

2020 CDBG CV Grant Fund (236)

Fund set up to track activities funded by a Corona Virus Relief funding.

2018 CDBG Grant Fund (237)

Fund set up to track activities funded by a 2018 housing grant from CDBG. Activities include off-site infrastructure improvements for the newly constructed low-income housing development.

2017 CDBG Grant Fund (238)

Fund set up to track activities funded by a 2017 housing grant from CDBG. Activities could include economic development business loans and planning and technical assistance for the Forbes Creek neighborhood.

2022 CDBG Grant Fund (239)

Fund set up to track activities funded by a 2022 grant from CDBG. Activities could include economic development business loans and planning and technical assistance.

HOME Program Income Fund (240)

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

CDBG Program Income (241)

Fund to track all home loans made by the City using CDBG grant awards. Income received in this fund consists of principal and interest payments made by borrowers.

Tenth Street Drainage Fund (401)

Restricted fund/set aside by developer of Willow Tree Shopping Center.

Lakeport Blvd Improvement Fund (402)

Special assessment of developer to mitigate traffic impacts of K-Mart (now Bruno's) development in 1987.

South Main Street Improvement Fund (403)

Special assessment of developer to mitigate traffic impacts of K-Mart.

Parkside Traffic Mitigation Fund (407)

Traffic mitigation fees are required as a mitigation measure for Parkside Subdivision.

Parallel/Bevins Storm Maintenance Fund (408)

Special fee to fund storm water improvements designed to mitigate the impact of development.

ER Storm Damage Repair Fund (410)

Repairs the roadway, curb, gutter and storm water drainage system. Funds provided by the Federal government through Caltrans' administration of the Emergency Relief (ER) program.

Safe Routes to Schools (411)

On Hartley from 20th St north to the City limits, pedestrian improvements including curb, gutter and sidewalk. This project is primarily funded by Caltrans.

Lakeside Park Fund (413)

Fund set up to track activities funded by a Proposition 68 California Department of Parks and Recreation Grant. Activities include the acquisition, design and construction of a new park located at the Natural High site just north of downtown Lakeport.

Storm Drainage Fund (414)

Assessments are made against larger properties to pay for prior and future storm drain projects. See Chapter 3.16 Lakeport Municipal Code.

City Wide HSIP (415)

Traffic striping and pavement marking on all major arterials and collectors throughout the City. This project is primarily funded by Caltrans.

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

GENERAL FUND

Fiscal Year 2022-23
Fund: 110
Name: General Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	4,911,589	5,674,377	5,346,500	5,536,500	5,979,043	5,979,043	5,979,043	6,098,624	6,220,596
Franchises	333,710	365,257	320,000	320,000	351,000	351,000	351,000	354,510	358,055
Licenses	350	319	200	200	200	200	200	202	204
Permits	174,947	117,623	62,500	112,500	82,500	82,500	82,500	83,325	84,158
Fines, forfeitures, and penalties	6,857	10,201	10,000	5,000	11,000	11,000	11,000	11,110	11,221
Use of money and property	122,714	53,182	87,000	70,000	87,000	87,000	87,000	87,870	88,749
Income from other agencies	718,065	263,668	193,000	116,000	180,000	180,000	180,000	181,800	183,618
Federal funding	2,931	1,977	1,000	1,000	1,000	1,000	1,000	1,010	1,020
State funding	299,466	128,258	132,500	132,500	132,500	132,500	132,500	133,825	135,163
Charges for service	106,538	145,671	75,000	87,500	75,000	75,000	75,000	75,750	76,508
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	120,020	171,256	31,800	198,300	32,800	32,800	32,800	33,128	33,459
Total revenue	6,797,187	6,931,789	6,259,500	6,579,500	6,932,043	6,932,043	6,932,043	7,061,154	7,192,752
Expenditures									
Salaries and benefits	3,055,515	2,981,575	3,470,487	3,185,205	3,380,884	3,402,441	3,402,441	3,572,563	3,751,191
Operations	1,651,829	1,858,259	2,150,720	2,111,470	2,368,325	2,388,325	2,388,325	2,448,033	2,509,234
Debt service	37,299	-	-	-	-	-	-	-	-
Capital outlay/CIP	859,886	880,402	1,539,531	1,281,061	1,040,303	1,088,303	1,088,303	544,152	489,736
Total expenditures	5,604,529	5,720,236	7,160,738	6,577,736	6,789,512	6,879,069	6,879,069	6,564,748	6,750,162
Financing Sources (Uses)									
Transfers in	106,325	156,841	29,500	29,500	35,000	35,000	35,000	35,000	35,000
Transfers (out)	(154,632)	(1,066,589)	(259,926)	(260,926)	(408,904)	(451,841)	(451,841)	(442,804)	(433,948)
Loan/Bond Proceeds	-	-	-	4,716,360	-	-	-	-	-
Loan/Bond Uses	-	-	-	(4,636,771)	-	-	-	-	-
Net sources (uses)	(48,307)	(909,748)	(230,426)	(151,837)	(373,904)	(416,841)	(416,841)	(407,804)	(398,948)
Resources - Use									
Surplus (deficit)	1,144,351	301,805	(1,131,664)	(150,073)	(231,373)	(363,867)	(363,867)	88,602	43,642
Estimated Beginning Fund Balance					5,816,771	\$ 5,816,771	\$ 5,816,771	\$ 5,452,904	\$ 5,541,506
Inflows					6,967,043	6,967,043	6,967,043	7,096,154	7,227,752
Outflows					7,198,416	7,330,910	7,330,910	7,007,552	7,184,110
Change to fund balance					(231,373)	(363,867)	(363,867)	88,602	43,642
Anticipated Ending Fund Balance					\$ 5,585,398	\$ 5,452,904	\$ 5,452,904	\$ 5,541,506	\$ 5,585,148
Departmental Use	2019-20	2020-21	2021-22	2022-23					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	458,512	1,566,333	505,526	5,233,297	745,904	788,841	788,841		
Legislative	136,768	90,863	92,841	92,841	102,412	114,412	114,412		
Administration	349,159	400,394	376,716	376,716	378,101	376,814	376,814		
Economic Development	100,397	54,275	148,500	113,500	219,000	219,000	219,000		
City Attorney	165,080	95,648	63,800	83,800	63,800	63,800	63,800		
Finance and Information Technology	255,375	292,445	320,800	320,800	338,884	353,399	353,399		
Community Development:									
Planning	233,074	258,243	463,812	298,574	579,898	554,233	554,233		
Building	276,948	210,293	250,872	238,622	341,349	335,702	335,702		
Housing	-	-	-	-	-	-	-		
Engineering	129,084	96,119	126,729	144,431	133,405	132,682	132,682		
Police	2,139,628	2,122,106	2,808,000	2,572,752	2,490,763	2,480,874	2,480,874		
Public Works:									
Administration and Compliance	143,914	132,051	281,545	281,545	114,645	114,457	114,457		
Roads and Infrastructure	918,536	902,910	1,405,395	1,259,402	1,055,156	1,078,652	1,078,652		
Parks, Buildings, and Grounds	452,686	565,145	572,128	455,153	631,099	714,044	714,044		
Westshore Pool	-	-	4,000	4,000	4,000	4,000	4,000		
Total use	5,759,161	6,786,825	7,420,664	11,475,433	7,198,416	7,330,910	7,330,910		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

CAPITAL PROJECTS

Fiscal Year 2022-23

Fund: 130

Name: General Capital Improvement

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	1,200,000	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	1,200,000	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	515,331	-	-	-	1,700,000	1,700,000	1,700,000	-	-
Total expenditures	515,331	-	-	-	1,700,000	1,700,000	1,700,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	500,000	500,000	500,000	-	-
Transfers (out)	(159,486)	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	(159,486)	-	-	-	500,000	500,000	500,000	-	-
Resources - Use									
Surplus (deficit)	(674,817)	-	-	1,200,000	(1,200,000)	(1,200,000)	(1,200,000)	-	-
Estimated Beginning Fund Balance					1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -
Inflows					500,000	500,000	500,000	-	-
Outflows					1,700,000	1,700,000	1,700,000	-	-
Change to fund balance					(1,200,000)	(1,200,000)	(1,200,000)	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	\$ -
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	159,486	-	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Economic Development	515,331	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-	-	-
Community Development:									
Planning	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	1,700,000	1,700,000	1,700,000	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-	-	-
Total use	674,817	-	-	-	1,700,000	1,700,000	1,700,000	-	-

FISCAL YEAR 2022-23

Fiscal Year 2022-23

Fund: 420

Fund: 420
Name: 2017 Storm Capital Project Fund

Departmental Use	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Actual (Est)	Requested	Recommended	Adopted
Non-Departmental	1,438,669	17,184	1,150,000	1,150,000	-	-	-
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:							
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	1,438,669	17,184	1,150,000	1,150,000	-	-	-

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

DEBT SERVICE

Fiscal Year 2022-23

Fund: 140

Name: Governmental Debt Service

Governmental fund services										
	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	7,968	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	7,968	-	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	254,573	261,505	259,926	255,311	408,904	451,841	451,841	429,249	407,787	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	254,573	261,505	259,926	255,311	408,904	451,841	451,841	429,249	407,787	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	314,118	261,589	259,926	260,926	408,904	451,841	451,841	429,249	407,787	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	314,118	261,589	259,926	260,926	408,904	451,841	451,841	429,249	407,787	
Resources - Use										
Surplus (deficit)	67,513	84	-	5,615	-	-	-	(0)	(0)	
Estimated Beginning Fund Balance					5,615	\$	5,615	\$	5,615	
Inflows					408,904		451,841		429,249	
Outflows					408,904		451,841		407,787	
Change to fund balance					-		-		(0)	
Anticipated Ending Fund Balance					\$	5,615	\$	5,615	\$	5,614

Departmental Use	2019-20	2020-21	2021-22	2022-23			
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted
Non-Departmental	254,573	261,505	259,926	255,311	408,904	451,841	451,841
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:							
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	254,573	261,505	259,926	255,311	408,904	451,841	451,841

PARKLAND DEDICATION FUND

Fiscal Year 2022-23

Fund: 202

Name: Parkland Dedication Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					(175,140) \$	(175,140) \$	(175,140) \$	(175,140) \$	(175,140)
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ (175,140)	\$ (175,140)	\$ (175,140)	\$ (175,140)	\$ (175,140)
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-	-	-
Community Development:									
Planning	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-	-	-
Total use	-	-	-	-	-	-	-	-	-

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

HIGHWAY USER TAX (HUTA)

Fiscal Year 2022-23
Fund: 203
Name: HUTA Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	1,706	-	-	-	-	-	-	-	-
Income from other agencies	108,342	107,435	176,747	176,747	190,492	190,492	190,492	200,017	210,017
Federal funding	-	-	-	-	-	-	-	-	-
State funding	5,403	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	93,932	93,932	108,822	108,822	108,822	130,586	131,892
Total revenue	115,451	107,435	270,679	270,679	299,314	299,314	299,314	330,603	341,910
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	3,800	5,950	270,679	243,932	298,822	298,822	298,822	224,117	67,235
Total expenditures	3,800	5,950	270,679	243,932	298,822	298,822	298,822	224,117	67,235
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	(500,000)	(500,000)	(500,000)	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	(500,000)	(500,000)	(500,000)	-	-
Resources - Use									
Surplus (deficit)	111,651	101,485	-	26,747	(499,508)	(499,508)	(499,508)	106,486	274,675
Estimated Beginning Fund Balance					513,178	\$ 513,178	\$ 513,178	\$ 13,670	\$ 120,156
Inflows					299,314	299,314	299,314	330,603	341,910
Outflows					798,822	798,822	798,822	224,117	67,235
Change to fund balance					(499,508)	(499,508)	(499,508)	106,486	274,675
Anticipated Ending Fund Balance					\$ 13,670	\$ 13,670	\$ 13,670	\$ 120,156	\$ 394,831

Departmental Use	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	-	-	-	-	500,000	500,000	500,000
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:	-	-	-	-	-	-	-
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	3,800	5,950	270,679	243,932	298,822	298,822	298,822
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	3,800	5,950	270,679	243,932	798,822	798,822	798,822

PROP 172 PUBLIC SAFETY

Fiscal Year 2022-23

Fund: 207

Name: Prop 172 Public Safety

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	41,915	33,812	29,500	29,500	35,000	35,000	35,000	35,000	35,000
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	546	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	42,461	33,812	29,500	29,500	35,000	35,000	35,000	35,000	35,000
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	(29,500)	(156,841)	(29,500)	(29,500)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	(29,500)	(156,841)	(29,500)	(29,500)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Resources - Use									
Surplus (deficit)	12,961	(123,029)	-	-	-	-	-	-	-
Estimated Beginning Fund Balance									
Inflows	-	-	-	-	35,000	35,000	35,000	35,000	35,000
Outflows	-	-	-	-	35,000	35,000	35,000	35,000	35,000
Change to fund balance	-	-	-	-	-	-	-	-	-
Anticipated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Departmental Use	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	29,500	156,841	29,500	29,500	35,000	35,000	35,000
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:	-	-	-	-	-	-	-
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	29,500	156,841	29,500	29,500	35,000	35,000	35,000

LAKEPORT HOUSING PROGRAM

Fiscal Year 2022-23

Fund: 209

Name: Lakeport Housing Program Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	338	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	10,356	4,001	-	-	-	-	-	-	-
Total revenue	10,694	4,001	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	2,522	10,000	20,000	10,000	10,000	10,000	10,000	10,000
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	2,522	10,000	20,000	10,000	10,000	10,000	10,000	10,000
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	10,694	1,479	(10,000)	(20,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Estimated Beginning Fund Balance					283,300	\$	283,300	\$	283,300
Inflows					-	-	-	-	-
Outflows					10,000	10,000	10,000	10,000	10,000
Change to fund balance					(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Anticipated Ending Fund Balance					\$	273,300	\$	273,300	\$
								263,300	\$
									253,300
Departmental Use									
2019-20	2020-21	2021-22	2022-23						
Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-			
Administration	-	-	-	-	-	-			
Economic Development	-	-	-	-	-	-			
City Attorney	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-			
Community Development:									
Planning	-	-	-	-	-	-			
Building	-	-	-	-	-	-			
Housing	-	2,522	10,000	20,000	10,000	10,000	10,000		
Engineering	-	-	-	-	-	-			
Police	-	-	-	-	-	-			
Public Works:									
Administration and Compliance	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-			
Total use	-	2,522	10,000	20,000	10,000	10,000	10,000		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

POLICE K-9 FUND

Fiscal Year 2022-23
Fund: 211
Name: Police K-9 Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	368	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	10,000	10,000	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	15,000	15,000	15,000	18,000	18,180
Total revenue	368	-	10,000	10,000	15,000	15,000	15,000	18,000	18,180
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	294	15,743	37,000	10,000	30,000	30,000	30,000	7,500	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	53,360	-	-	-	-	-	-	-	-
Total expenditures	53,654	15,743	37,000	10,000	30,000	30,000	30,000	7,500	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(53,286)	(15,743)	(27,000)	-	(15,000)	(15,000)	(15,000)	10,500	18,180
Estimated Beginning Fund Balance					13,296	\$	13,296	\$	13,296
Inflows					15,000		15,000		15,000
Outflows					30,000		30,000		30,000
Change to fund balance					(15,000)		(15,000)		(15,000)
Anticipated Ending Fund Balance					\$	(1,704)	\$	(1,704)	\$
								8,796	\$
									26,976
Departmental Use									
2019-20	2020-21	2021-22	2022-23						
Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-	-	-
Community Development:									
Planning	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Police	53,654	15,743	37,000	10,000	30,000	30,000	30,000		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-	-	-
Total use	53,654	15,743	37,000	10,000	30,000	30,000	30,000		

APC 10TH ST BIKE AND PEDESTRIAN

Fiscal Year 2022-23

Fund: 219

Name: APC 10th St Bike and Pedestrian

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	130,000	130,000	130,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	130,000	130,000	130,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	130,000	130,000	130,000	-	-
Total expenditures	-	-	-	-	130,000	130,000	130,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					130,000	130,000	130,000	-	-
Outflows					130,000	130,000	130,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	-	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	130,000	130,000	130,000		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	-	-	-	130,000	130,000	130,000		

DEPARTMENT OF BOATING AND WATERWAYS BATHROOM GRANT

Fiscal Year 2022-23

Fund: 228

Name: Department of Boating and Waterways Bathroom Grant

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	150,000	150,000	150,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	150,000	150,000	150,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	150,000	150,000	150,000	-	-
Total expenditures	-	-	-	-	150,000	150,000	150,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					150,000	150,000	150,000	-	-
Outflows					150,000	150,000	150,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	-	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	150,000	150,000	150,000		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	-	-	-	150,000	150,000	150,000		

ATP SIDEWALK PLANNING GRANT

Fiscal Year 2022-23

Fund: 232

Name: ATP Sidewalk Planning Grant

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	230,000	230,000	230,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	230,000	230,000	230,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	230,000	230,000	230,000	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	230,000	230,000	230,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					230,000	230,000	230,000	-	-
Outflows					230,000	230,000	230,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	-	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	230,000	230,000	230,000		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	-	-	-	230,000	230,000	230,000		

2018 CDBG DR GRANT FUND

Fiscal Year 2022-23

Fund: 233

Name: 2018 CDBG DR Grant Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	2,993	-	30,000	100,000	100,000	100,000	1,000,000	4,000,000
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	100,000	-	-	-	-	-	-
Total revenue	-	2,993	100,000	30,000	100,000	100,000	100,000	1,000,000	4,000,000
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	2,993	100,000	30,000	100,000	100,000	100,000	1,000,000	4,000,000
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	2,993	100,000	30,000	100,000	100,000	100,000	1,000,000	4,000,000
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					100,000	100,000	100,000	1,000,000	4,000,000
Outflows					100,000	100,000	100,000	1,000,000	4,000,000
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	2,993	100,000	30,000	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	100,000	100,000	100,000		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	2,993	100,000	30,000	100,000	100,000	100,000		

2021 CDBG GRANT FUND

Fiscal Year 2022-23

Fund: 234

Name: 2021 CDBG Grant Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	2,438	-	5,000	500,000	500,000	500,000	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	50,000	-	-	-	-	-	-
Total revenue	-	2,438	50,000	5,000	500,000	500,000	500,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	2,438	50,000	5,000	85,000	85,000	85,000	-	-
Grants/Loans	-	-	-	-	415,000	415,000	415,000	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	2,438	50,000	5,000	500,000	500,000	500,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					500,000	500,000	500,000	-	-
Outflows					500,000	500,000	500,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	2,438	50,000	5,000	500,000	500,000	500,000		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	2,438	50,000	5,000	500,000	500,000	500,000		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

2016 HOME GRANT FUND

Fiscal Year 2022-23

Fund: 235

Name: 2016 HOME Grant Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	1,554,860	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	1,554,860	-	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	1,500,764	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	1,500,764	-	-	-	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	(55,499)	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	(55,499)	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(1,403)	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	55,499	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	-	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	1,500,764	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	1,556,263	-	-	-	-	-	-		

2020 CDBG CV GRANT FUND

Fiscal Year 2022-23

Fund: 236

Name: 2020 CDBG CV GRANT

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	122,259	250,000	80,000	250,000	250,000	250,000	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	122,259	250,000	80,000	250,000	250,000	250,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	122,259	250,000	80,000	12,500	12,500	12,500	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	237,500	237,500	237,500	-	-
Total expenditures	-	122,259	250,000	80,000	250,000	250,000	250,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					250,000	250,000	250,000	-	-
Outflows					250,000	250,000	250,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	122,259	250,000	80,000	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	250,000	250,000	250,000		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	122,259	250,000	80,000	250,000	250,000	250,000		

2018 CDBG GRANT FUND

Fiscal Year 2022-23

Fund: 237

Name: 2018 CDBG Grant

	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	-	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	2,310	165,573	-	500,000	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	2,310	165,573	-	500,000	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	2,310	162,573	-	500,000	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	2,310	162,573	-	500,000	-	-	-	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	-	3,000	-	-	-	-	-	-	-	
Estimated Beginning Fund Balance					3,000	\$	3,000	\$	3,000	
Inflows					-	-	-	-	-	
Outflows					-	-	-	-	-	
Change to fund balance					-	-	-	-	-	
Anticipated Ending Fund Balance					\$	3,000	\$	3,000	\$	3,000
Departmental Use										
	2019-20	2020-21	2021-22	2022-23						
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-	-			
Administration	-	-	-	-	-	-	-			
Economic Development	2,310	162,573	-	500,000	-	-	-			
City Attorney	-	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-	-			
Community Development:										
Planning	-	-	-	-	-	-	-			
Building	-	-	-	-	-	-	-			
Housing	-	-	-	-	-	-	-			
Engineering	-	-	-	-	-	-	-			
Police	-	-	-	-	-	-	-			
Public Works:										
Administration and Compliance	-	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-	-			
Total use	2,310	162,573	-	500,000	-	-	-			

2017 CDBG GRANT FUND

Fiscal Year 2022-23
Fund: 238
Name: 2017 CDBG Grant

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	315,152	87,042	100,000	170,000	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	315,152	87,042	100,000	170,000	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	30,421	5,413	88,000	170,000	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	30,421	5,413	88,000	170,000	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	(295,000)	(70,000)	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	(295,000)	(70,000)	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(10,269)	11,629	12,000	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	295,000	70,000	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	262	88,000	170,000	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	30,421	5,151	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	325,421	75,413	88,000	170,000	-	-	-		

HOME GRANT PI

Fiscal Year 2022-23

Fund: 240

Name: HOME Program Income

	Prior FYs		Current		Proposed			Projections		
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	1,577	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	9,950	29,051	-	-	-	-	-	-	-	
Total revenue	11,527	29,051	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	11,527	29,051	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Estimated Beginning Fund Balance					1,625,375	\$	1,625,375	\$	1,625,375	
Inflows					-	-	-	-	-	
Outflows					10,000	10,000	10,000	10,000	10,000	
Change to fund balance					(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Anticipated Ending Fund Balance					\$	1,615,375	\$	1,615,375	\$	1,605,375
										1,595,375
Departmental Use										
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-	-			
Administration	-	-	-	-	-	-	-			
Economic Development	-	-	-	-	-	-	-			
City Attorney	-	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-	-			
Community Development:										
Planning	-	-	-	-	-	-	-			
Building	-	-	-	-	-	-	-			
Housing	-	-	10,000	10,000	10,000	10,000	10,000			
Engineering	-	-	-	-	-	-	-			
Police	-	-	-	-	-	-	-			
Public Works:										
Administration and Compliance	-	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-	-			
Total use	-	-	10,000	10,000	10,000	10,000	10,000			

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

CDBG PI

Fiscal Year 2022-23

Fund: 241

Name: CDBG Program Income

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	3,631	19,850	-	-	-	-	-	-	-
Total revenue	3,631	19,850	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	18,290	17,625	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	40,000	-	-	-	-	-	-	-	-
Total expenditures	58,290	17,625	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	295,000	70,000	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	295,000	70,000	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	240,341	72,225	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Estimated Beginning Fund Balance					1,130,677	\$ 1,130,677	\$ 1,130,677	\$ 1,105,677	\$ 1,080,677
Inflows					-	-	-	-	-
Outflows					25,000	25,000	25,000	25,000	25,000
Change to fund balance					(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Anticipated Ending Fund Balance					\$ 1,105,677	\$ 1,105,677	\$ 1,105,677	\$ 1,080,677	\$ 1,055,677
Departmental Use									
	2019-20	2020-21	2021-22	2022-23					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	18,290	17,625	25,000	25,000	25,000	25,000	25,000		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	40,000	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	58,290	17,625	25,000	25,000	25,000	25,000	25,000		

TENTH STREET DRAINAGE

Fiscal Year 2022-23

Fund: 401

Name: Tenth St Drainage Fund

City of Clark County - Clark County Drainage Fund										
	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	387	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	387	-	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	-	-	-	-	-	-	-	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	387	-	-	-	-	-	-	-	-	
Estimated Beginning Fund Balance					87,087	\$	87,087	\$	87,087	
Inflows					-	-	-	-	-	
Outflows					-	-	-	-	-	
Change to fund balance					-	-	-	-	-	
Anticipated Ending Fund Balance					\$	87,087	\$	87,087	\$	87,087
Departmental Use										
	2019-20	2020-21	2021-22	2022-23						
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-	-			
Administration	-	-	-	-	-	-	-			
Economic Development	-	-	-	-	-	-	-			
City Attorney	-	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-	-			
Community Development:										
Planning	-	-	-	-	-	-	-			
Building	-	-	-	-	-	-	-			
Housing	-	-	-	-	-	-	-			
Engineering	-	-	-	-	-	-	-			
Police	-	-	-	-	-	-	-			
Public Works:										
Administration and Compliance	-	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-	-			
Total use	-	-	-	-	-	-	-			

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

LAKEPORT BLVD IMPROVEMENT

Fiscal Year 2022-23

Fund: 402

Name: Lakeport Blvd Imprvmnt Fund

City of Clark County Department of Public Works										
	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	528	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	528	-	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	-	-	-	-	-	-	-	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	528	-	-	-	-	-	-	-	-	
Estimated Beginning Fund Balance					119,406	\$	119,406	\$	119,406	
Inflows					-	-	-	-	-	
Outflows					-	-	-	-	-	
Change to fund balance					-	-	-	-	-	
Anticipated Ending Fund Balance					\$	119,406	\$	119,406	\$	119,406
Departmental Use										
	2019-20	2020-21	2021-22	2022-23						
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-	-			
Administration	-	-	-	-	-	-	-			
Economic Development	-	-	-	-	-	-	-			
City Attorney	-	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-	-			
Community Development:										
Planning	-	-	-	-	-	-	-			
Building	-	-	-	-	-	-	-			
Housing	-	-	-	-	-	-	-			
Engineering	-	-	-	-	-	-	-			
Police	-	-	-	-	-	-	-			
Public Works:										
Administration and Compliance	-	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-	-			
Total use	-	-	-	-	-	-	-			

SOUTH MAIN IMPROVEMENT

Fiscal Year 2022-23

Fund: 403

Name: South Main St Imprvmnt Fund

	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	141	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	141	-	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	-	-	-	-	-	-	-	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	141	-	-	-	-	-	-	-	-	
Estimated Beginning Fund Balance					32,031	\$	32,031	\$	32,031	
Inflows					-	-	-	-	-	
Outflows					-	-	-	-	-	
Change to fund balance					-	-	-	-	-	
Anticipated Ending Fund Balance					\$	32,031	\$	32,031	\$	32,031
Departmental Use	2019-20	2020-21	2021-22	2022-23						
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-	-			
Administration	-	-	-	-	-	-	-			
Economic Development	-	-	-	-	-	-	-			
City Attorney	-	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-	-			
Community Development:										
Planning	-	-	-	-	-	-	-			
Building	-	-	-	-	-	-	-			
Housing	-	-	-	-	-	-	-			
Engineering	-	-	-	-	-	-	-			
Police	-	-	-	-	-	-	-			
Public Works:										
Administration and Compliance	-	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-	-			
Total use	-	-	-	-	-	-	-			

PARKSIDE TRAFFIC MITIGATION

Fiscal Year 2022-23

Fund: 407

Name: Parkside Traffic Mitig Impact

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	80	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	80	-	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	80	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					17,635	\$	17,635	\$	17,635
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$	17,635	\$	17,635	\$
Departmental Use									
2019-20	2020-21	2021-22	2022-23						
Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-			
Administration	-	-	-	-	-	-			
Economic Development	-	-	-	-	-	-			
City Attorney	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-			
Community Development:									
Planning	-	-	-	-	-	-			
Building	-	-	-	-	-	-			
Housing	-	-	-	-	-	-			
Engineering	-	-	-	-	-	-			
Police	-	-	-	-	-	-			
Public Works:									
Administration and Compliance	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-			
Total use	-	-	-	-	-	-			

PARALLEL/BEVINS STORM WATER MAINTENANCE

Fiscal Year 2022-23

Fund: 408

Name: Parallel/Bevins Storm Maint

	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	92	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	92	-	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	-	-	-	-	-	-	-	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	92	-	-	-	-	-	-	-	-	
Estimated Beginning Fund Balance					20,387	\$	20,387	\$	20,387	
Inflows					-	-	-	-	-	
Outflows					-	-	-	-	-	
Change to fund balance					-	-	-	-	-	
Anticipated Ending Fund Balance					\$	20,387	\$	20,387	\$	20,387
Departmental Use	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted			
	Actual	Actual	Budget	Actual (Est)						
Non-Departmental	-	-	-	-	-	-	-	-	-	
Legislative	-	-	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	-	-	
Economic Development	-	-	-	-	-	-	-	-	-	
City Attorney	-	-	-	-	-	-	-	-	-	
Finance and Information Technology	-	-	-	-	-	-	-	-	-	
Community Development:										
Planning	-	-	-	-	-	-	-	-	-	
Building	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Engineering	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Public Works:										
Administration and Compliance	-	-	-	-	-	-	-	-	-	
Roads and Infrastructure	-	-	-	-	-	-	-	-	-	
Parks, Buildings, and Grounds	-	-	-	-	-	-	-	-	-	
Westshore Pool	-	-	-	-	-	-	-	-	-	
Water O&M	-	-	-	-	-	-	-	-	-	
Sewer O&M	-	-	-	-	-	-	-	-	-	
CLMSD Special Projects	-	-	-	-	-	-	-	-	-	
Total use	-	-	-	-	-	-	-	-	-	

ER STORM DAMAGE REPAIR

Fiscal Year 2022-23

Fund: 410

Name: ER Storm Damage Repair

Carmel - CR Storm Damage Repair										
	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	1,275	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	850	-	5,000	140,000	140,000	140,000	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	1,275	850	-	5,000	140,000	140,000	140,000	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	140,000	140,000	140,000	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	953	-	-	5,000	-	-	-	-	-	
Total expenditures	953	-	-	5,000	140,000	140,000	140,000	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	322	850	-	-	-	-	-	-	-	
Estimated Beginning Fund Balance					850	\$	850	\$	850	
Inflows					140,000		140,000		140,000	
Outflows					140,000		140,000		140,000	
Change to fund balance					-		-		-	
Anticipated Ending Fund Balance					\$	850	\$	850	\$	850

Departmental Use	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:							
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	953	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	5,000	140,000	140,000	140,000
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	953	-	-	5,000	140,000	140,000	140,000

SAFE ROUTES TO SCHOOLS

Fiscal Year 2022-23

Fund: 411

Name: Safe Routes to Schools

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	82,558	104,889	1,624,000	75,000	1,624,000	1,624,000	1,624,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	82,558	104,889	1,624,000	75,000	1,624,000	1,624,000	1,624,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	81,605	104,889	1,624,000	75,000	1,624,000	1,624,000	1,624,000	-	-
Total expenditures	81,605	104,889	1,624,000	75,000	1,624,000	1,624,000	1,624,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	953	-	-	-	-	-	-	-	-

Estimated Beginning Fund Balance	-	\$	-	\$	-	\$	-	\$	-
Inflows	1,624,000		1,624,000		1,624,000		1,624,000		-
Outflows	1,624,000		1,624,000		1,624,000		1,624,000		-
Change to fund balance	-		-		-		-		-
Anticipated Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	-

Departmental Use	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:							
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	81,605	104,889	1,624,000	75,000	1,624,000	1,624,000	1,624,000
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	81,605	104,889	1,624,000	75,000	1,624,000	1,624,000	1,624,000

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

LAKESIDE PARK FUND

Fiscal Year 2022-23

Fund: 413

Name: Lakeside Park Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	685,283	608,886	1,000,000	1,000,000	3,660,000	3,660,000	3,660,000	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	685,283	608,886	1,000,000	1,000,000	3,660,000	3,660,000	3,660,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	6,311	544,714	1,000,000	1,000,000	-	-	4,268,000	197,001	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	678,972	64,170	-	-	4,268,000	4,268,000	-	-	-
Total expenditures	685,283	608,884	1,000,000	1,000,000	4,268,000	4,268,000	4,268,000	197,001	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	805,000	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	805,000	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	805,002	-	-	(608,000)	(608,000)	(608,000)	(197,001)	-
Estimated Beginning Fund Balance					805,001	\$ 805,001	\$ 805,001	\$ 197,001	\$ -
Inflows					3,660,000	3,660,000	3,660,000	-	-
Outflows					4,268,000	4,268,000	4,268,000	197,001	-
Change to fund balance					(608,000)	(608,000)	(608,000)	(197,001)	-
Anticipated Ending Fund Balance					\$ 197,001	\$ 197,001	\$ 197,001	\$ -	\$ -
Departmental Use									
	2019-20	2020-21	2021-22	2022-23					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	-	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	685,283	608,884	1,000,000	1,000,000	4,268,000	4,268,000	4,268,000		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	685,283	608,884	1,000,000	1,000,000	4,268,000	4,268,000	4,268,000		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

STORM DRAINAGE

Fiscal Year 2022-23

Fund: 414

Name: Storm Drainage Fund

Prior FYs										Current			Proposed			Projections						
2019-20										2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25					
Actual										Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected					
Revenue Sources																						
Taxes										-	-	-	-	-	-	-	-	-				
Franchises										-	-	-	-	-	-	-	-	-				
Licenses										-	-	-	-	-	-	-	-	-				
Permits										-	-	-	-	-	-	-	-	-				
Fines, forfeitures, and penalties										-	-	-	-	-	-	-	-	-				
Use of money and property										608	-	-	-	-	-	-	-	-				
Income from other agencies										-	-	-	-	-	-	-	-	-				
Federal funding										-	-	-	-	-	-	-	-	-				
State funding										-	-	-	-	-	-	-	-	-				
Charges for service										-	-	-	-	-	-	-	-	-				
Interfund services provided										-	-	-	-	-	-	-	-	-				
Other revenue										-	336	1,000	1,000	1,000	1,000	1,000	1,200	1,212				
Total revenue										608	336	1,000	1,000	1,000	1,000	1,000	1,200	1,212				
Expenditures																						
Salaries and benefits										-	-	-	-	-	-	-	-	-				
Operations										-	-	10,000	-	10,000	10,000	10,000	10,250	10,506				
Grants/Loans										-	-	-	-	-	-	-	-	-				
Debt service										-	-	-	-	-	-	-	-	-				
Capital outlay/CIP										-	-	120,000	-	120,000	120,000	120,000	24,000	24,000				
Total expenditures										-	-	130,000	-	130,000	130,000	130,000	34,250	34,506				
Financing Sources (Uses)																						
Use of fund balance										-	-	-	-	-	-	-	-	-				
Transfers in										-	-	-	-	-	-	-	-	-				
Transfers (out)										-	-	-	-	-	-	-	-	-				
Loan/Bond Proceeds										-	-	-	-	-	-	-	-	-				
Additions to										-	-	-	-	-	-	-	-	-				
Deductions from										-	-	-	-	-	-	-	-	-				
Net sources (uses)										-	-	-	-	-	-	-	-	-				
Resources - Use																						
Surplus (deficit)										608	336	(129,000)	1,000	(129,000)	(129,000)	(129,000)	(33,050)	(33,294)				
Estimated Beginning Fund Balance													138,166	\$	138,166	\$	138,166	\$	9,166	\$	(23,884)	
Inflows													1,000		1,000		1,000		1,200		1,212	
Outflows													130,000		130,000		130,000		34,250		34,506	
Change to fund balance													(129,000)		(129,000)		(129,000)		(33,050)		(33,294)	
Anticipated Ending Fund Balance													\$	9,166	\$	9,166	\$	9,166	\$	(23,884)	\$	(57,178)

Departmental Use	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:	-	-	-	-	-	-	-
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	130,000	-	130,000	130,000	130,000
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	-	-	130,000	-	130,000	130,000	130,000

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

CITY WIDE HSIP

Fiscal Year 2022-23
Fund: 415
Name: CITY WIDE HSIP

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	275,000	-	260,000	260,000	260,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	275,000	-	260,000	260,000	260,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	275,000	-	260,000	260,000	260,000	-	-
Total expenditures	-	-	275,000	-	260,000	260,000	260,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	(21,325)	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	(21,325)	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(21,325)	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance									
					- \$	- \$	- \$	- \$	-
Inflows					260,000	260,000	260,000	-	-
Outflows					260,000	260,000	260,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	21,325	-	275,000	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-	-	-
Community Development:									
Planning	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	260,000	260,000	260,000	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-	-	-
Total use	21,325	-	275,000	-	260,000	260,000	260,000	-	-

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PROPRIETARY

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise.

Enterprise Funds

The City maintains several enterprise funds responsible for budgeting and tracking expenses in the delivery of water and sewer services. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

Water Operations and Maintenance (501)

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.

Water Expansion Fund (502)

Assessments on new development to pay for distribution system, plant preservation and system capacity expansion.

Sewer Operations and Maintenance (601)

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.

City of Lakeport Municipal Sewer District Expansion Fund (602)

New construction is assessed connection fee to provide for major repair, improvement, and expansion of sewer collection, transmission, treatment, and disposal facilities. See Lakeport Municipal Code Section 13.20.030.

City of Lakeport Municipal Sewer District Assessment District 2017-1 Fund (606)

A debt service fund used to track repayment of a bond secured by a land-based assessment to pay for sewer expansion project completed in 1991 and refinanced in 2017

Internal Service Fund

Internal service funds are designed to track expenses common to most, if not all, City departments. The City maintains a single internal service fund to track expenses related to risk management (liability and worker's comp insurance).

Risk Management and Insurance Internal Service Fund (701)

This fund tracks expenses related to medical, liability and workers' comp insurance premiums; deductibles; and direct charges. The City is an associate member of the Redwood Empire Municipal Insurance Fund (REMIF), which manages its claims and other risk management activities.

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

WATER O&M

Fiscal Year 2022-23

Fund: 501

Name: Water Utility M & O Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	7,316	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	2,308,311	2,296,848	2,441,000	2,401,000	2,660,000	2,660,000	2,660,000	2,872,800	2,930,256
Interfund services provided	-	120,308	13,000	120,000	120,000	120,000	120,000	123,600	127,308
Other revenue	4,458	36,624	-	-	-	-	-	-	-
Total revenue	2,320,085	2,453,780	2,454,000	2,521,000	2,780,000	2,780,000	2,780,000	2,996,400	3,057,564
Expenditures									
Salaries and benefits	953,865	1,192,756	1,268,916	1,236,664	1,215,488	1,208,243	1,208,243	1,268,655	1,332,088
Operations	522,475	631,069	700,737	694,244	781,566	747,566	747,566	766,255	785,412
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	176,792	148,753	379,657	387,897	433,986	448,298	448,298	425,883	404,589
Capital outlay/CIP	65,890	35,529	572,827	323,827	315,907	401,907	401,907	401,907	401,907
Total expenditures	1,719,022	2,008,107	2,922,137	2,642,632	2,746,947	2,806,014	2,806,014	2,862,700	2,923,995
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	(27,000)	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	(640,894)	(349,584)	-	-	-	-	-	-	-
Net sources (uses)	(640,894)	(349,584)	-	(27,000)	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(39,831)	96,089	(468,137)	(148,632)	33,053	(26,014)	(26,014)	133,700	133,569

Estimated Beginning Fund Balance	794,924	\$	794,924	\$	794,924	\$	768,910	\$	902,610
Inflows	2,780,000		2,780,000		2,780,000		2,996,400		3,057,564
Outflows	2,746,947		2,806,014		2,806,014		2,862,700		2,923,995
Change to fund balance	33,053		(26,014)		(26,014)		133,700		133,569
Anticipated Ending Fund Balance	\$ 827,977	\$	768,910	\$	768,910	\$	902,610	\$	1,036,179

Departmental Use	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Actual (Est)	Requested	Recommended	Adopted
Non-Departmental	891,713	687,193	451,857	487,097	503,986	518,298	518,298
Legislative	11,244	12,448	12,723	12,723	15,000	15,000	15,000
Administration	102,452	130,705	120,339	117,946	122,660	122,145	122,145
Economic Development	-	-	-	-	-	-	-
City Attorney	25,608	24,647	26,600	28,600	26,600	26,600	26,600
Finance and Information Technology	173,584	199,123	227,637	234,537	255,615	247,480	247,480
Community Development:							
Planning	23,644	36,559	33,414	33,414	26,363	26,173	26,173
Building	28,693	31,357	56,330	56,330	32,835	32,128	32,128
Housing	-	-	-	-	-	-	-
Engineering	44,525	27,930	42,938	35,172	44,196	43,955	43,955
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	166,955	116,143	227,715	160,000	170,608	169,996	169,996
Roads and Infrastructure	-	2,058	700	700	700	700	700
Parks, Buildings, and Grounds	1,488	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	890,327	1,089,528	1,721,884	1,503,113	1,548,384	1,603,539	1,603,539
Sewer O&M	(317)	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	2,359,916	2,357,691	2,922,137	2,669,632	2,746,947	2,806,014	2,806,014

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

WATER EXPANSION

Fiscal Year 2022-23

Fund: 502

Name: Water Expansion Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	2,093	2,838	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	377,235	40,304	30,000	10,000	30,000	30,000	30,000	31,500	33,075
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	379,328	43,142	30,000	10,000	30,000	30,000	30,000	31,500	33,075
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	20,000	20,000	20,500	21,013
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	72,555	14,302	250,000	50,000	230,000	230,000	230,000	230,000	23,000
Total expenditures	72,555	14,302	250,000	50,000	230,000	250,000	250,000	250,500	44,013
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	306,773	28,840	(220,000)	(40,000)	(200,000)	(220,000)	(220,000)	(219,000)	(10,938)

Estimated Beginning Fund Balance	1,218,460	\$	1,218,460	\$	1,218,460	\$	998,460	\$	779,460	
Inflows	30,000		30,000		30,000		31,500		33,075	
Outflows	230,000		250,000		250,000		250,500		44,013	
Change to fund balance	(200,000)		(220,000)		(220,000)		(219,000)		(10,938)	
Anticipated Ending Fund Balance	\$	1,018,460	\$	998,460	\$	998,460	\$	779,460	\$	768,522

Departmental Use	2019-20	2020-21	2021-22	2022-23	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-
Community Development:							
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	72,555	14,302	250,000	50,000	230,000	250,000	250,000
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	72,555	14,302	250,000	50,000	230,000	250,000	250,000

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

SEWER O&M

Fiscal Year 2022-23

Fund: 601

Name: Sewer Utility M & O Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	100,840	72,252	53,550	53,550	55,050	55,050	55,050	57,803	59,537
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	116,954	43,054	52,500	52,500	52,500	52,500	52,500	53,813	55,427
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	2,857,796	2,933,766	2,775,000	2,775,000	3,014,000	3,014,000	3,014,000	3,044,140	3,074,581
Interfund services provided	-	17,590	25,000	25,000	18,000	18,000	18,000	18,540	19,096
Other revenue	-	1,325	-	-	-	-	-	-	-
Total revenue	3,075,590	3,067,987	2,906,050	2,906,050	3,139,550	3,139,550	3,139,550	3,174,295	3,208,641
Expenditures									
Salaries and benefits	945,083	1,165,242	1,255,542	1,226,861	1,220,583	1,211,633	1,211,633	1,272,215	1,335,825
Operations	904,791	777,469	898,738	961,738	964,715	945,715	945,715	969,358	993,592
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	247,254	230,551	592,049	628,289	653,702	668,014	668,014	634,613	602,883
Capital outlay/CIP	3,253	94,130	707,521	530,521	630,100	676,100	676,100	270,440	216,352
Total expenditures	2,100,381	2,267,392	3,453,850	3,347,409	3,469,100	3,501,462	3,501,462	3,146,626	3,148,652
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	(1,158,650)	(961,951)	-	-	-	-	-	-	-
Net sources (uses)	(1,158,650)	(961,951)	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(183,441)	(161,356)	(547,800)	(441,359)	(329,550)	(361,912)	(361,912)	27,669	59,989
Estimated Beginning Fund Balance					4,194,200	\$ 4,194,200	\$ 4,194,200	\$ 3,832,288	\$ 3,859,957
Inflows					3,139,550	3,139,550	3,139,550	3,174,295	3,208,641
Outflows					3,469,100	3,501,462	3,501,462	3,146,626	3,148,652
Change to fund balance					(329,550)	(361,912)	(361,912)	27,669	59,989
Anticipated Ending Fund Balance					\$ 3,864,650	\$ 3,832,288	\$ 3,832,288	\$ 3,859,957	\$ 3,919,946
Departmental Use									
	2019-20	2020-21	2021-22	2022-23					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	1,462,206	1,373,544	667,251	716,490	723,702	738,014	738,014		
Legislative	11,225	12,447	12,723	12,723	15,000	15,000	15,000		
Administration	102,143	130,505	120,339	120,339	122,660	122,145	122,145		
Economic Development	-	-	-	-	-	-	-		
City Attorney	27,783	27,181	26,600	26,600	26,600	26,600	26,600		
Finance and Information Technology	179,538	202,383	233,181	233,181	260,910	252,775	252,775		
Community Development:									
Planning	23,604	36,559	33,414	33,414	26,363	26,173	26,173		
Building	28,626	31,354	56,330	56,330	32,835	32,128	32,128		
Housing	-	-	-	-	-	-	-		
Engineering	51,265	29,329	42,938	42,938	44,196	43,955	43,955		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	166,166	116,141	227,715	160,000	170,608	169,996	169,996		
Roads and Infrastructure	2,196	207	700	3,700	700	700	700		
Parks, Buildings, and Grounds	1,488	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	(216)	-	-	-	-	-	-		
Sewer O&M	1,203,007	1,269,693	2,032,659	1,941,694	2,045,526	2,073,976	2,073,976		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	3,259,031	3,229,343	3,453,850	3,347,409	3,469,100	3,501,462	3,501,462		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

SEWER EXPANSION

Fiscal Year 2022-23

Fund: 602

Name: Sewer Expansion Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	8,930	4,405	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	1,026,953	35,205	50,500	50,500	50,500	50,500	50,500	52,015	53,575
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	1,035,883	39,610	50,500	50,500	50,500	50,500	50,500	52,015	53,575
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	20,000	20,000	20,500	21,013
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	7,726	489,377	1,030,000	200,000	1,615,000	1,715,000	1,715,000	171,500	171,500
Total expenditures	7,726	489,377	1,030,000	200,000	1,615,000	1,735,000	1,735,000	192,000	192,513
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	1,028,157	(449,767)	(979,500)	(149,500)	(1,564,500)	(1,684,500)	(1,684,500)	(139,985)	(138,938)
Estimated Beginning Fund Balance					1,413,259	\$ 1,413,259	\$ 1,413,259	\$ (271,241)	\$ (411,226)
Inflows					50,500	50,500	50,500	52,015	53,575
Outflows					1,615,000	1,735,000	1,735,000	192,000	192,513
Change to fund balance					(1,564,500)	(1,684,500)	(1,684,500)	(139,985)	(138,938)
Anticipated Ending Fund Balance					\$ (151,241)	\$ (271,241)	\$ (271,241)	\$ (411,226)	\$ (550,164)
Departmental Use									
	2019-20	2020-21	2021-22	2022-23					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	-	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	7,726	489,377	1,030,000	200,000	1,615,000	1,735,000	1,735,000		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	7,726	489,377	1,030,000	200,000	1,615,000	1,735,000	1,735,000		

2017-1 CLMSD SEWER ASSESSMENT DISTRICT

Fiscal Year 2022-23

Fund: 606

Name: CLMSD Assmnt Dist 2017-1 Fund

CLMSD - CLMSD Financial Data 2017-2019

	Prior FYs		Current		Proposed			Projections								
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25							
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected							
Revenue Sources																
Taxes	236,656	234,036	237,000	237,000	236,081	236,081	236,081	224,277	213,063							
Franchises	-	-	-	-	-	-	-	-	-							
Licenses	-	-	-	-	-	-	-	-	-							
Permits	-	-	-	-	-	-	-	-	-							
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-							
Use of money and property	1,553	-	-	-	-	-	-	-	-							
Income from other agencies	-	-	-	-	-	-	-	-	-							
Federal funding	-	-	-	-	-	-	-	-	-							
State funding	-	-	-	-	-	-	-	-	-							
Charges for service	-	-	-	-	-	-	-	-	-							
Interfund services provided	-	-	-	-	-	-	-	-	-							
Other revenue	4,589	4,185	8,000	8,000	8,000	8,000	8,000	7,600	7,220							
Total revenue	242,798	238,221	245,000	245,000	244,081	244,081	244,081	231,877	220,283							
Expenditures																
Salaries and benefits	-	-	-	-	-	-	-	-	-							
Operations	9,477	8,030	11,000	11,000	11,000	11,000	11,000	11,275	11,557							
Grants/Loans	-	-	-	-	-	-	-	-	-							
Debt service	71,679	67,099	231,954	231,954	233,081	233,081	233,081	221,427	210,356							
Capital outlay/CIP	-	-	-	-	-	-	-	-	-							
Total expenditures	81,156	75,129	242,954	242,954	244,081	244,081	244,081	232,702	221,912							
Financing Sources (Uses)																
Use of fund balance	-	-	-	-	-	-	-	-	-							
Transfers in	-	-	-	-	-	-	-	-	-							
Transfers (out)	-	-	-	-	-	-	-	-	-							
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-							
Additions to	-	-	-	-	-	-	-	-	-							
Deductions from	-	-	-	-	-	-	-	-	-							
Net sources (uses)	-	-	-	-	-	-	-	-	-							
Resources - Use																
Surplus (deficit)	161,642	163,092	2,046	2,046	-	-	-	(825)	(1,629)							
Estimated Beginning Fund Balance					352,257	\$	352,257	\$	352,257	\$	352,257	\$	351,432	\$	351,432	
Inflows					244,081		244,081		244,081		244,081		231,877		220,283	
Outflows					244,081		244,081		244,081		244,081		232,702		221,912	
Change to fund balance					-		-		-		-		(825)		(1,629)	
Anticipated Ending Fund Balance					\$	352,257	\$	352,257	\$	352,257	\$	351,432	\$	351,432	\$	349,803

	2019-20	2020-21	2021-22	2022-23			
Departmental Use	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted
Non-Departmental	71,679	67,099	231,954	231,954	233,081	233,081	233,081
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	9,477	8,030	11,000	11,000	11,000	11,000	11,000
Community Development:							
Planning	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	81,156	75,129	242,954	242,954	244,081	244,081	244,081

INTERNAL SERVICE FUND – RISK MANAGEMENT AND INSURANCE

Fiscal Year 2022-23

Fund: 701

Name: Risk Management Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	803,522	803,522	774,418	774,418	774,418	793,778	813,622
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	803,522	803,522	774,418	774,418	774,418	793,778	813,622
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	803,522	803,522	774,418	774,418	774,418	793,778	813,622
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	803,522	803,522	774,418	774,418	774,418	793,778	813,622
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					774,418	774,418	774,418	793,778	813,622
Outflows					774,418	774,418	774,418	793,778	813,622
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2019-20	2020-21	2021-22	2022-23					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	-	-	803,522	803,522	774,418	774,418	774,418		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	-	-	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	-	803,522	803,522	774,418	774,418	774,418		

FIDUCIARY

These funds account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Government-wide financial statements but are presented in the separate Fiduciary Fund financial statements.

Agency Funds

Special Deposit Fund (702)

This fund tracks deposits made by developers, community members, and others that are to be held in a custodial capacity by the City. Resources in this fund are not available to City unless surrendered to the City and transferred to its general fund. This fund is not presented in detail.

OPEB Agency Fund (801)

This fund is used to track retiree contributions and related costs associated with the City's retiree healthcare program.

Private Purpose Trust Fund

Redevelopment Obligation Retirement Fund (705)

This fund is responsible to track expenses and debt service related to the dissolution of the former Lakeport Redevelopment Agency.

SPECIAL DEPOSIT FUND

Fiscal Year 2022-23
Fund: 702
Name: Special Deposit Fund

	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Revenue Sources										
Taxes	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	-	
Permits	-	-	-	-	-	-	-	-	-	
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-	
Use of money and property	1,860	-	-	-	-	-	-	-	-	
Income from other agencies	-	-	-	-	-	-	-	-	-	
Federal funding	-	-	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	
Total revenue	1,860	-	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	-	-	-	-	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	-	-	-	-	-	-	-	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	-	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	-	-	-	-	-	-	-	-	-	
Resources - Use										
Surplus (deficit)	1,860	-	-	-	-	-	-	-	-	
Estimated Beginning Fund Balance					420,347	\$	420,347	\$	420,347	
Inflows					-	-	-	-	-	
Outflows					-	-	-	-	-	
Change to fund balance					-	-	-	-	-	
Anticipated Ending Fund Balance					\$	420,347	\$	420,347	\$	420,347
Departmental Use										
	2019-20	2020-21	2021-22	2022-23						
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted			
Non-Departmental	-	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-	-			
Administration	-	-	-	-	-	-	-			
Economic Development	-	-	-	-	-	-	-			
City Attorney	-	-	-	-	-	-	-			
Finance and Information Technology	-	-	-	-	-	-	-			
Community Development:										
Planning	-	-	-	-	-	-	-			
Building	-	-	-	-	-	-	-			
Housing	-	-	-	-	-	-	-			
Engineering	-	-	-	-	-	-	-			
Police	-	-	-	-	-	-	-			
Public Works:										
Administration and Compliance	-	-	-	-	-	-	-			
Roads and Infrastructure	-	-	-	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-	-			
Total use	-	-	-	-	-	-	-			

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

OPEB AGENCY FUND

Fiscal Year 2022-23

Fund: 801

Name: OPEB Agency Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	-	-	-	-	-	-	-	-	-
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	4,585	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	4,585	-	-	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	130,405	144,597	-	-	-	-	-	-	-
Deductions from	(129,376)	(140,012)	-	-	-	-	-	-	-
Net sources (uses)	1,029	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	1,029	(4,585)	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					- \$	- \$	- \$	- \$	-
Departmental Use									
Non-Departmental	129,376	144,597	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-	-	-
Community Development:	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works:	-	-	-	-	-	-	-	-	-
Administration and Compliance	-	-	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	-	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-	-	-
Total use	129,376	144,597	-	-	-	-	-	-	-

REDEVELOPMENT OBLIGATION RETIREMENT FUND

Fiscal Year 2022-23

Fund: 705

Name: RDA Obligation Retirement Fund

	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	598,401	544,752	566,432	566,432	576,210	576,210	576,210	547,400	520,030
Franchises	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-	-	-
Use of money and property	2,424	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	600,825	544,752	566,432	566,432	576,210	576,210	576,210	547,400	520,030
Expenditures									
Salaries and benefits	81,188	92,981	89,949	89,949	86,838	86,283	86,283	94,911	104,402
Operations	13,327	15,943	24,398	24,398	27,248	27,248	27,248	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	98,141	173,920	377,622	377,622	387,708	387,708	387,708	368,323	349,906
Capital outlay/CIP	94	-	-	-	-	-	-	-	-
Total expenditures	192,750	282,844	491,969	491,969	501,794	501,239	501,239	463,234	454,309
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Other financing sources	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	408,075	261,908	74,463	74,463	74,416	74,971	74,971	84,166	65,721
Estimated Beginning Fund Balance					214,978	\$ 214,978	\$ 214,978	\$ 289,949	\$ 374,115
Inflows					576,210	576,210	576,210	547,400	520,030
Outflows					501,794	501,239	501,239	463,234	454,309
Change to fund balance					74,416	74,971	74,971	84,166	65,721
Anticipated Ending Fund Balance					\$ 289,394	\$ 289,949	\$ 289,949	\$ 374,115	\$ 439,836
Departmental Use									
	2019-20	2020-21	2021-22	2022-23					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	103,581	182,908	384,522	384,522	397,608	397,608	397,608		
Legislative	-	-	-	-	-	-	-		
Administration	50,924	62,134	60,407	60,407	56,995	56,737	56,737		
Economic Development	-	-	-	-	-	-	-		
City Attorney	75	200	3,000	3,000	3,000	3,000	3,000		
Finance and Information Technology	38,170	37,602	44,040	44,040	44,191	43,894	43,894		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-		
Engineering	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	-	-	-	-	-	-	-		
Roads and Infrastructure	-	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	192,750	282,844	491,969	491,969	501,794	501,239	501,239		

OPERATING BUDGETS

DEPARTMENTS

NON-DEPARTMENTAL

LEGISLATIVE

ADMINISTRATION:

CITY MANAGER

CITY CLERK

ADMINISTRATIVE SERVICES

ECONOMIC DEVELOPMENT

CITY ATTORNEY

FINANCE & INFORMATION TECHNOLOGY (IT)

COMMUNITY DEVELOPMENT:

PLANNING

BUILDING

HOUSING

ENGINEERING

POLICE

PUBLIC WORKS:

ROADS & INFRASTRUCTURE

PARKS, BUILDINGS & GROUNDS

WESTSHORE POOL

WATER OPERATIONS & MAINTENANCE (O&M)

SEWER OPERATIONS & MAINTENANCE (O&M)

NON-DEPARTMENTAL

This activity accounts for the cost of various items, which are not directly attributable to a specific department. These items typically include bank fees and charges, costs associated with property tax administration fees by the county, fees charged by the State Board of Equalization for administration of sales tax collection, most debt service, transfers to other funds, and certain capital project budgets.

Fiscal Year 2022-23
Department Detail
Dept. Non-Departmental
No. 0000

	DEPARTMENT DETAIL								
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	458,513	1,566,333	505,526	5,233,297	745,901	788,841	788,841	620,746	628,382
120 GENERAL FUND RESERVE	-	-	-	-	-	-	-	-	-
130 GENERAL CAPITAL IMPROVEMENT	159,489	-	-	-	-	-	-	-	-
140 DEBT SERVICE FUND	254,573	261,505	259,926	255,311	408,904	451,841	451,841	355,558	359,932
202 PARKLAND DEDICATION FUND	-	-	-	-	-	-	-	-	-
203 HUTA FUND	-	-	-	-	500,000	500,000	500,000	393,454	398,295
207 PROP 172 PUBLIC SAFETY TAX	29,497	156,841	29,500	29,500	35,000	35,000	35,000	27,542	27,881
235 HOME 2016	55,499	-	-	-	-	-	-	-	-
236 CDBG GRANT 2020	-	-	-	-	-	-	-	-	-
237 CDBG GRANT 2018	-	-	-	-	-	-	-	-	-
238 CDBG GRANT 2017	295,000	70,000	-	-	-	-	-	-	-
415 CITY WIDE STRIPING-HSIP (SAFETY)	21,325	-	275,000	-	-	-	-	-	-
420 2017 STORM DAMAGE FUND	1,438,669	17,184	1,150,000	1,150,000	-	-	-	-	-
501 WATER UTILITY M & O FUND	891,710	687,192	451,857	487,097	503,986	518,298	518,298	407,853	412,871
502 WATER EXPANSION FUND	-	-	-	-	-	-	-	-	-
504 USDA WATER PROJECT FUND	-	-	-	-	-	-	-	-	-
601 CLMSD UTILITY M & O FUND	1,462,204	1,373,543	667,249	716,489	723,702	738,014	738,014	580,750	587,894
602 CLMSD EXPANSION FUND	-	-	-	-	-	-	-	-	-
604 USDA SEWER PROJECT FUND	-	-	-	-	-	-	-	-	-
605 CLMSD ASSMNT DIST 91-1 FUND	-	-	-	-	-	-	-	-	-
606 CLMSD ASSMNT DIST 2017-1 FUND	71,679	67,099	231,954	231,954	233,081	233,081	233,081	183,413	185,670
701 RISK MANAGEMENT FUND	-	-	803,522	803,522	774,418	774,418	774,418	609,396	616,893
702 SPECIAL DEPOSIT FUND	-	-	-	-	-	-	-	-	-
703 MUNICIPAL FINANCING AGENCY OF LAKEP	-	-	-	-	-	-	-	-	-
705 RDA OBLIGATION RETIREMENT FUND	103,581	182,908	384,522	384,522	397,608	397,608	397,608	312,881	316,730
801 OPEB AGENCY FUND	129,376	144,597	-	-	-	-	-	-	-
901 CAPITAL ASSETS	-	-	-	-	-	-	-	-	-
Total Resources	5,371,115	4,527,202	4,759,056	9,291,692	4,322,600	4,437,101	4,437,101	3,491,593	3,534,547
Department Expenditures									
Salaries and benefits	224,495	479,774	280,000	280,000	280,000	280,000	280,000	296,800	314,608
Operations	215,149	403,438	923,422	1,026,422	981,318	981,318	981,318	1,005,851	1,030,997
Debt service	848,439	881,829	1,841,208	1,881,073	2,117,378	2,188,942	2,188,942	2,188,942	2,188,942
Capital outlay	1,438,669	17,184	1,425,000	1,150,000	-	-	-	-	-
Other Expenditures	1,799,544	1,311,535	-	-	-	-	-	-	-
Deductions From	129,376	140,012	-	-	-	-	-	-	-
Other Financing Uses	715,443	1,293,430	289,426	4,954,197	943,904	986,841	986,841	-	-
Total Expenditures	5,371,115	4,527,202	4,759,056	9,291,692	4,322,600	4,437,101	4,437,101	3,491,593	3,534,547
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

LEGISLATIVE

The legislative body for the City of Lakeport is the City Council. The same body acts as the governing authority for the Successor Agency to the City of Lakeport Redevelopment Agency and the City of Lakeport Municipal Sewer District (CLMSD). The City Council is advised by the following standing commissions and committees:

- Lakeport Planning Commission
- Parks and Recreation Committee
- Traffic Safety Advisory Committee
- ADA Committee
- Lakeport Economic Development Advisory Committee (LEDAC)
- Measure Z Advisory Committee

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. The powers, duties and responsibilities of the TSAC are to make recommendations to the City Council regarding traffic safety, pedestrian safety, and parking as it relates to traffic safety.

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.

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 Measure Z Advisory Committee is a five-member independent citizens' advisory committee that has been created and shall meet annually to review the expenditure of revenues generated by the tax imposed by Measure Z and to make recommendations to the city council regarding those expenditures. Members of the committee will be appointed to terms of not more than four years by the city council. The independent citizens' advisory committee shall meet publicly on at least a quarterly basis to review all revenues and expenditures of the transactions and use tax imposed by this chapter, review annual audit reports related to the tax, and make at least one written annual report to the city council at a public meeting summarizing the independent citizens' advisory committee's findings and including any appropriate recommendations.

COUNCIL PRIORITY AREAS



PUBLIC SAFETY & CRISIS RESPONSE

- Attraction, Retention & Training of High-Quality Law Enforcement
- Continue to explore various ways to address homelessness, mental health and substance abuse in our community
- Continue to promote community policing strategies



DISASTER RESILIENCY

- Pursue preventive measures to reduce hazard vulnerabilities (Mitigation)
- Build capabilities to manage the impacts of hazards. (Preparedness)
- Strive to reduce adverse conditions during an emergency. (Response)
- Work actively to restore areas affected by a disaster (Recovery)



GOOD GOVERNANCE & FISCAL STABILITY

- Foster fiscal discipline and fiscal stewardship
- Continue to implement processes and technology to streamline to enhance services
- Ensure quality and efficient service delivery
- Provide timely information to residents about City activities, services and programs
- Increase citizen engagement
- Risk Management
- Promote activities that advance diversity, equity and inclusion in the community



CAPITAL INFRASTRUCTURE IMPROVEMENT

- Properly prioritize capital improvements
- Aggressively pursue various sources of funding
- Continue to develop project readiness



SAFE, SUSTAINABLE & ATTRACTIVE NEIGHBORHOODS

- Pursue wide variety of housing options
- Improve quality of existing housing stock
- Increase access to parks and recreational amenities
- Improve overall community health metrics
- Promote community events that foster overall quality of life in the community.
- Improve access to open space and preserve natural vistas
- Promote environmental protective measures while highlighting their economic value



ECONOMIC DEVELOPMENT

- Promote and participate in regional economic development initiatives
- Expand and support business retention and attraction efforts
- Strive to enhance the historic downtown and lakefront area

BUDGET DETAIL

The operating budget presented here identifies expenditures and revenue sources by the department. Expenditures are detailed by character or function within the department to give the reader a fundamental understanding of where resources are planned to be used. Such functions are classified as follows:

- Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- Operations, including costs associated with day-to-day activities, professional services, insurance costs, and travel and training.
- Debt service, if the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Housing loans/grants, which typically are found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

Among the information included in this proposed budget are prior year actuals, current fiscal year budget and year-end estimates, and a projection of cost estimates for the next two years, which have been compiled based on known information to date.

Fiscal Year 2022-23
Department Detail
Dept. Legislative
No. 1010

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	136,768	90,863	92,841	92,841	102,412	114,412	114,412	118,758	123,286
501 WATER UTILITY M & O FUND	11,244	12,448	12,723	12,723	15,000	15,000	15,000	15,570	16,163
601 CLMSD UTILITY M & O FUND	11,225	12,447	12,723	12,723	15,000	15,000	15,000	15,570	16,163
Total Resources	159,237	115,758	118,287	118,287	132,412	144,412	144,412	149,897	155,613
Department Expenditures									
Salaries and benefits	57,962	62,212	63,615	63,615	75,000	75,000	75,000	78,750	82,688
Operations	51,279	53,546	54,672	54,672	57,412	69,412	69,412	71,147	72,926
Capital outlay	49,996	-	-	-	-	-	-	-	-
Total Expenditures	159,237	115,758	118,287	118,287	132,412	144,412	144,412	149,897	155,613
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

ADMINISTRATION

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, Assistant City Manager, City Clerk, and the Administrative Services Director. The City Manager's Office is also responsible for the City's economic development program.

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
- Develop the annual operating budget and present it to the City Council for consideration
- Execute the programs, projects and activities appropriated in the annual budget
- 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

CITY CLERK

The City Clerk is appointed by the City Council to perform various functions 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

OUTCOMES/ACCOMPLISHMENTS

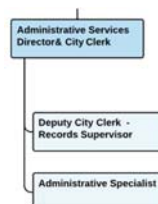
2021-2022

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Adoption of tax sharing agreement between City and County regarding the South Lakeport Annexation Project and completion of Lake LAFCo process.			✓	✓		✓
2. Development of partnership between Lakeport PD and Lake Family Resource Center in providing a mental health crisis responder to aid law enforcement in interactions with individuals experiencing mental health crisis and helping them get access to needed assistive services.					✓	✓
3. Completion of 2021/22 Roadway improvement projects including: 1) rehabilitation of North Main Street from Fourth Street to Clearlake Avenue; 2) design completed for surface treatment project for Forbes Street from Martin to Eleventh Street; 3) rehabilitation of various local streets including Ninth Street from Forbes to Pool Street.				✓	✓	✓
4. Issuance of Pension Obligation Bonds and adoption of Reserve/Pension Policy to aid in the control and maintenance of budget flexibility in regards to the management of the City's Unfunded Accrued Liability with CALPERS.		✓	✓			
5. Completion of Water and Sewer Cost-of-Service Study and adoption of new water and wastewater rates to aid in the proper management and maintenance of the City's water and wastewater utilities.			✓	✓	✓	
6. Completion of the engineered design plans for the new Lakefront Park with construction expected to begin Spring 2022 and the park opened to the public in the Fall/Winter of 2022.				✓	✓	✓
7. Executed new lease agreements and Memorandums of Understanding with multiple community partners engaged in economic development and community enhancement activities including the Lakeport Main Street Association (LMSA), Clear Lake Environmental Resource Center (CLERC) and Lakeport Yacht Club.					✓	✓
8. Participation in various regional partnerships engaged in the betterment of our community including but not limited to: Lake County Economic Development Corporation (Lake EDC), Lake County Community Risk Reduction Authority, Community Visioning Forum Planning Committee and Scotts Valley Advisory Committee.	✓	✓			✓	✓

GOALS

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
Near Term 2022-2023							
1.	Construct Lakefront Park and open to public.				✓	✓	✓
2.	Completion of the South Lakeport Annexation project and implement programs and policies aimed at the successful integration of the annexation area (water project, consider revisions to the City's right-of-way improvement ordinance, etc.)	✓	✓	✓		✓	✓
3.	Continue progress in improvement of the City's overall Pavement Management Program through the completion of the identified 2022/23 Roadway Capital Improvement Plan including: 1) design and construction of improvements to South Main Street between Lakeport Blvd and First Street; 2) surface maintenance treatment to North High Street from Clear Lake Avenue to Lakeshore Boulevard; and, 3) improvement to local roadways in the vicinity of Palm, Orchid and 14th Streets.			✓	✓	✓	✓
4.	Continue to work with Retail Coach in the expansion of retail opportunities with emphasis on reducing vacant commercial properties throughout the City.			✓			✓
Intermediate-Term Goals 2-4 years							
1.	Continue to improve the City's Capital Improvement planning process and identify long-term funding strategies for completion of listed projects with emphasis on progress in improving the City's overall pavement index rating.			✓	✓	✓	✓
2.	Identify potential locations and funding opportunities for the development of a homeless navigation center to better connect individuals experiencing homelessness with available community services and aid in the reduction impacts from homeless activities upon local businesses and residents.	✓		✓	✓	✓	✓
3.	Development of a strategic plan for the creation of a City Parks and Recreation Department.			✓		✓	✓
4.	Continue to work various community partners to explore and establish policies aimed at advancing racial equity, diversity and inclusion.	✓		✓		✓	
5.	Continue to implement the City's Communications Strategic Plan in providing timely information to residents about the City's activities, services and programs.		✓	✓	✓	✓	✓
Long-Term Goals 5+ years							
1.	Maintain Citywide salary competitiveness and culture of continued professional growth while avoiding symptoms of burnout.	✓	✓	✓	✓	✓	✓
2.	Continue to support Cal Cities activities aimed at maintenance of local control and defend against the implementation of statewide unfunded mandates.	✓	✓	✓	✓	✓	✓
3.	Actively seek the implementation of programs, technology and education aimed at improving civic engagement in the community.	✓	✓	✓	✓	✓	✓

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
- 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 superior 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 (Incode)

OUTCOMES/ACCOMPLISHMENTS

2021-2022

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Automated employee evaluation process through LaserFiche and launched by department with Administration, Finance, and Utilities trained and utilizing. An automated contract management process developed with e-signature integration and to be launched in 22-23.			✓	✓		
2. Continued to digitize Citywide vital records, adding FPPC statements and Building Permit legacy data to the public portal. Moved 355 boxes of vital records from Carnegie Library to make room for tenant. Completed records indexing.			✓	✓		✓
3. Consultant selected for an update of Personnel Rules and Regulations with a draft document anticipated prior to FYE 21/22.			✓			
4. Began implementation of Target/Vector Solutions training management software with input of employee data and beta-testing occurring for City Hall.			✓			
5. Communications Team developed; Strategic Communications Plan adopted; analytics developed and presented to City Council.			✓			
6. Responded to the COVID-19 pandemic: ~14 Updates to the COVID Prevention Policy (CPP) and Appendices ~12 COVID-19 Investigations ~5 Training Webinars on COVID issues ~22 Citywide Notices to All Staff ~Approximately 65 Rapid COVID tests administered	✓	✓	✓		✓	
7. Participated in a Risk Management Audit through the city's risk pool and presented findings to management.	✓	✓	✓	✓		
8. 2020-21 Administrative Services Statistics (to date): ~22 Agendas and minutes prepared and meetings attended ~6 Commission/Committee candidates recruited, filling 14 seats ~29 Contracts processed ~44 Event applications handled ~32 Records requests answered ~7 Claims for Restitution For Damage to City Property - Recovered over \$20,000.00 ~21 Separate recruitments conducted including police officer trainee testing involving PelletB exams, physical agility exams, written exams and oral panel interviews ~13 candidates hired or promoted	✓	✓	✓	✓	✓	✓

GOALS

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
Near Term 2022-2023							
1.	Automate contract processing through Laserfiche and automate employee onboarding.			✓			
2.	Complete update of City Rules and Regulations, including any related labor relations meetings.			✓			
3.	Develop staff procedures for Community Center rental.			✓		✓	✓
4.	Begin implementation of highest priority components of Risk Audit.	✓	✓	✓	✓	✓	✓
Intermediate-Term Goals 2-4 years							
1.	Automate processes, including job recruitments, agenda management, event application, PRA requests and FPPC filing management.	✓		✓			
2.	Continue response to Risk Audit findings.	✓	✓	✓	✓	✓	✓
Long-Term Goals 5+ years							
1.	Prepare Procedures Manual for City Clerk and Human Resources processes.			✓			
2.	Update employee job descriptions to include essential job functions.	✓		✓			

BUDGET DETAIL

The operating budget presented here identifies expenditures and revenue sources by the department, which includes the City Manager, City Clerk, and Administrative Services (HR). Expenditures are detailed by character or function within the department to give the reader a fundamental understanding a where resources are planned to be used. Such functions are classified as follows:

- Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- Operations, including costs associated with day-to-day activities, professional services, insurance costs, and travel and training.
- Debt service, if the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Housing loans/grants, which typically are found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

Among the information included in this proposed budget are prior year actuals, current fiscal year budget and year-end estimates, and a projection of cost estimates for the next two years, which have been compiled based on known information to date.







Fiscal Year 2022-23
Department Detail
Dept. Administration
No. 1020

	DEPARTMENT DETAIL								
	Prior FYs		Current		Proposed			Projections	
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	349,159	400,394	376,715	376,716	378,102	376,815	376,815	392,481	409,719
501 WATER UTILITY M & O FUND	102,452	130,705	120,339	117,946	122,660	122,145	122,145	127,223	132,811
601 CLMSD UTILITY M & O FUND	102,143	130,505	120,339	120,339	122,660	122,145	122,145	127,223	132,811
705 RDA OBLIGATION RETIREMENT FUND	50,924	62,134	60,407	60,407	56,995	56,737	56,737	59,096	61,691
Total Resources	604,678	723,738	677,800	675,408	680,417	677,842	677,842	706,024	737,033
Department Expenditures									
Salaries and benefits	530,288	644,717	543,186	543,186	511,458	508,883	508,883	534,327	561,044
Operations	61,644	75,472	133,164	130,772	167,509	167,509	167,509	171,697	175,989
Capital outlay	12,746	3,549	1,450	1,450	1,450	1,450	1,450	-	-
Total Expenditures	604,678	723,738	677,800	675,408	680,417	677,842	677,842	706,024	737,033
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-







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.

OUTCOMES/ACCOMPLISHMENTS

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
2021-2022							
1.	Completed state required surplus property listing for Dutch Harbor property in advance of marketing the site for potential waterfront hotel development.						✓
2.	Enhancement of the waterfront promenade and construction of new pedestrian connectivity pathways as part of the Waterfront Parking Rehabilitation project between the Third Street and Fifth Street boat launch facilities.				✓	✓	✓
3.	Construction of new commercial kitchen within the Silveira Community Center. Additionally, hosted a well-attended Community Visioning outreach meeting regarding future improvements for the Community Center.		✓		✓		✓
4.	Executed lease agreement with the Clear Lake Environmental Research Center (CLERC) for the operation of offices, laboratory and public environmental resource center within the Carnegie Library building.			✓	✓		✓
5.	Development of new agreement between City and the Lakeport Main Street Association (LMSA) with focus on greater marketing and social media presence. To date LMSA has doubled its pre-pandemic membership, vastly enhanced its marketing outreach efforts, and rejoined California Main Street (CAMS) program.						✓
6.	Establishment of Lakeport Arts Working Group to develop a Comprehensive Arts Plan. Group has also developed RFP for inclusion of art in the new Lakefront Park and solicited proposals for the development of a mural honoring COVID-19 essential workers.					✓	✓
7.	Worked with Retail Coach, retail enhancement specialist, in the holding of two workshops with local businesses to aid in developing markets for new retail opportunities and how to start a franchise.						✓
8.	Worked closely with the Lake County Economic Development Corporation (Lake EDC) in its successful bid to obtain funding for the establishment of a Small Business Development Center (SBDC) satellite office in Lake County.		✓	✓			✓
9.	LEDAC together with LMSA assisting CDD in the development of permanent outdoor dining design standards.					✓	✓
10.	Continue to partner with various regional entities supporting broadband development in the community, particularly the enhancement of middle and last mile funding opportunities.	✓	✓	✓	✓	✓	✓

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2022-2023						
Complete update of the Lakeport Economic Development Strategic Plan (2023-2027).			✓		✓	✓
Develop and solicit RFP for the attraction of a waterfront hotel upon the Dutch Harbor Property (910 North Main Street).						✓
Completion of a wayfinding sign master plan with a focus on connectivity between the waterfront and historic downtown areas.				✓		✓
Completion of ceiling and lighting enhancement repairs within the Carnegie Library Building and work with CLERC in the development of public environmental resource center that is open to the public.				✓		✓
Update vacant commercial building inventory listing and develop vacant building registration program for City Council consideration.			✓		✓	✓
Intermediate-Term Goals 2-4 years						
Expand retail opportunities throughout the City with emphasis on clothing and general retail.						✓
Support the implementation of the Lake EDC Path to Prosperity Plan including greater marketing of key commercial development sites within the County, extension of broadband services and facilitation of basic public infrastructure to Lampson Airport.		✓	✓		✓	✓
Promote the development of greater arts through the development of an Arts and Cultural Master Plan, and support of other community art organizations.					✓	✓
Update City Economic Development Website incorporating best practices from other municipal and regional economic development agencies.			✓			✓
Work with the California Judicial Council and the County of Lake to secure a new courthouse location within the City of Lakeport.			✓		✓	✓
Long-Term Goals 5+ years						
Identify funding sources for the hiring of a full time Economic Development Director.			✓			✓
Consider the development of a commercial center revitalization plan to assist struggling local shopping and business park centers.			✓		✓	✓
Continued implementation of the Lakeport Lakefront Revitalization Plan the Lakeport Economic Development Strategic Plan including the identification of partners and funding sources to assist in realizing adopted community visions for the waterfront and downtown areas.			✓		✓	✓

BUDGET DETAIL

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- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

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Fiscal Year 2022-23
Department Detail
Dept. Economic Development
No. 1054

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	100,397	54,273	148,500	113,500	219,000	219,000	219,000	99,264	101,745
130 GENERAL CAPITAL IMPROVEMENT	515,331	-	-	-	-	-	-	-	-
233 CDBG GRANT 2018DR	-	2,993	100,000	30,000	-	-	-	-	-
234 CDBG GRANT 2021	-	2,438	50,000	5,000	500,000	500,000	500,000	226,630	232,295
235 HOME 2016	-	-	-	-	-	-	-	-	-
236 CDBG GRANT 2020	-	122,259	250,000	80,000	-	-	-	-	-
237 CDBG GRANT 2018	2,310	162,573	-	500,000	-	-	-	-	-
238 CDBG GRANT 2017	-	263	88,000	170,000	-	-	-	-	-
239 CDBG GRANT 2022	-	-	-	-	-	-	-	-	-
240 HOME PROGRAM INCOME	-	-	-	-	-	-	-	-	-
241 CDBG PROGRAM INCOME	18,290	17,625	25,000	25,000	25,000	25,000	25,000	11,331	11,615
Total Resources	636,328	362,424	661,500	923,500	744,000	744,000	744,000	337,225	345,656
Department Expenditures									
Operations	120,997	362,424	661,500	923,500	329,000	329,000	329,000	337,225	345,656
Capital outlay	515,331	-	-	-	-	-	-	-	-
Total Expenditures	636,328	362,424	661,500	923,500	744,000	744,000	744,000	337,225	345,656
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

CITY ATTORNEY

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.

BUDGET DETAIL

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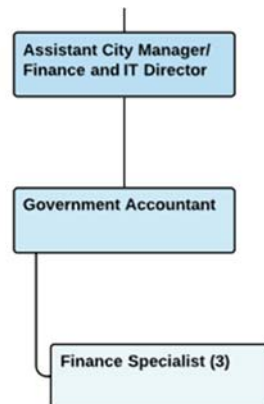
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Fiscal Year 2022-23
Department Detail
Dept. Legal
No. 1030

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	165,080	95,648	63,800	83,800	63,800	63,800	63,800	65,395	67,030
501 WATER UTILITY M & O FUND	25,608	24,647	26,600	28,600	26,600	26,600	26,600	27,265	27,947
601 CLMSD UTILITY M & O FUND	27,783	27,181	26,600	26,600	26,600	26,600	26,600	27,265	27,947
705 RDA OBLIGATION RETIREMENT FUND	75	200	3,000	3,000	3,000	3,000	3,000	3,075	3,152
Total Resources	218,546	147,676	120,000	142,000	120,000	120,000	120,000	123,000	126,075
Department Expenditures									
Operations	218,546	147,676	120,000	142,000	120,000	120,000	120,000	123,000	126,075
Total Expenditures	218,546	147,676	120,000	142,000	120,000	120,000	120,000	123,000	126,075
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

FINANCE & IT



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.

In 2015, the Department incorporated the function of information technology, providing services to City departments to ensure that technology resources function optimally.

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 analysis and document preparation
- Preparation for and management of annual independent fiscal audits
- Preparation of the City's Comprehensive Annual Financial Report (CAFR) in accordance with GAAP and GFOA accounting and financial reporting standards

- Grant compliance and reporting
- Internal auditing of City operations
- 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
- Utility billing and customer service operations
- Housing and business loan servicing
- Business license administration
- Redevelopment Successor Agency fiscal dissolution administration
- Payroll processing
- Providing contract and basic procurement administration
- Provide IT services to City staff and departments.

OUTCOMES/ACCOMPLISHMENTS

2021-2022		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
1.	Facilitated an update of the Emergency Operations Plan.		✓	✓			
2.	Participated in Lake County Recreation Task Force to obtain a consultant to conduct a feasibility study on recreation opportunities.			✓	✓	✓	✓
3.	Critical involvement of utility rate study and Proposition 218 process.		✓	✓	✓	✓	✓
4.	Participated as a negotiator in South Main Street Annexation discussions.	✓	✓	✓	✓	✓	✓
5.	Participated on CalCities Revenue and Taxation Committee.			✓			
6.	Prepared ACFR with no audit findings.			✓			
7.	Developed a Pension and Reserve Policy.			✓			
8.	Issued \$7.9 Million in Pension Obligation Bonds to refinance UAL and 2015 Pension Lease.	✓	✓	✓	✓	✓	✓
9.	Update purchasing ordinance.			✓			
10.	Establish Section 115 trust.			✓			
11.	Formalize SLFRF spending plan.			✓	✓	✓	✓
12.	Issued \$5.9 Million in Water Revenue Bonds for water infrastructure capital projects.		✓	✓	✓	✓	✓

GOALS

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
Near Term 2022-2023							
1.	Obtain financing for necessary infrastructure projects.			✓	✓	✓	✓
2.	Facilitate solid waste rate study and anticipated Proposition 218 process.			✓		✓	
3.	Continue implementing streamlined budget and financial statement preparation process.			✓			
4.	Complete Phase 2 of the Lake County Recreation Feasibility Study and pursue next steps.			✓		✓	✓
Intermediate-Term Goals 2-4 years							
1.	Improve CIP budget process and develop long-term CIP financing strategy.	✓	✓	✓	✓	✓	✓
2.	Evaluate and respond to information technology needs.	✓	✓	✓	✓	✓	✓
3.	Focus on staff cross training, professional development and succession planning.			✓			
4.	Comprehensive review of City imposed fees.	✓	✓	✓	✓	✓	✓
Long-Term Goals 5+ years							
1.	Continuously seek revenue sources to improve budget position.	✓	✓	✓	✓	✓	✓
2.	Facilitate utilities rate study and anticipated Proposition 218 process.			✓	✓	✓	✓
3.	Continue to improve transparency of financial reporting to staff, council and the public.	✓	✓	✓	✓	✓	✓

BUDGET DETAIL

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Fiscal Year 2022-23
Department Detail
Dept. Finance & IT
No. 1041

	DEPARTMENT DETAIL								
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	255,375	292,445	320,799	320,799	338,883	353,398	353,398	350,230	364,094
501 WATER UTILITY M & O FUND	173,584	199,123	227,637	234,537	255,615	247,480	247,480	245,262	254,970
601 CLMSD UTILITY M & O FUND	179,538	202,383	233,181	233,181	260,910	252,775	252,775	250,509	260,426
606 CLMSD ASSMNT DIST 2017-1 FUND	9,477	8,030	11,000	11,000	11,000	11,000	11,000	10,901	11,333
705 RDA OBLIGATION RETIREMENT FUND	38,170	37,602	44,040	44,040	44,191	43,894	43,894	43,501	45,223
Total Resources	656,144	739,583	836,657	843,557	910,599	908,547	908,547	900,404	936,046
Department Expenditures									
Salaries and benefits	446,457	459,848	510,866	510,866	502,317	500,265	500,265	525,278	551,542
Operations	206,397	250,987	302,485	309,385	385,976	365,976	365,976	375,125	384,504
Capital outlay	3,290	28,748	23,306	23,306	22,306	42,306	42,306	-	-
Total Expenditures	656,144	739,583	836,657	843,557	910,599	908,547	908,547	900,404	936,046
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-







COMMUNITY DEVELOPMENT









The Community Development Department is comprised of three divisions: Planning, Building and Housing. The department is responsible for a wide variety of functions including the review and approval of new development projects; building permit applications and inspections; code enforcement and nuisance abatement; and housing support services. The department also carries out activities related to business licensing, including working with new businesses on remodeling and sign issues and the collection of business license fees.

OUTCOMES/ACCOMPLISHMENTS

2021-2022

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Entitlement of the Hub Commercial project consisting of a 70-room hotel and 90,000 square feet of retail space.			✓		✓	✓
2. Anticipate adoption of the Lakeport Citywide Residential Objective Design and Development Standards for Multifamily Dwellings, as well as updating Accessory Dwelling Units for consistency with state law.					✓	✓
3. Martin Street Phase II (48-units of affordable housing) received waiver from USDA to allow all low income individuals to apply. Assisted in housing the remaining Cache Fire survivors.				✓	✓	
4. Circulated an RFP for the use of CDBG-DR funds to provide housing. Processing two applications that will result in approximately 170 units.		✓		✓	✓	✓
5. Adopted two ordinances for Compliance with SB 1383 regarding the Model Water Landscape and the recycling of construction and demolition debris.			✓	✓		

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2022-2023						
1. Development of a strategic plan for the provision of the City's Housing Services program.			✓		✓	✓
2. Consider the adoption of a Property Maintenance Ordinance.			✓		✓	✓
3. Begin General Plan Update process with emphasis on implementing new legislative requirements in the Circulation and Environmental Justice Element.	✓	✓	✓	✓	✓	✓
4. Amend the current sidewalk and right-of-way improvement ordinance to ensure infrastructure is being constructed in high priority areas and reduce unpredictable costs to developers.			✓	✓	✓	✓
5. Obtain consultant services to assist with possible revisions to the City's cannabis allowances.						✓
Intermediate-Term Goals 2-4 years						
1. Comprehensive update of the Zoning Ordinance with specific emphasis on reviewing the sign ordinance and inclusion of greater uses creating a more economically sustainable and vibrant downtown.						✓
2. Continue to work with Lake APC to complete the Eleventh Street Corridor Multimodal projects identified in the Feasibility Study.		✓			✓	✓
3. Update Building Division policies and procedures concerning Flood Plain Management, Stormwater and Landscape Efficiency to be consistent with revised state mandates.			✓		✓	
Long-Term Goals 5+ years						
1. Ongoing succession planning and employee training/certification.			✓		✓	✓
2. Update Lakeport's Floodplain Management Program to include 44 CFR Section 65.34 and 44 CFR Section 60.3(b)(3).			✓		✓	

PLANNING

The Planning Division is responsible for implementing policies that direct the physical development of the City. This is accomplished through administration of the City's development codes and regulations including the Zoning Ordinance; Subdivision Ordinance; local, State and Federal environmental regulations; the Lakeport General Plan; and related ordinances and policies adopted by the City.

Planning staff has responsibility for numerous work priorities, including:

- Answering public inquiries for information related to allowable land uses (zoning), property characteristics, availability of utilities, site history/prior permits, and other related issues.
- Processing land use applications such as zoning permits, use permits, lot line adjustments, parcel mergers, architectural and design review, fencing requests, new business signs and commercial painting projects.
- Coordination of Planning Commission activities including meeting agendas, public notices, staff reports, meeting minutes, minute orders and other administrative support.
- General Plan updates and implementation of General Plan policies and programs.
- Code Enforcement & Nuisance Abatement including nuisance vehicle abatement.
- Environmental Review and Mitigation Monitoring.
- Development and enforcement of storm water regulations including working with the Lake County Clean Water Program to ensure compliance with State and Federal clean water requirements (NPDES).
- Support Lakeport Main Street Association activities including membership in the Association's Design Subcommittee.
- Maintenance and enhancement of the City's Geographical Information System (GIS).
- Maintenance and enhancement of the Community Development Department's web pages.

The above activities are produced through the following major functions:

Advance Planning – Taking the lead in advance planning projects that guide development activities in Lakeport toward the community vision desired by the City Council and our residents.

Current Planning – Managing the development application review process effectively and efficiently to process land use applications and implement the City Council's vision and policies for urban growth. Current planning also includes answering public inquiries related to land use issues in a timely and thorough manner.

Environmental Review – Providing a full range of services related to complying with local, State and Federal environmental laws. When warranted, additional consultant resources are obtained to augment the Division's limited staff resources.

General Plan Implementation – Work in conjunction with other City departments to implement the policies and programs set forth in the City's General Plan.

Regional Coordination – Providing ongoing representation within regional forums to promote regional coordination and to support Lakeport's regional interests. Planning staff works with the County of Lake, the Area Planning Council and other groups to further these goals.

BUDGET DETAIL

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Fiscal Year 2022-23
Department Detail
Dept. Community Development: Planning
No. 1050

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	233,075	258,243	463,812	298,574	579,898	554,233	554,233	570,311	590,590
501 WATER UTILITY M & O FUND	23,644	36,559	33,414	33,414	26,363	26,173	26,173	26,932	27,890
601 CLMSD UTILITY M & O FUND	23,604	36,559	33,414	33,414	26,363	26,173	26,173	26,932	27,890
Total Resources	280,323	331,361	530,640	365,402	632,624	606,579	606,579	624,176	646,370
Department Expenditures									
Salaries and benefits	170,844	227,727	208,268	143,030	277,086	251,041	251,041	263,593	276,773
Operations	109,479	97,210	318,622	218,622	351,788	351,788	351,788	360,583	369,597
Capital outlay	-	6,424	3,750	3,750	3,750	3,750	3,750	-	-
Total Expenditures	280,323	331,361	530,640	365,402	632,624	606,579	606,579	624,176	646,370
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

BUILDING

The Building Division is responsible for enforcement of Title 24 of the California Code of Regulations, also referenced as the California Building Standards Code, and is established by state law as a code enforcement agency under the administrative and operational control of the Building Official, who is authorized and directed to administer and enforce all the provisions of the Codes with all the powers of a law enforcement officer.

Additionally, the current Building Official is designated as the Floodplain Administrator and is charged with enforcement of the City's Floodplain Management Ordinance.

The Building Codes are state laws enacted for the purpose of establishing "the minimum requirements to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to firefighters and first responders during emergency operations". Numerous additional state laws enforced by the Building Division are contained in various sections of the Health and Safety Code, Government Code, Education Code, Public Resources Code, Code of Civil Procedure, Business and Professions Code, Civil Code and Water Code. Federal Laws enforced include the Americans with Disabilities Act and the Clean Water Act.

The Building Division reviews all applications for permits to ensure that submittals are complete and in compliance with the Codes and local ordinances. State law requires swift processing of permit applications. When necessary to expedite reviewing of plans, or for complex or large project applications, an outside plan-review consultant is occasionally needed. The emphasis is always to keep projects and revenues "in-house" whenever possible. Where appropriate, applications are routed to other city departments and to other agencies, including Environmental Health, the Air Quality Management District, Army Corps of Engineers and Water Resources for approvals.

The Building Official determines and calculates all building permit fee amounts, communicates with Fire Department and School District offices to establish corresponding fees, and determines amounts to be collected for utility expansion fees for sewer and water connections. All City fee amounts are set by the City Council. Historically, Building Division expenditures have typically exceeded revenues as confirmed by the fee study performed by a consultant several years ago. Additional fees enacted by state agencies are collected, reported and forwarded as required.

The Building Division reviews permit applications, drawings and specifications, and, once approved, issues the permits. Inspections of the work are made for compliance with the various codes and with any Planning Division project conditions. Upon completion of a new structure a Certificate of Occupancy is issued. When buildings have not been maintained and/or kept safe for occupancy, the Building Official initiates proceedings to order appropriate action. Records of all permits, drawings, Notices and Orders, and all related activities are maintained and kept in archives. Records of all permitted activities occurring within Special Flood Hazard Areas are maintained for FEMA/DWR review.

Other activities include updating of codes and ordinances, periodic inspections of fire-life safety equipment, responding to tenant / landlord / nuisance complaints, inquiries regarding code interpretation, flood zone determinations, property history, and related information. The Building Division's use of the City's GIS system is critical and essential for effective time management.

The Building Official also reviews and inspects City owned properties, reviews all improvement plans for city owned buildings and properties, occasionally prepares drawings and specifications for same, and issues no-fee permits to ensure compliance with codes.

The Building Division / Community Development Department staff continues to administer the City's Business License Program.

The state of the Building Division appears to be improving, as shown by latest economic reports and by substantial increases in numbers of permits issued, valuations, and building activity in general. On January 1, 2014, the new edition of Title 24 standards will be effective. The latest revisions should make California's building regulations less complicated for out-of-state designers and developers, particularly as applied to disabled access laws.

BUDGET DETAIL

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Fiscal Year 2022-23
Department Detail
Dept. Community Development: Building
No. 1051

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed		Projections		
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	276,949	210,294	250,872	238,622	341,349	335,702	335,702	347,399	363,163
501 WATER UTILITY M & O FUND	28,693	31,357	56,330	56,330	32,835	32,128	32,128	33,247	34,756
601 CLMSD UTILITY M & O FUND	28,626	31,354	56,330	56,330	32,835	32,128	32,128	33,247	34,756
Total Resources	334,268	273,005	363,532	351,282	407,019	399,958	399,958	413,894	432,675
Department Expenditures									
Salaries and benefits	235,671	180,706	281,650	281,650	328,340	321,279	321,279	337,343	354,210
Operations	38,965	90,143	77,887	63,637	74,684	74,684	74,684	76,551	78,465
Capital outlay	59,632	2,156	3,995	5,995	3,995	3,995	3,995	-	-
Total Expenditures	334,268	273,005	363,532	351,282	407,019	399,958	399,958	413,894	432,675
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

HOUSING

Since its establishment in 1986, the City's Housing Division has assisted dozens of low income, financially responsible residents with housing rehabilitation activities as well as home buying opportunities for first-time homebuyers.

In 2010 the Division applied for and received a \$400,000 CDBG grant for the rehabilitation of dilapidated homes owned by low-income residents. This grant was successfully implemented and nearly all of the funds have been spent. Nine low-income households applied for assistance and were granted low interest, deferred loans for housing rehabilitation projects which included a wide variety of improvements such as weatherization; new roofs; ramps and other access improvements for handicapped residents; handicapped-accessible bathtubs and showers; electrical improvements and removal of electrical hazards; hot water heaters; heating and cooling systems and other improvements.

In 2012 the Division successfully applied for a \$700,000 HOME grant which will provide funding for housing rehabilitation projects and a First Time Homebuyers program. Implementation of this grant will begin in 2013.

The Division coordinates an Emergency Housing program which provides small loans and grants to income-qualified residents faced with severe emergencies which pose an imminent threat to their health and safety.

The Division also utilizes "program income" from prior CDBG loans as another source of housing repair funds for low income residents.

BUDGET DETAIL

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- Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
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- Debt service, if the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Housing loans/grants, which typically are found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

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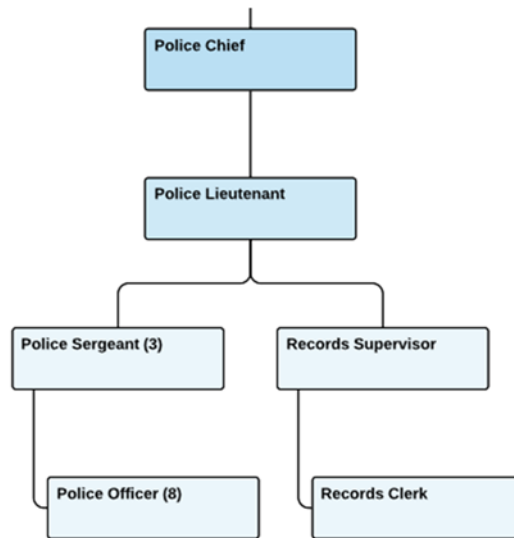
CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

Fiscal Year 2022-23
Department Detail
Dept. Community Development: Housing
No. 1053

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
209 LAKEPORT HOUSING PROGRAM FUND	-	2,522	10,000	20,000	10,000	10,000	10,000	100,000	400,000
233 CDBG GRANT 2018DR	-	-	-	-	100,000	100,000	100,000	1,000,000	4,000,000
234 CDBG GRANT 2021	-	-	-	-	-	-	-	-	-
235 HOME 2016	1,500,764	-	-	-	-	-	-	-	-
238 CDBG GRANT 2017	30,421	5,151	-	-	-	-	-	-	-
240 HOME PROGRAM INCOME	-	-	10,000	10,000	10,000	10,000	10,000	100,000	400,000
Total Resources	1,531,185	7,673	20,000	30,000	120,000	120,000	120,000	1,200,000	4,800,000
Department Expenditures									
Operations	1,531,185	7,673	20,000	30,000	120,000	120,000	120,000	1,200,000	4,800,000
Total Expenditures	1,531,185	7,673	20,000	30,000	120,000	120,000	120,000	1,200,000	4,800,000
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

POLICE



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.







OUTCOMES/ACCOMPLISHMENTS

2021-2022







	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Successfully implemented Community Policing Grant Program changes from previous year caused by staffing.	✓		✓		✓	
2. Added 3 new police officers to fill vacancies, all examples of the "Hire Local" campaign furthering Community Partnership.	✓	✓	✓		✓	
3. Fully transitioned from Supervisory-in-Training Program to a complete complement of 3 permanent Sergeants.	✓	✓	✓		✓	
4. Successfully implemented the Canine Program.	✓	✓	✓	✓	✓	
5. Fully implemented a Crisis Responder partnered with a police officer in response to calls for service, community crisis and homeless outreach.	✓	✓	✓		✓	
6. Continued to staff School Resource Officer amidst continual staffing challenges.	✓	✓	✓		✓	

GOALS







Near Term 2022-2023

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Continue to explore innovative measures to maintain appropriate staffing levels and implementation of technology to enhance police operations in a challenging environment.	✓	✓	✓		✓	
2. Identify best practices to address increased service requests related to changing state mandates and growth in crisis related intervention.	✓		✓		✓	
3. Complete equipment and Fleet replacement cycle, including vehicles and other essential police equipment.	✓	✓	✓		✓	
4. Maintenance of Special Programs in Operations, such as: Canine, Community Responder, SRO, Investigations and General Community Policing.	✓		✓		✓	

Intermediate-Term Goals 2-4 years

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Maintain Equipment, Facilities, Technology and Policing Programs.	✓	✓	✓		✓	
2. Explore additional programs to further augment Community Oriented and Evidence-Based Policing.	✓		✓		✓	
3. Review feasibility and enhance Law Enforcement - Behavioral Health collaboration.	✓		✓		✓	

Long-Term Goals 5+ years

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Enhance succession planning.	✓	✓	✓		✓	
2. Refresh hiring and retention strategies to compliment changes in policing.	✓	✓	✓		✓	

BUDGET DETAIL

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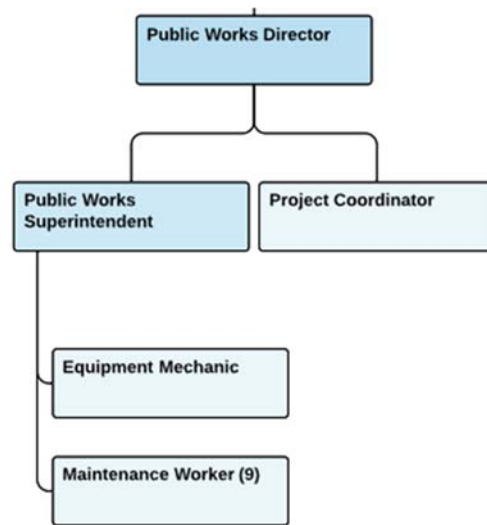
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Fiscal Year 2022-23
Department Detail
Dept. Police
No. 2010

	DEPARTMENT DETAIL								
	Prior FYs		Current		Proposed		Projections		
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	2,139,627	2,122,106	2,808,000	2,572,752	2,490,763	2,480,874	2,480,874	2,435,399	2,539,731
211 BSCC LAW ENFORCEMENT GRANT	53,654	15,743	37,000	10,000	30,000	30,000	30,000	29,450	30,712
Total Resources	2,193,281	2,137,849	2,845,000	2,582,752	2,520,763	2,510,874	2,510,874	2,464,849	2,570,443
Department Expenditures									
Salaries and benefits	1,567,971	1,541,225	1,814,522	1,659,274	1,690,031	1,675,142	1,675,142	1,758,899	1,846,844
Operations	492,374	584,394	678,478	651,478	688,732	688,732	688,732	705,950	723,599
Capital outlay	132,936	12,230	352,000	272,000	142,000	147,000	147,000	-	-
Total Expenditures	2,193,281	2,137,849	2,845,000	2,582,752	2,520,763	2,510,874	2,510,874	2,464,849	2,570,443
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

PUBLIC WORKS









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. Administration and Compliance
2. Engineering
3. Roads and Infrastructure
4. Parks, Buildings and Grounds,
5. Westshore Pool
6. Water Operations and Maintenance
7. Sewer Operations and Maintenance

OUTCOMES/ACCOMPLISHMENTS

2021-2022		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
1.	Completed installation of Generators - PSPS.	✓	✓		✓	✓	✓
2.	Completed project close outs on all FEMA projects.		✓		✓		
3.	Completed the Library Park parking lot paving project from Third Street to Fifth Street.				✓		✓
4.	Completed the design and construction of the Hartley ATP Project.	✓			✓	✓	
5.	Completed the construction on North Main from Fifth Street to Clear Lake Avenue.	✓	✓		✓		✓
6.	Completed small paving projects in residential areas (Second Street., Ninth Street, and Brush Street).				✓	✓	
7.	Begin the environmental phase of the two E.R. Projects, Hartley and Forbes Creek.		✓		✓		
8.	Design and bid package for Lakefront Park completed.				✓	✓	✓
9.	Obtained funding (CRSSA) to pave Green Street.		✓	✓	✓	✓	

GOALS

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
Near Term 2022-2023							
1.	Begin the construction phase of the two Emergency Repair Projects; Hartley St. Culvert and Forbes Creek Headwall on Main St.		✓		✓		
2.	Pave Green, Sayre, and Loch - Chip Seal Palm, Orchid, & 14th.				✓	✓	
3.	Complete design and begin construction of South Main St. rehabilitation project.	✓	✓		✓		✓
4.	Amend ordinance to increase storm drain developer fees - Begin culvert reline/replace projects.			✓	✓		
5.	Complete surface treatment citywide projects for Forbes Street, downtown area (3rd, 4th & 5th Streets) between Main and parklands and Westside Park Phase I parking lot.	✓	✓	✓	✓	✓	✓
Intermediate-Term Goals 2-4 years							
1.	Continue to replace trucks and equipment to meet CARB law and production goals.			✓	✓		
2.	Complete design of Lakeport Blvd project.	✓	✓		✓		✓
3.	Complete sidewalk assessment and pursue funding.			✓	✓	✓	
Long-Term Goals 5+ years							
1.	Work with Lake Area Planning Commission to stay positioned for State and Federal Funding.		✓	✓	✓		
2.	Fund additional drainage rehabilitation.	✓	✓		✓		
3.	Assess disaster preparedness and make adjustments as needed.		✓	✓	✓		

ADMINISTRATION AND COMPLIANCE

BUDGET DETAIL

Fiscal Year 2022-23
Department Detail
Dept. Public Works: Admin and Compliance
No. 3010

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	143,915	132,051	281,545	281,545	114,645	114,457	114,457	120,086	125,995
501 WATER UTILITY M & O FUND	166,955	116,143	227,715	160,000	170,608	169,996	169,996	178,357	187,132
601 CLMSD UTILITY M & O FUND	166,166	116,141	227,715	160,000	170,608	169,996	169,996	178,357	187,132
Total Resources	477,036	364,335	736,975	601,545	455,861	454,449	454,449	476,800	500,259
Department Expenditures									
Salaries and benefits	452,249	349,379	702,343	566,913	440,992	439,580	439,580	461,559	484,637
Operations	24,787	14,956	34,632	34,632	14,869	14,869	14,869	15,241	15,622
Total Expenditures	477,036	364,335	736,975	601,545	455,861	454,449	454,449	476,800	500,259
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

ENGINEERING

The City of Lakeport Engineering 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.

The primary functions of the Engineering 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

BUDGET DETAIL

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Fiscal Year 2022-23
Department Detail
Dept. Engineering
No. 1052

	DEPARTMENT DETAIL								
	Prior FYs		Current		Proposed		Projections		
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	129,084	96,118	126,730	144,432	133,405	132,682	132,682	136,532	141,995
410 ER STORM DAMAGE PROJECTS	953	-	-	-	-	-	-	-	-
501 WATER UTILITY M & O FUND	44,525	27,930	42,938	35,172	44,196	43,955	43,955	45,231	47,040
601 CLMSD UTILITY M & O FUND	51,265	29,329	42,938	42,938	44,196	43,955	43,955	45,231	47,040
Total Resources	225,827	153,377	212,606	222,542	221,797	220,592	220,592	226,994	236,075
Department Expenditures									
Salaries and benefits	160,596	118,055	124,690	145,626	130,976	129,771	129,771	136,260	143,073
Operations	63,458	35,322	85,121	72,121	88,521	88,521	88,521	90,734	93,002
Capital outlay	1,773	-	2,795	4,795	2,300	2,300	2,300	-	-
Total Expenditures	225,827	153,377	212,606	222,542	221,797	220,592	220,592	226,994	236,075
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

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.

BUDGET DETAIL

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Fiscal Year 2022-23
Department Detail
Dept. Public Works: Roads & Infrastructure
No. 3020

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed		Projections		
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
T10 GENERAL FUND	918,536	902,910	1,405,395	1,259,402	1,055,156	1,078,652	1,078,652	170,742	176,188
130 GENERAL CAPITAL IMPROVEMENT	-	-	-	-	1,700,000	1,700,000	1,700,000	269,097	277,680
203 HUTA FUND	3,800	5,950	270,679	243,932	298,822	298,822	298,822	47,301	48,810
219 APC BIKE AND PEDESTRIAN 10TH ST	-	-	-	-	130,000	130,000	130,000	20,578	21,234
232 ATP PLANNING SIDEWALKS	-	-	-	-	230,000	230,000	230,000	36,407	37,568
410 ER STORM DAMAGE PROJECTS	-	-	-	5,000	140,000	140,000	140,000	22,161	22,868
411 SAFE ROUTES TO SCHOOL FUND	81,605	104,889	1,624,000	75,000	1,624,000	1,624,000	1,624,000	257,067	265,266
413 LAKESIDE PARK GRANT FUND	-	-	-	-	-	-	-	-	-
414 STORM DRAINAGE FUND	-	-	130,000	-	130,000	130,000	130,000	20,578	21,234
415 CITY WIDE STRIPING-HSIP (SAFETY)	-	-	-	-	260,000	260,000	260,000	41,156	42,469
501 WATER UTILITY M & O FUND	-	2,058	700	700	700	700	700	111	114
601 CLMSD UTILITY M & O FUND	2,196	207	700	3,700	700	700	700	111	114
Total Resources	1,006,137	1,016,014	3,431,474	1,587,734	5,569,378	5,592,874	5,592,874	885,309	913,546
Department Expenditures									
Salaries and benefits	187,595	175,389	203,009	164,486	234,034	232,530	232,530	244,157	256,364
Operations	227,968	202,633	247,811	237,811	625,515	625,515	625,515	641,153	657,182
Debt service	37,299	-	-	-	-	-	-	-	-
Capital outlay	553,275	637,992	2,980,654	1,185,437	4,709,829	4,734,829	4,734,829	-	-
Total Expenditures	1,006,137	1,016,014	3,431,474	1,587,734	5,569,378	5,592,874	5,592,874	885,309	913,546
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

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.

BUDGET DETAIL

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CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2022-23

Fiscal Year 2022-23
Department Detail
Dept. Public Works: Parks, Buildings & Grounds
No. 3030

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed		Projections		
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
T10 GENERAL FUND	452,687	565,144	572,128	455,153	631,099	714,044	714,044	637,568	654,201
228 DEPARTMENT BOATING AND WATERWAYS B	-	-	-	-	150,000	150,000	150,000	133,935	137,429
236 CDBG GRANT 2020	-	-	-	-	250,000	250,000	250,000	223,224	229,048
241 CDBG PROGRAM INCOME	40,000	-	-	-	-	-	-	-	-
413 LAKESIDE PARK GRANT FUND	685,283	608,885	1,000,000	1,000,000	4,268,000	4,268,000	4,268,000	3,810,884	3,910,303
501 WATER UTILITY M & O FUND	1,488	-	-	-	-	-	-	-	-
601 CLMSD UTILITY M & O FUND	1,488	-	-	-	-	-	-	-	-
Total Resources	1,180,946	1,174,029	1,572,128	1,455,153	5,299,099	5,382,044	5,382,044	4,805,610	4,930,980
Department Expenditures									
Salaries and benefits	139,917	130,640	148,649	106,674	126,250	199,195	199,195	209,155	219,612
Operations	114,936	674,832	1,222,473	1,222,473	4,484,347	4,484,347	4,484,347	4,596,456	4,711,367
Capital outlay	926,093	368,557	201,006	126,006	688,502	698,502	698,502	-	-
Total Expenditures	1,180,946	1,174,029	1,572,128	1,455,153	5,299,099	5,382,044	5,382,044	4,805,610	4,930,980
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

WESTSHORE POOL

The Westshore Pool is part of the City's Parks and Recreation Program. The operation and maintenance of the pool is a shared responsibility between the City, Lakeport Unified School District, and local community groups.

BUDGET DETAIL

The operating budget presented here identifies expenditures and revenue sources by the department. Expenditures are detailed by character or function within the department to give the reader a fundamental understanding a where resources are planned to be used. Such functions are classified as follows:

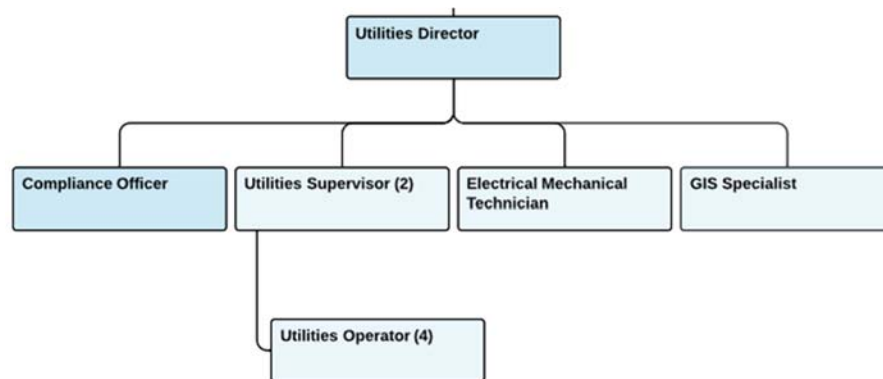
- Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- Operations, including costs associated with day-to-day activities, professional services, insurance costs, and travel and training.
- Debt service, if the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Housing loans/grants, which typically are found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

Among the information included in this proposed budget are prior year actuals, current fiscal year budget and year-end estimates, and a projection of cost estimates for the next two years, which have been compiled based on known information to date.

Fiscal Year 2022-23
Department Detail
Dept. Public Works: Pool
No. 3050







DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed		Projections		
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
110 GENERAL FUND	-	-	4,000	4,000	4,000	4,000	4,000	4,100	4,203
Total Resources	-	-	4,000	4,000	4,000	4,000	4,000	4,100	4,203
Department Expenditures									
Operations	-	-	4,000	4,000	4,000	4,000	4,000	4,100	4,203
Total Expenditures	-	-	4,000	4,000	4,000	4,000	4,000	4,100	4,203
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

UTILITIES



OUTCOMES/ACCOMPLISHMENTS

2021-2022

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
1.	Rate Study and subsequent rate increase applied for both water and sewer.		✓	✓	✓		✓
2.	The intake of the surface water plant was modified utilizing funds from the Small Community Drought Relief Program.		✓	✓	✓		
3.	Obtained funds through the California Water Arrearage Program to pay many delinquent bills due to Covid.		✓	✓			
4.	Completed the sewer line replacement project and associated street paving which included portions of Second Street, Ninth Street, Tunis Street and LUSD property.			✓	✓		✓

GOALS

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
Near Term 2022-2023							
1.	Complete projects in accordance to the recently adopted CIP, including: water main on Armstrong (Berry to Smith), sewer main replacement on Martin (Bevins to Lift Station), and force main project (Lakeshore Lift Station to Rose Lift Station).			✓	✓		✓
2.	Complete a sewer capacity study to determine the amount of build out before significant infrastructure upgrades are required.			✓	✓		✓
3.	Continue to address inflow and infiltration within the sewer collection system, including the development of smoke testing program and continued prioritization of identified mitigation repairs.			✓	✓	✓	✓
4.	Focus on drought related issues and conservation measures.		✓	✓	✓		✓
5.	Completion of design for South Lakeport municipal water distribution system.		✓	✓	✓	✓	✓
Intermediate-Term Goals 2-4 years							
1.	Continue to pursue grant funding opportunities related to utility infrastructure improvements.			✓	✓		✓
2.	Pursue future wastewater disposal opportunities.		✓	✓	✓	✓	✓
3.	Update Master Plans for both water and sewer.		✓	✓	✓	✓	✓
Long-Term Goals 5+ years							
1.	Update CIP and assess rate stability and implement 218 process as needed.		✓	✓	✓	✓	✓

WATER OPERATIONS AND MAINTENANCE

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 firefighting, 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.

BUDGET DETAIL

The operating budget presented here identifies expenditures and revenue sources by the department. Expenditures are detailed by character or function within the department to give the reader a fundamental understanding a where resources are planned to be used. Such functions are classified as follows:

- Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- Operations, including costs associated with day-to-day activities, professional services, insurance costs, and travel and training.
- Debt service, if the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Housing loans/grants, which typically are found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

Among the information included in this proposed budget are prior year actuals, current fiscal year budget and year-end estimates, and a projection of cost estimates for the next two years, which have been compiled based on known information to date.

Fiscal Year 2022-23
Department Detail
Dept. Public Works: Water O&M
No. 3060

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed		Projections		
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Actual (Est)	2022-23 Requested	2022-23 Recommended	2022-23 Adopted	2023-24 Projected	2024-25 Projected
Funding Sources									
501 WATER UTILITY M & O FUND	890,112	1,089,529	1,721,884	1,503,113	1,548,384	1,603,539	1,603,539	1,108,705	1,151,099
502 WATER EXPANSION FUND	72,555	14,302	250,000	50,000	230,000	250,000	250,000	172,853	179,462
Total Resources	962,667	1,103,831	1,971,884	1,553,113	1,778,384	1,853,539	1,853,539	1,281,558	1,330,561
Department Expenditures									
Salaries and benefits	424,906	541,289	608,735	638,964	651,107	646,262	646,262	678,575	712,504
Operations	408,941	515,862	547,848	547,848	588,276	588,276	588,276	602,983	618,057
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay	128,820	46,680	815,301	366,301	539,001	619,001	619,001	-	-
Total Expenditures	962,667	1,103,831	1,971,884	1,553,113	1,778,384	1,853,539	1,853,539	1,281,558	1,330,561
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

SEWER OPERATIONS & MAINTENANCE

The Sewer Operations and Maintenance (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.

BUDGET DETAIL

The operating budget presented here identifies expenditures and revenue sources by the department. Expenditures are detailed by character or function within the department to give the reader a fundamental understanding of where resources are planned to be used. Such functions are classified as follows:

- Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- Operations, including costs associated with day-to-day activities, professional services, insurance costs, and travel and training.
- Debt service, if the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Housing loans/grants, which typically are found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

Among the information included in this proposed budget are prior year actuals, current fiscal year budget and year-end estimates, and a projection of cost estimates for the next two years, which have been compiled based on known information to date.

Fiscal Year 2022-23
Department Detail
Dept. Public Works: Sewer O&M
No. 3070

	DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections		
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected	
Funding Sources										
601 CLMSD UTILITY M & O FUND	1,202,692	1,269,693	2,032,660	1,941,694	2,045,526	2,073,976	2,073,976	807,205	836,671	
602 CLMSD EXPANSION FUND	7,726	489,377	1,030,000	200,000	1,615,000	1,735,000	1,735,000	675,274	699,923	
Total Resources	1,210,418	1,759,070	3,062,660	2,141,694	3,660,526	3,808,976	3,808,976	1,482,479	1,536,594	
Department Expenditures										
Salaries and benefits	436,701	521,593	595,361	634,395	656,201	649,651	649,651	682,134	716,240	
Operations	774,185	655,063	736,999	786,999	765,825	780,825	780,825	800,346	820,354	
Capital outlay	(468)	582,414	1,730,300	720,300	2,238,500	2,378,500	2,378,500	-	-	
Total Expenditures	1,210,418	1,759,070	3,062,660	2,141,694	3,660,526	3,808,976	3,808,976	1,482,479	1,536,594	
Resources - Use										
Surplus (Deficit)	-	-	-	-	-	-	-	-	-	

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ATTACHMENTS

BUDGET RESOLUTION

GANN LIMIT RESOLUTION

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RESOLUTION NO. 2875 (2022)

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 2022-23

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 2022-23; 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

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, including the recommended personnel schedules found therein, for the fiscal year beginning July 1, 2022, and ending June 30, 2023; and

THIS RESOLUTION was passed by the City Council of the City of Lakeport at a regular meeting thereof on the 21st day of June, 2022, by the following vote:

AYES: Mayor Mattina, Council Members Froio, Green, Parlet, and Turner

NOES: None

ABSTAINING: None

ABSENT: None


STACEY MATTINA, Mayor

ATTEST:


KELLY BUENDIA, City Clerk

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RESOLUTION NO. 2876 (2022)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKEPORT APPROVING THE FISCAL YEAR 2022-23 APPROPRIATIONS LIMIT FOR THE CITY OF LAKEPORT

WHEREAS, pursuant to California *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 2022-23 Fiscal Year shall be Fifteen Million, Four Hundred Forty-Eight Thousand, Six Hundred Twenty Dollars (\$15,448,620).

This resolution was adopted by the City Council of the City of Lakeport at a regular meeting thereof on the 21st day of June 2022, by the following vote:

AYES: Mayor Mattina, Council Members Froio, Green, Parlet, and Turner

NOES: None

ABSTAINING: None

ABSENT: None


STACEY MATTINA, Mayor

ATTEST:


KELLY BUENDIA, City Clerk

Gann Limit Calculation

FY 2022-23

Per Capita Cost of Living Change =

7.55 percent

Population Change (City) =

2.06 percent

Per Capita Cost of Living converted to a ratio:

$$\frac{7.55 + 100}{100} = 1.0755$$

Population converted to a ratio:

$$\frac{2.06 + 100}{100} = 1.0206$$

Calculation of factor for FY 2022-23:

$$1.0755 \times 1.0206 = 1.0977$$

Appropriations Limit, Fiscal Year 2021-22

\$ 14,074,200

Appropriations Limit, Fiscal Year 2022-23

\$ 15,448,620

FY 2020-21 appropriations subject to Gann Limit

FISCAL YEAR 2020-21

	Budget Estimates
Property Taxes	\$ 1,198,500
Sales Taxes	4,505,543
Special Taxes	334,314
State Subventions	100,000
Franchise Taxes	351,000
Business License Taxes	70,000
	\$ 6,559,357

Percentage Use of Appropriations Limit 42.46%

GANN LIMIT CALCULATION

Proposition 4, approved by the voters in November 1979, added California Constitution, Article XIII B. This article limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year. The limit for each year is equal to the limit for the prior year, adjusted for changes in the cost-of-living and population plus other various adjustments as required. The first year in which appropriations limits applied to state and local governments in California was fiscal year (FY) 1980-81. The schedule below calculates the 2022-23 Appropriations Limit and compares it to the annual budget:

FY 2022-23

Per Capita Cost of Living Change =	7.55 percent	
Population Change (City) =	2.06 percent	
Per Capita Cost of Living converted to a ratio:	$\frac{7.55 + 100}{100}$	= 1.0755
Population converted to a ratio:	$\frac{2.06 + 100}{100}$	= 1.0206
Calculation of factor for FY 2022-23:	1.0755×1.0206	= 1.0977
Appropriations Limit, Fiscal Year 2021-22	\$ 14,074,200	
Appropriations Limit, Fiscal Year 2022-23	\$ 15,448,620	

FY 2020-21 appropriations subject to Gann Limit

FISCAL YEAR 2020-21	Budget Estimates
Property Taxes	\$ 1,198,500
Sales Taxes	4,505,543
Special Taxes	334,314
State Subventions	100,000
Franchise Taxes	351,000
Business License Taxes	70,000
	\$ 6,559,357

Percentage Use of Appropriations Limit 42.46%

The City's limitation is calculated every year and is established by resolution of the City Council as part of the Annual Operating Budget. The City's appropriations subject to the Gann Limit totals \$6,559,357, which is well below the authorized spending limit of \$15,488,620. Additional appropriations to the budget funded by non-tax sources such as beginning fund balances, grants or service charges are unaffected by the appropriations limit. Historically, the City's Annual Appropriations Limit has exceeded annual appropriations and the City projects the trend to continue.

APPENDICES

TRANSFERS SCHEDULE

DEBT SCHEDULE

PERSONNEL SCHEDULE

GLOSSARY OF TERMS

ACCOUNTING STRUCTURE

BUDGET POLICIES

FINANCIAL MANAGEMENT POLICIES

BUDGET SCHEDULE

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TRANSFERS SCHEDULE

Fiscal Year 2022-23
SCHEDULE OF TRANSFERS

Fund Transferring From (Transfers Out)			Fund Transferring To (Transfers In)			Comments
Fund Number	Fund Name	Amount	Fund Number	Fund Name	Amount	
211	BSCC Law Enforcement Grant	\$ 35,000	110	General Fund	\$ 35,000	To support miscellaneous PD activities
203	HUTA fund	500,000	130	General Capital Improvements	500,000	To contribute to S. Main rehabilitation project
110	General Fund	451,841	140	Governmental Debt Service	451,841	To cover debt service costs
Total Transfers Out		<u>\$ 986,841</u>	Total Transfers In		<u>\$ 986,841</u>	
General Fund		<u>\$ 451,841</u>	General Fund		<u>\$ 35,000</u>	

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DEBT SCHEDULES

For the year ended June 30, 2021 the following are the debt obligations for which the City is responsible for or is acting as a fiduciary to service.

Governmental fund activities:

USDA Police Station Bond

Police Station Bond with USDA Rural Development was issued in June 2017 to assist in the purchase and renovation of a new police station. Total issue \$1,095,000. Annual principal and interest payments starting at approximately \$45,000, at an interest rate of 2.38%, are due December 1 each year, semiannual interest payments are due June 1 and December 1 each year. Payments are secured by the real property. The obligation matures in the year 2056.

Balance due \$ 1,026,000

Pension Obligation Bonds

On October 20, 2021 the City issued \$7,920,000 in taxable Pension Obligation Bonds. Of the proceeds, \$1,995,000 was used to refund the existing Pension Obligation Bonds while the remaining proceeds we used to pay down the majority of the outstanding UAL projected by CalPERS. Interest is payable semi-annually on June 1 and December 1 of each year, commencing June 1, 2022. The bonds mature in 2041 and principal is payable on June 1 each year, commencing June 1, 2022. The average coupon for the refunding bonds is 2.07%.

Balance due \$ 7,900,000

2018 Series B Solar Bonds

On July 18, 2020, the City issued \$4,770,000 revenue bonds to fund a solar and energy efficiency retrofit project. The interest rate on the bonds is 2.0 - 3.5 and the maturity date is October 1, 2043. Interest is payable semi-annually on April 1 and October 1. The obligation is payable from revenues received from the General, Water and Sewer Funds.

Balance due \$ 1,160,000

Proprietary (enterprise) fund activities:

2016 USDA Water Revenue Bonds

Water Revenue Bonds were issued with USDA Rural Development was issued in September 2016 to assist completing water infrastructure upgrade projects. Total issue \$3,182,000. Annual principal and interest payments at approximately \$110,000, at an interest rate of 1.63%, are due August 1, with semiannual interest payments due February 1 and August 1 each year. Payments are secured by water enterprise revenues. The obligation matures in the year 2056.

Balance due \$ 2,954,400

Pinnacle Water Loan

Series 2000 COPs bond with USDA Rural Development was refunded in June 2016 and replaced with the Pinnacle Water Loan. Total issue \$2,587,000. Annual principal and interest payments of approximately \$175,250, at an interest rate of 2.65%, are due February 1 and August 1 each year. Payments are secured by water fund revenue. The obligation matures in the year 2035.

Balance due \$ 2,148,000

2017 CLMSD Sewer District Assessment Bonds

2017-1 Sewer Assessment bonds. Total issue \$2,854,000. Annual principal payments of approximately \$230,000, at interest rate of 2.85%, are due March 2 and September 2 each year, secured by Municipal Sewer District No.1 revenue from the South Assessment District 91-1 area. The total obligation matures in the year 2032

Balance due \$ 2,096,000

Wastewater Revenue Bonds, 2017 Refunding

2007 Series A, total remaining balance of \$2,580,000 was refinanced to 2017 Wastewater Refunding on December 1, 2018. Total issue \$2,723,000. Annual principal is due on October 1 and interest payments at 2.52% are due April 1 and October 1 each year, which are secured by wastewater fund revenue. The total obligation matures in the year 2030. The reacquisition price exceeded the net carrying amount of the old debt by \$143,000. The City obtained an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$205,069.

Balance due _____ \$ 2,280,000

2017 USDA Wastewater Revenue Bonds

Series 2017 Wastewater enterprise revenue bonds. Total issue \$3,433,000. Annual principal and interest payments of approximately \$127,000, at an interest rate of 2.125%, are due April 1 and October 1 each year, secured by wastewater fund revenue. The total obligation matures in the year 2057.

Balance due _____ \$ 3,251,000

2018 Series A Solar Bonds

On July 18, 2020, the City issued \$4,770,000 revenue bonds to fund a solar and energy efficiency retrofit project. The interest rate on the bonds is 2.0 - 3.5 and the maturity date is October 1, 2043. Interest is payable semi-annually on April 1 and October 1. The obligation is payable from revenues received from the General, Water and Sewer Funds.

Balance due _____ \$ 3,445,000

Fiduciary activities:

2016 Tax Allocation Bond

2016 Tax Allocation Bond, Total issue \$4,120,000. Annual principal is due on September 1 and interest payments are due semi-annually, September 1 and March 1 each year. Payment are secured by redevelopment tax increment revenue, maturing in year 2034.

Balance due _____ \$ 3,730,000

2004 Series B Bonds

2004 Series B bond, total issue \$1,170,000. Annual principal is due on September 1 and interest payments are due semi-annually, at an annual interest rate of 5.31%, September 1 and March 1 each year. Payments are secured by redevelopment tax increment revenue, maturing in year 2035.

Balance due _____ \$ 455,000

PERSONNEL SCHEDULES

POSITION SUMMARY

City of Lakeport
Fiscal Year 2022-23
Position Summary

Classification Title	2019-20 FTE	2020-21 FTE	2021-22 FTE	Change	Proposed 2022-23 FTE
Admin Services Director/ City Clerk	1.00	1.00	1.00		1.00
Administrative Analyst	-	-	1.00		1.00
Administrative Specialist	3.00	3.00	2.00		2.00
Assistant City Manager/ Finance Director	0.50	-	1.00		1.00
Assistant/Associate Planner	1.00	1.00	1.00		1.00
Building Inspector	-	1.00	-		-
Chief Building Official	1.00	-	1.00		1.00
City Manager	1.00	1.00	1.00		1.00
Community Development Director	1.00	0.50	1.00		1.00
Community Development Technician	1.00	1.00	1.00		1.00
Compliance Officer	1.00	1.00	1.00		1.00
Deputy City Clerk	1.00	1.00	1.00		1.00
Electrical Mechanic Technician	1.00	1.00	1.00		1.00
Equipment Mechanic	1.00	1.00	1.00		1.00
Finance Director	1.00	1.00	-		-
Financial Services Specialist	3.00	3.00	3.00		3.00
GIS/Asset Manager	-	-	1.00		1.00
Government Accountant	1.00	1.00	1.00		1.00
Maintenance Worker	7.00	7.00	7.00		7.00
Parks Foreman	1.00	-	-		-
Parks Maintenance Worker	1.00	2.00	2.00	1.00	3.00
Police Chief	1.00	1.00	1.00		1.00
Police Lieutenant /Captain	2.00	1.00	1.00		1.00
Police Officer	7.00	7.00	7.00		7.00
Police Officer (School Resource Officer)	1.00	1.00	1.00		1.00
Police Part-time Help	1.00	1.00	-		-
Police Records Supervisor	1.00	1.00	1.00		1.00
Police Records and Evidence Clerk	-	-	1.00		1.00
Police Sergeant	2.00	3.00	3.00		3.00
Projects Coordinator	-	-	1.00		1.00
Public Works Director	1.00	1.00	0.50	0.50	1.00
Public Works Extra Help	1.25	1.25	0.75		0.75
Public Works Foreman	1.00	-	-		-
Public Works Superintendent	-	2.00	2.00	(1.00)	1.00
Utilities Operator	4.00	4.00	4.00		4.00
Utilities Director	-	-	-	1.00	1.00
Utilities Superintendent	1.00	1.00	1.00	(1.00)	-
Wastewater Facilities Supervisor	1.00	1.00	1.00		1.00
Water Supervisor	1.00	1.00	1.00		1.00
Total FTE	52.75	52.75	54.25	0.50	54.75

Position changes included in the 2022-23 Budget include two classification changes: Public Works and Utilities Superintendents to Directors and the addition of a parks maintenance worker.

SALARY SCHEDULE

CITY OF LAKEPORT MASTER PAY SCHEDULE MONTHLY RATES WITH STEPS Effective July 1, 2022								
			Steps					
Job Classification	Class Range	Unit	A	B	C	D	E	F
Administrative Analyst	GU206	LEA	4,115	4,321	4,537	4,764	5,002	5,252
Administrative Services Dir./City Clerk	MM173	UM	8,029	8,430	8,852	9,295	9,760	n-a
Administrative Specialist I	GU140	LEA	2,962	3,110	3,266	3,429	3,600	3,780
Administrative Specialist II	GU174	LEA	3,508	3,683	3,867	4,060	4,263	4,476
Assistant City Manager	MM190	UM	8,739	9,176	9,635	10,117	10,623	n-a
Assistant Planner	GU181	LEA	3,634	3,816	4,007	4,207	4,417	4,638
Associate Planner	GU233	LEA	4,709	4,944	5,191	5,451	5,724	6,010
Building Inspector	GU213	LEA	4,262	4,475	4,699	4,934	5,181	5,440
Building Official	MM123	UM	6,256	6,569	6,897	7,242	7,604	n-a
City Engineer/Public Works Director	MM229	UM	10,618	11,149	11,706	12,291	12,906	n-a
City Manager	n-a	contract	11,737	n-a	n-a	n-a	n-a	n-a
Community Development Director	MM177	UM	8,191	8,601	9,031	9,483	9,957	n-a
Compliance Coordinator I	MM102	UM	5,634	5,916	6,212	6,523	6,849	n-a
Compliance Coordinator II	MM122	UM	6,225	6,536	6,863	7,206	7,566	n-a
Deputy City Clerk I	GU156	LEA	3,208	3,368	3,536	3,713	3,899	4,094
Deputy City Clerk II	GU181	LEA	3,634	3,816	4,007	4,207	4,417	4,638
Deputy City Clerk III - Records Supervisor	GU233	LEA	4,709	4,944	5,191	5,451	5,724	6,010
Electrical Mechanical Technician (EMT)	GU233	LEA	4,709	4,944	5,191	5,451	5,724	6,010
Engineering Technician I	GU172	LEA	3,474	3,648	3,830	4,022	4,223	4,434
Engineering Technician II	GU197	LEA	3,935	4,132	4,339	4,556	4,784	5,023
Equipment Mechanic I	GU131	LEA	2,832	2,974	3,123	3,279	3,443	3,615
Equipment Mechanic II	GU175	LEA	3,526	3,702	3,887	4,081	4,285	4,499
Finance Director	MM173	UM	8,029	8,430	8,852	9,295	9,760	n-a
Financial Services Specialist I	GU140	LEA	2,962	3,110	3,266	3,429	3,600	3,780
Financial Services Specialist II	GU165	LEA	3,355	3,523	3,699	3,884	4,078	4,282
Financial Services Specialist III	GU213	LEA	4,262	4,475	4,699	4,934	5,181	5,440
GIS/Asset Management Technician	GU199	LEA	3,975	4,174	4,383	4,602	4,832	5,074
Government Accountant	MM102	UM	5,634	5,916	6,212	6,523	6,849	n-a
Housing Specialist	GU206	LEA	4,115	4,321	4,537	4,764	5,002	5,252
Maintenance Worker I	GU138	LEA	2,932	3,079	3,233	3,395	3,565	3,743
Maintenance Worker II	GU165	LEA	3,355	3,523	3,699	3,884	4,078	4,282
Maintenance Worker III	GU181	LEA	3,634	3,816	4,007	4,207	4,417	4,638
Office Specialist	GU108	LEA	2,524	2,650	2,783	2,922	3,068	3,221
Parks Leadworker	GU181	LEA	3,634	3,816	4,007	4,207	4,417	4,638
Parks Maintenance Foreman	GU197	LEA	3,935	4,132	4,339	4,556	4,784	5,023
Parks Maintenance Worker I	GU124	LEA	2,734	2,871	3,015	3,166	3,324	3,490
Parks Maintenance Worker II	GU139	LEA	2,947	3,094	3,249	3,411	3,582	3,761
Permit Technician	GU181	LEA	3,634	3,816	4,007	4,207	4,417	4,638
Planning Services Manager	MM102	UM	5,634	5,916	6,212	6,523	6,849	n-a
Police Captain	MM170	UM	7,909	8,304	8,719	9,155	9,613	n-a
Police Chief	MM202	UM	9,278	9,742	10,229	10,740	11,277	n-a
Police Detective	43.6	POA	5,450	5,723	6,009	6,310	6,625	6,957
Police Lieutenant	MM151	UM	7,194	7,554	7,932	8,329	8,745	n-a
Police Officer I	38.6	POA	4,358	4,576	4,805	5,045	5,297	5,562
Police Officer II	39.6	POA	4,560	4,787	5,026	5,278	5,541	5,818
Police Officer III	40.6	POA	4,769	5,008	5,258	5,521	5,797	6,086
Police Records & Evidence Clerk	GU139	LEA	2,947	3,094	3,249	3,411	3,582	3,761
Police Records Supervisor	GU219	LEA	4,392	4,612	4,843	5,085	5,339	5,606
Police Sergeant	43.6	POA	5,450	5,723	6,009	6,310	6,625	6,957
Projects Coordinator	GU233	LEA	4,709	4,944	5,191	5,451	5,724	6,010
Public Works Director	MM164	UM	7,676	8,060	8,463	8,886	9,330	n-a
Public Works Foreman	GU240	LEA	4,877	5,121	5,377	5,646	5,928	6,224
Public Works Superintendent I	MM122	UM	6,225	6,536	6,863	7,206	7,566	n-a
Public Works Superintendent II	MM137	UM	6,708	7,043	7,395	7,765	8,153	n-a
Utilities Superintendent I	MM122	UM	6,225	6,536	6,863	7,206	7,566	n-a
Utilities Superintendent II	MM142	UM	6,878	7,222	7,583	7,962	8,360	n-a
Utility Operator I	GU162	LEA	3,304	3,469	3,642	3,824	4,015	4,216
Utility Operator II	GU196	LEA	3,915	4,111	4,317	4,533	4,760	4,998
Utility Operator III	GU221	LEA	4,436	4,658	4,891	5,136	5,393	5,663
Utility Operator/MWII	GU181	LEA	3,634	3,816	4,007	4,207	4,417	4,638
Wastewater Systems Supervisor I	GU223	LEA	4,480	4,704	4,939	5,186	5,445	5,717
Wastewater Systems Supervisor II	GU244	LEA	4,976	5,225	5,486	5,760	6,048	6,350
Water Operations Supervisor I	GU223	LEA	4,480	4,704	4,939	5,186	5,445	5,717
Water Operations Supervisor II	GU244	LEA	4,976	5,225	5,486	5,760	6,048	6,350
HOURLY AT-WILL EMPLOYEES								
Part-time Help Property and Evidence	n-a	n-a	18.00 per hour					
Part-time Help Records	n-a	n-a	18.50 per hour					
LEA = Lakeport Employees' Association, salaries effective 09/18/2021 - Resolution No. 2830 (2021)								
UM = Unrepresented Management, salaries effective 9/4/2021 - Resolution No. 2825 (2021)								
POA = Lakeport Police Officers' Association, salaries effective 7/1/2021 - Resolution No. 2682 (2018)								

CITY BENEFIT PLANS

The City of Lakeport provides its employees with an excellent and comprehensive benefit program. Listed below is a summary of the City's benefits for full-time employees.

Employee Benefits:

- Medical – employees pay a small percentage of the medical premium
- Dental
- Vision
- Life
- Disability
- Section 125 pre-tax premiums
- Paid Vacation – Vacation leave starts at 80 hours annually, increasing to 200 hours based on time in service
- Paid Sick Leave – Sick leave accrual of 12 days per year
- Paid Holiday (Typically 13)
- Paid Bereavement Leave
- Retirement plan through CalPERS
- Employee Assistance Plan (EAP)
- Job Training
- Certification Incentive Program for eligible positions
- Uniform allowance for sworn personnel
- P.O.S.T. Certification Pay – 2.5% certificate pay for Intermediate Certificate and 2/5% for Advance Certificate

Employee Funded Supplemental Employee Benefits:

- Aflac
- ID Shield
- Legal Shield
- Valic 457 Deferred Compensation / Retirement Plan
- Nationwide 457 Deferred Compensation / Retirement Plan
- Reach Air Lift
- Redwood Credit Union

California Public Employees Retirement System (CalPERS) Summary

The City of Lakeport eligible employees are members of CalPERS Retirement System, which provides generous retirement benefits. The California Public Employees Retirement System (CalPERS) is a defined benefit plan where retirement benefits are based on a formula, rather than contributions and earnings to a savings plan. Retirement benefits are calculated based on a member's years of service credit, age at retirement, and final compensation (average salary for a defined period of employment).

CalPERS Eligibility and Funding

Your eligibility is based on part time or intermittent employment of 1,000 hours of service within a fiscal year. Membership is mandatory for all those employees who are eligible. CalPERS vesting is 5 years.

CalPERS retirement benefits are funded from three difference sources:

1. Employer contributions
2. Employee contributions
3. Earnings from investment of these funds

Retirement Benefit Classifications and Formulas

While there are many variable in figuring your service retirement benefits, the basic formula is: Credit (years worked) X Benefit factor (percent of year) X Final Compensation (monthly dollars) = pension amount.

Classifications

Classic Miscellaneous Member: 2.5% at 55; which means you can retire at 55 and receive 2.5% X (years of service) X (average of highest 3 years' salary).

PEPRA Miscellaneous Member: 2% at 62; which means you can retire at 62 and receive 2% X (years of service) X (average of highest t3 years' service)

Safety Classic Member: 3% at 55; which means you can retire at 55 and receive 3% X (years of service) X (average of highest 3 years' salary)

Safety PEPRA Member: 2.7% at 57; which means you can retire at 57 and receive 2.7% X (years of service) X (average of highest 3 years' salary)

GLOSSARY OF TERMS

Adopted budget

The city council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the appropriation resolution.

Accrual/accrual basis of accounting

A method of accounting that recognizes the financial effect of transactions, events and inter-fund activities when they occur, regardless of the timing of related cash flows.

Annual financial report

A financial report applicable to a single fiscal year.

Appropriation

An authorization made by the city council, which permits officials to incur obligations against and to make expenditures of resources. Appropriations are usually made to fixed amounts and are typically granted for a one-year period.

Assessed valuation

A valuation set upon real estate or other property by a government as a basis for a tax levy.

Audit

A view of the city accounts by an independent auditing firm to substantiate year-end fund, salaries, reserves and cash on hand.

Beginning/ending fund balance

Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's Expenses. This is not necessarily cash on hand.

Bond

A city may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget

A plan of financial operation embodying an estimate of proposed appropriations for a given period of time and the Proposed means of financing them.

Budgetary basis

The method of accounting applied to the budgetary accounts and process.

Budgetary control

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of appropriations and available resources.

Budget message or budget transmittal letter

A general discussion of the proposed budget as presented in writing by the city manager to the city council. The message contains an explanation of principal budget items and summaries found in the prepared budget relative to the current year adopted budget.

Budgetary basis the form of accounting utilized throughout the budget process.

C.O.P.

Community oriented policing

Debt service

Payment of interest and repayment of principal to holders of the city's debt instruments (bonds).

Debt service fund

Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit an excess of expenditures or expenses over resources.

Department

An operational and budgetary unit designated by the city council to define and organize city operations.

Depreciation

The portion of the cost of a fixed-asset charged as an expense prorated over the estimated life of the asset.

Encumbrance

An amount of money committed for the payment of goods and services not yet received or paid for. A purchase order is a common encumbrance.

Estimated revenues

The budgeted, projected revenues expected to be realized during the budget (fiscal) year to finance all or part of the Planned expenditures.

Expenditure the actual payment for goods and services.

Expenses

The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering Services or carrying out other activities that constitute the entity's ongoing major or central operation. The term applies to the city's enterprise and internal service funds.

Fiscal year (FY)

A 12-month period of time to which the budget applies. For the city of Lakeport, it is July 1 through June 30.

Fixed asset

A long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to other assets and infrastructure (i.e., streets, highways, bridges, etc.).

Full time equivalent (FTE) position

The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year (2,080 hours).

Fund

An accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund balance

The difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) for a fund. It also represents the accumulated net resources of a fund available for reservation, designation or for appropriation.

Gann

Refers to the last name of the individual who championed proposition 13 and secured the passage of the constitutional amendment that led to the property tax rollback in the 1970's.

GASB

Governmental Accounting Standards Board.

Generally accepted accounting principles (GAAP)

Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of an entity. The primary authoritative body on the application of GAAP to state and local governments is the governmental accounting standards board (GASB).

General fund

The primary governmental fund used to account for all financial resources, except those required to be accounted for in another fund.

General plan

A comprehensive, long-range policy guide intended to promote efficient and desirable growth in the community.

Governmental funds

Distinguished by their measurement focus on determining financial position and changes in financial position.

Grants

Contributions of gifts or cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Infrastructure

Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, Public buildings, parks and airports.

Interfund transfers

Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to Reimburse the fund for expenses.

Line item

The description of an object of expenditure, i.e. Salaries, supplies, professional services and other operational costs.

Maintenance & operation (M&O) costs

The day-to-day operating and maintenance costs of a municipality. These costs include personnel, gas, electric utility bills, telephone expense, reproduction costs, and postage and vehicle maintenance

Modified accrual

An adaptation of the accrual basis of accounting for governmental funds types. Revenues and other financing Resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

Notes

A paper that acknowledges a debt and promises payment to a specified party of a specific sum, describing a time of maturity that is either definite or will become definite.

Object an individual expenditure account.

Objective

A measurable output that an organization strives to achieve within a designated time frame. The achievement of the Objective advances an organization toward a corresponding goal.

Operating budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital program budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating deficit the deficiency of operating revenues under expenditures.

Operating expenses

Expenditures for materials, supplies and services which are ordinarily consumed within a fiscal year and which are not included in the program inventories.

Operating surplus

The excess of operating revenues over operating expenditures.

Ordinance

A formal legislative enactment by the city council. It is the full force and effect of law within the city boundaries unless preempted by a higher form of law.

Performance measures

Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided.

Program

A group of related activities performed by one or more organizational units for the purpose of accomplishing a city Responsibility.

Proposed budget

This refers to the status of an annual budget, which has been submitted to the city council by the city manager and is pending public review and city council adoption. Also referred to as the "preliminary budget".

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Resolution

A special order of the city council, which has a lower legal standing than an ordinance.

Resources

Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Retained earnings

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue

Income received through such sources as taxes, fines, fees, grants or service charges that can be used to finance Operations or capital assets.

Risk management

An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

Self-insurance

A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or the activity of the agency. It is distinguished from the transfer of risk to a third party (insurance company).

Service effort a measure of expected output by a budgetary program.

Special revenue funds

A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Subventions

Revenues collected by the state (or other level of government), which are allocated to the city on a formula Basis. The major subventions received by the city come from the state of California and include motor vehicle in-lieu and gas tax.

Tax allocation bonds

A bond issued that has a specific tax revenue source that backs the payment of the debt. In the city, these are not Issued for general fund purposes.

Transfer in/out

Movement of resources between two funds. Example: an interfund transfer would include the transfer of operating Resources from the general fund to an enterprise fund.

Transient occupancy tax (tot)

This revenue source originates in a tax placed on lodging facilities for the occupancy of a room. Lakeport has a 10% tax for such occupancies.

Trust funds

Funds held by the city that are subject to the terms of the trust that created the source of funding.

User charges

The payment of a fee in direct receipt of a public service by the party who benefits from the service.

Workload indicators

Statistical information that indicates the demands for services within a given department or division. Workload indicators are a type of performance measure utilized by departments or divisions to assess its level of service.

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.

FINANCIAL/BUDGET POLICIES

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.

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

- The City is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The City's General Reserve is made up several components as follows:
 - Operating Reserve – 15% (approximately two months of operating cash)
 - Reserve for Economic Uncertainties – 20% (amount is approximately \$1,000,000)
 - Disaster Reserve – 10% (amount is approximately \$500,000)
 - Total General Reserve – 45%
- Balances are reflected as a percentage of annual operating expenditures. Budgeted use of General Reserve components must be approved by the Council. If balances should fall below the amounts above, any amount of revenue above expenditures or surplus will be used first to replenish general fund reserves to required levels in the priority listed above. If reserve levels are met surplus amount will be considered for additional reserve funding or other discretionary purposes. Under no circumstances should the general reserve balance drop below the operating reserve amount of 15%. The City Council has discretion on budgeting the use of fund balances which exceed the calculated general fund reserve.

- The General Fund is primarily responsible for improving and maintaining the City's local streets and roads. Cost estimates to bring the city-wide Pavement Management Index score to 100 are \$50 million. From time-to-time road improvement and maintenance projects get postponed as a result of unforeseen circumstances or rising costs. Road improvement and maintenance projects are expensive and oftentimes exceed the City's ability to budget will current resources in a single year. The RIMF would allow for resources previously budgeted for road improvement and maintenance projects to be accumulated and expended specifically to benefit the City's road improvement and maintenance fund. Contributions to the RIMF will be equal to the difference between budgeted one-time road department expenditures and actual one-time road department expenditures for a given fiscal year. RIMF funds may be used towards improving and maintaining City local streets and roads.
- Upon the issuance of a Pension Obligation Bond (POB) a Pension and OPEB Reserve Fund (PORF) will be established in the amount of \$600,000 initially. This amount represents approximately the annual contribution amounts for unfunded OPEB and Pension Liabilities.
- In the event that multiple fund balance types are available for an expenditure, the expenditure will be made from the most restricted resource available at the time. Implementation of this policy requires Restricted funds to be expended before Committed Funds and Committed Funds to be expended before Assigned Funds. Unassigned funds should, therefore, only be used when all other available resources have been exhausted.
- For purposes of this policy the City maintains two Operating and Maintenance Funds for Water and Wastewater. Unique to these funds is the responsibility to quickly repair the water and wastewater infrastructure in the event of a failure.
- The City is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The City's Water and Wastewater Enterprise Reserves are made up several components as follows:
 - Operating Reserve – 33% (approximately 120 days of operating cash)
 - Reserve for unexpected infrastructure failure – 25%
 - Reserve for Economic Uncertainties – 20% (amount is approximately \$400,000)
 - Disaster Reserve – 10%
 - Unfunded Liability Reserve – 12% (approximately the annual contribution amounts for unfunded OPEB and Pension Liabilities)
 - Total Enterprise Reserve – 100%
- Balances are reflected as a percentage of annual operating expenditures. Budgeted use of Enterprise Reserves must be approved by the Council. If balances should fall below the amounts above any amount of revenue above expenditures or surplus will be used first to replenish reserves to required levels in the priority listed above. If reserve levels are met surplus amount will be considered for one-time expenditures. Under no circumstances should the enterprise reserve balance drop below the operating reserve amount of 33%.
- For more information regarding reserve policy see "Reserve and Pension Policy".

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.
- For more information regarding debt policy see “Debt Management Policy”.

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.
- Allocable costs which benefit multiple departments or funds are direct budgeted and charged to the applicable department or fund. Percentage of payroll is a commonly used method of allocation.

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.

BUDGET SCHEDULE

Fiscal Year: 2022-23

Activity	Tasks	Start Dates	Completion Dates
Begin Budget Prep for FY 22-23	<ul style="list-style-type: none"> → Schedule budget meetings with Departments → Distribute budget instructions → Distribute budget workbooks 	2/1/22	3/21/22
CIP Update	<ul style="list-style-type: none"> → Review and updated 5-year Capital Improvement Project list 	2/1/22	3/21/22
2021-22 Accomplishments and 2022-23 Goals	<ul style="list-style-type: none"> → Prepare department accomplishments and goals 	2/1/22	3/21/22
City Council budget priority/goal setting workshop	<ul style="list-style-type: none"> → Receive council/community communication → Discuss priorities for the fiscal year → Discuss capital projects → Discuss goals and objectives 	TBD – mid-march	3/21/22
Operating budget deadline	<ul style="list-style-type: none"> → All operating accounts updated → Capital budgets zeroed out 	3/31/22	4/8/22
Preliminary Budget Meetings	<ul style="list-style-type: none"> → CM meets with individual department heads for initial budget requests and discussion 	4/4/22 – 4/8/22	4/8/22
City Manager review of budget requests	<ul style="list-style-type: none"> → Review appropriation requests → Meet with Finance for discussion/analysis 	4/15/22	4/15/22
Reconciled Budget Meetings with City Manager	<ul style="list-style-type: none"> → Department head meetings with CM → Discussion of appropriation requests → Finalize initial appropriation requests 	4/18/22 – 4/22/22	4/22/22
Receipt of supplemental appropriation requests	<ul style="list-style-type: none"> → Last opportunity for DHs to make appropriation request changes prior to Council hearings 	4/22/22	4/22/22
Finalize Draft Budget Document	<ul style="list-style-type: none"> → Finalize revenue estimates → Complete special revenue funds and trust/agency funds → Circulate for review/edits 	5/20/22	5/31/22
First Budget Hearing with Council (special meeting/workshop)	<ul style="list-style-type: none"> → Presentation of budget proposal → Discussion of changes from prior year → Take questions and requests from Council 	6/7/22	6/7/22
Final Budget workshop and hearing, if necessary	<ul style="list-style-type: none"> → Final Q&A → Final revisions → Adoption 	6/21/22	6/21/22