



Lakeport, California



CITY OF LAKEPORT

Annual Budget (ADOPTED)
Fiscal Year 2024-25

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CITY OF LAKEPORT, CALIFORNIA

ANNUAL BUDGET

FISCAL YEAR 2024-25



GOVERNING BODY

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



Michael Froio
Mayor and Boards Chair



Kim Costa
*Mayor Pro Tem
Boards Vice Chair*



Kenny Parlet
Council Member



Stacey Mattina
Council Member



Brandon Disney
Council Member

ADVISORY COMMITTEES/COMMISSIONS

Lakeport Planning Commission
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

Joey Hejnowicz
Community Development Director

Kelly Buendia
Administrative Services Director/City Clerk

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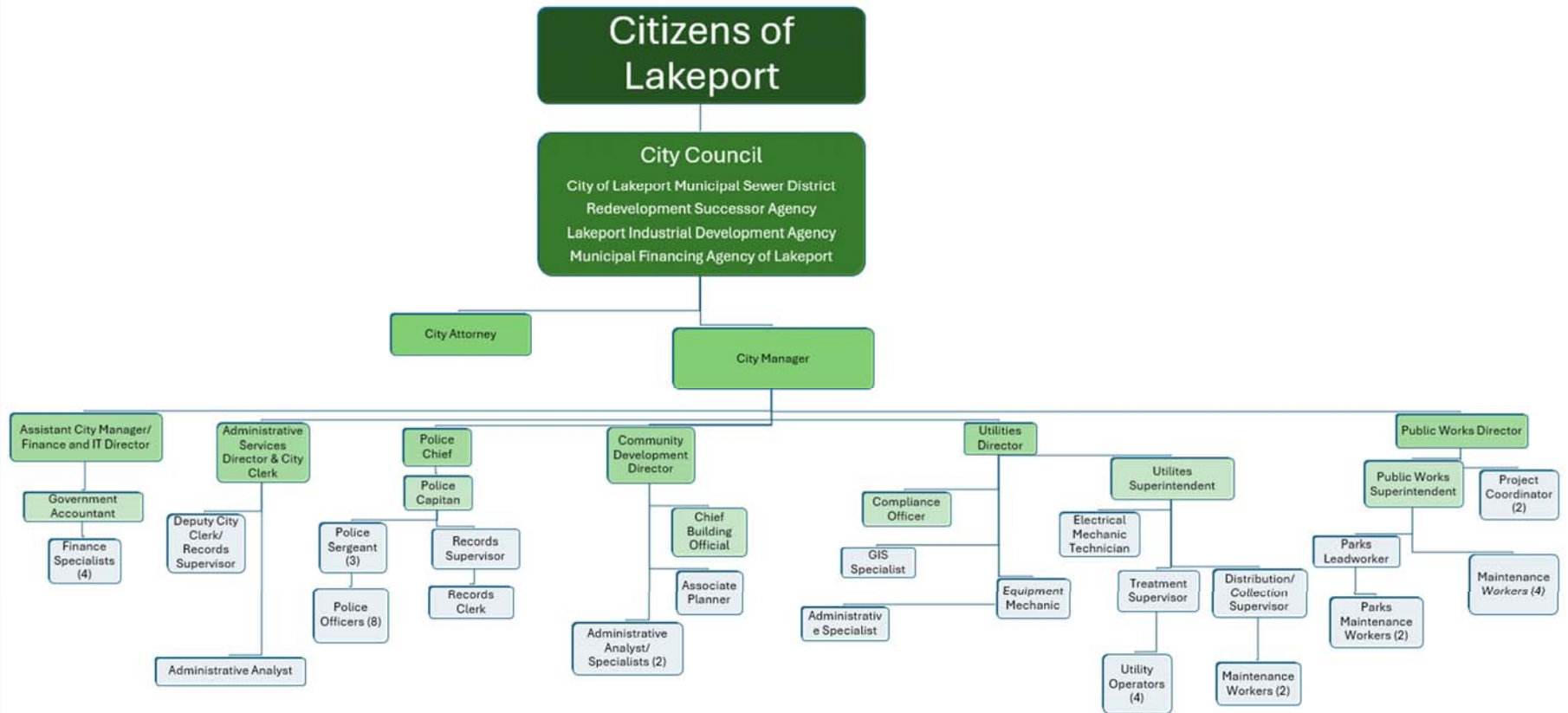
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CITY ORGANIZATIONAL CHART



MISSION AND VISION

MISSION

Lakeport is a beautiful community. We work to ensure it remains a wonderful place to raise a family, enjoy 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

The fiscal year 2024/25 budget can best be described as challenged. Although balanced, sluggish revenues and rising costs have left it relatively void of new capital improvement projects and programs. The City has experienced seven straight quarters of stagnant to slightly declining revenues in sales tax, its largest revenue source, which makes up nearly 60% of total City revenues. Concurrently, expenses and costs for construction and service delivery continue to rise, most dramatically in the areas of insurance, medical benefits, and pension obligations, which in some cases have nearly doubled compared to their 2019 levels. This places significant strain on City resources.

Inflation affects the City budget much like it does our household budgets. The combined effect of rising costs and stagnant revenues forces us to make difficult choices, as our dollars buy less than they did in years past. Despite these challenges, the proposed budget maintains its financial commitments, including a fully-staffed police force and the continuation of special programs such as the Central Business District & Parks Liaison Officer and School Resource Officer programs. Additionally, we are focusing on completing larger capital improvement projects aimed at improving key roadway segments and upgrading the water and wastewater systems through the replacement of critical water and sewer mains.

Key projects include the \$1.2 million South Main Street Pavement Rehabilitation Project, which will replace pavement and enhance sidewalks and pedestrian crossings from Lakeport Boulevard to First Street, and the \$8 million Water and Sewer Line Replacement Project. City staff continues to be aggressive in pursuing grant opportunities, which remains the best means to address large capital improvement projects beyond the scope of the City's annual budget. Strategic plans such as the Navigation Center Needs Study, Housing Services Master Plan, and Local Active Transportation Plan for Pedestrian Improvements aim to make the City eligible for various state and federal funding sources.

Efforts to revitalize vacant buildings and shopping centers remain a priority, not only to address blight but also to increase revenue opportunities. Lakeport's strongest economic feature is its position as the regional employment, shopping, and service center. Leveraging the beauty of the new park, another priority is developing a waterfront hotel at the Dutch Harbor property adjacent to the park on Main Street.

The long reach of the COVID-19 pandemic continues to reverberate through our monetary systems and social fabric. The City of Lakeport is fortunate to have many service and nonprofit organizations, and super dedicated volunteers. However, the past couple of years have severely affected the membership and monetary resources of these groups, making it difficult for them to perform their beneficial functions. Despite this, our civic organizations remain committed to community service. To address these concerns, the City Council is exploring the development of a community civic engagement effort aimed at creating a forum for existing organizations to band together, share information and resources to enhance their collective community service mission—to make Lakeport the most desirable location to live, work, and play.

KEY GOALS FOR FISCAL YEAR 2024/25

- **Successfully complete the 2024 Water and Sewer Main Line Replacement Project:** Utilize \$8 million to replace approximately two miles of water main and one mile of sewer main across the city, ensuring improved infrastructure reliability and service delivery to our residents.
- **Enhance the City's Pavement Management Program:** Execute the 2024/25 roadway capital improvement plan, including:
 - o Renovation of South Main Street (Lakeport Boulevard to First Street) to address sidewalk gaps, improve pedestrian crossings, and enhance roadway surfacing.
 - o Drafting design specifications and bid documents for microsurfacing projects on North High Street (Clear Lake Avenue to Lakeshore Boulevard, Charlie Jolin Way, and Parallel Drive (City Limits to Lakeport Boulevard).
 - o Implementing the Del Lago local neighborhood chip seal project.

- **Support the Transition of the Police Chief Position:** Ensure a smooth transition to maintain community policing initiatives while fostering a supportive environment to boost the morale and professional development of our young police force.
- **Complete the Navigation Center Feasibility Study:** Identify viable sites, operational requirements, and funding avenues for establishing a low-barrier navigation center to improve access to services for individuals experiencing homelessness while mitigating impacts on local businesses and residents.
- **Establish a Civic Engagement Organization:** Mobilize local non-profits and civic groups to activate the City's public spaces, with a focus on organizing community events and recreational programs tailored to youth, fostering greater community identity and promoting healthy lifestyles.
- **Advance the Development of a Waterfront Hotel:** Develop the Dutch Harbor property (910 North Main Street) while enhancing outreach to current waterfront hotel and resort properties to revitalize existing visitor lodging facilities.

These projects promise significant economic growth, improved infrastructure, and enhanced services critical to the City's long-term success. Though the path ahead may be uncertain, this budget provides the flexibility needed to weather economic uncertainties and continue propelling our community forward.

2023-24 FISCAL YEAR IN REVIEW

As we reflect on the 2023-24 Fiscal Year, our small City has continued to build on the successes of previous years, strategically utilizing our limited resources to achieve significant accomplishments in capital improvement projects and laying the groundwork for future endeavors through comprehensive planning efforts. The City Council and Staff have maintained a keen awareness of trends in risk management and municipal finance, while aggressively pursuing grant opportunities to maximize our resources.

Here are some of the most notable accomplishments:

- **Completion of Xabatin "Big Water" Community Park:** The City of Lakeport celebrated the grand opening of its new 5-acre waterfront park in October of 2023. The park, funded by a \$5.9 million grant from Proposition 68 and additional City funds, features amenities such as a splash pad, skate park, ninja gym and basketball court. It also includes an amphitheater and large green space for community events. Additionally, the park connects to nearby Library Park through a promenade walking path along the shoreline of Clear Lake.
- **Police Department Fully Staffed:** Amid the nationwide challenges in recruiting and retaining law enforcement officers, the Lakeport Police Department has achieved full staffing. To ensure the retention of its dedicated officer corps, the Department continues to implement the 2022/23 Police Department Organizational Enhancement Strategy, focusing on enhancing internal communications, mentoring officers in new leadership positions, and team building.
- **Employee Retention and Attraction:** Our small city conducted 13 distinct recruitment processes this past fiscal year, including interviews and testing, resulting in the hiring and onboarding of 15 employees, among them 4 new police officers. To strengthen retention and continue providing the high quality of service our community deserves, the City has embarked on the development of a Recruitment and Marketing Retention Plan to foster a culture making the City of Lakeport an employer of choice.

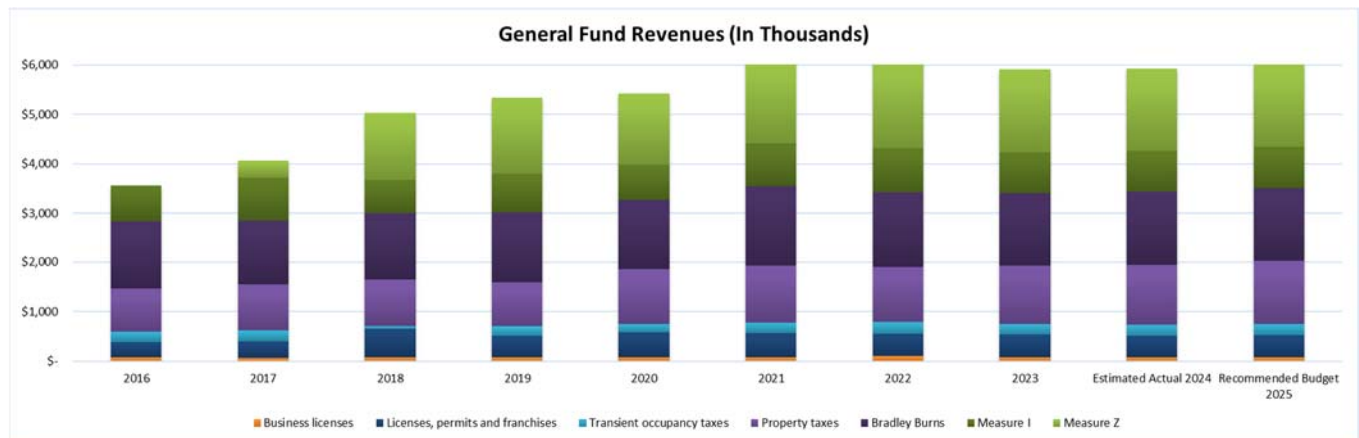
- **Homelessness and Mental Health Outreach:** In collaboration with the Lake County Behavioral Health Services Department, the City organized a town hall event, drawing over 300 community members to address the nationwide crises within the Lakeport community. In response to community feedback, the City established a designated foot patrol officer position for the downtown business district and parklands. Two additional town hall events were held to educate the public on available community services and the impacts of the opioid crisis. The City continues to maintain monthly coordination meeting with various community partners to identify and implement additional strategies to assist unhoused individuals and those facing mental health crises, while mitigating negative impacts on residents and local businesses.
- **Law Enforcement Special Program Operations:** The City has demonstrated its commitment to maintaining and expanding special police services offerings through various initiatives. These include partnering with the Lake County Behavioral Health Services Department to integrate a Licensed Clinical Social Worker with the Police Department, implementing a new Detective Trainee position, and ensuring the continuation of the K-9 program with the training of a new handler. Additionally, the City has sustained vital services such as the School Resource Officer program, secured funding for Crisis Response partnerships, and enhanced regional collaboration through participation in specialized training programs. A new Central Business District & Parks Liaison Officer has also begun operating as of May 2024, furthering the City's efforts to address community needs effectively.
- **Roadway Improvement Projects:** The City of Lakeport remains committed to prioritizing pavement enhancement initiatives by strategically focusing on primary corridors, maximizing cost-effectiveness by maintaining good roads, and systematically improving local neighborhoods through its annual chip seal plan. Recent achievements include the successful completion of the Green, Sayre, Loch Streets pavement rehabilitation project, as well as chip seal projects on North Main Street (Clear Lake Avenue to terminus) and Sixteenth Street (North High to North Main). Engineering and design have been finalized for the South Main Pavement and Rehabilitation project, stretching from Lakeport Boulevard to First Street, with completion scheduled for Fall 2024 and incorporating sidewalk and pedestrian enhancements.
- **2024 Water and Sewer Main Replacement Project:** Progress is well underway for the City's 2024 Water and Sewer Main Replacement Project, with nearly \$8 million allocated for the endeavor. Design work has been completed, and the bid package was solicited in March 2024, setting the stage for the contract to be awarded in June of 2024. Construction is slated to commence in the Summer of 2024, targeting key areas such as Lakeshore Boulevard, Martin Street, and Lakeport Boulevard, with overall completion anticipated by the Summer of 2025.
- **Open Gov Implementation:** The City has successfully implemented a new software system facilitating online permitting and licensing processes for various departments including land use, building permits, code enforcement, and business licenses. This modern system enables convenient online project submissions and electronic payments, streamlining processes and enhancing efficiency. Additionally, features such as a "Report a Concern" component for Code Enforcement and automated procurement and contracting further improve service delivery and transparency for both residents and businesses.

- **Vacant Buildings and Shopping Center Revitalization:** This past year has seen significant progress made in the revitalization of vacant buildings and shopping centers throughout town. Notable accomplishments include the revitalization of the former KMART building, which now hosts Tractor Supply (opened May 2024) and Marshall's (opening Summer/Fall 2024), and efforts to resolve violations and reactivate the Vista Point Shopping Center through collaboration with a new ownership group. The High Street Village Shopping Center has seen all vacancies filled due to aggressive tenant recruitment and building improvements by a new ownership group, while the downtown area benefits from the transformation of a long-time vacant building into a vibrant wine tasting room and restaurant at On The Waterfront.

In addition to the listed accomplishments above, please see the **‘Operating Budgets’** section of this report to review the many accomplishments listed by individual Departments for fiscal year 2023/24.

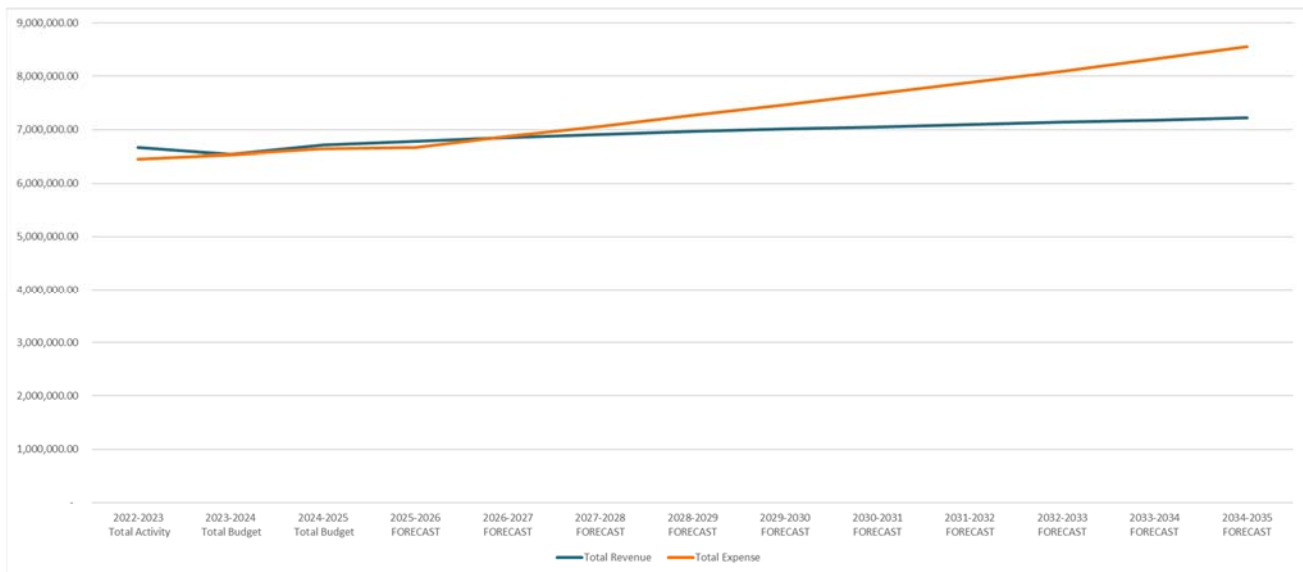
BUDGET YEAR 2024/25 FINANCIAL HIGHLIGHTS

I am happy to submit, once more, to the City Council and citizens of the City of Lakeport, a budget that is structurally balanced. General Fund revenues, collectively, are experiencing a time of sluggish growth. While some streams are expected to see moderate growth, sales tax revenues, the City's main source of income, have declined for seven quarters in a row after the post pandemic "recovery." The future projection of sales tax is not great, but rather anticipated to see slight growth in the 1% range going forward. This lack of general fund revenue growth comes after a severe inflationary period that is keeping the prices of goods and services high. High inflation has a kind of double effect on the City of Lakeport. Our local economy is largely composed of low to moderate income people. High prices significantly affect their ability to buy taxable goods as they could when prices were lower. This reduced spending negatively affects general fund revenues, which in turn means fewer available resources to pay for the higher prices of goods and services needed to sustain City services. The table below shows the trend of general fund sources, after the passage of Measure Z revenue, available for operating expenses and those that are one time:

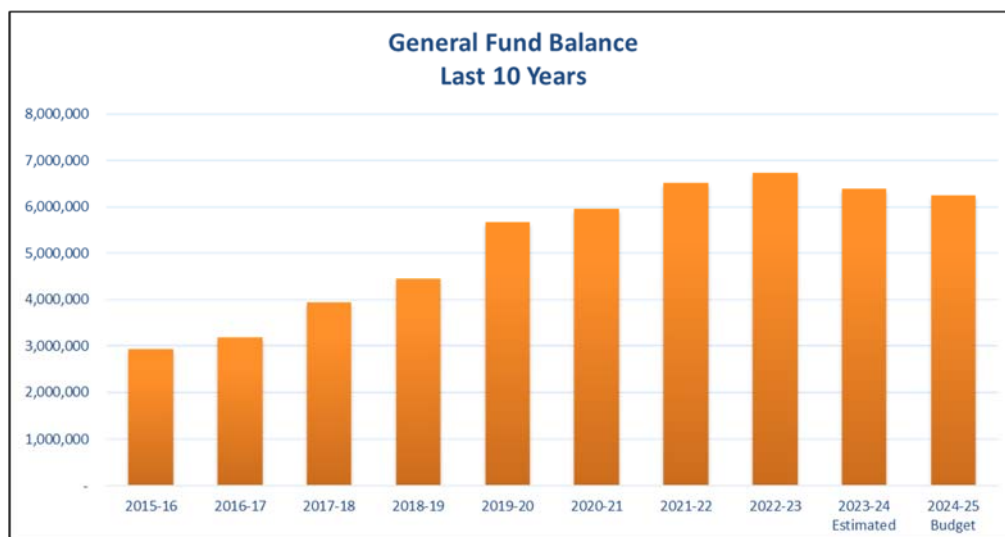


The table above shows another key aspect of the City's revenue structure — how much it relies on tax revenues versus other revenue sources. Almost 85% of the City's revenue is from property and sales taxes. Sales tax by itself is 60%.

The chart below shows the forecasted trend of general fund revenues and rising costs over time, and suggests a possibility that costs will exceed revenues in the near future. The City knows that forecasts can change for different reasons, but it is preparing for probable scenarios and how they could affect City services.



A healthy reserve is the best way to protect against such shocks. This year's budget keeps a high General Fund reserve of about 90% of the total budgeted spending. This past year the City Council improved its reserve by adopting a more formal reserve policy. This policy created specific reserve categories with minimum suggested funding levels for: operations, economic uncertainty, disaster contingency, unfunded pension liabilities, vehicle and equipment replacement and road improvements reserve funds. Even though the General Fund faces a grim long-term outlook, the General Fund still has a strong fund balance of reserve supported by solid policy designed to handle economic shocks that may and likely will happen.



Measure Z, a one-cent sales tax measure, was implemented in 2017 and has been vital for the City's capacity to sustain services and finance capital improvement projects. Improvements to law enforcement services, roadways and parks were key factors for Lakeport residents' backing of Measure Z.

The City's enterprise funds have been more stable thanks to the adopted rate increases that enabled the funding of necessary water system improvement projects, especially the replacement of old water mains throughout the city. The City Council authorized the issuance of \$5.9 million in bonds to address the City's water enterprise 10-year capital improvement needs. Projects include the replacement of almost two (2) miles of water lines, groundwater well improvements and water treatment upgrades. This proactive approach lets the City keep the important position of continuing to choose improvement projects rather than letting water system failures choose themselves for us at a much higher cost. The sewer enterprise fund remains in a good financial position. Identified 5-year capital improvement projects will be cash funded from existing reserves and revenues. Projects include the enlargement of the sewer line between the Lakeshore and Rose lift stations, sewer main replacement along Lakeport Boulevard and Martin Street and slip lining of laterals throughout the City to better control Infiltration and Inflow (I&I) which will reduce the expensive treatment of stormwater at the wastewater treatment plant. The main replacement project is planned to start early in the 2024/25 fiscal year and includes significant funding to upgrade the sections of roadway above the new underground utilities.

FISCAL YEAR 2024/25 PROJECTS & GOALS

As highlighted in the introduction, increased costs are outpacing revenues, which have remained stagnant for the past few years and are only projected to increase at a minimal rate over the next couple of years. This has limited the City's ability to include new projects in the current fiscal year budget. Our primary focus for this year, similar to last year, will be on completing previously budgeted capital improvement projects and the aggressive pursuit of available grant funding opportunities to address unfunded needs. Despite the constraints, our commitment to strategic planning remains crucial in ensuring the efficient allocation of limited resources to address capital improvement needs.

The City Council has developed seven (7) key priority areas to further focus monetary and staff resources. These priority areas are outlined more comprehensively on page 14 of this document and are listed here:

- 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; 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 proposed departmental goal's aim to further each of the stated priority areas.

Public Safety and Crisis Response. The City Council's approved objectives for Public Safety and Crisis Response prioritize the attraction, retention, and training of high-quality law enforcement personnel, addressing homelessness, mental health, and substance abuse, and promoting community policing strategies. The goals for fiscal year 24/25 are aligned with these objectives and are designed to further enhance the city's capability to provide effective and compassionate public safety services. Some of the key goals related to public safety and crisis response include the following:

Innovative Staffing Measures and Technological Enhancements

Maintaining appropriate staffing levels is critical in the current challenging environment for law enforcement recruitment and retention. To address this, the city will explore innovative measures to attract and retain high-quality law enforcement personnel. By partnering with a marketing firm, the city aims to enhance recruitment outreach, emphasizing the benefits of living and working in Lakeport. This strategic marketing effort is expected to reach a broader and more diverse pool of potential recruits.

In addition to improving recruitment, the city will implement advanced technology to enhance police operations. Modern technology can streamline workflows, improve communication, and increase efficiency in law enforcement activities. Continuous succession planning and training throughout the department will ensure that there is always a pipeline of qualified personnel ready to step into critical roles. This approach not only prepares the department for future challenges but also boosts officer morale by providing clear career progression and professional development opportunities.

Leadership Transition and Professional Development

A key goal for the upcoming year is to support the transition of a new Police Chief. This transition is vital to maintaining a sustained commitment to community policing initiatives. The new leadership will play a crucial role in fostering a supportive environment that boosts morale and promotes the professional development of the young police force.

By ensuring effective and community-oriented law enforcement services, the new Police Chief will help solidify the department's role as a trusted and integral part of the community. Leadership that prioritizes community engagement and officer well-being is essential for the long-term success of the department's initiatives.

Addressing Increased Service Requests and Crisis Interventions

With the rise in service requests related to changing state mandates and the growth in crisis-related interventions, it is crucial to identify and implement best practices. The focus will be on homeless outreach, substance use disorder, and mental health crisis intervention. These areas are the most significant sources of service calls and require a coordinated and compassionate response.

The City will continue to strengthen partnerships with local organizations such as the Lake Family Resource Center, Redwood Community Services and the Lake County Behavioral Health Services Department. These partnerships will facilitate a more integrated approach to crisis response, ensuring that individuals in need receive appropriate care and support. By leveraging these collaborations, the city can enhance its ability to address the root causes of homelessness, substance abuse, and mental health issues, ultimately reducing the burden on law enforcement and improving community outcomes.

Navigation Center Feasibility Study

Addressing homelessness requires a comprehensive and coordinated approach. This fiscal year, the City will complete the Navigation Center Feasibility Study, which aims to identify viable sites, operational requirements, and funding avenues for establishing a low-barrier navigation center. Such a center would provide essential services to individuals experiencing homelessness, helping to mitigate the impacts on local businesses and residents.

The intention of the navigation center will be to serve as a one-stop help center, offering housing, basic services, and support for mental health and substance abuse issues. By providing these services in a centralized location, the city can more effectively assist those in need while reducing the strain on law enforcement and other community resources.

Disaster Resiliency. The City Council's approved objectives for Disaster Resiliency focus on mitigating hazard vulnerabilities, enhancing preparedness, managing adverse conditions during emergencies, and restoring areas post-disaster. The fiscal year 24/25 activities and cooperation with regional entities such as the County of Lake and City of Clearlake significantly advance these objectives. By collaborating with regional entities and leveraging shared resources, the community is better equipped to manage and mitigate the impacts of hazards, fostering a safer and more resilient environment for all residents.

County Disaster Mitigation Plan

The development of a comprehensive Multi-Jurisdictional Hazard Mitigation Plan (MJHMP) is essential for systematic risk reduction. This project, adhering to current FEMA guidelines, involves the Lake County Office of Emergency Services (LCOES) authoring the Base Plan while a contractor creates specific annexes which will be an update to the existing plans for each participating city. This collaborative approach ensures that local needs are addressed and strategies are effectively tailored.

Engaging a wide array of stakeholders, including county departments, the City of Lakeport, the City of Clearlake, additional agencies, and the general public, ensures that the plan is comprehensive and inclusive. Public participation is crucial as it helps inform strategies and actions based on local experiences and concerns. This engagement aligns with the Council's objective of pursuing preventive measures to reduce hazard vulnerabilities by incorporating community feedback into mitigation strategies.

Risk Reduction Authority Participation

Participation in the Risk Reduction Authority (RRA) enhances the community's ability to manage hazards effectively. The RRA supports local governments in implementing low or no-cost risk reduction programs, developing funding to sustain these programs, and providing educational resources to the public. These initiatives empower residents to better assess and manage risks, thereby enhancing overall preparedness.

The RRA's role in securing and managing funding is critical for the long-term sustainability of disaster preparedness and mitigation efforts. By offering educational resources and risk reduction programs, the RRA helps build community resilience, ensuring that residents are better equipped to handle emergencies. This directly supports the Council's goal of building capabilities to manage the impacts of hazards.

Good Governance and Fiscal Stability. The City Council's approved objectives for Good Governance and Fiscal Responsibility emphasize fostering fiscal discipline, enhancing services through technology, ensuring quality service delivery, providing timely information, increasing citizen engagement, managing risks, and promoting diversity, equity, and inclusion. The fiscal year 24/25 goals further these objectives through several key initiatives:

Labor Negotiations and Job Description Updates

Labor negotiations are crucial for maintaining fiscal discipline and ensuring efficient service delivery. By successfully negotiating with management and the Lakeport Employees' Association (LEA) and starting negotiations with the Lakeport Police Officers Association (LPOA), the City aims to align employee compensation with budgetary constraints while maintaining high service standards. These negotiations help manage long-term financial obligations, contributing to fiscal stewardship.

Updating employee job descriptions ensures that roles and responsibilities are clearly defined and aligned with current legal standards and organizational needs. This process helps mitigate risks associated with employment law and enhances service delivery by ensuring that employees understand their duties and expectations. It also aids in performance management and succession planning, fostering a more efficient and responsive workforce.

Recruitment, Retention, and Marketing

Effective recruitment and retention strategies are essential for maintaining a skilled and motivated workforce. By employing marketing strategies developed by an outside firm, the City can attract top talent and reduce turnover rates. This aligns with the goals of fiscal discipline and quality service delivery by ensuring that the City has the necessary human resources to meet its operational needs efficiently.

Cost of Service Study

A comprehensive review and cost of service study will provide insights into the actual costs of providing various services, ensuring that fees are fair, transparent, and aligned with the costs incurred. This process supports fiscal stewardship by enabling the City to set fees that cover service costs without overburdening residents, thereby ensuring sustainable financial management.

Franchise Agreement Update

Modernizing the franchise solid waste agreement ensures that waste management services remain cost-effective and reliable. Such improvements are in line with the City's objectives of providing quality services and managing risks associated with waste management.

Succession Planning and Training

Succession planning and continuous training are vital for maintaining a competent and prepared workforce. These initiatives ensure that the City can fill critical positions with qualified individuals, thus maintaining continuity in service delivery. Training programs enhance employees' skills, contributing to higher productivity and better service outcomes. These efforts support the City's objectives of fostering fiscal discipline, quality service delivery, and risk management by preparing the workforce to handle current and future challenges.

These initiatives not only ensure efficient service delivery and fiscal discipline but also promote transparency, community involvement, and diversity, making Lakeport a resilient and forward-thinking city.

Capital Infrastructure Improvement. The City Council's objectives for capital infrastructure improvement focus on properly prioritizing capital improvements, aggressively pursuing various sources of funding, and continuing to develop project readiness. The fiscal year 24/25 goals align with these objectives through several key projects that enhance infrastructure reliability, service delivery, and overall community resilience.

Water and Sewer Main Line Replacement Project

The 2024 Water and Sewer main line replacement project, with a budget of \$8 million, aims to replace approximately two miles of water main and one mile of sewer main across the city. This project is essential for improving infrastructure reliability and service delivery to residents. The replacement of outdated water and sewer mains reduces the risk of service interruptions, leaks, and environmental hazards. By prioritizing this capital improvement, the city demonstrates its commitment to maintaining essential services and enhancing the quality of life for its residents. Moreover, the substantial investment highlights the City's proactive approach to securing necessary funding, ensuring fiscal responsibility and long-term infrastructure sustainability.

Pavement Management Program

The City's Pavement Management Program for 2024/25 includes several significant roadway capital improvement projects:

1. **Renovation of South Main Street (from Lakeport Boulevard to First Street):** This project addresses sidewalk gaps, improves pedestrian crossings, and enhances roadway surfacing. By focusing on these enhancements, the city ensures safer and more accessible pedestrian pathways, promoting inclusivity and community well-being.
2. **Microsurfacing Projects:** Drafting design specifications and bid documents for microsurfacing North High Street (from Clear Lake Avenue to Lakeshore Boulevard), Charlie Jolin Way, and Parallel Drive (from City Limits to Lakeport Boulevard). These projects extend the life of collector roads cost-effectively, demonstrating strategic use of resources and preventing costly full road reconstructions.
3. **Del Lago Local Neighborhood Chip Seal Project:** This project aims to maintain neighborhood roads, reflecting the city's commitment to addressing local infrastructure needs and ensuring quality service delivery.

By executing these projects, the city not only improves road safety and functionality but also showcases its ability to prioritize capital improvements effectively. These efforts align with the city's goal of developing project readiness and securing funding for critical infrastructure projects.

Scotts Creek Well Replacement

The completion of engineering and design for a new Scotts Creek well is another crucial goal. This project aims to replace existing wells, ensuring a reliable, year-round, water supply for the City. By prioritizing this capital improvement, the City enhances its preparedness for potential water shortages or failures, supporting long-term sustainability. This proactive approach to infrastructure development demonstrates the City's commitment to maintaining essential services and ensuring the well-being of its residents.

Water and Sewer Master Plans Update

Updating the Water and Sewer Master Plans and completing an updated recycled water feasibility study are essential steps in the City's infrastructure strategy. These updated plans will guide future capital improvements, ensuring that investments are strategically targeted to address the most critical needs. The feasibility study for recycled water aligns with environmental sustainability goals, exploring innovative solutions for water reuse and reducing overall water consumption. These efforts demonstrate the City's commitment to fiscal stewardship, resource efficiency, and long-term planning.

Safe, Sustainable and Attractive Neighborhoods. The City Council's policy priority area of Safe, Sustainable and Attractive Neighborhoods emphasizes the importance of diverse housing options, quality housing stock, accessible parks, community health, vibrant community events, open space preservation, and environmental protection. The fiscal year 24/25 goals align well with these objectives, driving forward various initiatives aimed at enhancing the overall quality of life for the residents of Lakeport.

Navigation Center Feasibility Study

Completing the Navigation Center Feasibility Study is a critical step towards addressing homelessness in Lakeport. This study will identify potential sites, operational requirements, and funding strategies for establishing a low-barrier navigation center. Such a center would provide essential services to individuals experiencing homelessness, including temporary housing, healthcare, and job placement assistance. By facilitating improved access to these community services, the City can better support its homeless population while also reducing the negative impacts on local businesses and residents. This initiative directly improves community health metrics and promotes social stability, making neighborhoods safer and more attractive.

Civic Engagement Organization

The exploration of establishing a civic engagement organization aims to mobilize local nonprofits and civic groups to utilize public spaces effectively. By organizing community events and recreational programs, particularly for the youth, this initiative fosters a stronger community identity and promotes healthier lifestyles. Engaging residents in civic activities enhances the sense of belonging and participation in the community, contributing to the overall quality of life. Such initiatives can also highlight the economic value of environmental protection by using public spaces for events that raise awareness about sustainability, conservation, history, culture and arts.

Housing Services Program Strategic Plan

Implementing a strategic plan for the City's Housing Services Program is pivotal to providing a wide variety of housing options and improving the quality of existing housing stock. This program will address housing affordability, support first-time homebuyers, and facilitate owner-occupied rehabilitation projects. By strategically planning and implementing housing services, the city can ensure that residents have access to safe, affordable, and quality housing. This aligns with the council's objectives of promoting diverse housing options and improving the overall housing quality within the city.

Proactive Code Enforcement Program

Evaluating options for an enhanced, proactive Code Enforcement Program, including the potential adoption of a Nuisance Abatement Ordinance, is another key goal. This initiative will help maintain the aesthetics and safety of neighborhoods by ensuring compliance with local codes and ordinances. Proactive code enforcement can address issues such as property neglect, illegal dumping, and other nuisances that detract from neighborhood attractiveness. This effort not only enhances the visual appeal of neighborhoods but also contributes to overall public health and safety, creating more livable and welcoming communities.

Economic Development. The City Council's policy priority area of Economic Development focuses on promoting regional economic initiatives, supporting business retention and attraction, and enhancing the historic downtown and lakefront area. The fiscal year 24/25 goals are designed to further these objectives, fostering a thriving local economy and vibrant community.

Update of the Lakeport Economic Development Strategic Plan

Updating the Lakeport Economic Development Strategic Plan is essential for aligning the city's economic strategies with current trends and community needs. This comprehensive plan will guide future initiatives, ensuring that efforts are effectively targeted to promote growth, attract businesses, and support local entrepreneurs. The updated plan will include new data, insights, and strategies to enhance the city's economic resilience and competitiveness.

Development of a Waterfront Hotel

Advancing the development of a waterfront hotel on the Dutch Harbor property (910 North Main Street) is a significant step toward revitalizing Lakeport's tourism sector. A waterfront hotel can serve as a major attraction, drawing visitors to the area and boosting local businesses. Enhancing outreach to existing waterfront hotel and resort properties will help in revitalizing these facilities, ensuring they meet modern standards and continue to attract visitors. This goal aligns with the objective of enhancing the historic downtown and lakefront area, making it a more appealing destination.

Initiatives to Increase Visitors to Downtown and the Waterfront

Implementing initiatives to increase pedestrian traffic in downtown and waterfront districts is crucial for economic vitality. By enhancing placemaking strategies and destination marketing, the City can create a more attractive and economically vibrant environment. Projects such as improving wayfinding signage, refining downtown design guidelines, and conducting general marketing efforts will make it easier for residents and visitors to navigate and enjoy these areas. Increased pedestrian traffic supports local businesses and contributes to a lively community atmosphere.

Collaboration with the Clear Lake Environmental Research Center (CLERC)

Collaborating with the Clear Lake Environmental Research Center (CLERC) to establish a publicly-accessible environmental resource center in the renovated upstairs of the historic Lakeport Carnegie Library building is a key initiative. This center will serve as an educational and research hub, attracting visitors and scholars interested in environmental studies. It will also provide an opportunity to showcase Lakeport's commitment to sustainability and environmental stewardship, potentially drawing eco-tourism and enhancing the City's reputation as a forward-thinking and engaged community.

Vacant Commercial Buildings and Registration Program

Revising the inventory of vacant commercial buildings and proposing a vacant building registration program for City Council review aims to enhance oversight and management of vacant properties. This initiative will promote responsible property management and facilitate efforts to revitalize these commercial spaces. By keeping an updated inventory and implementing a registration program, the city can better monitor and address issues related to vacant buildings, ensuring they do not detract from the community's economic and aesthetic appeal.

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:

- South Main Street Pavement Rehabilitation Project (Lakeport Boulevard to First Street)
- Del Lago Neighborhood Chip Seal Project
- Miscellaneous Sidewalk Gap and ADA Ramp Improvements (in conjunction with other scheduled projects)
- Westside Community Park Sport Fields Top Dress and Overseed
- Silveira Community Center HVAC and Electrical Upgrade Project Completion
- Mobile Radar Trailer Procurement
- Police Camera Body Cameras
- Forbes Creek Headwall Repair
- Hartley Storm Drain Replacement
- Green Ranch Well Rehabilitation
- Activated Carbon Replacement Project at Surface Water Plant
- Scotts Creek Well Access Improvements
- Water Main Replacement—Lakeport Boulevard (Bevins Street to Main Street) 2,560'
- Water Main Replacement—Armstrong Street (Berry Street to Smith Street) 983'
- Water and Sewer Main Replacement—Lakeshore Boulevard (Ashe Street to Beach Lane) 2,866'
- Water and Sewer Main Replacement—Martin Street (Bevins Street to Main Street) 2,600'
- Water Main Replacement—Tenth Street and Tunis Street intersection area 640'
- Supervisory Control and Data Acquisition (SCADA) Upgrade/Programming for Utilities Infrastructure Citywide
- Emergency Generator Installations (Scotts Creek Wells, K Street Lake Intake Facility, Surface Water Treatment Plant)
- K Street Lake Intake Facility Perimeter Fencing Replacement
- Replace/Upsize Water Main—Martin (Bevins Street to Martin Street Lift Station)
- K Street Water Main Project

In addition to capital improvement projects, the 2024/25 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 and Engineering:

- Scotts Creek Well Replacement Design and Engineering
- Micro Surfacing Pavement Rehabilitation Project Design and Engineering: High Street (Main Street to Geiselman Street), Charlie Jolin Way, Parallel Drive (Highway 175 to Lakeport Boulevard)
- Pavement Rehabilitation Engineering: Del Lago Neighborhood, Lakeport Boulevard/Parallel Drive Roundabout
- Safe Routes to School Project Study Report for Lakeshore Boulevard Sidewalk Project
- Water Master Plan Update
- Sewer Master Plan Update
- Comprehensive Fee Study
- Housing Program Services Strategic Plan
- Navigation Center Feasibility Study
- General Plan Update
- Sidewalk Inventory Study
- Wastewater Treatment Plant Expansion Study

- ADA Transition Plan Update
- Ordinance Updates: establish a vacant building registry, sidewalk vending, business license modernization, streamline short-term rental process, modify nuisance abatement procedures, and cannabis regulation updates.

LOOKING AHEAD

The budget detailed in the following pages sets forth a fiscal plan for services and capital improvement projects that align with the City Council's policies and objectives. Department heads have crafted their budgets to meet these objectives, emphasizing public safety and enhancing the City's roadway, water, and wastewater infrastructure. Our Staff will continue to responsibly manage residents' tax dollars and user fees while actively seeking grant funding and other opportunities to improve the quality of life in Lakeport. This budget has been designed with these priorities in mind, ensuring that resources are used to provide the maximum benefit to the community.

However, financial resources are not the only critical factor in our City's success, especially during uncertain times. Lakeport's true strength lies in its service-oriented operations and the dedication of its talented Staff. I want to personally thank all City employees for their unwavering commitment and innovative approaches during these challenging years.

In conclusion, I extend my deepest gratitude to the residents of Lakeport, our dynamic business community, and our supportive community partners. Your patience, resilience, and cooperative spirit have been vital in overcoming challenges and fostering progress. Together, we have navigated difficult times, developed creative solutions, and welcomed change. Your steadfast support and dedication to our shared vision have established a strong foundation for a promising future. As we look ahead, let us continue to build on our successes and strive for a thriving community for all. I want to thank the City Council for your confidence in our professional Staff, your vision, and your unwavering belief in our collective potential as a City.

Respectfully,

A handwritten signature in blue ink, appearing to read "K. M. Ingram", with a stylized flourish at the end.

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	2022-23		
	Employees	Rank	Percentage of Top 10 Employment
County of Lake	1043	1	27.0%
Adventist Health St. Helena	634	2	16.4%
Konocti Unified School District	450	3	11.7%
Sutter Lakeside Hospital	371	4	9.6%
Calpine Corp.	300	5	7.8%
Lake County Tribal Health	280	6	7.3%
Kelseyville Unified School District	231	7	6.0%
Robinson Rancheria Resort and Casino	213	8	5.5%
Middletown Unified School District	177	9	4.6%
Safeway	157	10	4.1%
Total	3,856		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.

Source: Lake 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 recommended in fiscal year 2024-25. All budgeted funds are included in this synopsis.

Fiscal Year 2024-25

City-Wide Comparison

Account Class	Fiscal Year Ended				
	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	(Estimated)	Recommended	Adopted
			Actual		
Revenue					
Taxes	6,645,927	6,413,637	6,326,168	6,411,056	6,411,056
Franchise Fees	324,985	317,682	326,000	336,000	336,000
Licenses	440	530	200	200	200
Permits	120,211	130,771	107,500	107,500	107,500
Fines, Forfeitures, Penalties	5,946	12,370	11,000	11,000	11,000
Use of Money and Property	39,903	208,010	139,500	139,500	139,500
Other Agencies	112,802	240,646	434,492	367,987	367,987
Federal Funding	2,169,916	2,443,664	2,696,650	1,378,650	1,378,650
State Funding	523,247	1,777,822	862,500	882,500	882,500
Charges for Service	5,583,076	5,885,321	6,058,500	6,237,500	6,237,500
Interfund Services Provided	106,557	112,469	138,000	138,000	138,000
Other Revenues	5,031,461	512,383	221,876	225,417	225,417
Additions To	146,947	154,387	910,325	892,401	892,401
Other Financing Sources	341,685	515,572	722,810	730,830	730,830
Total	21,153,103	18,725,264	18,955,521	17,858,541	17,858,541
Expenditures					
Salaries and Benefits	5,184,924	6,444,251	6,500,228	6,879,929	6,879,929
Operations	4,276,991	5,599,282	7,507,520	6,269,201	6,269,201
Loans/Grants	-	-	415,000	415,000	415,000
Debt Service	1,119,717	1,286,875	2,501,388	2,514,394	2,514,394
CIP	3,918,627	3,507,754	3,721,421	14,118,884	14,118,884
Other Expenditures	855,026	1,286,096	-	-	-
Deductions From	146,947	154,387	-	-	-
Other Financing Uses	5,110,256	546,406	492,810	730,830	730,830
Total	20,612,488	18,825,051	21,138,367	30,928,238	30,928,238
Change in total fund balance	\$ 540,615	\$ (99,787)	\$ (2,182,846)	\$ (13,069,697)	\$ (13,069,697)

GENERAL FUND COMPARED

This is a comprehensive summary of the general fund, as proposed in fiscal year 2024-25.

Fiscal Year 2024-25 General Fund Comparison

Account Class	Fiscal Year Ended					Budget Share
	2021-22 Actual	2022-23 Actual	2023-24 (Estimated) Actual	2024-25 Recommended	2024-25 Adopted	
Revenue						
Taxes	\$ 5,689,723	\$ 5,468,113	\$ 5,507,335	\$ 5,582,223	\$ 5,582,223	83.12%
Franchise Fees	324,985	317,682	326,000	336,000	336,000	5.00%
Licenses	440	530	200	200	200	0.00%
Permits	120,211	130,771	107,500	107,500	107,500	1.60%
Fines, Forfeitures, Penalties	5,946	12,370	11,000	11,000	11,000	0.16%
Use of Money and Property	30,500	126,601	87,000	87,000	87,000	1.30%
Other Agencies	6,978	114,862	244,000	179,000	179,000	2.67%
Federal Funding	2,239	-	1,000	1,000	1,000	0.01%
State Funding	151,285	255,928	102,500	202,500	202,500	3.02%
Charges for Service	100,223	96,205	80,000	90,000	90,000	1.34%
Interfund Services Provided	3,960	-	-	-	-	0.00%
Other	4,895,179	95,289	34,300	74,300	74,300	1.11%
Transfers In	56,568	49,381	35,000	45,000	45,000	0.67%
Total	11,388,237	6,667,732	6,535,835	6,715,723	6,715,723	100.00%
Expenditures						
Salaries and Benefits	3,053,413	3,306,668	3,637,068	4,023,997	4,023,997	57.46%
Operations	1,795,683	1,933,921	2,216,333	2,335,303	2,335,303	33.35%
CIP	1,078,971	743,789	566,758	187,461	187,461	2.68%
Transfers Out	250,117	475,307	457,810	455,830	455,830	6.51%
Financing Uses	4,636,771	-	-	-	-	
Total	10,814,955	6,459,685	6,877,969	7,002,591	7,002,591	100.00%
Surplus (Deficit)	\$ 573,282	\$ 208,047	\$ (342,134)	\$ (286,868)	\$ (286,868)	

Fiscal Year 2024-25 General Fund, Fund Balance Detail

Classification	Fiscal Year Ended				
	2021-22 Actual	2022-23 Actual	2023-24 (Estimated) Actual	2024-25 Recommended	2024-25 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	9,969	1,874	1,874	1,874	1,874
PD asset forfeiture - gang	2,521	-	-	-	-
Debt Service	45,000	22,588	22,588	22,588	22,588
	57,490	24,462	24,462	24,462	24,462
Committed:					
Operating reserve	926,118	1,101,595	1,031,695	1,050,389	1,050,389
Reserve for economic uncertainties	1,234,824	1,468,794	1,375,594	1,400,518	1,400,518
Disaster Reserve	617,412	734,397	-	-	-
Vehicles and equipment reserve	117,735	147,735	177,735	207,735	207,735
Road improvements reserve	114,492	214,253	244,253	244,253	244,253
Pension and OPEB reserve	946,490	986,866	1,027,920	1,057,920	1,057,920
Compensated absences reserve	-	-	408,375	298,375	298,375
	3,957,071	4,653,640	4,265,572	4,259,190	4,259,190
Assigned:					
General reserves	-	-	-	-	-
Debt service reserve	-	-	-	-	-
Subsequent year's budget: appropriation of fund balance	-	-	-	-	-
Capital projects	2,000,000	1,500,000	1,700,000	1,500,000	1,500,000
	2,000,000	1,500,000	1,700,000	1,500,000	1,500,000
Unassigned:					
Unassigned fund balance	219,920	264,967	110,901	30,415	30,415
	219,920	264,967	110,901	30,415	30,415
Total fund balance	\$ 6,523,962	\$ 6,732,550	\$ 6,390,416	\$ 6,103,548	\$ 6,103,548

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 2024-25.

Fiscal Year 2024-25 Revenue Summary by Fund

FUND NO.	FUND NAME	ACTUAL REVENUES 2020-21	ACTUAL REVENUES 2021-22	ACTUAL REVENUES 2022-23	ESTIMATED REVENUES 2023-24	BUDGET REVENUES 2024-25
110	GENERAL FUND	\$ 7,088,630	\$ 11,388,237	\$ 6,667,732	\$ 6,535,835	\$ 6,715,723
	<u>CAPITAL PROJECTS FUND</u>					
130	GENERAL CAPITAL IMPROVEMENT	-	598,771	598,771	-	-
	<u>DEBT SERVICE FUNDS</u>					
140	DEBT SERVICE FUND	261,589	239,501	451,048	457,810	455,830
	<u>SPECIAL REVENUE FUNDS</u>					
202	PARKLAND DEDICATION FUND	-	-	-	-	-
203	2105 GAS TAX FUND	107,435	202,957	237,349	314,068	316,104
207	PROP 172 PUBLIC SAFETY TAX	33,812	56,568	49,381	35,000	45,000
209	LAKEPORT HOUSING PROGRAM FUND	4,001	4,519	113,016	40,000	-
210	PLHA NAVIGATION CENTER	-	-	-	369,000	319,000
211	K-9 FUND	-	10,616	-	15,000	15,000
219	APC BIKE AND PEDESTRIAN 10TH ST	-	-	2,174	130,000	80,000
228	DEPARTMENT BOATING AND WATERWAYS BATHROOMS	-	-	159,509	-	-
232	ATP PLANNING SIDEWALKS	-	-	-	230,000	200,000
233	CDBG GRANT 2018DR	2,993	26,049	8,786	100,000	100,000
234	CDBG GRANT 2021	2,438	3,625	17,953	500,000	500,000
236	CDBG GRANT 2020	122,259	60,432	26,717	480,000	480,000
237	CDBG GRANT 2018	165,573	461,586	15,476	-	-
238	CDBG GRANT 2017	87,042	127,736	(3,405)	-	-
239	CDBG GRANT 2022	-	-	4,500	208,650	208,650
240	HOME PROGRAM INCOME	29,051	780	22,553	-	-
241	CDBG PROGRAM INCOME	89,850	63,715	13,963	-	-
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	-	-	-	-	-
410	ER STORM DAMAGE PROJECTS	850	17,338	69,231	140,000	140,000
411	SAFE ROUTES TO SCHOOLS	104,889	354,329	1,313,406	-	-
413	LAKE SIDE PARK FUND	1,413,886	889,478	1,657,144	1,268,000	-
414	STORM DRAINAGE FUND	336	136	340	1,000	1,000
415	CITYWIDE HSIPL (SAFETY)	-	294	1,832	260,000	260,000
420	2017 STORM CAPITAL PROJECT FUND	-	-	-	-	-
	Total special revenue	2,164,415	2,280,158	3,709,925	4,090,718	2,664,754
	<u>ENTERPRISE FUNDS</u>					
501	WATER UTILITY M & O FUND	2,453,780	2,451,433	2,969,654	2,947,000	3,057,000
502	WATER EXPANSION FUND	43,142	9,379	33,814	30,000	30,000
601	CLMSD UTILITY M & O FUND	3,067,987	3,191,741	3,274,180	3,196,550	3,255,550
602	CLMSD EXPANSION FUND	39,610	15,930	46,842	50,500	50,500
606	CLMSD ASSMNT DIST 2017-1 FUND	238,221	246,991	262,110	240,108	240,108
	Total enterprise	5,842,740	5,915,474	6,586,600	6,464,158	6,633,158
	<u>INTERNAL SERVICE FUNDS</u>					
701	RISK MANAGEMENT FUND	-	-	-	910,325	892,401
	<u>FIDUCIARY FUNDS</u>					
705	RDA OBLIGATION RETIREMENT FUND	544,752	584,015	556,801	496,675	496,675
801	OPEB AGENCY FUND	144,597	146,947	154,387	-	-
	Total fiduciary	689,349	730,962	711,188	496,675	496,675
	Total	\$ 16,046,723	\$ 21,153,103	\$ 18,725,264	\$ 18,955,521	\$ 17,858,541

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.

* Does not include transfers in

HISTORICAL EXPENDITURE SUMMARY

This table illustrates where and by how much resources have been used by the City over the last four years compared to fiscal year 2024-25.

Fiscal Year 2024-25 Expenditure Summary by Fund

FUND NO.	FUND NAME	ACTUAL EXPENDITURES 2020-21	ACTUAL EXPENDITURES 2021-22	ACTUAL EXPENDITURES 2022-23	ESTIMATED EXPENDITURES 2023-24	BUDGET EXPENDITURES 2024-25
110 -	GENERAL FUND	\$ 6,786,825	\$ 10,814,955	\$ 6,459,686	\$ 6,877,969	\$ 7,002,591
<u>CAPITAL PROJECTS FUND</u>						
130 -	GENERAL CAPITAL IMPROVEMENT	-	-	-	-	1,200,000
<u>DEBT SERVICE FUNDS</u>						
140 -	DEBT SERVICE FUND	261,505	259,728	451,048	457,810	455,830
<u>SPECIAL REVENUE FUNDS</u>						
202 -	PARKLAND DEDICATION FUND	-	-	-	-	-
203 -	2105 GAS TAX FUND	5,950	166,731	35,021	572,890	550,007
207 -	PROP 172 PUBLIC SAFETY TAX	156,841	56,568	49,381	35,000	45,000
209 -	LAKEPORT HOUSING PROGRAM FUND	2,522	54,597	132,944	60,000	-
210 -	PLHA NAVIGATION CENTER	-	-	-	369,000	319,000
211 -	K-9 FUND	15,743	11,449	7,070	15,000	15,000
219 -	APC BIKE AND PEDESTRIAN 10TH ST	-	-	2,174	130,000	80,000
228 -	DEPARTMENT BOATING AND WATERWAYS BATHROOMS	-	-	159,508	-	-
232 -	ATP PLANNING SIDEWALKS	-	-	1,076	230,000	200,000
233 -	CDBG GRANT 2018DR	2,993	26,049	8,785	100,000	100,000
234 -	CDBG GRANT 2021	2,438	3,625	17,953	500,000	500,000
236 -	CDBG GRANT 2020	122,259	60,432	26,717	480,000	480,000
237 -	CDBG GRANT 2018	162,573	458,630	7,650	-	-
238 -	CDBG GRANT 2017	75,413	193,549	8,330	-	-
239 -	CDBG GRANT 2022	-	-	4,500	208,650	208,650
240 -	HOME PROGRAM INCOME	-	1,669	4,738	10,000	10,000
241 -	CDBG PROGRAM INCOME	17,625	181,492	-	-	230,000
401 -	TENTH ST DRAINAGE FUND	-	-	-	-	-
402 -	LAKEPORT BLVD IMPRVMT FUND	-	-	69,582	350,000	-
403 -	SOUTH MAIN ST IMPRVMT FUND	-	-	-	-	-
407 -	PARKSIDE TRAFFIC MITIG IMPACT	-	-	-	-	-
408 -	PARALLEL/BEVINS STORM MAINT	-	-	-	-	-
410 -	ER STORM DAMAGE PROJECTS	-	18,188	69,231	140,000	140,000
411 -	SAFE ROUTES TO SCHOOLS	104,889	354,329	1,461,046	-	-
413 -	LAKESIDE PARK FUND	608,884	955,225	2,396,398	1,268,000	-
414 -	STORM DRAINAGE FUND	-	-	28,710	70,000	20,000
415 -	CITYWIDE HSPL (SAFETY)	-	-	2,125	260,000	260,000
420 -	2017 STORM CAPITAL PROJECT FUND	17,184	1,025,588	10,000	-	-
	Total special revenue	1,295,314	3,568,121	4,502,939	4,798,540	3,157,657
<u>ENTERPRISE FUNDS</u>						
501 -	WATER UTILITY M & O FUND	2,357,691	2,256,984	3,068,546	3,504,568	9,112,656
502 -	WATER EXPANSION FUND	14,302	42,807	23,271	190,000	530,000
601 -	CLMSD UTILITY M & O FUND	3,229,343	2,989,382	3,833,700	3,627,668	7,111,607
602 -	CLMSD EXPANSION FUND	489,377	196,024	7,981	35,000	720,000
606 -	CLMSD ASSMNT DIST 2017-1 FUND	75,129	75,786	67,031	240,108	245,035
	Total enterprise	6,165,842	5,560,983	7,000,529	7,597,344	17,719,298
<u>INTERNAL SERVICE FUNDS</u>						
701 -	RISK MANAGEMENT FUND	-	-	-	910,325	892,401
<u>FIDUCIARY FUNDS</u>						
705 -	RDA OBLIGATION RETIREMENT FUND	282,844	261,754	256,462	496,379	500,461
801 -	OPEB AGENCY FUND	144,597	146,947	154,387	-	-
	Total fiduciary	427,441	408,701	410,849	496,379	500,461
Total		\$ 14,936,927	\$ 20,612,488	\$ 18,825,051	\$ 21,138,367	\$ 30,928,238

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.

* Does not include transfers out

EXPENDITURES BY DEPARTMENT

This table illustrates how individual departments have been funded over the last four years as compared to fiscal year 2024-25. 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 2024-25

Departmental Expenditure History Comparison

Name	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Estimated Expenditures 2023-24	Budget Expenditures 2024-25
Non-Departmental	8,309,106	4,393,489	4,390,421	4,599,625
Legislative	105,364	140,023	149,476	178,132
Administration	646,454	663,133	707,363	818,886
Economic Development	834,617	122,886	617,000	651,500
City Attorney	154,701	121,926	109,000	109,000
Finance and IT	844,906	910,039	1,073,513	1,139,130
Community Development:				
Planning	321,882	412,697	438,845	464,799
Building	341,552	365,120	430,194	483,490
Housing	57,197	124,836	747,650	637,650
Engineering	220,754	245,243	282,800	314,819
Police	2,462,808	2,295,798	2,758,540	2,903,230
Public Works				
Administration and Compliance	572,496	362,714	572,297	571,529
Streets and Infrastructure	1,627,296	2,647,856	2,330,096	3,014,962
Parks, Buildings & Grounds	1,259,258	3,065,437	2,381,549	896,617
Westshore Pool	-	-	-	-
Water	1,261,895	1,349,656	2,048,949	7,940,284
Sewer	1,592,201	1,604,197	2,100,674	6,204,585
Total	\$ 20,612,488	\$ 18,825,051	\$ 21,138,367	\$ 30,928,238

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 2024-25.

Fiscal Year 2024-25 Expenditure Detail by Department

Name	No.	Uses					Total
		Salaries and Benefits	Operations	Debt Service	Capital Outlay	Other Financing Uses	
Non-Departmental	0000	\$ 280,000	\$ 1,074,401	\$ 2,514,394	\$ -	\$ 730,830	\$ 4,599,625
City Council	1010	95,000	83,132	-	-	-	178,132
Administration	1020	573,608	219,167	-	26,111	-	818,886
Economic Development	1054	-	236,500	-	-	-	651,500
City Attorney	1030	-	109,000	-	-	-	109,000
Finance and IT	1041	620,717	411,213	-	107,200	-	1,139,130
Community Development:							-
Planning	1050	258,485	202,564	-	3,750	-	464,799
Building	1051	374,248	106,242	-	3,000	-	483,490
Housing	1053	-	637,650	-	-	-	637,650
Engineering	1052	212,770	99,749	-	2,300	-	314,819
Police	2010	2,103,131	734,599	-	65,500	-	2,903,230
Public Works:							-
Administration and Compliance	3010	554,216	17,313	-	-	-	571,529
Streets and Infrastructure	3020	285,407	602,543	-	2,127,012	-	3,014,962
Parks, Buildings & Grounds	3030	159,881	203,230	-	533,506	-	896,617
Westshore Pool	3050	-	-	-	-	-	-
Water O&M	3060	680,483	626,297	-	6,633,504	-	7,940,284
Sewer O&M	3070	681,983	905,601	-	4,617,001	-	6,204,585
Total		\$ 6,879,929	\$ 6,269,201	\$ 2,514,394	\$ 14,118,884	\$ 730,830	\$ 30,928,238

SOURCES AND USES FOR FISCAL YEAR 2024-25

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 2024-25

SOURCES

Fiscal Year 2024-25
[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		\$ 5,582,223	\$ 336,000	\$ 200	\$ 107,500	\$ 11,000	\$ 87,000	\$ 179,000	\$ 1,000	\$ 202,500	\$ 90,000	-	\$ 74,300	\$ -	\$ -	\$ 45,000	\$ 6,715,723	
Capital Projects Funds:																		
130 - GENERAL CAPITAL IMPROVEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total capital project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service Funds:																		
140 - DEBT SERVICE FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	455,830	455,830	
	Total debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	455,830	455,830	
Special Revenue Funds:																		
202 - PARKLAND DEDICATION FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
203 - 2105 GAS TAX FUND		-	-	-	-	-	-	188,987	-	-	-	-	127,117	-	-	-	316,104	
207 - PROP 172 PUBLIC SAFETY TAX		45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	
209 - LAKEPORT HOUSING PROGRAM FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
210 - PLHA NAVIGATION CENTER		-	-	-	-	-	-	-	319,000	-	-	-	-	-	-	-	319,000	
211 - K-9 FUND		-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000	
219 - APC BIKE AND PEDESTRIAN 10TH ST		-	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	80,000	
228 - DEPARTMENT BOATING AND WATERWAYS BAT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
232 - ATP PLANNING SIDEWALKS		-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	200,000	
233 - CDBG GRANT 2018DR		-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	100,000	
234 - CDBG GRANT 2021		-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	500,000	
236 - CDBG GRANT 2020		-	-	-	-	-	-	-	250,000	-	-	-	-	-	-	230,000	480,000	
237 - CDBG GRANT 2018		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
238 - CDBG GRANT 2017		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
239 - CDBG GRANT 2022		-	-	-	-	-	-	-	208,650	-	-	-	-	-	-	-	208,650	
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 MITG 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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
413 - LAKESIDE PARK FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	45,000	-	-	-	-	-	188,987	1,377,650	680,000	-	-	143,117	-	-	230,000	2,664,754	
Enterprise Funds:																		
501 - WATER UTILITY M & O FUND		-	-	-	-	-	-	-	-	-	2,937,000	120,000	-	-	-	-	3,057,000	
502 - WATER EXPANSION FUND		-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	30,000	
601 - CLMSD UTILITY M & O FUND		55,050	-	-	-	-	52,500	-	-	-	3,130,000	18,000	-	-	-	-	3,255,550	
602 - CLMSD EXPANSION FUND		-	-	-	-	-	-	-	-	-	50,500	-	-	-	-	-	50,500	
606 - CLMSD ASSMNT DIST 2017-1 FUND		232,108	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	240,108	
	Total Enterprise Funds	287,158	-	-	-	-	52,500	-	-	-	6,147,500	138,000	8,000	-	-	-	6,633,158	
Internal Service Funds:																		
701 - RISK MANAGEMENT FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	892,401	-	892,401	
	Total Internal Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	892,401	-	892,401	
Fiduciary Funds:																		
705 - RDA OBLIGATION RETIREMENT FUND		496,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	496,675	
801 - OPEB AGENCY FUND		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Fiduciary Funds	496,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	496,675	
Total		\$ 6,411,056	\$ 336,000	\$ 200	\$ 107,500	\$ 11,000	\$ 139,500	\$ 367,987	\$ 1,378,650	\$ 882,500	\$ 6,237,500	\$ 138,000	\$ 225,417	\$ -	\$ 892,401	\$ 730,830	\$ 17,858,541	

CITY OF LAKEPORT
ANNUAL BUDGET
USES

FISCAL YEAR 2024-25

Fiscal Year 2024-25
Use Detail by Fund

Fund	Description	Uses							Total
		Salaries and Benefits	Operations	Loans/ Grants	Debt Service	Capital Outlay	Deductions	Transfers Out	
110 - GENERAL FUND		\$ 4,023,997	\$ 2,335,303	\$ -	\$ -	\$ 187,461	\$ -	\$ 455,830	\$ 7,002,591
Capital Projects Funds:									
130 - GENERAL CAPITAL IMPROVEMENT		-	-	-	-	1,200,000	-	-	1,200,000
	Total capital project	-	-	-	-	1,200,000	-	-	1,200,000
Debt Service Funds									
140 - DEBT SERVICE FUND		-	-	-	455,830	-	-	-	455,830
	Total debt service	-	-	-	455,830	-	-	-	455,830
Special Revenue Funds:									
202 - PARKLAND DEDICATION FUND		-	-	-	-	-	-	-	-
203 - 2105 GAS TAX FUND		-	-	-	-	550,007	-	-	550,007
207 - PROP 172 PUBLIC SAFETY TAX		-	-	-	-	-	-	45,000	45,000
209 - LAKEPORT HOUSING PROGRAM FUND		-	-	-	-	-	-	-	-
210 - PLHA NAVIGATION CENTER		-	319,000	-	-	-	-	-	319,000
211 - K-9 FUND		-	15,000	-	-	-	-	-	15,000
219 - APC BIKE AND PEDESTRIAN 10TH ST		-	-	-	-	80,000	-	-	80,000
228 - DEPARTMENT BOATING AND WATERWAYS BATHROOMS		-	-	-	-	-	-	-	-
232 - ATP PLANNING SIDEWALKS		-	200,000	-	-	-	-	-	200,000
233 - CDBG GRANT 2018DR		-	100,000	-	-	-	-	-	100,000
234 - CDBG GRANT 2021		-	85,000	415,000	-	-	-	-	500,000
236 - CDBG GRANT 2020		-	12,500	-	-	467,500	-	-	480,000
237 - CDBG GRANT 2018		-	-	-	-	-	-	-	-
238 - CDBG GRANT 2017		-	-	-	-	-	-	-	-
239 - CDBG GRANT 2022		-	208,650	-	-	-	-	-	208,650
240 - HOME PROGRAM INCOME		-	10,000	-	-	-	-	-	10,000
241 - CDBG PROGRAM INCOME		-	-	-	-	-	-	230,000	230,000
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		-	-	-	-	-	-	-	-
413 - LAKESIDE PARK FUND		-	-	-	-	-	-	-	-
414 - STORM DRAINAGE FUND		-	10,000	-	-	10,000	-	-	20,000
415 - CITYWIDE HSIPL (SAFETY)		-	-	-	-	260,000	-	-	260,000
420 - 2017 STORM CAPITAL PROJECT FUND		-	-	-	-	-	-	-	-
	Total special revenue	-	1,100,150	415,000	-	1,367,507	-	275,000	3,157,657
Enterprise Funds:									
501 - WATER UTILITY M & O FUND		1,378,352	798,322	-	756,068	6,179,914	-	-	9,112,656
502 - WATER EXPANSION FUND		-	20,000	-	-	510,000	-	-	530,000
601 - CLMSD UTILITY M & O FUND		1,379,852	1,071,526	-	686,228	3,974,001	-	-	7,111,607
602 - CLMSD EXPANSION FUND		-	20,000	-	-	700,000	-	-	720,000
606 - CLMSD ASSMNT DIST 2017-1 FUND		-	15,000	-	230,035	-	-	-	245,035
	Total enterprise funds	2,758,204	1,924,848	-	1,672,331	11,363,915	-	-	17,719,298
Internal Service Funds:									
701 - RISK MANAGEMENT FUND		-	892,401	-	-	-	-	-	892,401
	Total internal service	-	892,401	-	-	-	-	-	892,401
Fiduciary Funds:									
705 - RDA OBLIGATION RETIREMENT FUND		97,728	16,500	-	386,233	-	-	-	500,461
801 - OPEB AGENCY FUND		-	-	-	-	-	-	-	-
	Total fiduciary	97,728	16,500	-	386,233	-	-	-	500,461
	Total	\$ 6,879,929	\$ 6,269,202	\$ 415,000	\$ 2,514,394	\$ 14,118,883	\$ -	\$ 730,830	\$ 30,928,238

PROPERTY TAX DISTRIBUTION

Property Tax Distribution Where does your money go?

2021-22

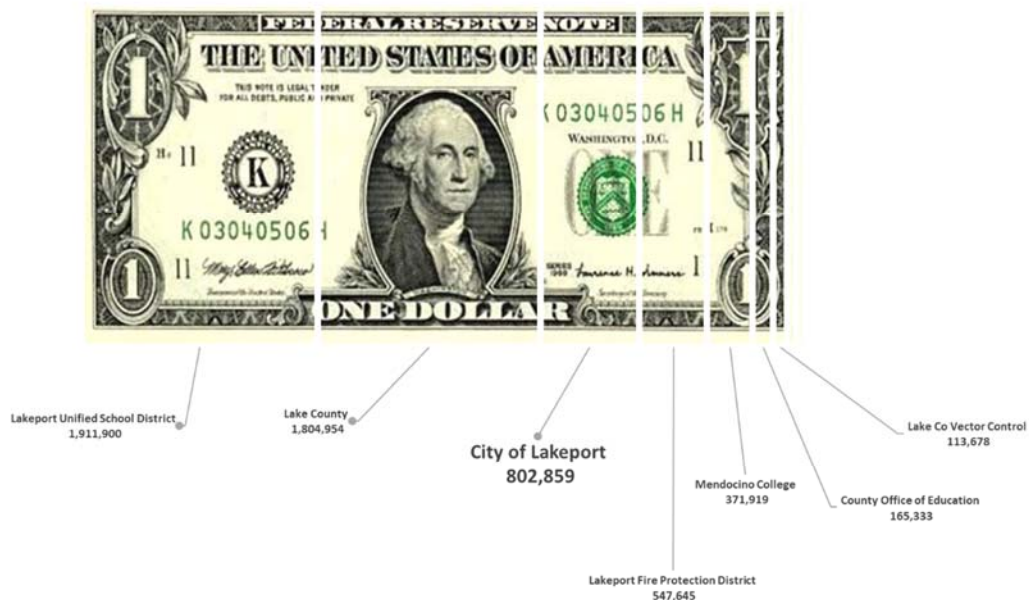
Total collection		\$ 5,997,660
Lakeport Unified School District	31.88%	1,911,900
Lake County	30.09%	1,804,954
City of Lakeport	13.39%	802,859
Lakeport Fire Protection District	9.13%	547,645
Mendocino College	6.20%	371,919
County Office of Education	2.76%	165,333
Lake Co Vector Control	1.90%	113,678
Lakeport Muni Sewer	1.25%	75,008
County Library	1.24%	74,570
Hartley Cemetery	1.16%	69,413
Flood Zone Management	0.90%	54,095
Fish and Wildlife	0.10%	6,286
Total distribution	100.00%	\$ 5,997,660

Notes:

This is a gross revenue estimate based on assessed values delivered by the Assessor-Recorder at the beginning of the 2021/22 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.

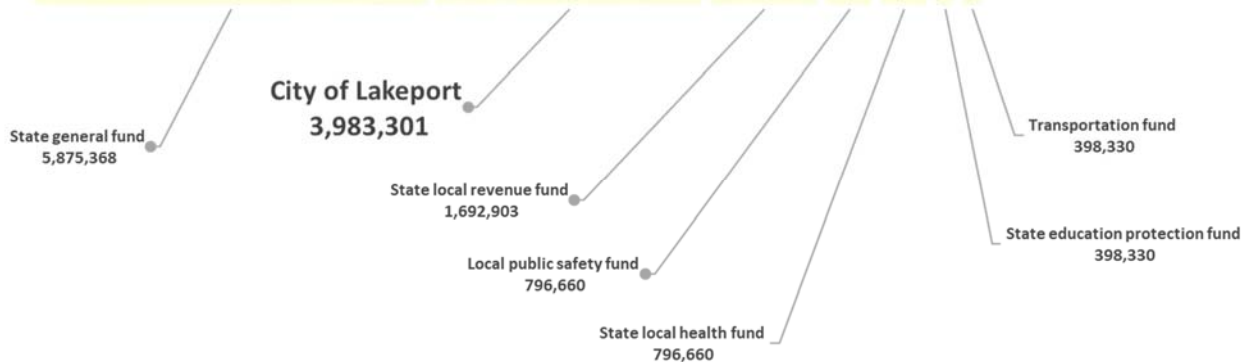
SALES TAX DISTRIBUTION

Sales Tax Distribution

Where does your money go?

2022-23

Total collection			\$13,941,552
State general fund	3.69	42.14%	5,875,368
City of Lakeport	2.50	28.57%	3,983,301
State local revenue fund	1.06	12.14%	1,692,903
Local public safety fund	0.50	5.71%	796,660
State local health fund	0.50	5.71%	796,660
State education protection fund	0.25	2.86%	398,330
Transportation fund	0.25	2.86%	398,330
Total distribution (% rate)	8.75	1.00	\$13,941,552



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. Over fiscal years 2022-23 and 2023-24 sales tax collections in Lakeport have decreased for seven quarters in a row. We project sales tax in 2024-25 and into the future to be very flat with growth rates that do not exceed 2% annually.

MEASURE I

Fiscal Year 2024-25

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		2024-25			
Measure I: Transaction and Use Tax		\$839,807			
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	\$ 3,014,962	\$ 564,955	\$2,450,007	\$ 126,900	\$ 3,014,962
Parks, buildings and grounds	896,617	416,617	480,000	93,580	896,617
Public Safety - Police	2,772,230	2,757,230	30,000	619,327	2,787,230
	\$ 6,683,809	\$3,738,802	\$2,960,007	\$ 839,807	\$ 6,698,809

MEASURE Z

Fiscal Year 2024-25
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	2024-25
Measure Z: Transaction and Use Tax	\$1,679,516
Maintenance of Services:	
Additional Public Works/ Roads Employee	52,000
12th Police Officer Position	127,000
Police Salary and Benefit Increases for Improved Retention	328,104
Police Operational Costs Increases	364,422
Public Works Salaries & Benefits Reallocated to General Fund	94,500
Roads Operational Cost Increases	101,690
Other General Fund Department Employee and Operations Cost Increases	611,800
Total Maintenance of Services	1,679,516
Measure Z Revenues Available for 2023-24 Projects	\$0

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. We expect these revenues to remain strong with ideal conditions for a strong tourist season. However, the looming recession discussion could impact tourism if tourist discretionary income continues to be stressed further.

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 expecting this revenue source to be consistent with the previous year.

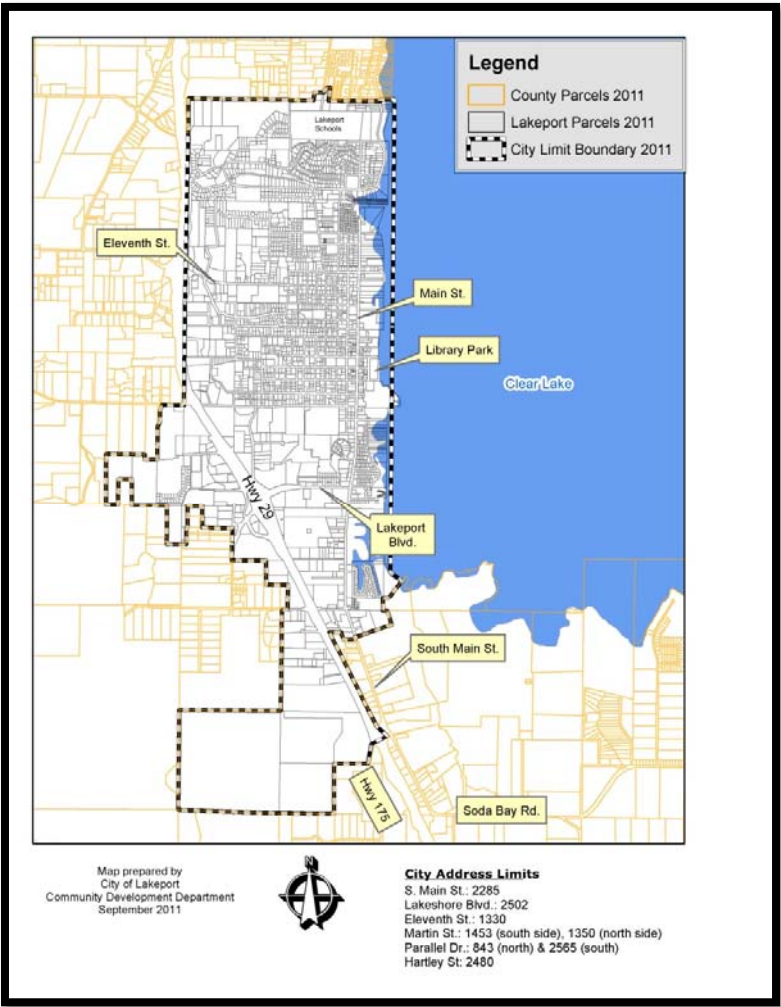
Charges for Services

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 2024-25 The City will be performing work on several CDBG projects in an amount estimated to be near \$1 million in. The City also plans to complete a much anticipated section of roadway on S. Main with ARPA.

CAPITAL IMPROVEMENT PROGRAM (CIP)



CIP budget period: FYE 2025-34

Total projects: 162

Total estimated cost: \$70 million

Sources of funding:

General fund:	10 million
Project Funds	17 million
Water fund :	13 million
Sewer fund :	30 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

Department	Project Name	Funding Source(s)			Total Estimated Cost	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
		Source 1	Source 2	Source 3											
Administration															
	Update City Rules and Regulations	General Fund	Water Revenue	Sewer Revenue	✔	-									
	Essential Job Function Updates	General Fund	Water Revenue	Sewer Revenue		40,000	40,000								
	ADA Study	General Fund	Water Revenue	Sewer Revenue		30,000									
	HR Software	General Fund	Water Revenue	Sewer Revenue		-									
	Electronic Records Management System	General Fund	Water Revenue	Sewer Revenue		-									
	Subtotal					70,000	30,000	40,000	-	-	-	-	-	-	-
Economic Development															
	Promenade Master Plan	General Fund				30,000	30,000								
	Retail Revitalization Plan	General Fund				20,000	20,000								
	ED Website	General Fund				3,000	3,000								
	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			✔	100,000	25,000	25,000	25,000						
	Silveira Center and Carnegie Use Study	CDBG Grant	General Fund			-									
	Subtotal					203,000	25,000	128,000	25,000	25,000	-	-	-	-	-
Community Dev															
	General Plan Update	General Fund				200,000	100,000	100,000							
	Housing Element Update	General Fund				65,000	65,000								
	Objective Design Standards	General Fund				-									
	Navigation Center Feasibility Study	State Grant				200,000	200,000								
	NPDES Update	General Fund				-									
	Ordinance Updates	General Fund				125,000	125,000								
	Vehicle	General Fund				40,000	40,000								
	Subtotal					630,000	200,000	330,000	100,000	-	-	-	-	-	-
IT						-									
	Subtotal					-	-	-	-	-	-	-	-	-	-
Finance															
	Budget and Finance Transparency Program	General Fund	Water Revenue	Sewer Revenue		40,000	20,000	20,000							
	City Wide Fee Study	General Fund	Water Revenue	Sewer Revenue		25,000	25,000								
	Subtotal					65,000	25,000	20,000	20,000	-	-	-	-	-	-
Police															
	Vehicles Marked	General Fund	Federal Grant		✔	1,350,000	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	Unmarked Police Vehicle	General Fund	Federal Grant		✔	150,000							150,000		
	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			25,000			25,000						
	Public Safety Camera System	General Fund				75,000	25,000	50,000							
	Mobile Radar Trailer	General Fund				30,000	30,000								
	Body Cam Upgrade	General Fund				50,000	50,000								
	Evidence Program	General Fund			✔	-									
	Subtotal					1,810,000	80,000	305,000	200,000	175,000	150,000	150,000	300,000	150,000	150,000

(Continued)

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

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(Continued)

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

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		20,000
Tables, Benches, Trash Receptacles	General Fund		40,000		20,000	20,000						
Waterfront Promenade	California Parks Grant	General Fund	1,800,000		1,800,000							
Downtown Street Furniture	General Fund		50,000		25,000	25,000						
Public Works Crew Room Remodel	General Fund	Water Revenue	400,000		400,000							
Corporation Yard Alarm / Camera System	General Fund	Water Revenue	5,000		5,000							
Community Center Upgrades	General Fund		1,550,000	50,000	500,000		1,000,000					
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							
Playgound Safety Surfacing	General Fund		100,000					100,000				
Council Chambers Seating	General Fund	Water Revenue	10,000		10,000							
ADA Improvements Council Chambers	General Fund	Water Revenue	50,000		50,000							
City Hall Office Upgrades	General Fund	Water Revenue	100,000						100,000			
City Hall Fachia, Gutters, Roof	General Fund	Water Revenue	250,000		250,000							
City Hall Exterior Wall Rehab and Paint	General Fund	Water Revenue	150,000					150,000				
City Hall Council Chambers ADA and Modernization	General Fund		100,000					100,000				
Fairway Mower	General Fund		75,000		75,000							
Old PD Repairs	General Fund		500,000					500,000				
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		-									
Subtotal			5,640,000	70,000	3,495,000	415,000	1,100,000	520,000	-	20,000	-	20,000
Public Works: Water O&M												
Replace Scotts Creek Well	Water Expansion		820,000	320,000	500,000							
Loop Water Main - South Lakeport	Water Expansion	Bond/Loan	3,500,000			3,500,000						
Ozone Generators	Water Revenue	Issued Bond	-	-								
Replace Carbon	Water Revenue		260,000	100,000			80,000			80,000		
Replace Clear Well	Water Revenue		-									
Green Ranch Rehab	Water Revenue		75,000	75,000								
Replace HVAC	Water Revenue		35,000	35,000								
Creek Well Access	Water Revenue		25,000	25,000								
Main Replacement - Lakeport Blvd (Bevins to S. Main) 2,560'	Water Revenue	Issued Bond	850,000	850,000								
Main Replacement Armstrong (Berry-Smith) 983'	Water Revenue	Issued Bond	284,000	284,000								
Main Replacement Lakeshore (Ashe-Beach) 2,866'	Water Revenue	Issued Bond	1,965,000	1,965,000								
Main Replacement Lupoyoma Circle (internal) 500'	Water Revenue		45,000			45,000						
Main Replacement - Martin St (Bevins-Main) 2,600'	Water Revenue	Issued Bond	1,600,000	1,600,000								
Filter Media	Water Revenue		100,000					100,000				
Replace SWTP Roof	Water Revenue		60,000				60,000					
Main Replacement - Harry St. (Central Park-5th) Internal 250'	Water Revenue	Issued Bond	45,000			45,000						
Main Replacement - N. High (5th-Clear Lake Ave) 1,900'	Water Revenue		950,000						950,000			
Main Replacement - Fairview (Green-Hillcrest) 1,600'	Water Revenue	Issued Bond	640,000			640,000						
Main Replacement - 10th&Tunis 640'	Water Revenue	Issued Bond	259,000	259,000								
SCADA Upgrade/Program ming	Water Revenue	Issued Bond	25,000	25,000								
Sodium Hypochlorite Conversion	Water Revenue		-									
Master Plan	Water Revenue		120,000	120,000								
Meter Replacement	Water Revenue		125,000					25,000	25,000	25,000	25,000	25,000
Vac Trailer	Water Revenue		-	-								
Generators	HMGF	Water Revenue	60,000	60,000								
Radios	Water Revenue	Water Revenue	-	-								
Replace Perimeter Fencing - Lake Intake	Water Revenue		15,000	15,000								
Main Replacement (1000 ft./year)	Water Revenue		380,000				380,000					
Subtotal			12,238,000	5,733,000	500,000	4,230,000	520,000	100,000	25,000	975,000	105,000	25,000

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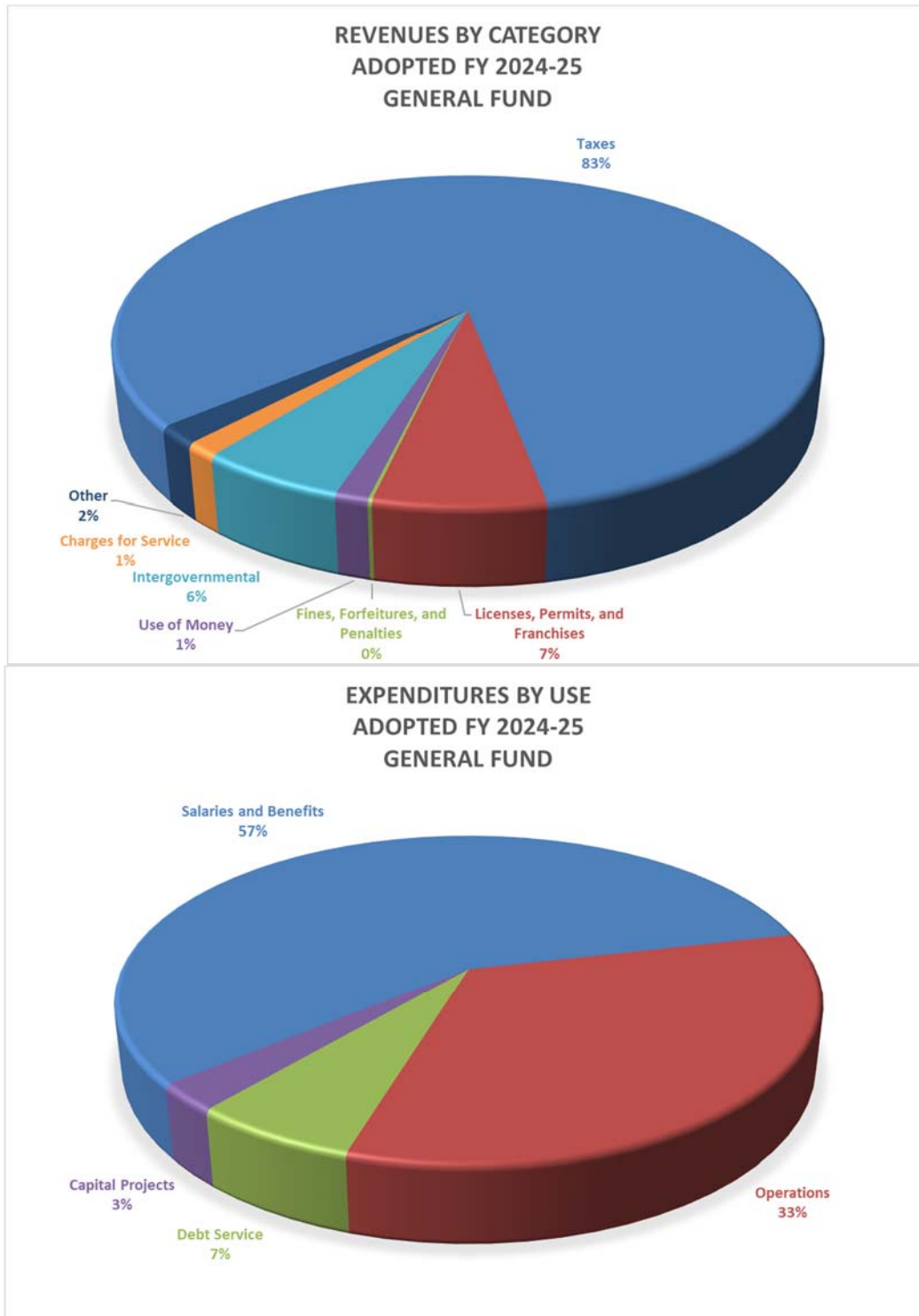
CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

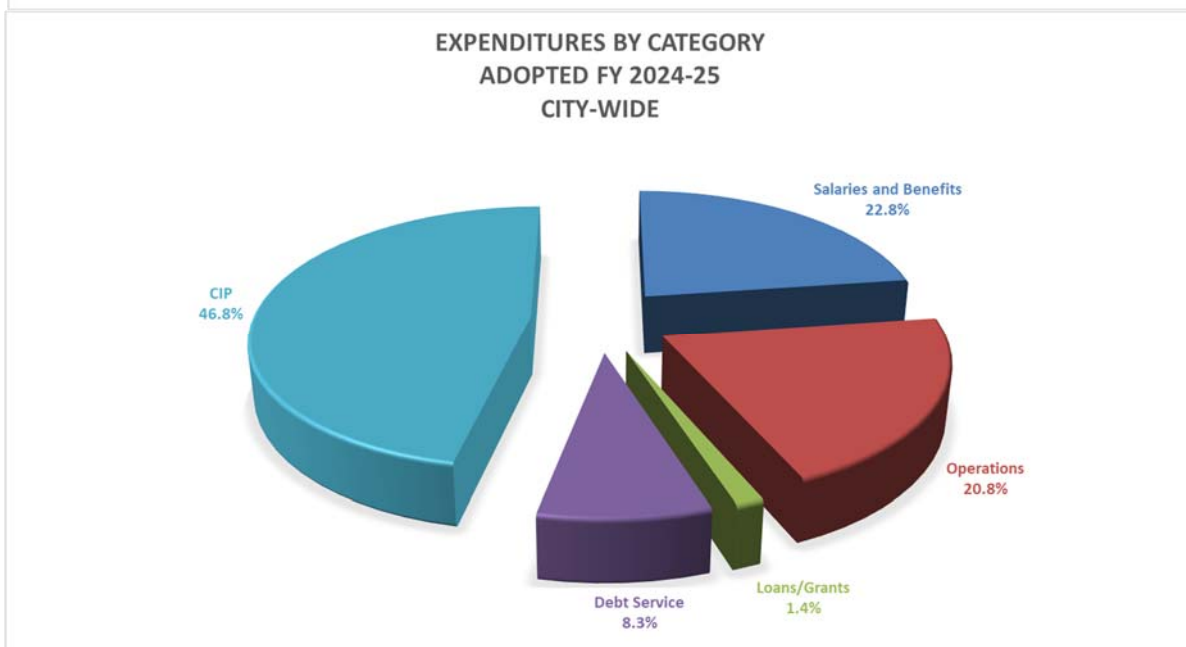
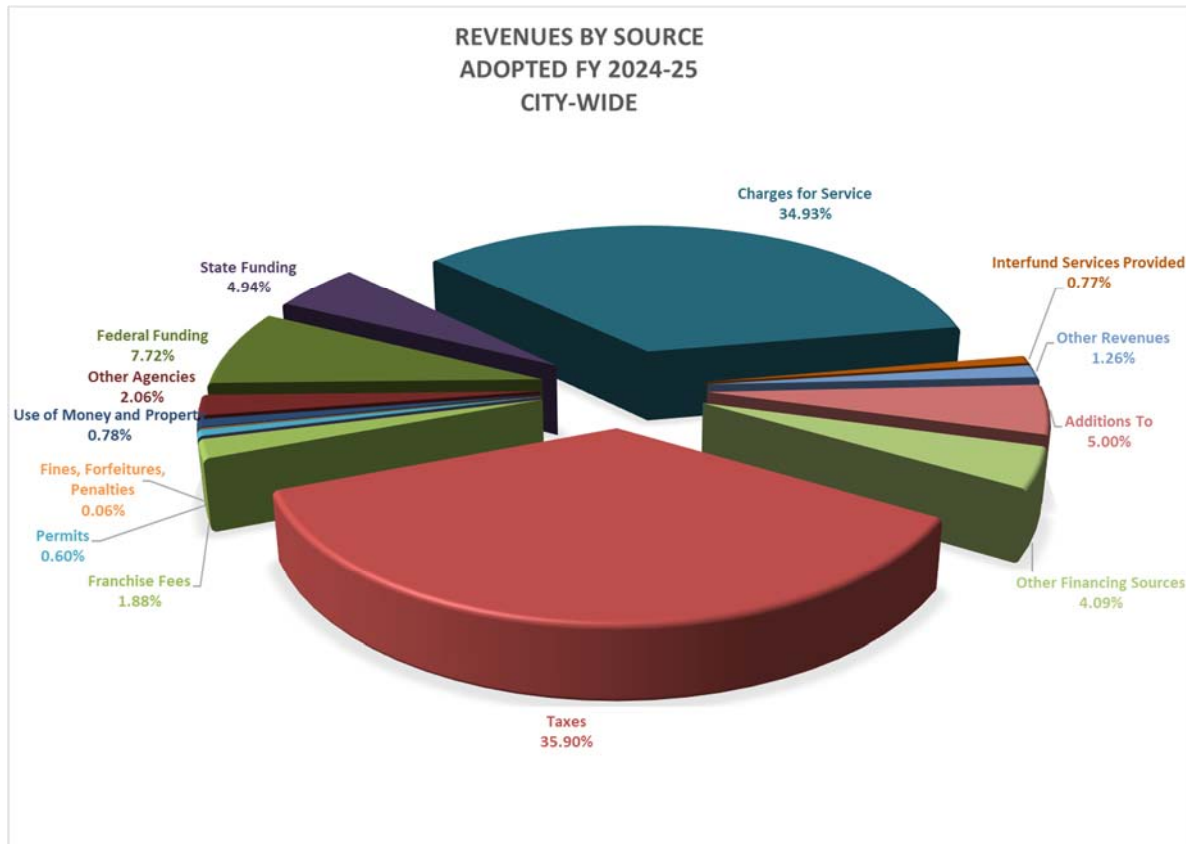
Public Works: Sewer O&M													
Sodium Hypochlorite Change Over	Sewer Revenue	-	-										
Replace/Upsize Main - Martin (Bevins to LS) 1200'	Sewer Revenue	1,700,000	1,700,000										
Vehicle Replacement	Sewer Revenue	60,000		60,000									
Lakeport Blvd Sewer Main (Larrecou - Main)	Sewer Revenue	1,200,000	1,200,000										
Lakeshore, Jones and Sayre Main Project	Sewer Revenue	40,000	40,000										
K Street Main Project	Sewer Revenue	116,000	116,000										
WWTP Parallel Chlorine Contactor 600'	Sewer Revenue	500,000			500,000								
Replace HVAC WWTP	Sewer Revenue	-	-										
SCADA Upgrades - Programming	Sewer Revenue	25,000	25,000										
Fencing	Sewer Revenue	65,000	65,000										
CLMSD Road Repairs	Sewer Revenue	35,000	35,000										
Effluent Pumps	Sewer Revenue	40,000	40,000										
Point Repairs	Sewer Revenue	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Master Plan	Sewer Revenue	140,000	140,000	-									
Sludge Removal	Sewer Revenue	750,000				750,000							
Pond Evaluation/Rehab	Sewer Revenue	4,000,000		3,000,000		1,000,000							
Lift Station Pumps	Sewer Revenue	150,000	50,000		50,000			50,000	-				
Lateral Replacements	Sewer Revenue	250,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Manhole Rehabilitation	Sewer Revenue	250,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Wastewater Treatment Plant Expansion	Sewer Expansion	20,000,000		20,000,000					-				
Main Line Replacement/Slip Line	Sewer Revenue	1,000,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal		30,421,000	3,571,000	23,220,000	210,000	1,660,000	910,000	210,000	160,000	160,000	160,000	160,000	160,000
Total		\$ 70,072,000	\$ 12,624,000	\$ 34,138,000	\$ 8,630,000	\$ 6,590,000	\$ 4,410,000	\$ 715,000	\$ 1,670,000	\$ 585,000	\$ 375,000		

CHARTS AND GRAPHS

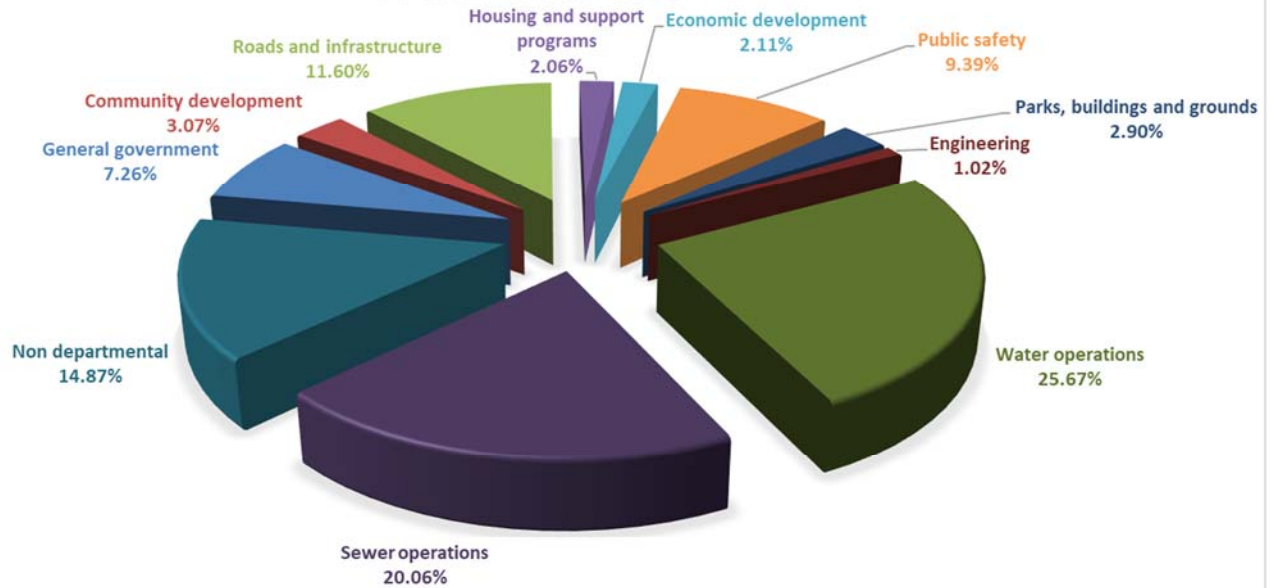
The following graph illustrates the sources of estimated revenues and uses of appropriations in the general fund for fiscal year 2024-25.



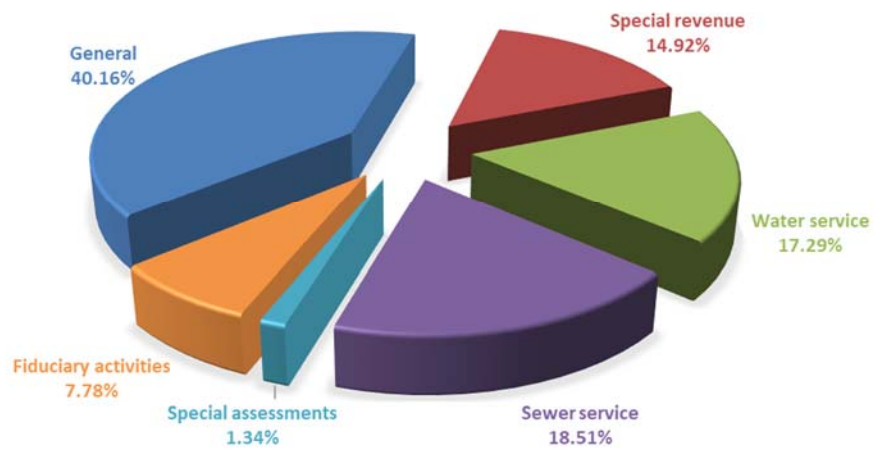
The following graphs illustrate revenues and expenditures City-wide, encompassing the various special revenue funds maintained by the City for housing, economic development, and capital improvement activities, as well as enterprise services of water and sewer.



ACTIVITIES BY TYPE FY 2024-25 CITY-WIDE



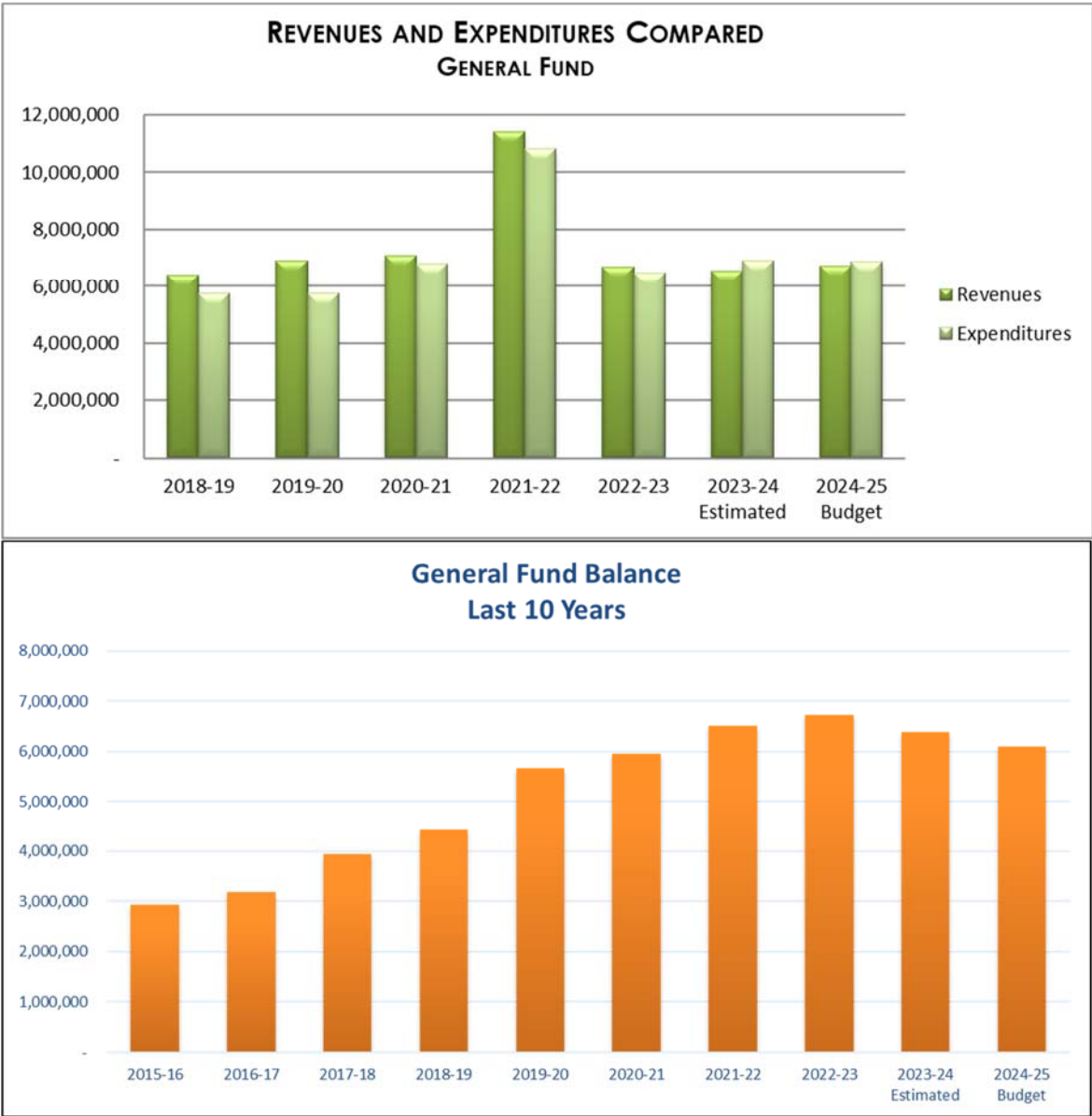
SOURCES BY ACTIVITY FY 2024-25 CITY-WIDE



TRENDS AND ANALYSIS

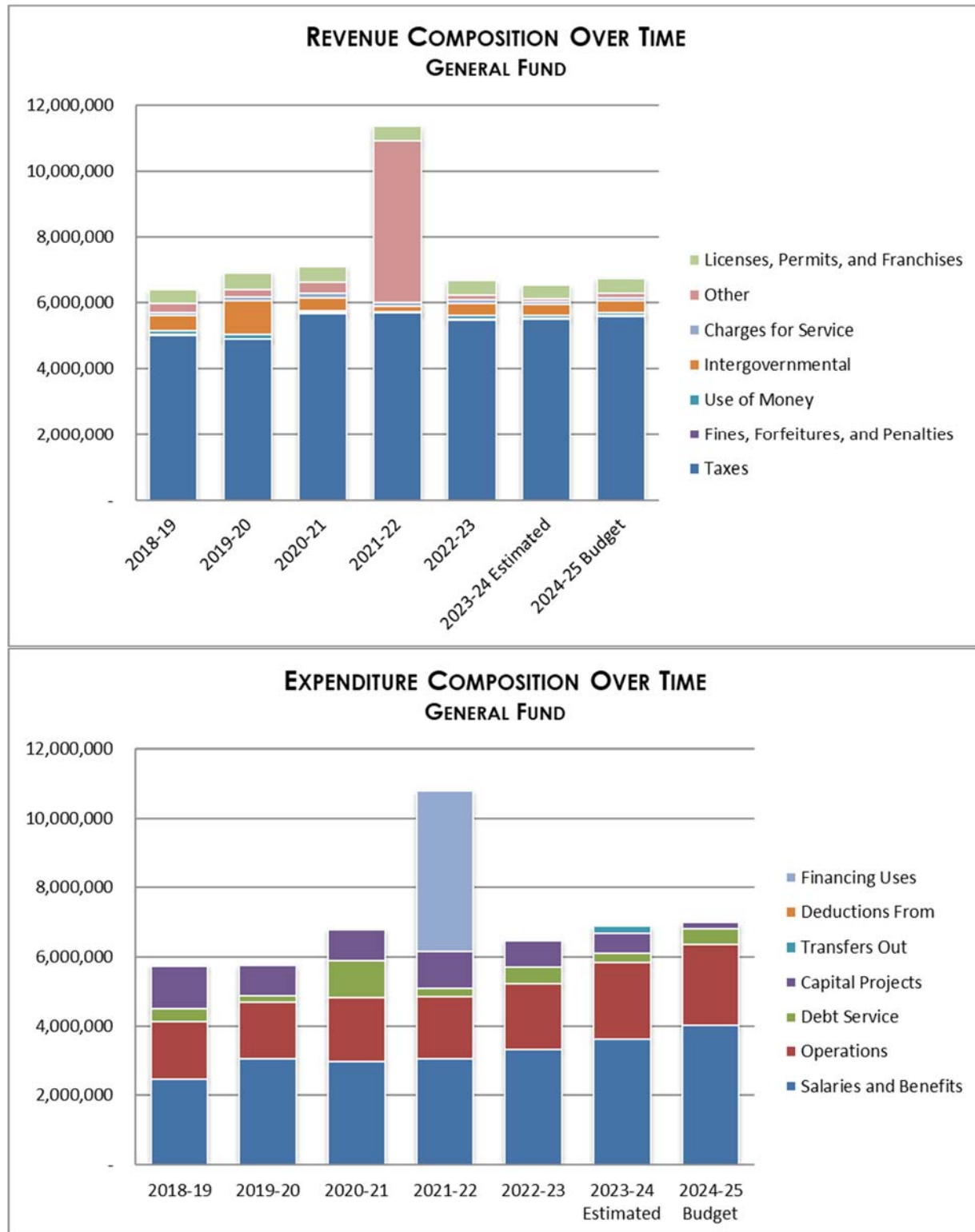
General revenues over the last seven years have followed a path traveled by most local governments throughout the state. It has been a slow and steady climb out the economic downturn which greatly affected the City's budget. In 2020-21 the global pandemic significantly impacted general fund revenues which recovered in 2021-22. The large spike in revenues and expenses in 2021-22 was the result of other financing sources and uses from the issuance of Pension Obligation Bonds. In 2022-23 revenues from sales tax adjusted back to pre-pandemic levels after economic stimulus monies dried up. This correction continued through 2023-24 and the economic growth of revenues for 2024-25 and into the future is anticipated to be limited.

The graph below illustrates revenue and expenditure trends from 2018-19. This recommended budget for 2024-25 attempts to normalize the variance between the two and maximize available resources for specific priorities.



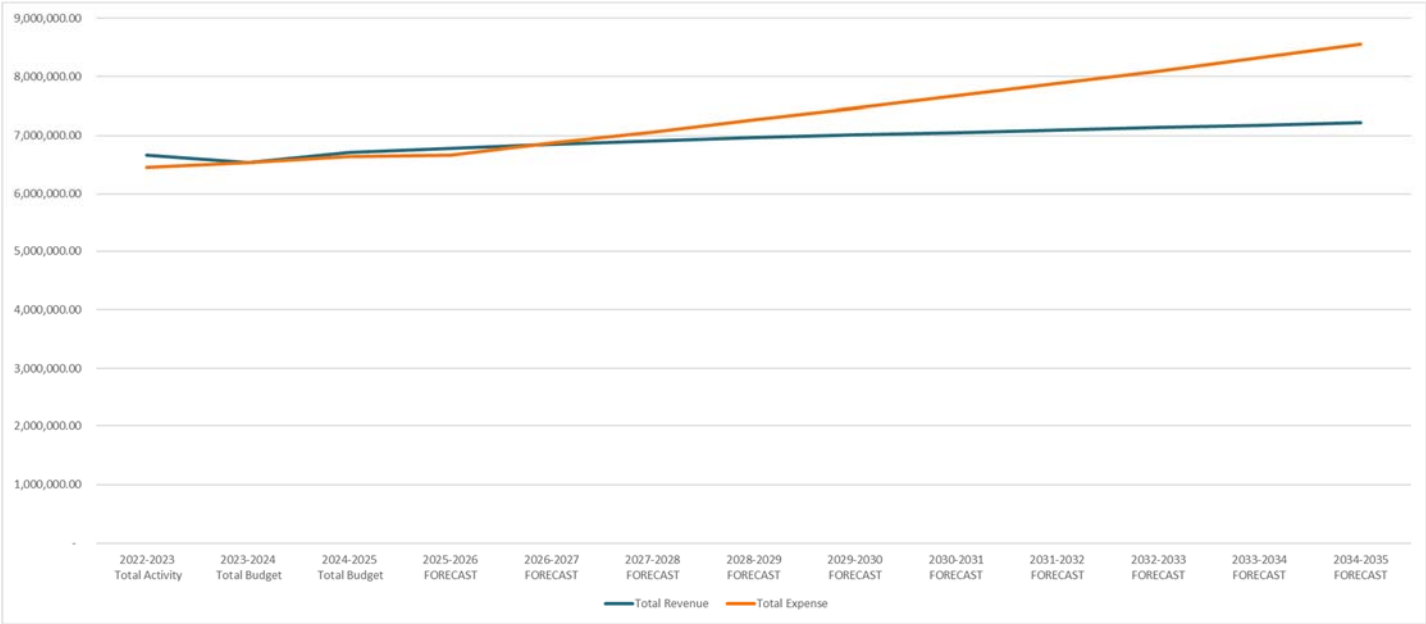
General Fund Balance has returned to a healthy level over the past 7 years. The 2024-25 budget maintains a reserve level which is 87% of budgeted outgo.

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.

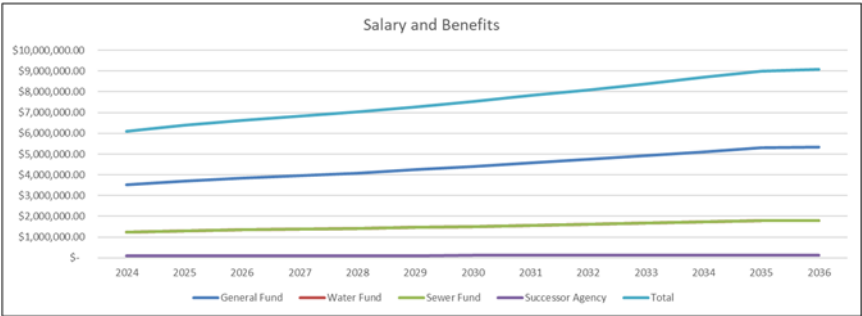


LONG-TERM FINANCIAL PLAN

Below is a snapshot of the comprehensive tool the City uses for long-term planning. The revenue growth pattern is expected to be minimal. Salary and benefit projections include the best pension cost estimates available and know compensation and benefit changes. Other operating costs are forecasted on a trend of around three percent per year. The space between the blue and orange lines represents the City’s capacity to budget capital projects and other one-time costs. The space between the orange line and blue 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.

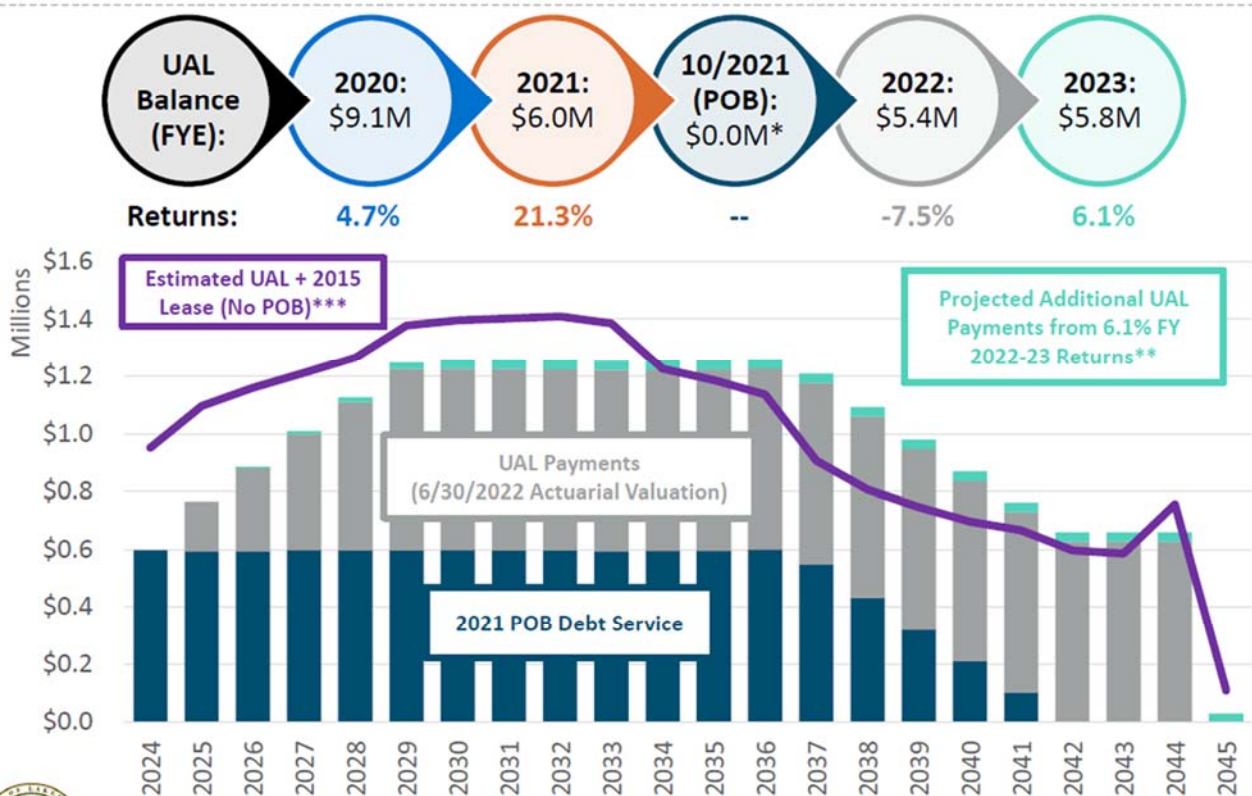


Salary and benefit costs have the most significant impact on the General Fund and make up approximately 57% of all costs in the fund. Below is the projected trend of salary and benefit-related costs of the funds which compensate City staff. The 2024-25 budget included a 13% increase to employee health plans. These projections include a healthcare trend rate of 3% in future years and the impact of increased pension costs discussed next.



In October of 2021, the City issued approximately \$8 million in pension obligation bonds (POB). The chart below is a snapshot of the cost associated with the City's Unfunded Actual Liability (UAL) related to pensions. The dark blue bars account for the debt service associated with the 2021 POB's. The purple line reflects UAL costs prior to the issuance of the POB's. The gray and teal bars account for the increase in UAL costs as the result of CalPERS earnings being less than the discount rate in the fiscal years ended June 30, 2022 and 2023. In 2021-22 they earned -7.5% and are expected to earn 6.1% in 2022-23. Resulting in new layers of UAL that will impact on the City budget in the upcoming years. The City cost for pension UAL is significantly impacted by CalPERS's ability to earn expected returns over time. The City has little to no control over these impacts.

City of Lakeport – Projected UAL + POB Payments *Assumes 6.1% FY 2022-23 Returns*



Source: CalPERS Pension Outlook Tool & Actuarial Valuation Reports

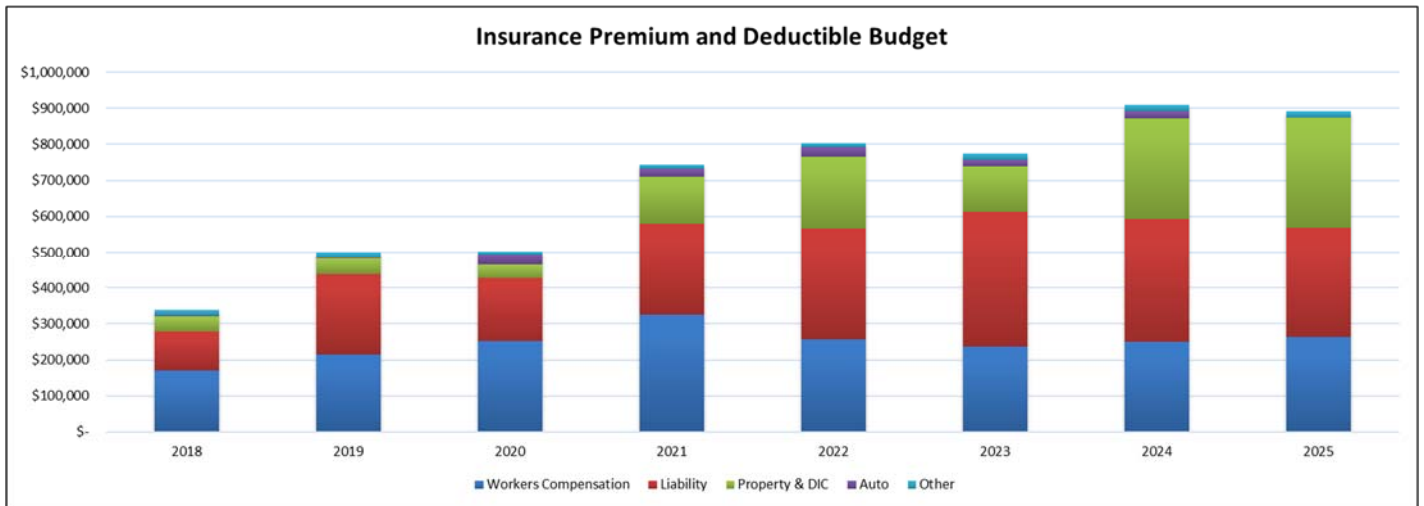
*Effective "real-time" estimated UAL at time of POB issuance, assuming 6.8% investment returns for FY 2021-22

**UAL balance and annual payments are projections from the CalPERS Pension Outlook Tool. Assumes FY 2022-23 investment returns of 6.1%, which is the money-weighted rate of return reported by CalPERS in its FY 2022-23 Annual Comprehensive Financial Report.

***The 2021 POB refunded the City's 2015 Lease. We are assuming the 2015 Lease remains outstanding if there is no POB.

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The cost of insurance for the City has doubled since 2019. For the first time since 2018 the 2024-25 budget anticipates these costs to be comparable to the prior year without significant increases.



JURISDICTION COMPARISON

Jurisdiction Comparison General Fund Major Revenues

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23
City of Lakeport					
Population	4,793	4,781	4,898	5,008	4,976
Total GF	6,258,331	6,805,160	6,931,793	6,615,310	6,618,354
Property Tax	\$ 869,506	\$ 1,105,592	\$ 1,155,048	\$ 1,110,582	\$ 1,187,816
% of General Fund	14%	16%	17%	17%	18%
Per Capita	\$ 181	\$ 231	\$ 236	\$ 222	\$ 239
Sales Tax	\$ 3,751,230	\$ 3,567,487	\$ 4,225,032	\$ 4,235,287	\$ 3,983,301
% of General Fund	60%	52%	61%	64%	60%
Per Capita	\$ 783	\$ 746	\$ 863	\$ 846	\$ 801
TOT Tax	\$ 197,785	\$ 161,535	\$ 215,482	\$ 238,747	\$ 211,346
% of General Fund	3%	2%	3%	4%	3%
Per Capita	\$ 41	\$ 34	\$ 44	\$ 48	\$ 42
Licenses and Permits	\$ 103,905	\$ 177,770	\$ 562,012	\$ 550,743	\$ 534,636
% of General Fund	2%	3%	8%	8%	8%
Per Capita	\$ 22	\$ 37	\$ 115	\$ 110	\$ 107
City of Clearlake					
Population	14,079	14,008	16,671	16,636	16,367
Total GF	5,960,765	6,342,141	23,422,464	11,249,779	
Property Tax	5,165,288	5,164,245	5,861,601	5,805,410	
% of General Fund	87%	81%	25%	52%	
Per Capita	367	369	352	349	
Sales Tax					
% of General Fund					
Per Capita					
TOT Tax					
% of General Fund					
Per Capita					
Licenses and Permits	85,073	25,852	21,002		
% of General Fund	1%	0%	0%		
Per Capita	\$ 6	\$ 2	\$ 1		
City of Ukiah					
Population	15,942	15,951	16,288	16,052	16,176
Total GF	21,335,501	22,232,074	26,839,114	28,653,497	30,874,608
Property Tax	\$ 2,984,192	\$ 3,139,960	\$ 3,408,846	\$ 3,520,010	\$ 3,674,829
% of General Fund	14%	14%	13%	12%	12%
Per Capita	\$ 187	\$ 197	\$ 209	\$ 219	\$ 227
Sales Tax	\$ 11,974,379	\$ 13,313,206	\$ 15,535,021	\$ 14,553,285	\$ 13,719,396
% of General Fund	56%	60%	58%	51%	44%
Per Capita	\$ 751	\$ 835	\$ 954	\$ 907	\$ 848
TOT Tax	\$ 1,496,473	\$ 1,365,477	\$ 1,362,134	\$ 1,485,385	\$ 1,443,140
% of General Fund	7%	6%	5%	5%	5%
Per Capita	\$ 94	\$ 86	\$ 84	\$ 93	\$ 89
Licenses and Permits	\$ 211,113	\$ 259,533	\$ 276,752	\$ 262,422	\$ 431,455
% of General Fund	1%	1%	1%	1%	1%
Per Capita	\$ 13	\$ 16	\$ 17	\$ 16	\$ 27
City of Willits					
Population	5,107				
Total GF	4,879,526				
Property Tax	\$ 439,807				
% of General Fund	9%				
Per Capita	\$ 86				
Sales Tax	\$ 1,541,720				
% of General Fund	32%				
Per Capita	\$ 302				
TOT Tax	\$ 371,717				
% of General Fund	8%				
Per Capita	\$ 73				
Licenses and Permits	\$ 284,515				
% of General Fund	6%				
Per Capita	\$ 56				
City of Fort Bragg					
Population	7,494	7,451	7,064	7,080	7,027
Total GF	9,380,928	8,877,542	9,872,723	11,215,601	11,791,224
Property Tax	\$ 1,074,931	\$ 1,156,765	\$ 1,151,947	\$ 1,214,292	\$ 1,513,000
% of General Fund	11%	13%	12%	11%	13%
Per Capita	\$ 143	\$ 155	\$ 163	\$ 172	\$ 215
Sales Tax	\$ 1,728,222	\$ 1,797,220	\$ 2,028,010	\$ 4,638,000	\$ 4,498,000
% of General Fund	18%	20%	21%	41%	38%
Per Capita	\$ 231	\$ 241	\$ 287	\$ 655	\$ 640
TOT Tax	\$ 2,640,275	\$ 2,204,151	\$ 3,321,928	\$ 3,444,990	\$ 3,192,000
% of General Fund	28%	25%	34%	31%	27%
Per Capita	\$ 352	\$ 296	\$ 470	\$ 487	\$ 454
Licenses and Permits	\$ 124,929	\$ 97,307	\$ 91,566	\$ 86,132	\$ 85,413
% of General Fund	1%	1%	1%	1%	1%
Per Capita	\$ 17	\$ 13	\$ 13	\$ 12	\$ 12

Jurisdiction Comparison General Fund
Major Expenditure by Function

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23
City of Lakeport					
Population	4,793	4,781	4,898	5,008	4,976
Total GF	5,686,349	5,859,106	5,981,747	6,183,732	6,434,888
Public Safety	\$ 1,946,402	\$ 2,070,477	\$ 2,122,109	\$ 2,415,279	\$ 2,288,685
% of General Fund	34%	35%	35%	39%	36%
Per Capita	\$ 406	\$ 433	\$ 433	\$ 482	\$ 460
Roads	\$ 1,422,332	\$ 1,122,879	\$ 1,336,695	\$ 1,406,810	\$ 1,213,372
% of General Fund	25%	19%	22%	23%	19%
Per Capita	\$ 297	\$ 235	\$ 273	\$ 281	\$ 244
General Government	\$ 902,521	\$ 1,160,267	\$ 1,379,095	\$ 1,121,127	\$ 1,186,228
% of General Fund	16%	20%	23%	18%	18%
Per Capita	\$ 188	\$ 243	\$ 282	\$ 224	\$ 238
Debt Service	\$ 290,997	\$ 254,573	\$ 261,505	\$ 259,728	\$ 451,048
% of General Fund	5%	4%	4%	4%	7%
Per Capita	\$ 61	\$ 53	\$ 53	\$ 52	\$ 91
City of Clearlake					
Population	14,079	16,671	16,671	16,636	16,367
Total GF	6,054,387	6,877,960	7,323,393	8,013,065	
Public Safety	3,614,925	4,067,502	4,028,306	4,205,366	
% of General Fund	60%	59%	55%	52%	
Per Capita	257	244	242	253	
Roads	260,702	336,151	366,481	427,229	
% of General Fund	4%	5%	5%	5%	
Per Capita	19	20	22	26	
General Government	1,225,278	1,636,581	1,840,294	2,083,854	
% of General Fund	20%	24%	25%	26%	
Per Capita	87	98	110	125	
Debt Service	57,920	113,636	144,492	365,544	
% of General Fund	1%	2%	2%	5%	
Per Capita	4	7	9	22	
City of Ukiah					
Population	15,942	15,951	16,288	16,052	16,176
Total GF	19,876,571	19,139,297	21,353,960	23,811,720	28,881,026
Public Safety	\$ 11,768,069	\$ 12,788,198	\$ 12,701,313	\$ 14,288,432	\$ 16,047,659
% of General Fund	59%	67%	59%	60%	56%
Per Capita	\$ 738	\$ 802	\$ 780	\$ 890	\$ 992
Roads	\$ 1,518,533	\$ 1,470,613	\$ 1,487,609	\$ 1,766,370	\$ 1,906,273
% of General Fund	8%	8%	7%	7%	7%
Per Capita	\$ 95	\$ 92	\$ 91	\$ 110	\$ 118
General Government	\$ 45,889	\$ 283,477	\$ 60,132	\$ 119,274	\$ 58,195
% of General Fund	0%	1%	0%	1%	0%
Per Capita	\$ 3	\$ 18	\$ 4	\$ 7	\$ 4
Debt Service	\$ 350,708	\$ 274,787	\$ 300,874	\$ 420,956	\$ 1,593,191
% of General Fund	2%	1%	1%	2%	6%
Per Capita	\$ 22	\$ 17	\$ 18	\$ 26	\$ 98
City of Willits					
Population	5,107				
Total GF	5,337,008				
Public Safety	\$ 2,384,135				
% of General Fund	45%				
Per Capita	\$ 467				
Roads	\$ 394,383				
% of General Fund	7%				
Per Capita	\$ 77				
General Government	\$ 1,488,221				
% of General Fund	28%				
Per Capita	\$ 291				
Debt Service	\$ -				
% of General Fund	0%				
Per Capita	\$ -				
City of Fort Bragg					
Population	7,494	7,451	7,064	7,080	7,027
Total GF	9,184,487	9,315,549	8,367,408	10,686,818	14,011,539
Public Safety	\$ 3,949,089	\$ 4,341,045	\$ 3,907,671	\$ 4,325,464	\$ 4,050,604
% of General Fund	43%	47%	47%	40%	29%
Per Capita	\$ 527	\$ 583	\$ 553	\$ 611	\$ 576
Roads	\$ 1,765,323	\$ 1,549,986	\$ 1,324,576	\$ 1,372,529	\$ 1,433,715
% of General Fund	19%	17%	16%	13%	10%
Per Capita	\$ 236	\$ 208	\$ 188	\$ 194	\$ 204
General Government	\$ 2,511,230	\$ 2,080,122	\$ 2,223,656	\$ 3,248,798	\$ 2,809,566
% of General Fund	27%	22%	27%	30%	20%
Per Capita	\$ 335	\$ 279	\$ 315	\$ 459	\$ 400
Debt Service	\$ 185,533	\$ 185,533	\$ 37,964	\$ -	\$ 3,863,815
% of General Fund	2%	2%	0%	0%	28%
Per Capita	\$ 25	\$ 25	\$ 5	\$ -	\$ 550

FUND SUMMARIES

Fiscal Year 2024-25
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	\$ 6,732,550	\$ (342,134)	\$ 6,390,416	\$ 6,670,723	\$ 6,546,761	\$ (410,830)	\$ 6,103,548
Capital Project Funds:								
130	General Capital Improvement	1,197,542	-	1,197,542	-	1,200,000	-	(2,458)
Total capital project funds		1,197,542	-	1,197,542	-	1,200,000	-	(2,458)
Debt Service Funds:								
140	Governmental Debt Service	-	-	-	-	455,830	455,830	-
Total debt service funds		-	-	-	-	455,830	455,830	-
Special Revenue Funds:								
202	Parkland Dedication Fund	(175,140)	-	(175,140)	-	-	-	(175,140)
203	HUTA Fund	724,984	(258,822)	466,162	316,104	550,007	-	232,259
207	Prop 172 Public Safety	-	-	-	45,000	-	(45,000)	-
209	Lakeport Housing Program Fund	233,294	(20,000)	213,294	-	-	-	213,294
210	PLHA Navigation Cender Fund	-	-	-	319,000	319,000	-	-
211	K-9 Fund	5,877	-	5,877	15,000	15,000	-	5,877
219	APC Bike and Redestrian 10th St	-	-	-	80,000	80,000	-	-
228	Department Boating and Waterways Bathrooms	-	-	-	-	-	-	-
232	ATP planning Sidewalks	(1,076)	-	(1,076)	200,000	200,000	-	(1,076)
233	2018DR CDBG Grant	-	-	-	100,000	100,000	-	-
234	2021 CDBG Grant	-	-	-	500,000	500,000	-	-
236	2020 CDBG Grant	-	-	-	250,000	480,000	230,000	-
237	2018 CDBG Grant	13,782	-	13,782	-	-	-	13,782
238	2017 CDBG Grant	(77,547)	-	(77,547)	-	-	-	(77,547)
239	2022 CDBG Grant	-	-	-	208,650	208,650	-	-
240	Home Program Income	6,152,300	(10,000)	6,142,300	-	10,000	-	6,132,300
241	CDBG Program Income	1,051,864	-	1,051,864	-	-	(230,000)	821,864
401	Tenth St Drainage Fund	87,087	-	87,087	-	-	-	87,087
402	Lakeport Blvd Imprvmnt Fund	49,824	(350,000)	(300,176)	-	-	-	(300,176)
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	-	-	-	140,000	140,000	-	-
411	Safe Routes to School Fund	(147,640)	-	(147,640)	-	-	-	(147,640)
413	Lakeside Park Fund	-	-	-	-	-	-	-
414	Storm Drainage Fund	108,932	(69,000)	39,932	1,000	20,000	-	20,932
415	City-Wide HSIPL (Safety)	-	-	-	260,000	260,000	-	-
420	2017 Storm Damage Fund	198,036	-	198,036	-	-	-	198,036
Total special revenue funds		8,294,630	(707,822)	7,586,808	2,434,754	2,882,657	(45,000)	7,093,905
Enterprise Funds*:								
501	Water Utility M & O Fund	7,807,860	(557,569)	7,250,291	3,057,000	9,112,656	-	1,194,635
502	Water Expansion Fund	1,236,785	(160,000)	1,076,785	30,000	530,000	-	576,785
601	Sewer Utility M & O Fund	6,320,690	(431,119)	5,889,571	3,255,550	7,111,607	-	2,033,514
602	Sewer Expansion Fund	1,422,736	15,500	1,438,236	50,500	720,000	-	768,736
606	CLMSD Assmnt Dist 2017-1 Fund	365,741	-	365,741	240,108	245,035	-	360,814
Total enterprise funds		17,153,812	(1,133,188)	16,020,624	6,633,158	17,719,298	-	4,934,484
Internal Service Funds*:								
701	Risk Management Fund	-	-	-	892,401	892,401	-	-
Total internal service funds		-	-	-	892,401	892,401	-	-
Fiduciary Funds**:								
702	Special Deposit Fund	-	-	-	-	-	-	-
705	RDA Obligation Retirement Fund	771,446	296	771,742	496,675	500,461	-	767,956
801	OPEB Agency Fund	-	-	-	-	-	-	-
Total fiduciary funds		771,446	296	771,742	496,675	500,461	-	767,956
Total City funds		\$34,149,980	\$ (2,182,848)	\$31,967,132	\$17,127,711	\$30,197,408	\$ -	\$18,897,435

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 2024-25 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.

PLHA Navigation Center Fund (210)

A special revenue fund established with Permanent Local Housing Assistance funds from California Department of Housing and Community Development which will be used to study and design a low-barrier navigation center in Lakeport.

Police K-9 Fund (211)

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

APC Bike and Pedestrian 10th St Fund (219)

A special revenue fund established Ste Bike and Pedestrian from through the Lake County Area Planning Commission to develop a bike and pedestrian trail to assist with the diversion of this traffic from the 11th St Corridor.

Department of Boating and Waterways Bathrooms Fund (228)

A special revenue fund established with State Boating and Waterway funding to replace restrooms at Library Park, the city's premier lake access point for boaters.

Lake Area Planning Commission Active Transportation Planning Grant (232)

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.

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 is 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 2024-25

GENERAL FUND

Fiscal Year 2024-25
Fund: 110
Name: General Fund

	Prior FYs		Current		Proposed			Projections				
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27			
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected			
Revenue Sources												
Taxes	5,689,723	5,468,113	5,507,335	5,507,335	5,582,335	5,582,223	5,582,223	5,693,867	5,807,745			
Franchises	324,985	317,682	326,000	326,000	336,000	336,000	336,000	339,360	342,754			
Licenses	440	530	200	200	200	200	200	202	204			
Permits	120,211	130,771	107,500	107,500	107,500	107,500	107,500	108,575	109,661			
Fines, forfeitures, and penalties	5,946	12,370	11,000	11,000	11,000	11,000	11,000	11,110	11,221			
Use of money and property	30,500	126,601	87,000	87,000	87,000	87,000	87,000	87,870	88,749			
Income from other agencies	6,978	114,862	244,000	244,000	179,000	179,000	179,000	180,790	182,598			
Federal funding	2,239	-	1,000	1,000	1,000	1,000	1,000	1,010	1,020			
State funding	151,285	255,928	102,500	102,500	202,500	202,500	202,500	204,525	206,570			
Charges for service	100,223	96,205	80,000	80,000	90,000	90,000	90,000	90,900	91,809			
Interfund services provided	3,960	-	-	-	-	-	-	-	-			
Other revenue	178,819	95,289	34,300	34,300	74,300	74,300	74,300	75,043	75,793			
Total revenue	6,615,309	6,618,351	6,500,835	6,500,835	6,670,835	6,670,723	6,670,723	6,793,252	6,918,124			
Expenditures												
Salaries and benefits	3,053,413	3,306,669	3,967,068	3,637,068	3,809,921	4,023,997	4,023,997	4,144,717	4,310,506			
Operations	1,795,683	1,933,921	2,362,333	2,216,333	2,300,303	2,335,303	2,335,303	2,311,950	2,427,547			
Debt service	-	-	-	-	-	-	-	-	-			
Capital outlay/CIP	1,078,971	743,789	566,758	566,758	187,461	187,461	187,461	-	-			
Total expenditures	5,928,067	5,984,379	6,896,159	6,420,159	6,297,685	6,546,761	6,546,761	6,456,667	6,738,053			
Financing Sources (Uses)												
Transfers in	56,568	49,381	35,000	35,000	45,000	45,000	45,000	45,000	45,000			
Transfers (out)	(250,117)	(475,307)	(457,810)	(457,810)	(455,830)	(455,830)	(455,830)	(460,388)	(464,992)			
Loan/Bond Proceeds	4,716,360	-	-	-	-	-	-	-	-			
Loan/Bond Uses	(4,636,771)	-	-	-	-	-	-	-	-			
Net sources (uses)	(113,960)	(425,926)	(422,810)	(422,810)	(410,830)	(410,830)	(410,830)	(415,388)	(419,992)			
Resources - Use												
Surplus (deficit)	573,282	633,972	(818,134)	(342,134)	(37,680)	(286,868)	(286,868)	(78,803)	(239,921)			
						6,815,130	455,830					
Estimated Beginning Fund Balance					6,390,416	\$	6,390,416	\$	6,103,548	\$	6,024,745	
Inflows					6,715,835		6,715,723		6,838,252		6,963,124	
Outflows					6,753,515		7,002,591		6,917,055		7,203,045	
Change to fund balance					(37,680)		(286,868)		(78,803)		(239,921)	
Anticipated Ending Fund Balance					\$	6,352,736	\$	6,103,548	\$	6,024,745	\$	5,784,824
	2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted					
Departmental Use	Actual	Actual	Budget	Actual (Est)								
Non-Departmental	505,031	745,446	794,810	794,810	772,831	772,831	772,830					
Legislative	76,916	107,827	115,476	115,476	140,132	140,132	140,132					
Administration	369,287	379,089	430,142	394,142	447,665	457,796	457,796					
Economic Development	78,571	83,214	117,000	117,000	116,500	151,500	151,500					
City Attorney	96,623	67,775	50,000	50,000	50,000	50,000	50,000					
Finance and Information Technology	323,384	361,893	405,227	395,227	410,546	417,664	417,664					
Community Development:												
Planning	256,264	378,932	490,233	390,233	407,317	413,907	413,907					
Building	230,153	301,903	371,478	371,478	409,675	418,328	418,328					
Housing	-	-	-	-	-	-	-					
Engineering	145,884	152,518	154,203	154,203	170,375	172,844	172,844					
Police	2,451,358	2,288,728	3,073,540	2,743,540	2,736,203	2,888,230	2,888,230					
Public Works:												
Administration and Compliance	258,056	129,953	141,105	141,105	122,601	137,787	137,787					
Roads and Infrastructure	1,082,624	978,891	577,206	577,206	557,439	564,955	564,955					
Parks, Buildings, and Grounds	304,033	483,517	633,549	633,549	412,231	416,617	416,617					
Westshore Pool	-	-	-	-	-	-	-					
Total use	6,178,184	6,459,686	7,353,969	6,877,969	6,753,515	7,002,591	7,002,590					

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

Fiscal Year 2024-25

Fund: 130

Name: General Capital Improvement

Name: General Capital Improvement

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	598,771	598,771	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	598,771	598,771	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	1,200,000	-	1,200,000	1,200,000	1,200,000	-	-
Total expenditures	-	-	1,200,000	-	1,200,000	1,200,000	1,200,000	-	-
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)	598,771	598,771	(1,200,000)	-	(1,200,000)	(1,200,000)	(1,200,000)	-	-
Estimated Beginning Fund Balance					1,197,542	\$ 1,197,542	\$ 1,197,542	\$ (2,458)	\$ (2,458)
Inflows					-	-	-	-	-
Outflows					1,200,000	1,200,000	1,200,000	-	-
Change to fund balance					(1,200,000)	(1,200,000)	(1,200,000)	-	-
Anticipated Ending Fund Balance					\$ (2,458)	\$ (2,458)	\$ (2,458)	\$ (2,458)	\$ (2,458)
	2021-22	2022-23	2023-24	2023-24					
	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	-	-	1,200,000	-	1,200,000	1,200,000	1,200,000		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	-	1,200,000	-	1,200,000	1,200,000	1,200,000		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

Fiscal Year 2024-25

Fund: 420

Name: 2017 Storm Capital Project Fund

Name: 2017 Storm Capital Project Fund

	Prior Fys		Current			Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27	
	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	1,025,588	10,000	-	-	-	-	-	-	-	
Total expenditures	1,025,588	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)	(1,025,588)	(10,000)	-	-	-	-	-	-	-	

Estimated Beginning Fund Balance	198,036	\$	198,036	\$	198,036	\$	198,036	\$	198,036
Inflows	-		-		-		-		-
Outflows	-		-		-		-		-
Change to fund balance	-		-		-		-		-
Anticipated Ending Fund Balance	\$ 198,036	\$	198,036	\$	198,036	\$	198,036	\$	198,036

Departmental Use	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual (Est)	Requested	Recommended	Adopted
Non-Departmental	1,025,588	10,000	-	-	-	-	-
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	1,025,588	10,000	-	-	-	-	-

DEBT SERVICE

Fiscal Year 2024-25

Fund: 140

Name: Governmental Debt Service

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	259,728	451,048	457,810	457,810	455,830	455,830	455,830	460,388	464,992
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	259,728	451,048	457,810	457,810	455,830	455,830	455,830	460,388	464,992
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	239,501	451,048	457,810	457,810	455,830	455,830	455,830	460,388	464,992
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	239,501	451,048	457,810	457,810	455,830	455,830	455,830	460,388	464,992
Resources - Use									
Surplus (deficit)	(20,227)	-	-	-	-	-	-	-	(0)

Estimated Beginning Fund Balance	-	\$	-	\$	-	\$	-	\$	-
Inflows	455,830		455,830		455,830		460,388		464,992
Outflows	455,830		455,830		455,830		460,388		464,992
Change to fund balance	-		-		-		-		(0)
Anticipated Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	(0)

Departmental Use	2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	259,728	451,048	457,810	457,810	455,830	455,830	455,830
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	259,728	451,048	457,810	457,810	455,830	455,830	455,830

PARKLAND DEDICATION FUND

Fiscal Year 2024-25

Fund: 202

Name: Parkland Dedication Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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									
2021-22	2022-23	2023-24	2023-24	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	-	-	-	-	-	-			

HIGHWAY USER TAX (HUTA)

Fiscal Year 2024-25
Fund: 203
Name: HUTA Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	105,824	125,784	190,492	190,492	188,987	188,987	188,987	198,436	208,358
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	97,133	111,565	123,576	123,576	127,117	127,117	127,117	152,540	154,066
Total revenue	202,957	237,349	314,068	314,068	316,104	316,104	316,104	350,977	362,424
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	166,731	35,021	572,890	572,890	550,007	550,007	550,007	412,505	123,752
Total expenditures	166,731	35,021	572,890	572,890	550,007	550,007	550,007	412,505	123,752
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)	36,226	202,328	(258,822)	(258,822)	(233,903)	(233,903)	(233,903)	(61,528)	238,672

Estimated Beginning Fund Balance	466,162	\$	466,162	\$	466,162	\$	232,259	\$	170,731	
Inflows	316,104		316,104		316,104		350,977		362,424	
Outflows	550,007		550,007		550,007		412,505		123,752	
Change to fund balance	(233,903)		(233,903)		(233,903)		(61,528)		238,672	
Anticipated Ending Fund Balance	\$	232,259	\$	232,259	\$	232,259	\$	170,731	\$	409,403

Departmental Use	2021-22	2022-23	2023-24	2023-24	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	166,731	35,021	572,890	572,890	550,007	550,007	550,007
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	166,731	35,021	572,890	572,890	550,007	550,007	550,007

PROP 172 PUBLIC SAFETY

Fiscal Year 2024-25

Fund: 207

Name: Prop 172 Public Safety

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	56,568	49,381	35,000	35,000	45,000	45,000	45,000	45,000	45,000
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	56,568	49,381	35,000	35,000	45,000	45,000	45,000	45,000	45,000
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)	(56,568)	(49,381)	(35,000)	(35,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	(56,568)	(49,381)	(35,000)	(35,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					45,000	45,000	45,000	45,000	45,000
Outflows					45,000	45,000	45,000	45,000	45,000
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	\$ -
Departmental Use									
2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted			
Actual	Actual	Budget	Actual (Est)						
Non-Departmental	56,568	49,381	35,000	35,000	45,000	45,000	45,000		
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	56,568	49,381	35,000	35,000	45,000	45,000	45,000		

LAKEPORT HOUSING PROGRAM

Fiscal Year 2024-25

Fund: 209

Name: Lakeport Housing Program Fund

	Prior FYs		Current		Proposed			Projections				
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27			
	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	4,519	113,016	40,000	40,000	-	-	-	-	-			
Total revenue	4,519	113,016	40,000	40,000	-	-	-	-	-			
Expenditures												
Salaries and benefits	-	-	-	-	-	-	-	-	-			
Operations	54,597	115,963	60,000	60,000	-	-	-	-	-			
Grants/Loans	-	-	-	-	-	-	-	-	-			
Debt service	-	-	-	-	-	-	-	-	-			
Capital outlay/CIP	-	-	-	-	-	-	-	-	-			
Total expenditures	54,597	115,963	60,000	60,000	-	-	-	-	-			
Financing Sources (Uses)												
Use of fund balance	-	-	-	-	-	-	-	-	-			
Transfers in	-	-	-	-	-	-	-	-	-			
Transfers (out)	-	-	-	-	-	-	-	-	-			
Loss on notes	-	(16,981)	-	-	-	-	-	-	-			
Additions to	-	-	-	-	-	-	-	-	-			
Deductions from	-	-	-	-	-	-	-	-	-			
Net sources (uses)	-	-	-	-	-	-	-	-	-			
Resources - Use												
Surplus (deficit)	(50,078)	(2,947)	(20,000)	(20,000)	-	-	-	-	-			
Estimated Beginning Fund Balance					213,294	\$	213,294	\$	213,294	\$	213,294	
Inflows					-	-	-	-	-	-	-	
Outflows					-	-	-	-	-	-	-	
Change to fund balance					-	-	-	-	-	-	-	
Anticipated Ending Fund Balance					\$	213,294	\$	213,294	\$	213,294	\$	213,294
Departmental Use												
	2021-22	2022-23	2023-24	2023-24								
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted					
Non-Departmental	-	16,981	-	-	-	-	-					
Legislative	-	-	-	-	-	-	-					
Administration	-	-	-	-	-	-	-					
Economic Development	-	-	-	-	-	-	-					
City Attorney	-	-	-	-	-	-	-					
Finance and Information Technology	-	-	-	-	-	-	-					
Community Development:												
Planning	-	-	-	-	-	-	-					
Building	-	-	-	-	-	-	-					
Housing	54,597	115,963	60,000	60,000	-	-	-					
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	54,597	132,944	60,000	60,000	-	-	-					

PLHA NAVIGATION CENTER FUND

Fiscal Year 2024-25

Fund: 210

Name: PLHA Navigation Center

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	-	369,000	369,000	369,000	319,000	319,000	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	369,000	369,000	369,000	319,000	319,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	369,000	369,000	369,000	319,000	319,000	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	369,000	369,000	369,000	319,000	319,000	-	-
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					369,000	319,000	319,000	-	-
Outflows					369,000	319,000	319,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2021-22	2022-23	2023-24	2023-24	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	-	-	369,000	369,000	369,000	319,000	319,000		
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	-	-	369,000	369,000	369,000	319,000	319,000		

POLICE K-9 FUND

Fiscal Year 2024-25
Fund: 211
Name: Police K-9 Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	-	15,000	15,000	15,000	15,000	15,000	18,000	18,000
Total revenue	-	-	15,000	15,000	15,000	15,000	15,000	18,000	18,000
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	11,449	7,070	15,000	15,000	15,000	15,000	15,000	18,000	18,000
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	11,449	7,070	15,000	15,000	15,000	15,000	15,000	18,000	18,000
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	10,616	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	10,616	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(833)	(7,070)	-	-	-	-	-	-	-

Estimated Beginning Fund Balance	5,877	\$	5,877	\$	5,877	\$	5,877	\$	5,877	
Inflows	15,000		15,000		15,000		18,000		18,000	
Outflows	15,000		15,000		15,000		18,000		18,000	
Change to fund balance	-		-		-		-		-	
Anticipated Ending Fund Balance	\$	5,877	\$	5,877	\$	5,877	\$	5,877	\$	5,877

Departmental Use	2021-22	2022-23	2023-24	2023-24	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	11,449	7,070	15,000	15,000	15,000	15,000	15,000
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	11,449	7,070	15,000	15,000	15,000	15,000	15,000

APC 10TH ST BIKE AND PEDESTRIAN

Fiscal Year 2024-25

Fund: 219

Name: APC 10th St Bike and Pedestrian

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	2,174	130,000	130,000	130,000	80,000	80,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	2,174	130,000	130,000	130,000	80,000	80,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	2,174	130,000	130,000	130,000	80,000	80,000	-	-
Total expenditures	-	2,174	130,000	130,000	130,000	80,000	80,000	-	-
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	80,000	80,000	-	-
Outflows					130,000	80,000	80,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2021-22	2022-23	2023-24	2023-24	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	-	2,174	130,000	130,000	130,000	80,000	80,000		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	2,174	130,000	130,000	130,000	80,000	80,000		

DEPARTMENT OF BOATING AND WATERWAYS BATHROOM GRANT

Fiscal Year 2024-25

Fund: 228

Name: Department of Boating and Waterways Bathroom Grant

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	135,250	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	135,250	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	873	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	158,635	-	-	-	-	-	-	-
Total expenditures	-	159,508	-	-	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	24,259	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	24,259	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	-	1	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-

Departmental Use	2021-22	2022-23	2023-24	2023-24	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	-	873	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-
Public Works:							
Administration and Compliance	-	-	-	-	-	-	-
Roads and Infrastructure	-	-	-	-	-	-	-
Parks, Buildings, and Grounds	-	158,635	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	-	159,508	-	-	-	-	-

ATP SIDEWALK PLANNING GRANT

Fiscal Year 2024-25

Fund: 232

Name: ATP Sidewalk Planning Grant

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	200,000	200,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	-	230,000	230,000	230,000	200,000	200,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	1,076	230,000	230,000	230,000	200,000	200,000	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	1,076	230,000	230,000	230,000	200,000	200,000	-	-
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)	-	(1,076)	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					(1,076) \$	(1,076) \$	(1,076) \$	(1,076) \$	(1,076)
Inflows					230,000	200,000	200,000	-	-
Outflows					230,000	200,000	200,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ (1,076)	\$ (1,076)	\$ (1,076)	\$ (1,076)	\$ (1,076)
Departmental Use									
	2021-22	2022-23	2023-24	2023-24	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	-	1,076	230,000	230,000	230,000	200,000	200,000		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	1,076	230,000	230,000	230,000	200,000	200,000		

2018 CDBG DR GRANT FUND

Fiscal Year 2024-25

Fund: 233

Name: 2018 CDBG DR Grant Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	26,049	8,786	100,000	100,000	100,000	100,000	100,000	1,000,000	4,000,000
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	26,049	8,786	100,000	100,000	100,000	100,000	100,000	1,000,000	4,000,000
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	26,049	8,785	100,000	100,000	100,000	100,000	100,000	1,000,000	4,000,000
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	26,049	8,785	100,000	100,000	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)	-	1	-	-	-	-	-	-	-
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									
	2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	26,049	5,285	-	-	-	-	-		
City Attorney	-	-	-	-	-	-	-		
Finance and Information Technology	-	-	-	-	-	-	-		
Community Development:									
Planning	-	-	-	-	-	-	-		
Building	-	-	-	-	-	-	-		
Housing	-	3,500	100,000	100,000	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	26,049	8,785	100,000	100,000	100,000	100,000	100,000		

2021 CDBG GRANT FUND

Fiscal Year 2024-25

Fund: 234

Name: 2021 CDBG Grant Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	3,625	17,953	500,000	500,000	500,000	500,000	500,000	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	3,625	17,953	500,000	500,000	500,000	500,000	500,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	3,625	17,953	85,000	85,000	85,000	85,000	85,000	-	-
Grants/Loans	-	-	415,000	415,000	415,000	415,000	415,000	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	3,625	17,953	500,000	500,000	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									
2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted			
Actual	Actual	Budget	Actual (Est)						
Non-Departmental	-	-	-	-	-	-			
Legislative	-	-	-	-	-	-			
Administration	-	-	-	-	-	-			
Economic Development	3,625	17,953	500,000	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	3,625	17,953	500,000	500,000	500,000	500,000			

2020 CDBG CV GRANT FUND

Fiscal Year 2024-25

Fund: 236

Name: 2020 CDBG CV Grant

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	60,432	26,717	250,000	250,000	250,000	250,000	250,000	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	60,432	26,717	250,000	250,000	250,000	250,000	250,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	60,432	15,826	12,500	12,500	12,500	12,500	12,500	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	10,891	467,500	467,500	467,500	467,500	467,500	-	-
Total expenditures	60,432	26,717	480,000	480,000	480,000	480,000	480,000	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	230,000	230,000	230,000	230,000	230,000	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	230,000	230,000	230,000	230,000	230,000	-	-
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					480,000	480,000	480,000	-	-
Outflows					480,000	480,000	480,000	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
	2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	-	-	-	-	-	-	-		
Legislative	-	-	-	-	-	-	-		
Administration	-	-	-	-	-	-	-		
Economic Development	60,432	454	-	-	-	-	-		
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	-	26,263	480,000	480,000	480,000	480,000	480,000		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	60,432	26,717	480,000	480,000	480,000	480,000	480,000		

2018 CDBG GRANT FUND

Fiscal Year 2024-25
Fund: 237
Name: 2018 CDBG Grant

	Prior Fy's		Current		Proposed			Projections				
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27			
	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	461,586	15,476	-	-	-	-	-	-	-			
State funding	-	-	-	-	-	-	-	-	-			
Charges for service	-	-	-	-	-	-	-	-	-			
Interfund services provided	-	-	-	-	-	-	-	-	-			
Other revenue	-	-	-	-	-	-	-	-	-			
Total revenue	461,586	15,476	-	-	-	-	-	-	-			
Expenditures												
Salaries and benefits	-	-	-	-	-	-	-	-	-			
Operations	458,630	7,650	-	-	-	-	-	-	-			
Grants/Loans	-	-	-	-	-	-	-	-	-			
Debt service	-	-	-	-	-	-	-	-	-			
Capital outlay/CIP	-	-	-	-	-	-	-	-	-			
Total expenditures	458,630	7,650	-	-	-	-	-	-	-			
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)	2,956	7,826	-	-	-	-	-	-	-			
Estimated Beginning Fund Balance					13,782	\$	13,782	\$	13,782	\$	13,782	
Inflows					-	-	-	-	-	-	-	
Outflows					-	-	-	-	-	-	-	
Change to fund balance					-	-	-	-	-	-	-	
Anticipated Ending Fund Balance					\$	13,782	\$	13,782	\$	13,782	\$	13,782

2017 CDBG GRANT FUND

Fiscal Year 2024-25
Fund: 238
Name: 2017 CDBG Grant

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	127,736	(3,405)	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	127,736	(3,405)	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	158,549	8,330	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	158,549	8,330	-	-	-	-	-	-	-
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	(35,000)	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-	-	-
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	(35,000)	-	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	(65,813)	(11,735)	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					(77,547) \$	(77,547) \$	(77,547) \$	(77,547) \$	(77,547)
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ (77,547)	\$ (77,547)	\$ (77,547)	\$ (77,547)	\$ (77,547)
Departmental Use									
	2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted		
	Actual	Actual	Budget	Actual (Est)					
Non-Departmental	35,000	-	-	-	-	-	-	-	-
Legislative	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Economic Development	155,949	8,330	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance and Information Technology	-	-	-	-	-	-	-	-	-
Community Development:									
Planning	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-
Housing	2,600	-	-	-	-	-	-	-	-
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	193,549	8,330	-	-	-	-	-	-	-

2022CDBG GRANT FUND

Fiscal Year 2024-25
Fund: 239
Name: 2022 CDBG Grant

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	4,500	208,650	208,650	208,650	208,650	208,650	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	-	4,500	208,650	208,650	208,650	208,650	208,650	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	4,500	208,650	208,650	208,650	208,650	208,650	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	4,500	208,650	208,650	208,650	208,650	208,650	-	-
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					208,650	208,650	208,650	-	-
Outflows					208,650	208,650	208,650	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	\$ -
Departmental Use									
	2021-22	2022-23	2023-24	2023-24	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	-	4,500	208,650	208,650	208,650	208,650	208,650		
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	-	4,500	208,650	208,650	208,650	208,650	208,650		

HOME GRANT PI

FISCAL YEAR 2024-25

Fiscal Year 2024-25

Fund: 240

Name: HOME Program Income

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	12,485	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	780	10,068	-	-	-	-	-	-	-
Total revenue	780	22,553	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Loss on Notes Receivable	1,669	4,738	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	1,669	4,738	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)	(889)	17,815	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
			Estimated Beginning Fund Balance		6,142,300	\$	6,142,300	\$	6,142,300
			Inflows		-		-		-
			Outflows		10,000		10,000		10,000
			Change to fund balance		(10,000)		(10,000)		(10,000)
			Anticipated Ending Fund Balance	\$	6,132,300	\$	6,132,300	\$	6,122,300
	2021-22	2022-23	2023-24	2023-24					
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted		
Non-Departmental	1,669	4,738	-	-	-	-	-		
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	1,669	4,738	10,000	10,000	10,000	10,000	10,000		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

CDBG PI

Fiscal Year 2024-25

Fund: 241

Name: CDBG Program Income

	Prior FYs		Current		Proposed			Projections		
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27	
	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	-	4,715	-	-	-	-	-	-	-	
State funding	-	-	-	-	-	-	-	-	-	
Charges for service	-	-	-	-	-	-	-	-	-	
Interfund services provided	-	-	-	-	-	-	-	-	-	
Other revenue	28,715	9,248	-	-	-	-	-	-	-	
Total revenue	28,715	13,963	-	-	-	-	-	-	-	
Expenditures										
Salaries and benefits	-	-	-	-	-	-	-	-	-	
Operations	51,361	-	-	-	-	-	-	-	-	
Grants/Loans	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Loss on notes	130,131	-	-	-	-	-	-	-	-	
Capital outlay/CIP	-	-	-	-	-	-	-	-	-	
Total expenditures	181,492	-	-	-	-	-	-	-	-	
Financing Sources (Uses)										
Use of fund balance	-	-	-	-	-	-	-	-	-	
Transfers in	35,000	-	-	-	-	-	-	-	-	
Transfers (out)	-	-	(230,000)	-	(230,000)	(230,000)	(230,000)	-	-	
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-	
Additions to	-	-	-	-	-	-	-	-	-	
Deductions from	-	-	-	-	-	-	-	-	-	
Net sources (uses)	35,000	-	(230,000)	-	(230,000)	(230,000)	(230,000)	-	-	
Resources - Use										
Surplus (deficit)	(117,777)	13,963	(230,000)	-	(230,000)	(230,000)	(230,000)	-	-	
Estimated Beginning Fund Balance					1,051,864	\$	1,051,864	\$	821,864	
Inflows					-		-		-	
Outflows					230,000		230,000		230,000	
Change to fund balance					(230,000)		(230,000)		(230,000)	
Anticipated Ending Fund Balance					\$	821,864	\$	821,864	\$	821,864

TENTH STREET DRAINAGE

Fiscal Year 2024-25

Fund: 401

Name: Tenth St Drainage Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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					87,087	\$	87,087	\$	87,087
Inflows					-		-		-
Outflows					-		-		-
Change to fund balance					-		-		-
Anticipated Ending Fund Balance					\$	87,087	\$	87,087	\$
Departmental Use									
2021-22	2022-23	2023-24	2023-24	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	-	-	-	-	-	-			

LAKEPORT BLVD IMPROVEMENT

Fiscal Year 2024-25

Fund: 402

Name: Lakeport Blvd Imprvmnt Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	69,582	350,000	350,000	-	-	-	-	-
Total expenditures	-	69,582	350,000	350,000	-	-	-	-	-
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)	-	(69,582)	(350,000)	(350,000)	-	-	-	-	-
Estimated Beginning Fund Balance					(300,176) \$	(300,176) \$	(300,176) \$	(300,176) \$	(300,176)
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ (300,176)	\$ (300,176)	\$ (300,176)	\$ (300,176)	\$ (300,176)
Departmental Use									
2021-22	2022-23	2023-24	2023-24	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	-	69,582	350,000	350,000	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-			
Total use	-	69,582	350,000	350,000	-	-			

CITY OF LAKEPORT ANNUAL BUDGET

FISCAL YEAR 2024-25

SOUTH MAIN IMPROVEMENT

Fiscal Year 2024-25

Fund: 403

Name: South Main St Imprvmnt Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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					32,031	\$	32,031	\$	32,031
Inflows					-		-		-
Outflows					-		-		-
Change to fund balance					-		-		-
Anticipated Ending Fund Balance					\$	32,031	\$	32,031	\$

	2021-22	2022-23	2023-24	2023-24				
Departmental Use	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 2024-25

Fund: 407

Name: Parkside Traffic Mitig Impact

	Prior FYs		Current		Proposed			Projections		
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27	
	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					17,635	\$	17,635	\$	17,635	
Inflows					-		-		-	
Outflows					-		-		-	
Change to fund balance					-		-		-	
Anticipated Ending Fund Balance					\$	17,635	\$	17,635	\$	17,635
Departmental Use	2021-22	2022-23	2023-24	2023-24	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	-	-	-	-	-	-	-			

PARALLEL/BEVINS STORM WATER MAINTENANCE

Fiscal Year 2024-25

Fund: 408

Name: Parallel/Bevins Storm Maint

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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					20,387	\$	20,387	\$	20,387
Inflows					-		-		-
Outflows					-		-		-
Change to fund balance					-		-		-
Anticipated Ending Fund Balance					\$	20,387	\$	20,387	\$
Departmental Use									
2021-22	2022-23	2023-24	2023-24	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 2024-25

Fund: 410

Name: ER Storm Damage Repair

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	17,338	69,231	140,000	140,000	140,000	140,000	140,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	17,338	69,231	140,000	140,000	140,000	140,000	140,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	140,000	140,000	140,000	140,000	140,000	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	18,188	69,231	-	-	-	-	-	-	-
Total expenditures	18,188	69,231	140,000	140,000	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)	(850)	-	-	-	-	-	-	-	-

Estimated Beginning Fund Balance	-	\$	-	\$	-	\$	-	\$	-
Inflows	140,000		140,000		140,000		140,000		-
Outflows	140,000		140,000		140,000		140,000		-
Change to fund balance	-		-		-		-		-
Anticipated Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	-

Departmental Use	2021-22	2022-23	2023-24	2023-24	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	18,188	69,231	140,000	140,000	140,000	140,000	140,000
Parks, Buildings, and Grounds	-	-	-	-	-	-	-
Westshore Pool	-	-	-	-	-	-	-
Water O&M	-	-	-	-	-	-	-
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	18,188	69,231	140,000	140,000	140,000	140,000	140,000

SAFE ROUTES TO SCHOOLS

Fiscal Year 2024-25

Fund: 411

Name: Safe Routes to Schools

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	354,329	1,313,406	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	354,329	1,313,406	-	-	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	354,329	1,461,046	-	-	-	-	-	-	-
Total expenditures	354,329	1,461,046	-	-	-	-	-	-	-
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)	-	(147,640)	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					(147,640) \$	(147,640) \$	(147,640) \$	(147,640) \$	(147,640)
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ (147,640)	\$ (147,640)	\$ (147,640)	\$ (147,640)	\$ (147,640)
Departmental Use									
2021-22	2022-23	2023-24	2023-24	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	354,329	1,461,046	-	-	-	-			
Parks, Buildings, and Grounds	-	-	-	-	-	-			
Westshore Pool	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-			
Total use	354,329	1,461,046	-	-	-	-			

LAKESIDE PARK FUND

Fiscal Year 2024-25

Fund: 413

Name: Lakeside Park Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	889,478	1,657,144	660,000	1,268,000	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	889,478	1,657,144	660,000	1,268,000	-	-	-	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	169,993	1,755,025	1,268,000	1,268,000	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	785,232	641,373	-	-	-	-	-	-	-
Total expenditures	955,225	2,396,398	1,268,000	1,268,000	-	-	-	-	-
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)	(65,747)	(739,254)	(608,000)	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					-	-	-	-	-
Outflows					-	-	-	-	-
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
2021-22	2022-23	2023-24	2023-24	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	955,225	2,396,398	1,268,000	1,268,000	-	-			
Westshore Pool	-	-	-	-	-	-			
Water O&M	-	-	-	-	-	-			
Sewer O&M	-	-	-	-	-	-			
CLMSD Special Projects	-	-	-	-	-	-			
Total use	955,225	2,396,398	1,268,000	1,268,000	-	-			

STORM DRAINAGE

Fiscal Year 2024-25

Fund: 414

Name: Storm Drainage Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	136	340	1,000	1,000	1,000	1,000	1,000	1,200	1,212
Total revenue	136	340	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	10,000	10,250	10,506
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	28,710	120,000	60,000	10,000	10,000	10,000	2,000	2,000
Total expenditures	-	28,710	130,000	70,000	20,000	20,000	20,000	12,250	12,506
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)	136	(28,370)	(129,000)	(69,000)	(19,000)	(19,000)	(19,000)	(11,050)	(11,294)
Estimated Beginning Fund Balance					39,932	\$	39,932	\$	39,932
Inflows					1,000		1,000		1,000
Outflows					20,000		20,000		20,000
Change to fund balance					(19,000)		(19,000)		(11,050)
Anticipated Ending Fund Balance					\$	20,932	\$	20,932	\$
								9,882	\$
									(1,412)
Departmental Use									
2021-22	2022-23	2023-24	2023-24						
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	-	28,710	130,000	70,000	20,000	20,000	20,000		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	28,710	130,000	70,000	20,000	20,000	20,000		

CITY WIDE HSIP

Fiscal Year 2024-25
Fund: 415
Name: CITY WIDE HSIP

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	294	1,832	260,000	260,000	260,000	260,000	260,000	-	-
Charges for service	-	-	-	-	-	-	-	-	-
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total revenue	294	1,832	260,000	260,000	260,000	260,000	260,000	-	-
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	2,125	260,000	260,000	260,000	260,000	260,000	-	-
Total expenditures	-	2,125	260,000	260,000	260,000	260,000	260,000	-	-
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)	294	(293)	-	-	-	-	-	-	-
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									
2021-22	2022-23	2023-24	2023-24						
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	-	2,125	260,000	260,000	260,000	260,000	260,000		
Parks, Buildings, and Grounds	-	-	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	-	-	-	-	-	-	-		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	-	2,125	260,000	260,000	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 2024-25

WATER O&M

Fiscal Year 2024-25

Fund: 501

Name: Water Utility M & O Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Use of money and property	2,797	13,722	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	113,006	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	2,360,420	2,610,077	2,827,000	2,827,000	2,937,000	2,937,000	2,937,000	3,025,110	3,115,863
Interfund services provided	87,589	97,484	120,000	120,000	120,000	120,000	120,000	123,600	127,308
Other revenue	627	135,365	-	-	-	-	-	-	-
Total revenue	2,451,433	2,969,654	2,947,000	2,947,000	3,057,000	3,057,000	3,057,000	3,148,710	3,243,171
Expenditures									
Salaries and benefits	1,029,763	1,488,927	1,376,277	1,376,277	1,322,110	1,378,352	1,378,352	1,405,919	1,462,156
Operations	622,282	710,284	781,839	762,339	798,322	798,322	798,322	973,953	1,022,650
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	344,041	389,595	756,891	756,891	756,068	756,068	756,068	763,629	763,629
Capital outlay/CIP	133,512	131,754	5,159,061	609,061	6,221,261	6,179,914	6,179,914	-	-
Total expenditures	2,129,598	2,720,560	8,074,068	3,504,568	9,097,761	9,112,656	9,112,656	3,143,501	3,248,435
Financing Sources (Uses)									
Deductions from	(127,386)	(347,986)	-	-	-	-	-	-	-
Net sources (uses)	(127,386)	(347,986)	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	194,449	(98,892)	(5,127,068)	(557,568)	(6,040,761)	(6,055,656)	(6,055,656)	5,209	(5,264)
Estimated Beginning Fund Balance					7,250,291	\$ 7,250,291	\$ 7,250,291	\$ 1,194,635	\$ 1,199,844
Inflows					3,057,000	3,057,000	3,057,000	3,148,710	3,243,171
Outflows					9,097,761	9,112,656	9,112,656	3,143,501	3,248,435
Change to fund balance					(6,040,761)	(6,055,656)	(6,055,656)	5,209	(5,264)
Anticipated Ending Fund Balance					\$ 1,209,530	\$ 1,194,635	\$ 1,194,635	\$ 1,199,844	\$ 1,194,580
Departmental Use									
Non-Departmental	360,823	1,126,559	826,891	826,891	826,068	826,068	826,068		
Legislative	14,224	16,098	17,000	17,000	19,000		19,000		
Administration	114,041	111,759	140,864	128,864	147,515		151,569		
Economic Development	-	-	-	-	-		-		
City Attorney	28,989	26,638	28,000	28,000	28,000		28,000		
Finance and Information Technology	233,811	249,551	318,806	311,306	326,806		331,850		
Community Development:									
Planning	32,943	16,882	24,306	24,306	24,925		25,446		
Building	55,702	31,587	29,358	29,358	31,499		32,581		
Housing	-	-	-	-	-		-		
Engineering	37,436	45,800	64,298	64,298	69,764		70,987		
Police	-	-	-	-	-		-		
Public Works:									
Administration and Compliance	157,167	116,382	215,596	215,596	187,671		216,871		
Roads and Infrastructure	2,761	-	-	-	-		-		
Parks, Buildings, and Grounds	-	312	-	-	-		-		
Westshore Pool	-	-	-	-	-		-		
Water O&M	1,219,087	1,326,385	6,408,949	1,858,949	7,436,513		7,410,284		
Sewer O&M	-	593	-	-	-		-		
CLMSD Special Projects	-	-	-	-	-		-		
Total use	2,256,984	3,068,546	8,074,068	3,504,568	9,097,761	9,112,656	9,112,656		

WATER EXPANSION

Fiscal Year 2024-25

Fund: 502

Name: Water Expansion Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	531	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	8,848	26,544	30,000	30,000	30,000	30,000	30,000	31,500	33,075
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	7,270	-	-	-	-	-	-	-
Total revenue	9,379	33,814	30,000	30,000	30,000	30,000	30,000	31,500	33,075
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	7,137	20,000	20,000	20,000	20,000	20,000	20,500	21,013
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	42,807	16,134	170,000	170,000	190,000	510,000	510,000	510,000	51,000
Total expenditures	42,807	23,271	190,000	190,000	210,000	530,000	530,000	530,500	72,013
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)	(33,428)	10,543	(160,000)	(160,000)	(180,000)	(500,000)	(500,000)	(499,000)	(38,938)

Estimated Beginning Fund Balance	1,076,785	\$	1,076,785	\$	1,076,785	\$	576,785	\$	77,785
Inflows	30,000		30,000		30,000		31,500		33,075
Outflows	210,000		530,000		530,000		530,500		72,013
Change to fund balance	(190,000)		(500,000)		(500,000)		(499,000)		(38,938)
Anticipated Ending Fund Balance	\$ 896,785	\$	576,785	\$	576,785	\$	77,785	\$	38,847

Departmental Use	2021-22	2022-23	2023-24	2023-24	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	42,807	23,271	190,000	190,000	210,000	530,000	530,000
Sewer O&M	-	-	-	-	-	-	-
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	42,807	23,271	190,000	190,000	210,000	530,000	530,000

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

SEWER O&M

Fiscal Year 2024-25

Fund: 601

Name: Sewer Utility M & O Fund

	Prior Fys		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	72,424	82,159	55,050	55,050	55,050	55,050	55,050	57,803	59,537
Use of money and property	5,474	55,202	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	3,098,255	3,121,835	3,071,000	3,071,000	3,130,000	3,130,000	3,130,000	3,223,900	3,352,856
Interfund services provided	15,008	14,984	18,000	18,000	18,000	18,000	18,000	18,540	19,096
Other revenue	580	-	-	-	-	-	-	-	-
Total revenue	3,191,741	3,274,180	3,196,550	3,196,550	3,255,550	3,255,550	3,255,550	3,354,055	3,486,916
Expenditures									
Salaries and benefits	1,017,368	1,556,031	1,393,118	1,393,118	1,323,610	1,379,852	1,379,852	1,407,449	1,477,821
Operations	837,960	978,387	1,058,472	1,038,972	1,071,526	1,071,526	1,071,526	1,264,401	1,327,621
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	289,169	234,726	675,367	675,367	686,228	686,228	686,228	706,815	713,883
Capital outlay/CIP	117,245	126,446	1,435,211	520,211	2,968,001	3,974,001	3,974,001	-	-
Total expenditures	2,261,742	2,895,590	4,562,168	3,627,668	6,049,365	7,111,607	7,111,607	3,378,665	3,519,325
Financing Sources (Uses)									
Deductions from	(727,640)	(938,110)	-	-	-	-	-	-	-
Net sources (uses)	(727,640)	(938,110)	-	-	-	-	-	-	-
Resources - Use									
Surplus (deficit)	202,359	(559,520)	(1,365,618)	(431,118)	(2,793,815)	(3,856,057)	(3,856,057)	(24,610)	(32,409)
Estimated Beginning Fund Balance					5,889,571	\$ 5,889,571	\$ 5,889,571	\$ 2,033,514	\$ 2,008,904
Inflows					3,255,550	3,255,550	3,255,550	3,354,055	3,486,916
Outflows					6,049,365	7,111,607	7,111,607	3,378,665	3,519,325
Change to fund balance					(2,793,815)	(3,856,057)	(3,856,057)	(24,610)	(32,409)
Anticipated Ending Fund Balance					\$ 3,095,756	\$ 2,033,514	\$ 2,033,514	\$ 2,008,904	\$ 1,976,495
Departmental Use									
Non-Departmental	919,104	1,618,893	745,368	745,367	756,228	756,228	756,228		
Legislative	14,223	16,098	17,000	17,000	19,000	19,000	19,000		
Administration	114,041	117,297	140,814	128,814	148,105	152,159	152,159		
Economic Development	-	-	-	-	-	-	-		
City Attorney	28,989	27,413	28,000	28,000	28,000	28,000	28,000		
Finance and Information Technology	231,104	246,247	316,755	309,255	320,706	325,750	325,750		
Community Development:									
Planning	32,676	16,882	24,306	24,306	24,925	25,446	25,446		
Building	55,697	31,630	29,358	29,358	31,499	32,581	32,581		
Housing	-	-	-	-	-	-	-		
Engineering	37,435	46,925	64,298	64,298	69,764	70,987	70,987		
Police	-	-	-	-	-	-	-		
Public Works:									
Administration and Compliance	157,273	116,380	215,596	215,596	187,671	216,871	216,871		
Roads and Infrastructure	2,662	-	-	-	-	-	-		
Parks, Buildings, and Grounds	-	312	-	-	-	-	-		
Westshore Pool	-	-	-	-	-	-	-		
Water O&M	-	-	-	-	-	-	-		
Sewer O&M	1,396,178	1,595,623	2,980,673	2,065,674	4,463,467	5,484,585	5,484,585		
CLMSD Special Projects	-	-	-	-	-	-	-		
Total use	2,989,382	3,833,700	4,562,168	3,627,668	6,049,365	7,111,607	7,111,607		

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

Fiscal Year 2024-25

Fund: 602

Name: Sewer Expansion Fund

Name: Sewer Expansion Fund									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	600	-	-	-	-	-	-	-	-
Income from other agencies	-	-	-	-	-	-	-	-	-
Federal funding	-	-	-	-	-	-	-	-	-
State funding	-	-	-	-	-	-	-	-	-
Charges for service	15,330	30,660	50,500	50,500	50,500	50,500	50,500	52,015	53,575
Interfund services provided	-	-	-	-	-	-	-	-	-
Other revenue	-	16,182	-	-	-	-	-	-	-
Total revenue	15,930	46,842	50,500	50,500	50,500	50,500	50,500	52,015	53,575
Expenditures									
Salaries and benefits	-	-	-	-	-	-	-	-	-
Operations	-	7,137	20,000	20,000	20,000	20,000	20,000	20,500	21,013
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	196,024	844	1,215,000	15,000	700,000	700,000	700,000	70,000	70,000
Total expenditures	196,024	7,981	1,235,000	35,000	720,000	720,000	720,000	90,500	91,013
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)	(180,094)	38,861	(1,184,500)	15,500	(669,500)	(669,500)	(669,500)	(38,485)	(37,438)

Estimated Beginning Fund Balance	1,438,236	\$	1,438,236	\$	1,438,236	\$	768,736	\$	730,251	
Inflows	50,500		50,500		50,500		52,015		53,575	
Outflows	720,000		720,000		720,000		90,500		91,013	
Change to fund balance	(669,500)		(669,500)		(669,500)		(38,485)		(37,438)	
Anticipated Ending Fund Balance	\$	768,736	\$	768,736	\$	768,736	\$	730,251	\$	692,813

Departmental Use	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 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	196,024	7,981	1,235,000	35,000	720,000	720,000	720,000
CLMSD Special Projects	-	-	-	-	-	-	-
Total use	196,024	7,981	1,235,000	35,000	720,000	720,000	720,000

Name: CLMSD Assmnt Dist 2017-1 Fund

Estimated Beginning Fund Balance	365,741	\$	365,741	\$	365,741	\$	360,814	\$	355,009
Inflows	240,108		240,108		240,108		228,103		216,697
Outflows	245,035		245,035		245,035		233,908		223,366
Change to fund balance	(4,927)		(4,927)		(4,927)		(5,805)		(6,669)
Anticipated Ending Fund Balance	\$ 360,814	\$	\$ 360,814	\$	\$ 360,814	\$	\$ 355,009	\$	\$ 348,340

Departmental Use	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual (Est)	Requested	Recommended	Adopted
Non-Departmental	62,345	57,414	229,108	229,035	230,035	230,035	230,035
Legislative	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
Finance and Information Technology	13,441	9,617	11,000	11,000	15,000	15,000	15,000
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	75,786	67,031	240,108	240,108	245,035	245,035	245,035

INTERNAL SERVICE FUND – RISK MANAGEMENT AND INSURANCE

Fiscal Year 2024-25

Fund: 701

Name: Risk Management Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	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	-	-	910,325	910,325	892,401	892,401	892,401	914,711	937,579
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	910,325	910,325	892,401	892,401	892,401	914,711	937,579
Financing Sources (Uses)									
Use of fund balance	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Loan/Bond Proceeds	-	-	-	-	-	-	-	-	-
Additions to	-	-	910,325	910,325	892,401	892,401	892,401	914,711	937,579
Deductions from	-	-	-	-	-	-	-	-	-
Net sources (uses)	-	-	910,325	910,325	892,401	892,401	892,401	914,711	937,579
Resources - Use									
Surplus (deficit)	-	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$	-
Inflows					892,401	892,401	892,401	914,711	937,579
Outflows					892,401	892,401	892,401	914,711	937,579
Change to fund balance					-	-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -	-
Departmental Use									
2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted			
Actual	Actual	Budget	Actual (Est)						
Non-Departmental	-	-	910,325	910,325	892,401	892,401	892,401		
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	-	-	910,325	910,325	892,401	892,401	892,401		

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

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.

CITY OF LAKEPORT
ANNUAL BUDGET

FISCAL YEAR 2024-25

OPEB AGENCY FUND

Fiscal Year 2024-25

Fund: 801

Name: OPEB Agency Fund

	Prior Fy's		Current		Proposed		Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	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	146,947	154,387	-	-	-	-	-	-
Deductions from	(146,947)	(154,387)	-	-	-	-	-	-
Net sources (uses)	-	-	-	-	-	-	-	-
Resources - Use								
Surplus (deficit)	-	-	-	-	-	-	-	-
Estimated Beginning Fund Balance					- \$	- \$	- \$	- \$
Inflows					-	-	-	-
Outflows					-	-	-	-
Change to fund balance					-	-	-	-
Anticipated Ending Fund Balance					\$ -	\$ -	\$ -	\$ -

	2021-22	2022-23	2023-24	2023-24			
Departmental Use	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted
Non-Departmental	146,947	154,387	-	-	-	-	-
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	146,947	154,387	-	-	-	-	-

REDEVELOPMENT OBLIGATION RETIREMENT FUND

Fiscal Year 2024-25

Fund: 705

Name: RDA Obligation Retirement Fund

	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Revenue Sources									
Taxes	584,015	556,801	496,675	496,675	496,675	496,675	496,675	471,841	448,249
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	584,015	556,801	496,675	496,675	496,675	496,675	496,675	471,841	448,249
Expenditures									
Salaries and benefits	84,382	92,623	93,767	93,767	94,278	97,728	97,728	107,501	118,251
Operations	12,939	9,747	20,400	20,400	16,500	16,500	16,500	-	-
Grants/Loans	-	-	-	-	-	-	-	-	-
Debt service	164,433	154,092	382,212	382,212	386,233	386,233	386,233	366,921	348,575
Capital outlay/CIP	-	-	-	-	-	-	-	-	-
Total expenditures	261,754	256,462	496,379	496,379	497,011	500,461	500,461	474,422	466,826
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)	322,261	300,339	296	296	(336)	(3,786)	(3,786)	(2,581)	(18,577)

Estimated Beginning Fund Balance	771,742	\$	771,742	\$	771,742	\$	767,956	\$	765,375	
Inflows	496,675		496,675		496,675		471,841		448,249	
Outflows	497,011		500,461		500,461		474,422		466,826	
Change to fund balance	(336)		(3,786)		(3,786)		(2,581)		(18,577)	
Anticipated Ending Fund Balance	\$	771,406	\$	767,956	\$	767,956	\$	765,375	\$	746,798

Departmental Use	2021-22	2022-23	2023-24	2023-24	Requested	Recommended	Adopted
	Actual	Actual	Budget	Actual (Est)			
Non-Departmental	169,402	158,644	391,112	391,112	391,233	391,233	391,233
Legislative	-	-	-	-	-	-	-
Administration	49,085	54,987	55,542	55,542	55,335	57,362	57,362
Economic Development	-	-	-	-	-	-	-
City Attorney	100	100	3,000	3,000	3,000	3,000	3,000
Finance and Information Technology	43,167	42,731	46,725	46,725	47,443	48,866	48,866
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	261,754	256,462	496,379	496,379	497,011	500,461	500,461

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

POLICE

PUBLIC WORKS:

ADMINISTRATION & COMPLIANCE

ENGINEERING

ROADS & INFRASTRUCTURE

PARKS, BUILDINGS & GROUNDS

UTILITIES:

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 2024-25
Department Detail
Dept Non-Departmental
No. 0000

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Estimated	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	5,006,531	745,445	794,810	794,810	772,827	772,830	772,830	657,372	664,990
120 GENERAL FUND RESERVE	-	-	-	-	-	-	-	-	-
130 GENERAL CAPITAL IMPROVEMENT	-	-	-	-	-	-	-	-	-
140 DEBT SERVICE FUND	259,728	451,048	457,810	457,810	455,830	455,830	455,830	387,730	392,224
202 PARKLAND DEDICATION FUND	-	-	-	-	-	-	-	-	-
203 HUTA FUND	-	-	-	-	-	-	-	-	-
207 PROP 172 PUBLIC SAFETY TAX	156,841	49,381	35,000	35,000	45,000	45,000	45,000	38,277	38,721
238 CDBG GRANT 2017	70,000	-	-	-	-	-	-	-	-
239 CDBG GRANT 2022	-	-	-	-	-	-	-	-	-
240 HOME PROGRAM INCOME	1,669	4,738	-	-	-	-	-	-	-
241 CDBG PROGRAM INCOME	130,131	-	230,000	-	230,000	230,000	230,000	195,639	197,906
420 2017 STORM DAMAGE FUND	1,025,588	10,000	-	-	-	-	-	-	-
501 WATER UTILITY M & O FUND	360,822	1,126,558	826,891	826,891	826,068	826,068	826,068	702,656	710,799
502 WATER EXPANSION FUND	-	-	-	-	-	-	-	-	-
504 USDA WATER PROJECT FUND	-	-	-	-	-	-	-	-	-
601 CLMSD UTILITY M & O FUND	919,103	1,618,893	745,367	745,367	756,228	756,228	756,228	643,250	650,704
602 CLMSD EXPANSION FUND	-	-	-	-	-	-	-	-	-
604 USDA SEWER PROJECT FUND	-	-	-	-	-	-	-	-	-
605 CLMSD ASSMNT DIST 91-1 FUND	-	-	-	-	-	-	-	-	-
606 CLMSD ASSMNT DIST 2017-1 FUND	62,345	57,414	229,108	229,108	230,035	230,035	230,035	195,668	197,936
701 RISK MANAGEMENT FUND	-	-	910,325	910,325	892,401	892,401	892,401	759,079	767,876
702 SPECIAL DEPOSIT FUND	-	-	-	-	-	-	-	-	-
703 MUNICIPAL FINANCING AGENCY OF LAK	-	-	-	-	-	-	-	-	-
705 RDA OBLIGATION RETIREMENT FUND	169,403	158,644	391,112	391,112	391,233	391,233	391,233	332,784	336,640
801 OPEB AGENCY FUND	146,947	154,387	-	-	-	-	-	-	-
901 CAPITAL ASSETS	-	-	-	-	-	-	-	-	-
Total Resources	8,309,108	4,393,489	4,620,423	4,390,423	4,599,622	4,599,625	4,599,625	3,912,455	3,957,795
Department Expenditures									
Salaries and benefits	(144,021)	932,509	280,000	280,000	280,000	280,000	280,000	296,800	314,608
Operations	195,595	177,841	1,116,225	1,116,225	1,074,401	1,074,401	1,074,401	1,101,261	1,128,793
Debt service	1,119,717	1,286,875	2,501,388	2,501,388	2,514,391	2,514,394	2,514,394	2,514,394	2,514,394
Capital outlay	1,025,588	10,000	-	-	-	-	-	-	-
Other Expenditures	855,026	1,285,471	-	-	-	-	-	-	-
Deductions From	146,947	154,387	-	-	-	-	-	-	-
Other Financing Uses	5,110,256	546,406	722,810	492,810	730,830	730,830	730,830	-	-
Total Expenditures	8,309,108	4,393,489	4,620,423	4,390,423	4,599,622	4,599,625	4,599,625	3,912,455	3,957,795
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
- 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 contracts and cooperative or joint activities with other government bodies.

The City of Lakeport Planning Commission is a permanent committee of five people 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 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 2024-25
Department Detail
Dept.Legislative
No. 1010

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	76,916	107,827	115,476	115,476	140,132	140,132	140,132	145,504	151,103
501 WATER UTILITY M & O FUND	14,224	16,098	17,000	17,000	19,000	19,000	19,000	19,728	20,488
601 CLMSD UTILITY M & O FUND	14,223	16,098	17,000	17,000	19,000	19,000	19,000	19,728	20,488
Total Resources	105,363	140,023	149,476	149,476	178,132	178,132	178,132	184,960	192,078
Department Expenditures									
Salaries and benefits	71,102	80,490	83,000	83,000	95,000	95,000	95,000	99,750	104,738
Operations	34,261	59,533	66,476	66,476	83,132	83,132	83,132	85,210	87,341
Total Expenditures	105,363	140,023	149,476	149,476	178,132	178,132	178,132	184,960	192,078
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

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2024-2025						
1. Recruit a new Police Chief committed to sustaining and expanding community policing initiatives while fostering a supportive environment to boost the morale and professional development of our young police force, ensuring effective and community-oriented law enforcement services for our city.	✓	✓	✓		✓	
2. Continue progress in enhancing the City's overall Pavement Management Program by executing the designated 2024/25 roadway capital improvement plan including: 1) Renovation of South Main Street (from Lakeport Blvd. to First Street) to address sidewalk gaps, improve pedestrian crossings and improve roadway surfacing; 2) Drafting design specifications and bid documents for microsurfacing project covering North High Street (from Clear Lake Ave. to Lakeshore Blvd.), Charlie Jolin Way and Parallel Drive (from City Limits to Lakeport Blvd.); and 3) Del Lago local neighborhood chip seal project.	✓	✓	✓	✓	✓	✓
3. Successfully complete the 2024 Water and Sewer main line replacement project, utilizing \$7.5 million to replace approximately two (2) miles of water main and one (1) mile of sewer main across the city, ensuring improved infrastructure reliability and service delivery to our residents.	✓	✓	✓	✓	✓	✓
4. Complete the Navigation Center Feasibility Study to pinpoint viable sites, operational requirements, and funding avenues for establishing a low-barrier navigation center, facilitating improved access to community services for individuals experiencing homelessness while mitigating the impacts of homelessness on local businesses and residents.	✓		✓		✓	
5. Explore the establishment of a civic engagement organization aimed at mobilizing local non-profits and civic groups to activate the City's plentiful public spaces, with a particular emphasis on organizing community events and recreational programs tailored to youth, fostering greater community identity and promoting healthy lifestyles.					✓	✓
Intermediate-Term Goals 2-4 years						
1. Enhance the City's capital improvement planning process and establish sustainable funding strategies for completing listed projects, prioritizing improvements to the City's overall pavement index rating.		✓	✓	✓	✓	✓
2. Continue to work with Retail Coach in the expansion of retail opportunities with emphasis on reducing vacant commercial properties throughout the City.						✓
3. Initiate regular meetings with key community organizations and stakeholders, with a focus on fostering collaboration and engagement with underrepresented segments of the Lakeport community, particularly emphasizing outreach to the Big Valley and Scotts Valley Tribal Governments, Lakeport Unified School District, Lake County Tribal Health, Sutter Health Lakeside and Lake County Behavioral Health.			✓		✓	✓
4. 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. Sustain citywide salary competitiveness and cultivate a culture of ongoing professional development, prioritizing employee well-being to prevent burnout. Additionally, implement robust succession planning strategies to ensure seamless transitions and continuity of operations across key positions within the organization.			✓			
2. Continue to support Cal Cities activities aimed at maintenance of local control, pursue reforms to misdemeanor enforcement of retail theft (Prop 47), 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.			✓		✓	✓

CITY CLERK

The City Clerk is appointed by the City Manager 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

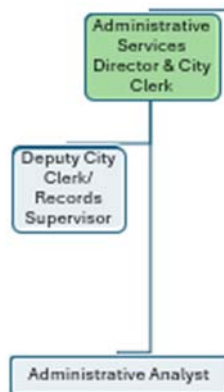
- Provides prospective City Council members with candidate filing packets
- Coordinate with the County of Lake Elections Department to conduct City elections
- Administers the filings for all appointed and elected officials identified in the Political Reform Act and the City's Conflict of Interest Code

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

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

2023-2024

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Human Resources Process Automation—Purchased, migrated data and trained staff on Bamboo HR Software for HR Benefits, recruitment and onboarding processes. Continued to train staff and utilize LaserFiche in the employee evaluation process.			✓			
2. Employee Attraction & Retention - Achieved full-staffing in Police Department. Issued an RFP for Marketing and Communications for related to Employment Culture and Recruitment. Solicited the services of and executive recruiter for Police Chief position. Established a Wellness Committee and surveyed employees on wellness needs. Updated conference room. Reactivated art on Display at City Hall. Enhanced employee satisfaction with team-building events, awards and recognition. RFP issued for employee branding and recruitment.	✓		✓			
3. Risk Management - Represented the City on CIRA Board of Directors, Executive Committee, Underwriting Committee and REMIF Healthcare Committee. Updated ordinance providing design immunity protections. Pending completion an ADA Self-Evaluation and Transition Plan until completion of the Sidewalk audit. Began implementation of the Simple But Needed software for maintenance and inspection recording. Ensured safety signage at new park.	✓	✓	✓	✓	✓	✓
4. Events, Parks and Recreation - Continued the development of Silveira Community Center use & management plan, checklists and processes. Coordinated the Xabatin Park naming and grand opening celebration. Updated Park web pages to highlight new facilities with updated forms. Develop an RFP for concessionaire agreement for Xabatin snack stand.			✓		✓	✓
5. Laserfiche Process Automation - Hired a new LF solution provider. Developed contract management tools. Developed automation of annual insurance renewals for active contracts.			✓			
6. Policies & Procedures - Adopted a Limited Term Employee policy, adopted a cell phone policy for management and city council, updated the part-time employee sick leave policy.			✓			
7. Transparency and Communications - Continued participation in Communications team with a Government 101 web-page developed. Under construction - "How to Run for City Council" Added Planning Commission minutes to online portal.	✓	✓	✓	✓	✓	✓
8. Administrative Services Statistics (to date): •46 Event & Fishing Tournament application processed •14 Facility applications processed. •75 active contracts managed and insurance renewals processed. •45 News posts to website with 7 videos added to YouTube Channel. •51 Public Records requests received and processed, including certified payroll information. •189 Employment applications processed. •13 Distinct recruitments conducted including interviews & testing. •15 Employees backgrounded, hired & onboarded including 4 Police Officers	✓	✓	✓	✓	✓	✓

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2024-2025						
1. Support city-wide efforts in employee recruitment and retention including implementation of marketing strategies developed by outside firm.	✓		✓			
2. Develop web forms for various public facing processes including event applications and facility reservations.			✓		✓	✓
3. Legal update of employee job descriptions.			✓			
4. Continue Response to risk audit findings.	✓	✓	✓	✓	✓	✓
5. Complete 2024 City Council elections.	✓	✓	✓	✓	✓	✓
6. Complete labor negotiations with Management and LEA. Begin negotiations with LPOA.	✓	✓	✓	✓	✓	✓
Intermediate-Term Goals 2-4 years						
1. Participate in a web-site re-design.	✓	✓	✓	✓	✓	✓
2. Support city-wide succession planning efforts including training, leadership development, procedures manuals and recruitments.	✓	✓	✓	✓	✓	✓
3. Find solutions for agenda management.	✓	✓	✓	✓	✓	✓
Long-Term Goals 5+ years						
1. Develop Administrative Services succession plan.	✓	✓	✓	✓	✓	✓
2. Continue to foster a culture of proactive risk management and safety, ensuring the well-being of both residents and employees while optimizing cost-effectiveness through strategic risk mitigation programs.	✓	✓	✓	✓	✓	✓

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 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 2024-25
Department Detail
Dept. Administration
No. 1020

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	369,287	379,089	430,143	394,143	447,666	457,797	457,796	462,296	482,271
501 WATER UTILITY M & O FUND	114,041	111,759	140,864	128,864	147,515	151,569	151,569	153,059	159,672
601 CLMSD UTILITY M & O FUND	114,041	117,297	140,814	128,814	148,105	152,159	152,159	153,655	160,294
705 RDA OBLIGATION RETIREMENT FUND	49,085	54,987	55,542	55,542	55,335	57,362	57,362	57,926	60,429
Total Resources	646,454	663,132	767,363	707,363	798,621	818,887	818,886	826,935	862,665
Department Expenditures									
Salaries and benefits	550,455	554,961	555,414	555,414	553,343	573,609	573,608	602,288	632,403
Operations	95,090	108,171	183,448	123,448	219,167	219,167	219,167	224,646	230,262
Capital outlay	909	-	28,501	28,501	26,111	26,111	26,111	-	-
Total Expenditures	646,454	663,132	767,363	707,363	798,621	818,887	818,886	826,935	862,665
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
							
2023-2024							
1.	Tenant Improvements commenced on the former Kmart building allowing the division of the building into three tenant spaces which include Tractor Supply Company, Marshalls, and a future tenant.					✓	✓
2.	Completed the annual Business Walk Program which is designed to familiarize the business community with the city and other resources available to them.			✓			✓
3.	City engaged in abatement proceedings for the delapidated structures at the Vista Point Shopping Center. Property currently in escrow with Lake County Tribal Health who has reached out about medical and retail development at the site and how to appropriately resolve existing violations. CDD and ED staff have worked closely with the new ownership group at the High Street Village Shopping Center who have engaged in aggressive rehabilitation of site and filled chronically vacant storefronts with new businesses.	✓				✓	✓
4.	Carnegie Restoration Project: Contract for ceiling replacement and lighting enhancement of upper story scheduled to begin in April 2024 and be completed Summer of 2025. City staff actively working with the Clear Lake Environmental Resource Center (CLERC) to develop public displays and educational space for Clear Lake limnology and wildland fire study and community education.				✓		✓
5.	Completion of Xabatin Community Park. Identified as high priority within the Lakefront Revitalization Plan.				✓	✓	✓
6.	Continue to work to complete the update to the Lakeport Economic Development Strategic Plan. Special LEDAC working group together with CDD staff is gathering and developing key data to inform appropriate action plan. Project scheduled to be completed by the end of calendar year 2024.					✓	✓
7.	City staff continues to work closely with the California Judicial Council on coordinating development and roadway improvements associated with the construction of the New Lakeport Courthouse on Lakeport Boulevard. City Council approved the proposed intersection improvement plans at Lakeport Boulevard and Larrecou Lane in late 2023. Construction is scheduled to begin in Spring/Summer of 2024 with completion in early 2026.	✓			✓		✓
9.	The Lake County Economic Development Corporation has collaborated closely with the Eureka Small Business Development Corporation (SBDC) regional office to enhance SBDC-related services for Lake County. Currently, efforts are underway to finalize a contract to establish an SBDC satellite office in Lake County. This initiative will facilitate a more efficient utilization of DBDC funds, program and resources for the Lake County region.						✓
10.	The City of Lakeport in collaboration with the Lake County Economic Development Corporation (Lake EDC), has enlisted a fiscal and community outreach consultant to update the Lake County Comprehensive Economic Strategy (CEDS), ensuring continued eligibility for US Economic Development Administration funding. Concurrently, the City, in partnership with Lake EDC, is actively participating in the Redwood Rise regional California Jobs First initiative. This initiative entails crafting a 10-year economic development strategy for the Del Norte, Humboldt, Mendocino and Lake County Region, with over \$600 million allocated for the region. LEDAC is presently contributing to the development of an economic project list that will support both the CEDS and Redwood Rise Economic Development Initiatives.						✓

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2024-2025						
1. Complete update of the Lakeport Economic Development Strategic Plan.			✓		✓	✓
2. Advance the development of a waterfront hotel on the Dutch Harbor Property (910 North Main Street) while enhancing outreach to current waterfront hotel and resort properties to enhance and revitalize existing tourist lodging facilities.						✓
3. Implement initiatives to increase foot traffic in downtown and waterfront districts by enhancing placemaking strategies and destination marketing. Potential projects include improving wayfinding signage, refining downtown design guidelines for a more attractive urban environment, and conducting general marketing efforts to promote the Lakeport Community and local businesses.					✓	✓
4. Collaborate with the Clear Lake Environmental Research Center (CLERC) to establish a publicly accessible environmental resource center within the newly renovated upstairs of the historic Lakeport Carnegie Library building.						✓
5. Revise the inventory of vacant commercial buildings and propose a vacant building registration program for City Council review. This initiative aims to enhance citywide oversight of vacant properties, promote responsible property management, and facilitate efforts to revitalize commercial spaces for the benefit of the community.	✓		✓		✓	✓
1. Enhance retail diversity citywide by revitalizing vacant commercial spaces within existing shopping centers and providing support to local entrepreneurs through the development of a franchisee toolkit. Additionally, aid local businesses in identifying new retail opportunities to bolster their operations and strengthen the economic vitality of the community.					✓	✓
2. Maintain partnerships with the Lake County Economic Development Corporation and regional economic initiatives like the Redwood Rise Jobs First Initiative to update the Lake County Comprehensive Economic Development Strategy (CEDS) and advance the Small Business Development Center (SBDC) center in Lake County. Additionally, prioritize ongoing efforts to enhance broadband services across the region, fostering economic growth and connectivity for businesses and residents alike.			✓			✓
3. Promote the development of greater arts through the development of an Arts and Cultural Master Plan, and support of other community art organizations.					✓	✓
4. Update City Economic Development Website incorporating best practices from other municipal and regional economic development agencies.			✓			✓
5. Enhance the City's annual business walk program by conducting 200 unique business visits, fostering stronger connections between the City and local businesses. This initiative aims to gather valuable feedback, address concerns, and support the growth and success of our business community.	✓		✓		✓	✓
1. Prioritize the extension of the waterfront promenade to further beautify and activate the waterfront area, attracting visitors and enhancing the overall tourism experience.						✓
2. Consider the development of a commercial center revitalization plan to assist struggling local shopping and business park centers.			✓		✓	✓
3. Continued implementation of the Lakeport Lakefront Revitalization Plan and 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.				✓	✓	✓
4. Prioritize the extension of the promenade to further beautify and activate the waterfront area encompassing Library Park and Xabatin Community Park, attracting visitors and enhancing the overall tourism experience.				✓	✓	✓

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 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 2024-25
Department Detail
Dept.Economic Development
No. 1054

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	78,571	83,214	117,000	117,000	116,500	151,500	151,500	56,371	57,780
233 CDBG GRANT 2018DR	26,049	5,285	-	-	-	-	-	-	-
234 CDBG GRANT 2021	3,625	17,953	500,000	500,000	500,000	500,000	500,000	186,042	190,693
236 CDBG GRANT 2020	60,432	454	-	-	-	-	-	-	-
237 CDBG GRANT 2018	458,630	7,650	-	-	-	-	-	-	-
238 CDBG GRANT 2017	155,949	8,330	-	-	-	-	-	-	-
241 CDBG PROGRAM INCOME	51,361	-	-	-	-	-	-	-	-
Total Resources	834,617	122,886	617,000	617,000	616,500	651,500	651,500	242,413	248,473
Department Expenditures									
Operations	834,617	122,886	202,000	202,000	201,500	236,500	236,500	242,413	248,473
Grants/Loans	-	-	415,000	415,000	415,000	415,000	415,000	-	-
Total Expenditures	834,617	122,886	617,000	617,000	616,500	651,500	651,500	242,413	248,473
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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Fiscal Year 2024-25
Department Detail
Dept.Legal
No. 1030

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	96,623	67,775	50,000	50,000	50,000	50,000	50,000	51,250	52,531
501 WATER UTILITY M & O FUND	28,989	26,638	28,000	28,000	28,000	28,000	28,000	28,700	29,418
601 CLMSD UTILITY M & O FUND	28,989	27,413	28,000	28,000	28,000	28,000	28,000	28,700	29,418
705 RDA OBLIGATION RETIREMENT FUND	100	100	3,000	3,000	3,000	3,000	3,000	3,075	3,152
Total Resources	154,701	121,926	109,000	109,000	109,000	109,000	109,000	111,725	114,518
Department Expenditures									
Operations	154,701	121,926	109,000	109,000	109,000	109,000	109,000	111,725	114,518
Total Expenditures	154,701	121,926	109,000	109,000	109,000	109,000	109,000	111,725	114,518
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
- Redevelopment Successor Agency fiscal dissolution administration
- Payroll processing
- Providing contract and basic procurement administration
- Provide IT services to City staff and departments.

OUTCOMES/ACCOMPLISHMENTS

2023-2024		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
1.	Formed Lake County Recreation Authority (LCRA) between the County of Lake, City of Clearlake and Lakeport. Conducted polling for public support of recreation and aquatic center funding and development.					✓	✓
2.	Hired consultant for the conducting of a Solid Waste Fee Study update. Working with waste hauler and consultant on development of a market rate fee adjustment. Completed study expected by end of fiscal year.			✓		✓	
3.	Request for Proposal (RFP) issued for the completion of a comprehensive review of city fees (e.g. land use, building, etc.). Expect to be under contract by April 2024. Expected completion of study is six (6) months.	✓		✓			
4.	Hired consultant to conduct feasibility study for the development and operation of a low barrier navigation center within the City. Established community working group made up of key stakeholders to assist consultant in completion of study. Public outreach meetings expected to occur Spring/Summer of 2024 and feasibility study completed Fall of 2024.	✓	✓	✓		✓	✓
5.	Water and Sewer Expansion Fee Study Completed in Fall 2023.			✓		✓	✓
6.	AT&T Fiber Project consisting of upgrading City facilities with improved internet and connectivity. Included running fiber optic cable to the CLMSD facility on Linda Lane.		✓	✓	✓		
7.	Developed new cross-training program for Finance succession planning and onboarded new Financial Specialist.			✓			
8.	Purchased Procurement Software centralizing procurement and contract management activities. Assisted Community Development in implementation and integration of Open Gov with Incode to allow for the taking payments online and by credit card.			✓			
9.	Completed research and feasibility for conversion to cloud-based shared network.		✓	✓			

GOALS

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
Near Term 2024-2025							
1.	Support the Lake County Recreation JPA mission and plan to finance.			✓	✓	✓	✓
2.	Support the completion of Lakeport Navigation Center Feasibility Study and work towards funding the development and operation.	✓		✓		✓	
3.	Complete a comprehensive review and cost of service study for fees city-wide.	✓		✓	✓	✓	✓
4.	Implement conversion to cloud-based shared network and centralize procurement activities and contract management with OpenGov procurement module.	✓	✓	✓	✓	✓	✓
5.	Update and modernize the city's current franchise solid waste agreement to guarantee cost-effective and dependable services for residents.			✓		✓	
Intermediate-Term Goals 2-4 years							
1.	Improve CIP budget process and develop long-term CIP financing strategy.			✓	✓		
2.	Focus on staff cross training, professional development and succession planning.			✓			
3.	Facilitate utilities rate study and anticipated Proposition 218 process.			✓	✓	✓	✓
4.	Continuously evaluate use of technology to enhance City services.			✓		✓	✓
Long-Term Goals 5+ years							
1.	Continuously seek revenue sources to improve budget position.	✓	✓	✓	✓	✓	✓
2.	Develop a robust and effective IT department that supports City's growth and success.	✓	✓	✓	✓	✓	✓

BUDGET DETAIL

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Fiscal Year 2024-25
Department Detail
Dept. Finance & IT
No. 1041

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	323,384	361,893	405,227	395,227	410,546	417,664	417,664	393,508	409,319
501 WATER UTILITY M & O FUND	233,811	249,551	318,806	311,306	326,806	331,850	331,850	312,657	325,220
601 CLMSD UTILITY M & O FUND	231,104	246,247	316,755	309,255	320,706	325,750	325,750	306,910	319,242
606 CLMSD ASSMNT DIST 2017-1 FUND	13,441	9,617	11,000	11,000	15,000	15,000	15,000	14,132	14,700
705 RDA OBLIGATION RETIREMENT FUND	43,167	42,731	46,725	46,725	47,443	48,866	48,866	46,040	47,890
Total Resources	844,907	910,039	1,098,513	1,073,513	1,120,501	1,139,130	1,139,130	1,073,246	1,116,371
Department Expenditures									
Salaries and benefits	518,475	547,797	620,301	620,301	602,088	620,717	620,717	651,753	684,340
Operations	311,012	343,659	393,592	368,592	411,213	411,213	411,213	421,493	432,031
Capital outlay	15,420	18,583	84,620	84,620	107,200	107,200	107,200	-	-
Total Expenditures	844,907	910,039	1,098,513	1,073,513	1,120,501	1,139,130	1,139,130	1,073,246	1,116,371
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

2023-2024

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Community Development Block Grant (CDBG) awarded for the conducting of a comprehensive housing services plan. Study expected to be completed by Summer of 2024. Expect to apply for additional CDBG grant monies in the future to re-establish housing programs with emphasis on the rehabilitation of the existing housing in the city. (IT-1)					✓	✓
2. Community Development Staff Professional Development •Hired new Community Development Director • Chief Building Official – Completed International Code Council Certified Building Official Accreditation • Associate Planner – Completed UC Davis Continuing and Professional Education Program – Intro to GIS Course • Administrative Analyst – Completed required training and received Notary Public License (City Manager LT-1) (LT-1)	✓	✓	✓			
3. OPEN.GOV Integration and Implementation – New and improved modern government software that supports online permitting and licensing (land use, building permits, code enforcement, business license, etc.), automated procurement and contracting and increased transparency and citizen engagement. •Helps Lakeport achieve prior year goal of developing an interactive user-friendly Community Development website with ability to report concerns and readily find relevant information, including the ability to apply for permits and make payments electronically. Additionally, improves internal document management to increase operational efficiencies. (City Manager NT-5) / (NT-1) / (NT-4) / (LT-2)	✓		✓		✓	✓
4. Resolved Cannabis Retail and Temporary Cannabis Events policy discussion with Planning Commission and City Council. (NT-3)					✓	✓
5. Continued ongoing entitlement process and funding resources support for the developer of Parkside Housing Project and Bevins Senior Housing Project. (IT-1)				✓	✓	
6. Annual Stormwater MS4 Permit Compliance and Reporting. Specifically, completed the required Task4 (Sediment Phosphorous Work Plan) from the Central Valley Regional Water Quality Control Board. (NT-5)	✓	✓	✓	✓	✓	
7. Vista Point & Nuisance Abatement Undertaking and Public Hearing (City Manager IT-2) / (NT-1)					✓	✓
8. Draft Text Amendment repealing and replacing Section 17.17.080 of the Lakeport Municipal Code (Planned Development Combining District) regarding the time limit for Planned Development Combining District. (NT-3)			✓		✓	✓
9. Community Development Department 2023 Annual Statistics •Business License: Processed over 900 renewals / Processed 148 new licenses. • Building Permits: Processed 234 permits / Total Construction Value: \$9.92 million dollars / City Building Permit Revenue: \$159,747 •Planning: Processed 42 land use applications. •Code Enforcement: Initiated 82 cases. •Abandoned Vehicle Abatement (AVA): Processed 33 cases.			✓		✓	✓

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2024-2025						
1. Implementation of a strategic plan for the development of the City's Housing Services Program			✓		✓	✓
2. Evaluate options for an enhanced, more proactive Code Enforcement Program and consideration of a Nuisance Abatement Ordinance adoption			✓		✓	✓
3. Initiate General Plan Update process with emphasis on implementing new legislative requirements in the Circulation and Environmental Justice Element	✓	✓	✓	✓	✓	✓
4. Partner with Civic Well and Blue Zones International to develop the most impactful Active Transportation Plan for Lakeport	✓		✓	✓	✓	
5. Modernize various local ordinances to align with new state laws and/or create improved organizational efficiencies			✓		✓	✓
Intermediate-Term Goals 2-4 years						
1. Comprehensive update of the Zoning Ordinance with specific emphasis on reviewing the sign ordinance and including 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 state mandates			✓		✓	
Long-Term Goals 5+ years						
1. Ongoing succession planning and continued 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 2024-25
Department Detail
Dept. Community Development: Planning
No. 1050

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	256,264	378,932	490,233	390,233	407,317	413,907	413,907	426,586	443,293
501 WATER UTILITY M & O FUND	32,943	16,882	24,306	24,306	24,925	25,446	25,446	26,225	27,253
601 CLMSD UTILITY M & O FUND	32,676	16,882	24,306	24,306	24,925	25,446	25,446	26,225	27,253
Total Resources	321,883	412,696	538,845	438,845	457,167	464,799	464,799	479,037	497,799
Department Expenditures									
Salaries and benefits	139,066	190,002	239,308	239,308	250,853	258,485	258,485	271,409	284,980
Operations	178,489	222,440	295,787	195,787	202,564	202,564	202,564	207,628	212,819
Capital outlay	4,328	254	3,750	3,750	3,750	3,750	3,750	-	-
Total Expenditures	321,883	412,696	538,845	438,845	457,167	464,799	464,799	479,037	497,799
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, 2022, 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

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 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 2024-25
Department Detail
Dept. Community Development: Building
No. 1051

what

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual (Est)	2024-25 Requested	2024-25 Recommended	2024-25 Adopted	2025-26 Projected	2026-27 Projected
Funding Sources									
110 GENERAL FUND	230,153	301,903	371,478	371,478	409,675	418,328	418,328	434,221	453,576
501 WATER UTILITY M & O FUND	55,702	31,587	29,358	29,358	31,499	32,581	32,581	33,819	35,326
601 CLMSD UTILITY M & O FUND	55,697	31,630	29,358	29,358	31,499	32,581	32,581	33,819	35,326
Total Resources	341,552	365,120	430,194	430,194	472,673	483,490	483,490	501,858	524,229
Department Expenditures									
Salaries and benefits	293,270	287,388	293,570	293,570	363,431	374,248	374,248	392,960	412,608
Operations	43,954	77,732	133,624	133,624	106,242	106,242	106,242	108,898	111,621
Capital outlay	4,328	-	3,000	3,000	3,000	3,000	3,000	-	-
Total Expenditures	341,552	365,120	430,194	430,194	472,673	483,490	483,490	501,858	524,229
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.

More recently, in 2022, the City of Lakeport was awarded a \$208,650.00 CDBG-PL grant to prioritize the housing needs of our community through the development of a Housing Services Program Implementation Plan. The City plans to develop the following programs as part of this planning activity:

1. Owner Occupied Rehabilitation
 - o Description: This program aims to improve and rehabilitate owner-occupied homes within the community for qualified members of the community.
 - o Objectives: Enhance housing quality, safety, and accessibility for homeowners including a focus on elderly.
2. Homebuyer Program
 - o Description: The Homebuyer Program assists eligible individuals and families in purchasing their homes.
 - o Objectives: Increase homeownership rates and promote stable housing for income qualified residents.
3. Mobile Home Replacement Program
 - o Description: This program supports the replacement of aging mobile homes in flood prone areas to a new location with newer, energy-efficient models.
 - o Objectives: Improve living conditions for mobile home residents and remove units in flood prone areas that create impacts on lower income families.
4. Housing Condition Survey
 - o Description: Conduct a comprehensive survey of housing conditions within the community.
 - o Objectives: Assess the state of existing housing stock, identify areas for improvement, and inform guideline and policy decisions for the owner-occupied rehabilitation program and homebuyer program.

Program planning and design are currently underway in calendar year 2024 and is expected to continue into next year.

BUDGET DETAIL

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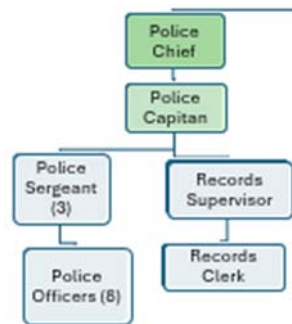
- Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
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Fiscal Year 2024-25
Department Detail
Dept. Community Development: Housing
No. 1053

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
209 LAKEPORT HOUSING PROGRAM FUND	54,597	115,963	60,000	60,000	-	-	-	-	-
210 PLHA NAVIGATION CENTER	-	-	369,000	369,000	369,000	319,000	319,000	334,950	351,698
233 CDBG GRANT 2018DR	-	3,500	100,000	100,000	100,000	100,000	100,000	105,000	110,250
238 CDBG GRANT 2017	2,600	-	-	-	-	-	-	-	-
239 CDBG GRANT 2022	-	4,500	208,650	208,650	208,650	208,650	208,650	219,083	230,037
240 HOME PROGRAM INCOME	-	-	10,000	10,000	10,000	10,000	10,000	10,500	11,025
Total Resources	57,197	124,836	747,650	747,650	687,650	637,650	637,650	669,533	703,009
Department Expenditures									
Operations	57,197	124,836	747,650	747,650	687,650	637,650	637,650	669,533	703,009
Total Expenditures	57,197	124,836	747,650	747,650	687,650	637,650	637,650	669,533	703,009
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

2023-2024

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Achieved full staffing. Continued implementation of 2022/23 Police Department Organizational Enhancement Strategy. Main components of the strategy include enhancing internal communications, mentoring officers in new leadership positions, team building efforts, and overall department morale. Department wide team building training scheduled for this April to review and consider revisions and improvement to the previous year strategy and keeping relevant.	✓	✓	✓		✓	
2. Implementation of Shield Suite personnel management system. Program tracks training, evaluations, accommodations, citizen complaints, use of force occurrences and other similar data in an effort identify early intervention strategies for any necessary corrective measures.	✓		✓		✓	
3. Completed roll over of Emergency Alert and Warning System from NIXLE to Everbridge, providing for greater communication opportunities with public. New system allows messaging to all phone users in a geographical area in addition to those who are physically signed up for notifications.	✓	✓	✓			
4. Executed Memorandum of Understanding between City and Lake County Behavioral Health to all licensed clinical social worker to work directly with Lakeport PD to provide more appropriate response to homeless and individuals suffering from mental illness.	✓		✓		✓	✓
5. Hosted community town hall events on Homelessness/Mental Health Outreach Strategy and Opioid Awareness & Prevention in partnership with Lake County Behavioral Health. Planning additional community town hall event in the Spring of 2024 on specific Homelessness/Behavioral Health/Substance abuse community service availability. Continue to hold monthly homelessness/mental health service coordination meetings with community partners.	✓				✓	✓
6. On schedule for the inclusion of a downtown foot patrol officer to provide enhanced community policing service to downtown businesses and community utilizing the Library Park and Xabatin Community Park waterfront area.	✓				✓	✓
7. Fleet replacement completed with the purchase of one (1) new marked unit and replacement of two (2) unmarked units.	✓	✓	✓	✓		
8. Hired professional recruitment service provider to assist City in the selection of new Police Chief.	✓		✓		✓	
9. Established an early intervention program for illegal and unsafe homeless camp clean-up. Includes close coordination with Public Works and Community Development Departments together with partnerships with City Crisis Intervention Worker and Lake County Behavioral Health Department to assist with the offering of support services for homelessness individuals in camps.	✓				✓	✓
10. Maintenance and enhancement of special program operations: •New Detective Trainee position implemented •Maintained K-9 program through completion of training of new K-9 handler. •Continuation of SRO officer with the Lakeport Unified School District. (Lake County Probation added an additional officer to school campuses this year. •Secured funding through September 2025 for Crisis Response partnership with Lake Family Resource Center. •Lakeport PD participating in regional SWAT and Hostage Negotiation programs. •Downtown & Business Liaison Officer to begin in May 2024.	✓	✓	✓		✓	✓

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2024-2025						
1. Continue to explore innovative measures to maintain appropriate staffing levels and implementation of technology to enhance police operations in a challenging environment, to include use of marketing firm to enhance recruitment outreach. Continue succession planning and training throughout the department.	✓	✓	✓		✓	✓
2. Identify best practices to address increased service requests related to changing state mandates and growth in crisis related intervention with focus on homeless outreach, substance use disorder and mental health crisis intervention.	✓		✓		✓	✓
3. Maintenance of special programs in operations including: Canine, crisis responder, SRO, Detective, downtown officer, traffic enforcement and general community policing response.	✓		✓		✓	
Intermediate-Term Goals 2-4 years						
1. Continue equipment and fleet replacement cycle, including vehicles and other essential police equipment to include car & body cameras and rifles.	✓	✓	✓		✓	
2. Explore additional programs to further augment community oriented and evidence based policing.	✓		✓		✓	
3. Continue to work with city and other stakeholders on behavioral health navigation hub.	✓	✓	✓		✓	
4. Renew focus on primary collision factor and parking violation enforcement in most appropriate areas.	✓		✓		✓	✓
5. Develop law enforcement camera/security systems for parks and city facilities.	✓		✓		✓	
Long-Term Goals 5+ years						
1. Continue succession and training planning.	✓	✓	✓		✓	
2. Refresh hiring and retention strategies to compliment changes in policing.	✓	✓	✓		✓	

BUDGET DETAIL

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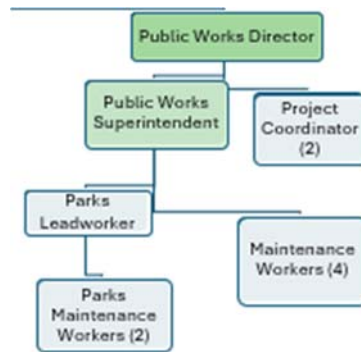
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Fiscal Year 2024-25
Department Detail
Dept. Police
No. 2010

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	2,451,358	2,288,728	3,073,540	2,743,540	2,736,203	2,888,230	2,888,230	2,945,952	3,074,522
211 K-9 FUND	11,449	7,070	15,000	15,000	15,000	15,000	15,000	15,300	15,968
Total Resources	2,462,807	2,295,798	3,088,540	2,758,540	2,751,203	2,903,230	2,903,230	2,961,252	3,090,490
Department Expenditures									
Salaries and benefits	1,601,122	1,696,576	2,167,535	1,837,535	1,951,104	2,103,131	2,103,131	2,208,288	2,318,702
Operations	595,828	575,211	707,005	707,005	734,599	734,599	734,599	752,964	771,788
Capital outlay	265,857	24,011	214,000	214,000	65,500	65,500	65,500	-	-
Total Expenditures	2,462,807	2,295,798	3,088,540	2,758,540	2,751,203	2,903,230	2,903,230	2,961,252	3,090,490
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

PUBLIC WORKS



The Public Works Department is dedicated to maintaining and improving the infrastructure of Lakeport. Our responsibilities include the maintenance and repair of city streets, storm drains, parks, engineering and buildings and grounds. We strive to provide efficient and effective services to enhance the quality of life for our residents, ensuring public safety, managing resources responsibly, and working collaboratively with other city departments and external agencies.

OUTCOMES/ACCOMPLISHMENTS

2023-2024

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
1. Completion of Xabatin Community Park. (City Manager NT-1)				✓	✓	✓
2. Hartley Culvert & Forbes Creek Headwall Emergency Repair Projects: Significant progress achieved, including approval of Federal level environmental document in May 2023. Delays encountered due to extensive reporting requirements mandated by State and Federal Agencies. Tentative project completion likely in late 2025. (NT-1)	✓	✓	✓	✓	✓	
3. Green, Sayre, Loch Corridor Pavement Rehabilitation Project: Began working with Lake APC on funding acquisition in November 2021. Construction contract awarded in February 2024. Construction scheduled to begin in April 2024 and completed by June 2024. (City Manager NT-3) / (NT-2)	✓	✓	✓	✓	✓	
4. South Main Street Pavement Rehabilitation Project (City Manager NT-2) / (NT-3): •Sidewalk and concrete enhancement portion of project: Design and specifications completed. Scheduled to go out to bid March 2024. Tentative construction schedule calls for contract award in April 2024 and construction Summer 2024. •Pavement portion of project: Design and specifications on track to be completed March 2024. Project scheduled to completed by end of calendar year 2024.				✓	✓	✓
5. Citywide Sidewalk Inventory and local Active Transportation Plan study underway. Study will provide mapping and condition survey of sidewalk in City and identify priority pedestrian and non-motorized projects. Public outreach meetings tentatively scheduled for Spring/Summer 2024 with project set to be completed in Winter 2024/25. (City Manager IT-1) / (NT-4)				✓	✓	✓
6. North Main Street (Clear Lake Avenue to terminus) local road chip seal project completed in Fall 2023. Project also included chip seal of Sixteenth Street between North High and North Main Streets. (City Manager NT-2) / (NT-5)				✓	✓	
7. Completion of Sixteenth Street storm drain slip line project. (LT-2)		✓	✓	✓	✓	
8. Continued implementation of the Eleventh Street Multi-Model Corridor Study through the completion of the Tenth Street bike corridor enhancement project (Fall 2023) between Pool and Manzanita Streets completed and scheduled installation of an enhanced lighted traffic crossing feature to be installed at intersection of Eleventh and N. High Streets (April 2024). (LT-1)		✓	✓	✓	✓	✓
9. Installation of ADA and emergency compliant crash door system for all City Hall external doors. Completed modernization and remodel of City Hall Front Conference Room. (LT-3)		✓		✓		
10. HSIP Citywide traffic and street sign replacement project scheduled to be completed by the end of FY 23/24. (LT-1)	✓	✓	✓	✓	✓	
11. Lakeport Boulevard pavement rehabilitation and pedestrian enhancement project (South Main to 150 E. of Larrecou Avenue) re-submitted to California Transportation Commission for additional funding programming. Project to be split into two phases. Phase 1, sidewalk improvements along north side of street and pavement rehabilitation. Phase 2, Sidewalk along south side of street. Timeline dependent upon funding programming from State. (NT-5)				✓	✓	✓

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2024-2025						
1. Begin the construction phase of the two Emergency Repair Projects; Hartley St. Culvert and Forbes Creek Headwall on Main St.		✓		✓	✓	
2. Complete Paving Green, Sayre, and Loch				✓	✓	
3. Complete design and construction of South Main St. rehabilitation project.				✓	✓	
4. Complete Sidewalk Inventory / Transportation Plan				✓	✓	
5. Courthouse Intersection Design (Larrecou & Lakeport)			✓	✓	✓	
6. Implement Open Gov Procurement			✓	✓		
Intermediate-Term Goals 2-4 years						
1. Submit ATP grant application for Lakeshore to Hartley SFRS project			✓	✓	✓	
2. Fleet CARB Compliance (Street Sweeper/Bucket Truck etc.)			✓			
3. Road rehabilitation in conjunction with underground utility project				✓	✓	
4. Bid for High, Charlie Jolin, Parallel microsurfacing project				✓	✓	
5. Scope change and Lakeport Blvd Design				✓	✓	
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 2024-25
Department Detail
Dept:Public Works: Admin and Compliance
No. 3010

DEPARTMENT DETAIL									
	Prior Fys		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	258,056	129,953	141,105	141,105	122,601	137,787	137,787	144,572	151,694
501 WATER UTILITY M & O FUND	157,167	116,382	215,596	215,596	187,671	216,871	216,871	227,550	238,759
601 CLMSD UTILITY M & O FUND	157,273	116,380	215,596	215,596	187,671	216,871	216,871	227,550	238,759
Total Resources	572,496	362,715	572,297	572,297	497,943	571,529	571,529	599,673	629,213
Department Expenditures									
Salaries and benefits	541,124	347,112	553,999	553,999	480,630	554,216	554,216	581,927	611,023
Operations	31,372	15,603	18,298	18,298	17,313	17,313	17,313	17,746	18,189
Total Expenditures	572,496	362,715	572,297	572,297	497,943	571,529	571,529	599,673	629,213
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

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Fiscal Year 2024-25
Department Detail
Dept.Engineering
No. 1052

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	145,884	152,518	154,204	154,204	170,375	172,844	172,844	178,791	186,327
501 WATER UTILITY M & O FUND	37,436	45,800	64,298	64,298	69,764	70,987	70,987	73,430	76,525
601 CLMSD UTILITY M & O FUND	37,435	46,925	64,298	64,298	69,764	70,987	70,987	73,430	76,525
Total Resources	220,755	245,243	282,800	282,800	309,903	314,818	314,818	325,650	339,377
Department Expenditures									
Salaries and benefits	159,357	170,850	183,817	183,817	207,854	212,769	212,769	223,407	234,578
Operations	58,035	71,498	96,683	96,683	99,749	99,749	99,749	102,243	104,799
Capital outlay	3,363	2,895	2,300	2,300	2,300	2,300	2,300	-	-
Total Expenditures	220,755	245,243	282,800	282,800	309,903	314,818	314,818	325,650	339,377
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.

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Fiscal Year 2024-25
Department Detail
Dept.Public Works: Roads & Infrastructure
No. 3020

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
110 GENERAL FUND	1,082,625	978,891	577,206	577,206	557,439	564,955	564,955	171,884	177,585
130 GENERAL CAPITAL IMPROVEMENT	-	-	1,200,000	-	1,200,000	1,200,000	1,200,000	365,093	377,202
203 HUTA FUND	166,731	35,021	572,890	572,890	550,007	550,007	550,007	167,336	172,886
219 APC BIKE AND PEDESTRIAN 10TH ST	-	2,174	130,000	130,000	130,000	80,000	80,000	24,340	25,147
232 ATP PLANNING SIDEWALKS	-	1,076	230,000	230,000	230,000	200,000	200,000	60,849	62,867
402 LAKEPORT BLVD IMPRVMT FUND	-	69,582	350,000	350,000	-	-	-	-	-
410 ER STORM DAMAGE PROJECTS	18,188	69,231	140,000	140,000	140,000	140,000	140,000	42,594	44,007
411 SAFE ROUTES TO SCHOOL FUND	354,329	1,461,046	-	-	-	-	-	-	-
414 STORM DRAINAGE FUND	-	28,710	130,000	70,000	20,000	20,000	20,000	6,085	6,287
415 CITY WIDE STRIPING-HSIP (SAFETY)	-	2,125	260,000	260,000	260,000	260,000	260,000	79,103	81,727
501 WATER UTILITY M & O FUND	2,761	-	-	-	-	-	-	-	-
601 CLMSD UTILITY M & O FUND	2,662	-	-	-	-	-	-	-	-
Total Resources	1,627,296	2,647,856	3,590,096	2,330,096	3,087,446	3,014,962	3,014,962	917,284	947,708
Department Expenditures									
Salaries and benefits	160,889	266,177	294,837	294,837	277,891	285,407	285,407	299,677	314,661
Operations	206,439	248,703	635,364	635,364	632,543	602,543	602,543	617,607	633,047
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay	1,259,968	2,132,976	2,659,895	1,399,895	2,177,012	2,127,012	2,127,012	-	-
Total Expenditures	1,627,296	2,647,856	3,590,096	2,330,096	3,087,446	3,014,962	3,014,962	917,284	947,708
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

PARKS, BUILDINGS AND GROUNDS

The Parks, Buildings, and Grounds Division provides for the operation and maintenance of Library, Xabatin 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

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 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.

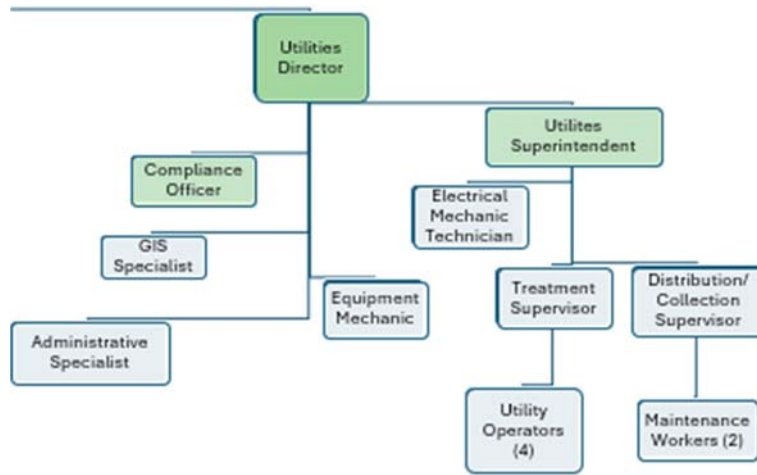
- Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, and other items that are capitalized and depreciated.

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 2024-25
Department Detail
Dept.Public Works: Parks, Buildings & Grounds
No. 3030

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Actual (Est)	2024-25 Requested	2024-25 Recommended	2024-25 Adopted	2025-26 Projected	2026-27 Projected
Funding Sources									
110 GENERAL FUND	304,033	483,517	633,549	633,549	412,231	416,617	416,617	174,796	181,116
228 DEPARTMENT BOATING AND WATERWAYS	-	158,635	-	-	-	-	-	-	-
236 CDBG GRANT 2020	-	26,263	480,000	480,000	480,000	480,000	480,000	201,389	208,671
413 LAKESIDE PARK GRANT FUND	955,225	2,396,398	1,268,000	1,268,000	-	-	-	-	-
501 WATER UTILITY M & O FUND	-	312	-	-	-	-	-	-	-
601 CLMSD UTILITY M & O FUND	-	312	-	-	-	-	-	-	-
Total Resources	1,259,258	3,065,437	2,381,549	2,381,549	892,231	896,617	896,617	376,186	389,787
Department Expenditures									
Salaries and benefits	70,845	98,723	160,791	160,791	155,495	159,881	159,881	167,875	176,269
Operations	323,723	1,915,698	1,462,255	1,462,255	203,230	203,230	203,230	208,311	213,519
Capital outlay	864,690	1,051,016	758,503	758,503	533,506	533,506	533,506	-	-
Total Expenditures	1,259,258	3,065,437	2,381,549	2,381,549	892,231	896,617	896,617	376,186	389,787
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

UTILITIES



OUTCOMES/ACCOMPLISHMENTS

2023-2024

		Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
							
1.	The 2024 Water & Sewer Pipeline project design is 100% complete. Bid package send out in March 2024 with contract expected to be awarded in May 2024. Tentative project schedule includes the start of construction in July of 2024 and completion by Summer 2025.		✓		✓	✓	
2.	Engineering assessment completed for Clear Well rehabilitation project. Assessment determined that replacement is necessary. Cost estimates were provided and cost far exceeds budget. Will need to pursue alternative funding for this project.		✓		✓		
3.	Preliminary investigation for the replacement of the existing well currently located in Scotts Creek. RFP for design and construction currently in progress with public bid expected Spring 2024. Design plans will examine plan for well replacement within the existing Green Ranch well area.		✓	✓	✓	✓	✓
4.	Preliminary work completed on energy consumption efficiency audit. Placed on hold with loss of asset management staff member. New staff recently hired and project expected to resume in the near future.		✓	✓	✓		
5.	Work continues to accurately track and mitigate Inflow and Intrusion (I&I) sources. Seeking technical assistance from CRWA to develop and implement an effective smoke testing program. Exploring the procurement of an additional camera for service hole inspections.		✓	✓			
6.	RFPs for the completion of water and sewer master plans to be circulated Spring of 2024. These technical documents will assist in pursuing grant funding for infrastructure improvements. Completion of master plan documentation in 2025.		✓	✓	✓	✓	✓
7.	An RFP will be circulated in March 2024 to update the 2009 Recycled Water Feasibility Study. This will be the first step to examine the disposal options to help determine the treatment and infrastructure required for a successful upgrade of the existing wastewater treatment facility. Study update is a precursor study to the eventual enhancement of the CLMSD facility to produce recycled water.		✓	✓	✓	✓	✓

GOALS

	Public Safety & Crisis Response	Disaster Resiliency	Good Governance & Fiscal Stability	Capital Infrastructure Improvement	Safe, Sustainable & Attractive Neighborhoods	Economic Development
						
Near Term 2024-2025						
1. Completion of projects in accordance with our CIP. These projects include the 2024 water and sewer pipeline project, development of a new well, sodium hypochlorite conversions at all treatment facilities, updated water and sewer master plans, and an updated recycled water feasibility study.		✓	✓	✓		✓
2. Update existing GIS mapping of utility infrastructure to accurately reflect new capital projects.		✓	✓	✓		✓
3. Implementation of a formalized SOP program that includes all PW and Utility work processes. These will include field operations, equipment operation, IIPP protocols, and L.O.T.O. procedures that will be immediately accessible to everyone via smart devices.			✓		✓	
4. Continued focus on I&I investigation utilizing data collection, CCTV inspection, and smoke testing.		✓	✓	✓		
Intermediate-Term Goals 2-4 years						
1. Update CIP in accordance to Master Plans.		✓	✓	✓	✓	✓
2. Conduct a rate study and implement the 218 process as needed to sustain fiscal stability.			✓	✓		✓
3. Continue to pursue grant funding opportunities related to utility infrastructure improvements.		✓	✓	✓		✓
Long-Term Goals 5+ years						
1. Obtain California Water Environment Association (CWEA) certifications for collection system operators.		✓	✓			
2. Resiliency planning for long term sustainability.		✓	✓	✓		
3. Long range infrastructure improvement plan.		✓	✓	✓		✓

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 when they happen, and schedules the repair or replacement of water distribution 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 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 2024-25
Department Detail
Dept.Public Works: Water O&M
No. 3060

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
501 WATER UTILITY M & O FUND	1,219,087	1,326,385	6,408,949	1,858,949	7,436,513	7,410,284	7,410,284	1,265,920	1,314,239
502 WATER EXPANSION FUND	42,807	23,271	190,000	190,000	210,000	530,000	530,000	90,541	93,997
Total Resources	1,262,110	1,349,656	6,598,949	2,048,949	7,646,513	7,940,284	7,940,284	1,356,462	1,408,236
Department Expenditures									
Salaries and benefits	619,744	634,073	689,908	689,908	665,365	680,483	680,483	714,507	750,233
Operations	473,802	571,757	623,690	623,690	626,297	626,297	626,297	641,954	658,003
Capital outlay	168,564	143,826	5,285,351	735,351	6,354,851	6,633,504	6,633,504	-	-
Total Expenditures	1,262,110	1,349,656	6,598,949	2,048,949	7,646,513	7,940,284	7,940,284	1,356,462	1,408,236
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 Utilities 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 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.
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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.

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 2024-25
Department Detail
Dept.Public Works: Sewer O&M
No. 3070

DEPARTMENT DETAIL									
	Prior FYs		Current		Proposed			Projections	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2026-27
	Actual	Actual	Budget	Actual (Est)	Requested	Recommended	Adopted	Projected	Projected
Funding Sources									
601 CLMSD UTILITY M & O FUND	1,395,861	1,595,623	2,980,674	2,065,674	4,463,467	5,484,585	5,484,585	1,453,511	1,505,673
602 CLMSD EXPANSION FUND	196,024	7,981	1,235,000	35,000	720,000	720,000	720,000	190,813	197,660
Total Resources	1,592,202	1,604,197	4,215,674	2,100,674	5,183,467	6,204,585	6,204,585	1,644,323	1,703,333
Department Expenditures									
Salaries and benefits	603,498	637,593	707,750	707,750	666,865	681,983	681,983	716,082	751,886
Operations	683,091	842,412	901,423	901,423	905,601	905,601	905,601	928,241	951,447
Capital outlay	305,613	124,192	2,606,501	491,501	3,611,001	4,617,001	4,617,001	-	-
Total Expenditures	1,592,202	1,604,197	4,215,674	2,100,674	5,183,467	6,204,585	6,204,585	1,644,323	1,703,333
Resources - Use									
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

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ATTACHMENTS

BUDGET RESOLUTION

GANN LIMIT RESOLUTION

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RESOLUTION NO. 2954 (2024)

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 2024-25

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 2024-25; and

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

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, 2024, and ending June 30, 2025; and

THIS RESOLUTION was passed by the City Council of the City of Lakeport at a regular meeting thereof on the 18th day of June, 2024, by the following vote:

AYES: Mayor Froio, Council Members Costa, Disney, Mattina, and Parlet

NOES: None

ABSTAINING: None

ABSENT: None


MICHEAL FROIO, Mayor

ATTEST:


KELLY BUENDIA, City Clerk

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RESOLUTION NO. 2955 (2024)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKEPORT APPROVING THE FISCAL YEAR 2024-25 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 2024-25 Fiscal Year shall be Sixteen Million, Two Hundred Forty-Nine Thousand, Three Hundred Twenty-Seven (\$16,249,327).

This resolution was adopted by the City Council of the City of Lakeport at a regular meeting thereof on the 18th day of June 2024, by the following vote:

AYES: Mayor Froio, Council Members Costa, Disney, Mattina, and Parlet

NOES: None

ABSTAINING: None

ABSENT: None



MICHAEL FROIO, Mayor

ATTEST:



KELLY BUENDIA, City Clerk

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 2024-25 Appropriations Limit and compares it to the annual budget:

Gann Limit Calculation

FY 2024-25

Per Capita Cost of Living Change =	3.62 percent	
Population Change (City) =	0.12 percent	
Per Capita Cost of Living converted to a ratio:	$\frac{3.62 + 100}{100}$	= 1.0362
Population converted to a ratio:	$\frac{0.12 + 100}{100}$	= 1.0012
Calculation of factor for FY 2024-25:	1.0362×1.0012	= 1.0374
Appropriations Limit, Fiscal Year 2023-24	\$ 16,002,236	
Appropriations Limit, Fiscal Year 2024-25	\$ 16,601,415	

FY 2024-25 appropriations subject to Gann Limit

FISCAL YEAR 2024-25	Budget Estimates
Property Taxes	\$ 1,273,500
Sales Taxes	3,998,723
Special Taxes	361,104
State Subventions	200,000
Franchise Taxes	336,000
Business License Taxes	80,000
	\$ 6,249,327

Percentage Use of Appropriations Limit 37.64%

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 \$6,249,327, which is well below the authorized spending limit of \$16,601,415. 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 2024-25
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	\$ 45,000	110	General Fund	\$ 45,000	To support miscellaneous PD activities
241	CDBG Program Income	230,000	236	CDBG Grant 2020	230,000	To contribute to Silveira Center HVAC and electrical project
110	General Fund	455,830	140	Governmental Debt Service	455,830	To cover debt service costs
Total Transfers Out		\$ 730,830	Total Transfers In		\$ 730,830	
General Fund		\$ 455,830	General Fund		\$ 45,000	

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DEBT SCHEDULES

For the year ended June 30, 2023 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 \$ 989,000

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 \$ 7,490,000

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 \$ 1,130,000

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 \$ 2,831,400

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 \$ 1,908,000

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 \$ 1,986,000

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 _____ \$ 1,713,000

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 _____ \$ 3,132,000

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 _____ \$ 3,225,000

Banner 2022 Water Bonds

Banner 2022 Water Bonds. Total issue \$5,985,000. Annual principal and interest payments of approximately between \$140,000 and \$530,000, at an interest rate of 3.85%, are due February 1 and August 1 each year, secured by water revenue. The total obligation matures in the year 2048.

Balance due _____ \$ 5,985,000

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 _____ \$ 3,425,000

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 _____ \$ 320,000

PERSONNEL SCHEDULES

POSITION SUMMARY

City of Lakeport
Fiscal Year 2023-24
Position Summary

Classification Title	2022-23	2023-24	Proposed 2024-25	
	FTE	FTE	Change	FTE
Admin Services Director/ City Clerk	1.00	1.00		1.00
Administrative Analyst	1.00	2.00		2.00
Administrative Specialist	2.00	2.00		2.00
Assistant City Manager/ Finance Director	1.00	1.00		1.00
Assistant/Associate Planner	1.00	1.00		1.00
Building Inspector	-	-	-	-
Extra Help Building Inspector	-	-	0.50	0.50
Chief Building Official	1.00	1.00		1.00
City Manager	1.00	1.00		1.00
Community Development Director	1.00	1.00		1.00
Community Development Technician	1.00	-		-
Compliance Officer	1.00	1.50	(0.50)	1.00
Deputy City Clerk	1.00	1.00		1.00
Electrical Mechanic Technician	1.00	1.50	(0.50)	1.00
Equipment Mechanic	1.00	1.00		1.00
Finance Director	-	-		-
Financial Services Specialist	3.00	3.50		3.50
GIS/Asset Manager	1.00	1.00		1.00
Government Accountant	1.00	1.00		1.00
Maintenance Worker	7.00	7.00	(1.00)	6.00
Parks Foreman	-	-		-
Parks Leadworker	-	1.00		1.00
Parks Maintenance Worker	3.00	2.00		2.00
Police Chief	1.00	1.00		1.00
Police Lieutenant /Captain	1.00	1.00		1.00
Police Flexible Classifications	-	11.00		11.00
Police Officer	7.00	-		-
Police Officer (School Resource Officer)	1.00	-		-
Police Part-time Help	-	-		-
Police Records Supervisor	1.00	1.00		1.00
Police Records and Evidence Clerk	1.00	1.00		1.00
Police Sergeant	3.00	-		-
Projects Coordinator	1.00	2.00		2.00
Extra Help Projects Coordinator	-	-	0.50	0.50
Public Works Director	1.00	1.00		1.00
Public Works Extra Help	0.75	-		-
Public Works Foreman	-	-		-
Public Works Superintendent	1.00	1.00		1.00
Utilities Operator	4.00	4.00	-	4.00
Utilities Director	1.00	1.00		1.00
Utilities Superintendent	-	-	1.00	1.00
Utilities Supervisor	-	-	2.00	2.00
Wastewater Facilities Supervisor	1.00	1.00	(1.00)	-
Water Supervisor	1.00	1.00	(1.00)	-
Total FTE	54.75	56.50	-	56.50

Position changes included in the 2024-25 Budget resulted in no net increase to budgeted positions as follows: classification changes for Water Supervisor to Utilities Superintendent, Wastewater Facilities Supervisor to Utilities Supervisor and Maintenance Worker to Utilities Supervisor. Reductions in the Electrical Mechanic Technician and Compliance Officer classifications which were added last year for succession planning. Additions of extra help in for building inspection and project coordination.

SALARY SCHEDULE

			CITY OF LAKEPORT MASTER PAY SCHEDULE MONTHLY RATES WITH STEPS Effective First Pay Period after 7/1/23						
			Steps						
Job Classification	Class Range	Unit	A	B	C	D	E	F	
Administrative Analyst	GU206	LEA	4,368	4,586	4,815	5,056	5,309	5,574	
Administrative Specialist I	GU140	LEA	3,142	3,299	3,464	3,637	3,819	4,010	
* Administrative Specialist II	GU174	LEA	3,723	3,909	4,104	4,309	4,524	4,750	
Assistant Planner	GU181	LEA	3,856	4,049	4,251	4,464	4,687	4,921	
Associate Planner	GU233	LEA	4,998	5,248	5,510	5,786	6,075	6,379	
Building Inspector	GU213	LEA	4,523	4,749	4,986	5,235	5,497	5,772	
Deputy City Clerk I	GU156	LEA	3,404	3,574	3,753	3,941	4,138	4,345	
Deputy City Clerk II	GU181	LEA	3,856	4,049	4,251	4,464	4,687	4,921	
* Deputy City Clerk III - Records Supervisor	GU233	LEA	4,998	5,248	5,510	5,786	6,075	6,379	
Electrical Mechanical Technician (EMT)	GU233	LEA	4,998	5,248	5,510	5,786	6,075	6,379	
Engineering Technician I	GU172	LEA	3,686	3,870	4,064	4,267	4,480	4,704	
Engineering Technician II	GU197	LEA	4,176	4,385	4,604	4,834	5,076	5,330	
Equipment Mechanic I	GU131	LEA	3,005	3,155	3,313	3,479	3,653	3,836	
Equipment Mechanic II	GU175	LEA	3,742	3,929	4,125	4,331	4,548	4,775	
Financial Services Specialist I	GU140	LEA	3,142	3,299	3,464	3,637	3,819	4,010	
Financial Services Specialist II	GU165	LEA	3,560	3,738	3,925	4,121	4,327	4,543	
Financial Services Specialist III	GU213	LEA	4,523	4,749	4,986	5,235	5,497	5,772	
GIS/Asset Management Technician	GU199	LEA	4,218	4,429	4,650	4,883	5,127	5,383	
Housing Specialist	GU206	LEA	4,368	4,586	4,815	5,056	5,309	5,574	
Maintenance Worker I	GU138	LEA	3,110	3,266	3,429	3,600	3,780	3,969	
Maintenance Worker II	GU165	LEA	3,560	3,738	3,925	4,121	4,327	4,543	
Maintenance Worker III	GU181	LEA	3,856	4,049	4,251	4,464	4,687	4,921	
Office Specialist	GU108	LEA	2,678	2,812	2,953	3,101	3,256	3,419	
Parks Leadworker	GU181	LEA	3,856	4,049	4,251	4,464	4,687	4,921	
Parks Maintenance Foreman	GU197	LEA	4,176	4,385	4,604	4,834	5,076	5,330	
Parks Maintenance Worker I	GU124	LEA	2,900	3,045	3,197	3,357	3,525	3,701	
Parks Maintenance Worker II	GU139	LEA	3,126	3,282	3,446	3,618	3,799	3,989	
Permit Technician	GU181	LEA	3,856	4,049	4,251	4,464	4,687	4,921	
Police Records & Evidence Clerk	GU139	LEA	3,126	3,282	3,446	3,618	3,799	3,989	
Police Records Supervisor	GU219	LEA	4,661	4,894	5,139	5,396	5,666	5,949	
Projects Coordinator	GU233	LEA	4,998	5,248	5,510	5,786	6,075	6,379	
Public Works Foreman	GU240	LEA	5,175	5,434	5,706	5,991	6,291	6,606	
Utility Operator I	GU162	LEA	3,506	3,681	3,865	4,058	4,261	4,474	
Utility Operator II	GU196	LEA	4,155	4,363	4,581	4,810	5,051	5,304	
Utility Operator III	GU221	LEA	4,707	4,942	5,189	5,448	5,720	6,006	
Utility Operator/MWII	GU181	LEA	3,856	4,049	4,251	4,464	4,687	4,921	
Wastewater Systems Supervisor I	GU223	LEA	4,755	4,993	5,243	5,505	5,780	6,069	
Wastewater Systems Supervisor II	GU244	LEA	5,279	5,543	5,820	6,111	6,417	6,738	
Water Operations Supervisor I	GU223	LEA	4,755	4,993	5,243	5,505	5,780	6,069	
Water Operations Supervisor II	GU244	LEA	5,279	5,543	5,820	6,111	6,417	6,738	
Police Officer I	PO177	POA	4,875	5,119	5,375	5,644	5,926	6,222	
Police Officer II	PO197	POA	5,386	5,655	5,938	6,235	6,547	6,874	
Police Officer III	PO217	POA	5,950	6,248	6,560	6,888	7,232	7,594	
Police Detective	PO237	POA	6,575	6,904	7,249	7,611	7,992	8,392	
Police Sergeant	PO237	POA	6,575	6,904	7,249	7,611	7,992	8,392	
Administrative Services Dir./City Clerk	MM173	UM	8,518	8,944	9,391	9,861	10,354	n-a	
Assistant City Manager	MM190	UM	9,272	9,736	10,223	10,734	11,271	n-a	
Building Official	MM123	UM	6,637	6,969	7,317	7,683	8,067	n-a	
City Engineer/Public Works Director	MM229	UM	11,262	11,825	12,416	13,037	13,689	n-a	
Community Development Director	MM177	UM	8,690	9,125	9,581	10,060	10,563	n-a	
Compliance Coordinator I	MM102	UM	5,977	6,276	6,590	6,920	7,266	n-a	
Compliance Coordinator II	MM122	UM	6,604	6,934	7,281	7,645	8,027	n-a	
Finance Director	MM173	UM	8,518	8,944	9,391	9,861	10,354	n-a	
Government Accountant	MM102	UM	5,977	6,276	6,590	6,920	7,266	n-a	
Planning Services Manager	MM102	UM	5,977	6,276	6,590	6,920	7,266	n-a	
Police Captain	MM170	UM	8,185	8,594	9,024	9,475	9,949	n-a	
Police Chief	MM202	UM	9,318	9,784	10,273	10,787	11,326	n-a	
Police Lieutenant	MM151	UM	7,632	8,014	8,415	8,836	9,278	n-a	
Public Works Director	MM164	UM	8,144	8,551	8,979	9,428	9,899	n-a	
Public Works Superintendent I	MM122	UM	6,604	6,934	7,281	7,645	8,027	n-a	
Public Works Superintendent II	MM137	UM	7,117	7,473	7,847	8,239	8,651	n-a	
Utilities Director	MM164	UM	8,144	8,551	8,979	9,428	9,899	n-a	
Utilities Superintendent I	MM122	UM	6,604	6,934	7,281	7,645	8,027	n-a	
Utilities Superintendent II	MM142	UM	7,297	7,662	8,045	8,447	8,869	n-a	
City Manager	n-a	contract	12,441	n-a	n-a	n-a	n-a	n-a	
HOURLY AT-WILL EMPLOYEES									
Police Officer Trainee	n-a	n-a	\$19.50 - \$24.89 per hour						
Underground Inspector	n-a	n-a	\$40.00 per hour						
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 9/18/2022 - Resolution No. 2890 (2022)									
City Manager contract amended effective 12/06/2022, Resolution No. 2897 (2022)									
*Classifications may include Confidential employees - Resolution 2657 (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:
 - o Those capital improvements which can be maintained and operated over time; or
 - o 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 and Disaster – 20% (amount is approximately \$1,000,000)
 - Total General Reserve – 35%
- 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 and Distaster – 20% (amount is approximately \$400,000)
 - Unfunded Liability Reserve – 12% (approximately the annual contribution amounts for unfunded OPEB and Pension Liabilities)
 - Total Enterprise Reserve – 90%
- 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

Budget Development Schedule¶

Fiscal Year: 2024-25¶

Activity¶	Tasks¶	Date¶	Completion Date¶ □
Begin Budget Prep for FY 24-25¶	• → Schedule budget meetings with Departments¶ • → Distribute budget instructions.¶ • → Distribute budget workbooks¶	1/26/24¶	1/26/24¶ □
CIP Update¶	• → Review and update 5-year Capital Improvement Project list¶	2/12/24¶	2/12/24¶ □
2023-24 Accomplishments and 2024-25 Goals¶	• → Meeting to discuss¶	2/28/24¶	2/28/24¶ □
2023-24 Accomplishments and 2024-25 Goals¶	• → Due to CM for preparation of the 4/2 Agenda Item¶	3/21/24¶	3/21/24¶ □
City Council budget priority/goal setting workshop¶	• → Receive council/community communication.¶ • → Discuss priorities for the fiscal year.¶ • → Discuss capital projects.¶ • → Discuss goals and objectives¶	4/2/24¶	4/2/24¶ □
Operating budget deadline¶	• → All operating accounts updated.¶ • → Capital budgets zeroed out¶	4/5/24¶	4/5/24¶ □
Preliminary Budget Meetings¶	• → CM meets with individual department heads for initial budget requests and discussion¶	4/8/24 - 4/11/24¶	4/11/24¶ □
City Manager review of budget requests¶	• → Review appropriation requests¶ • → Meet with Finance for discussion/analysis¶	4/15/24¶	4/15/24¶ □
Reconciled Budget Meetings with City Manager¶	• → Department head meetings with CM¶ • → Discussion of appropriation requests¶ • → Finalize initial appropriation requests¶	4/16/24 - 4/19/24¶	4/19/24¶ □
Receipt of supplemental appropriation requests¶	• → Last opportunity for DHs to make appropriation request changes prior to Council hearings¶	4/22/24¶	5/14/24¶ □
Finalize Draft Budget Document¶	• → Finalize revenue estimates.¶ • → Complete special revenue funds and trust/agency funds¶ • → Circulate for review/edits¶	5/17/24¶	5/24/24¶ □
First Budget Hearing with Council (special meeting/workshop)¶	• → Presentation of budget proposal¶ • → Discussion of changes from prior year¶ • → Take questions and requests from Council¶	6/4/24¶	6/4/24¶ □
Final Budget workshop and hearing, if necessary¶	• → Final Q&A¶ • → Final revisions¶ • → Adoption¶	6/18/24¶	6/18/24¶ □