

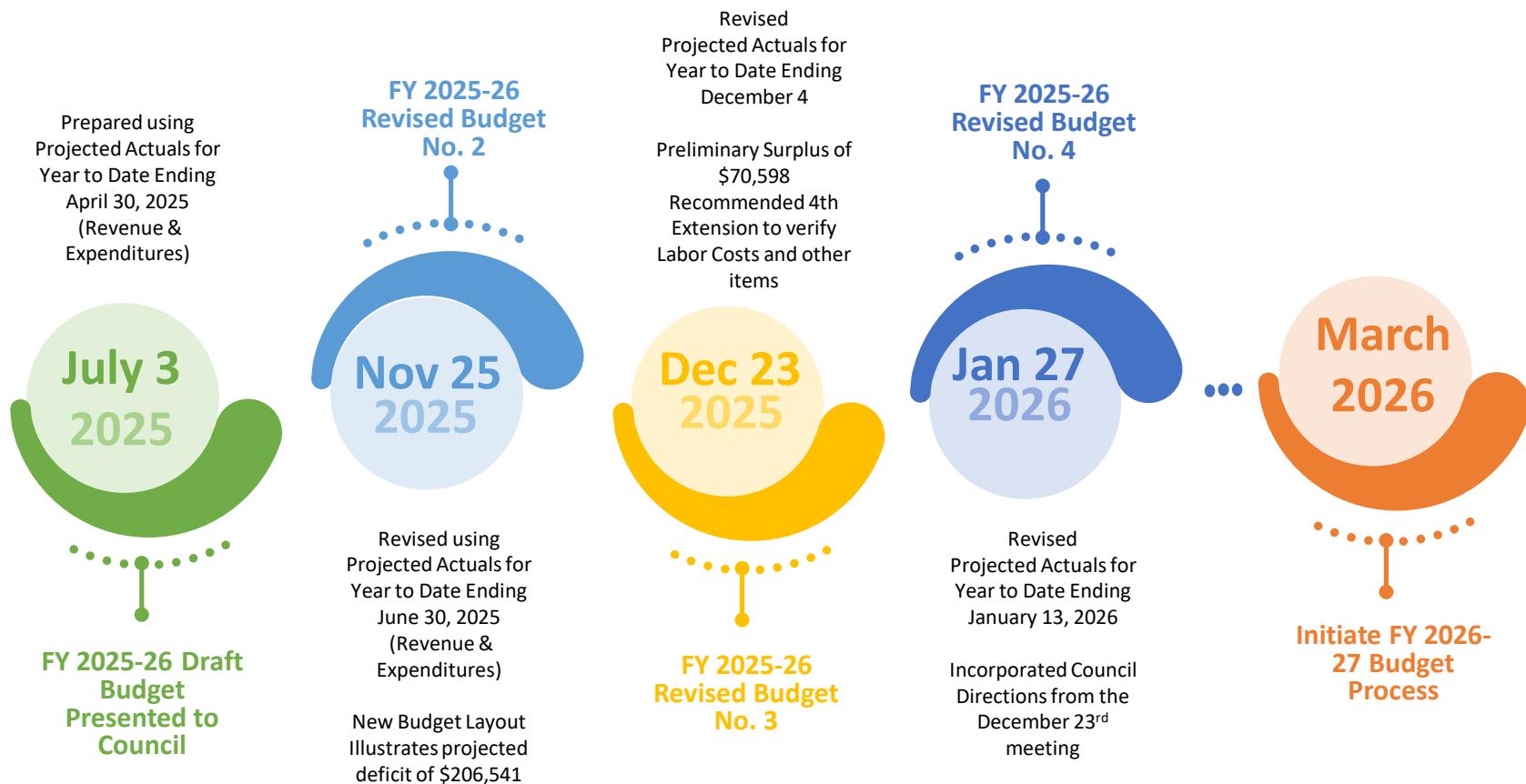
City of Blue Lake Final Revised Budget Fiscal Year 2025-26

Presented to:
Blue Lake City Council
Tuesday, January 27, 2026

Overview

- ❖ **Summary FY 25-26 Budget Revision No. 4**
- ❖ **Personnel & Organization**
 - ❖ Classification Pay Plan/Cost of Living Adjustment
 - ❖ Organization Chart
 - ❖ Proposed Reorganization/Reclassification
 - ❖ Position Allocation Table
- ❖ **Resolution 1251 – Approval of Budget**

FY 2025-26 Timeline Review



FY 2025-26 Revision 4

Includes the following:

- Actual Revenue & Expenditures Comparisons (YTD 01/13/26)
- Create Special Fund 45 for Blue Lake Bike & Skate Park Dept.
- Includes Fund 11 & Fund 13 although they are at "0"
- Repaired labeling error for Fund 36/38 on the Expenditure Sheet
- Verified Law Enforcement Contract is correct at \$170,159
- Inclusion of CDBG fund expenditure
- Adjustment of labor costs
- Recreation Dept (445) modifications including:
 - Discontinue First Five Play Group (effective 12/31/25)
 - Discontinue Summer Camp (effective May 2026)
 - Reduce Skate Program availability and DJ events

FY 2025-26 Revision 4

Includes the following:

- Miscellaneous Recommendations
 - Reduce Free Green Waste Drop-Off to one Spring event
 - Implementation of Operational Cost Savings
 - Removal of porta-potties during wet weather season from Town Square/Horse Arena
 - Utilize no-charge franchise bins for City waste and recyclables
 - Regulate bathroom access to prevent misuse and vandalism

Non-Reoccurring Expenditures

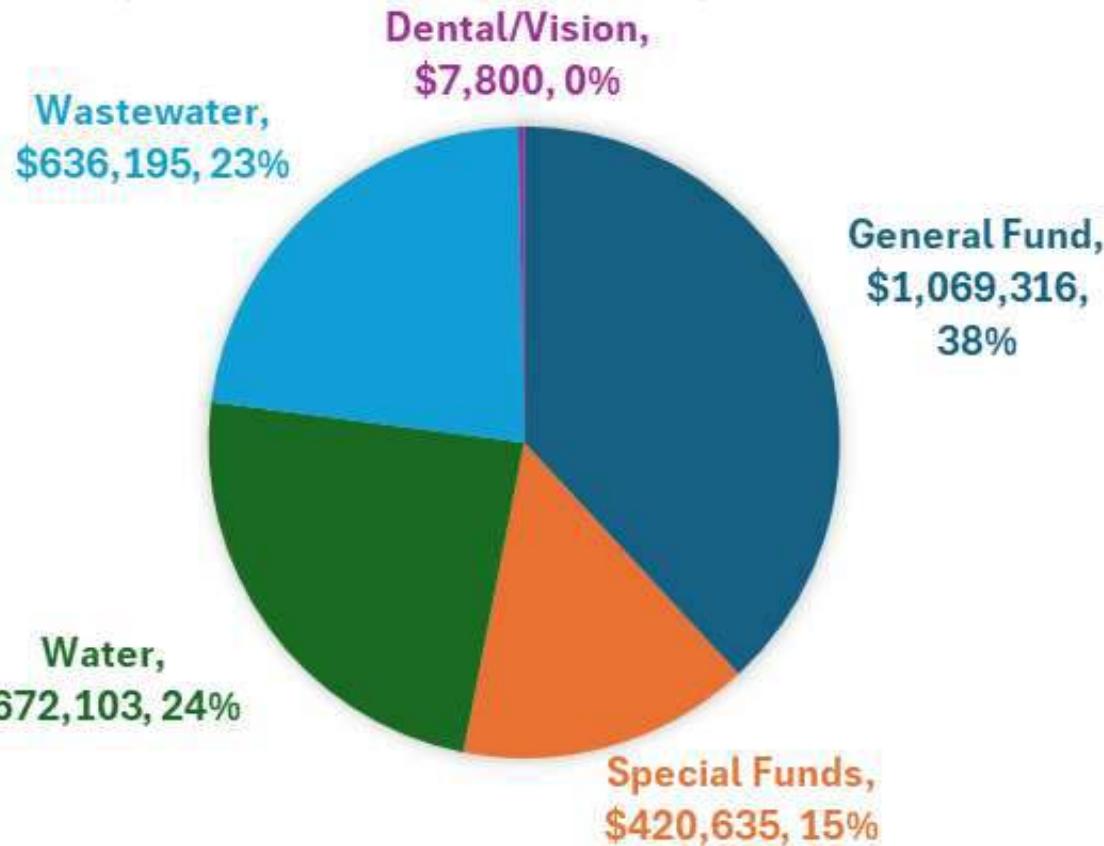
Include:

- Former City Manager Severance Payout \$18,750
- City Manager Recruitment Services \$16K
- FRMS health coverage assessment \$80K (spread over 2 Fiscal Years)
- Special Municipal Election for Recall \$15K
- Seventh Housing Element consultant services \$40K for FY 25/26 (of an estimated \$150K total)

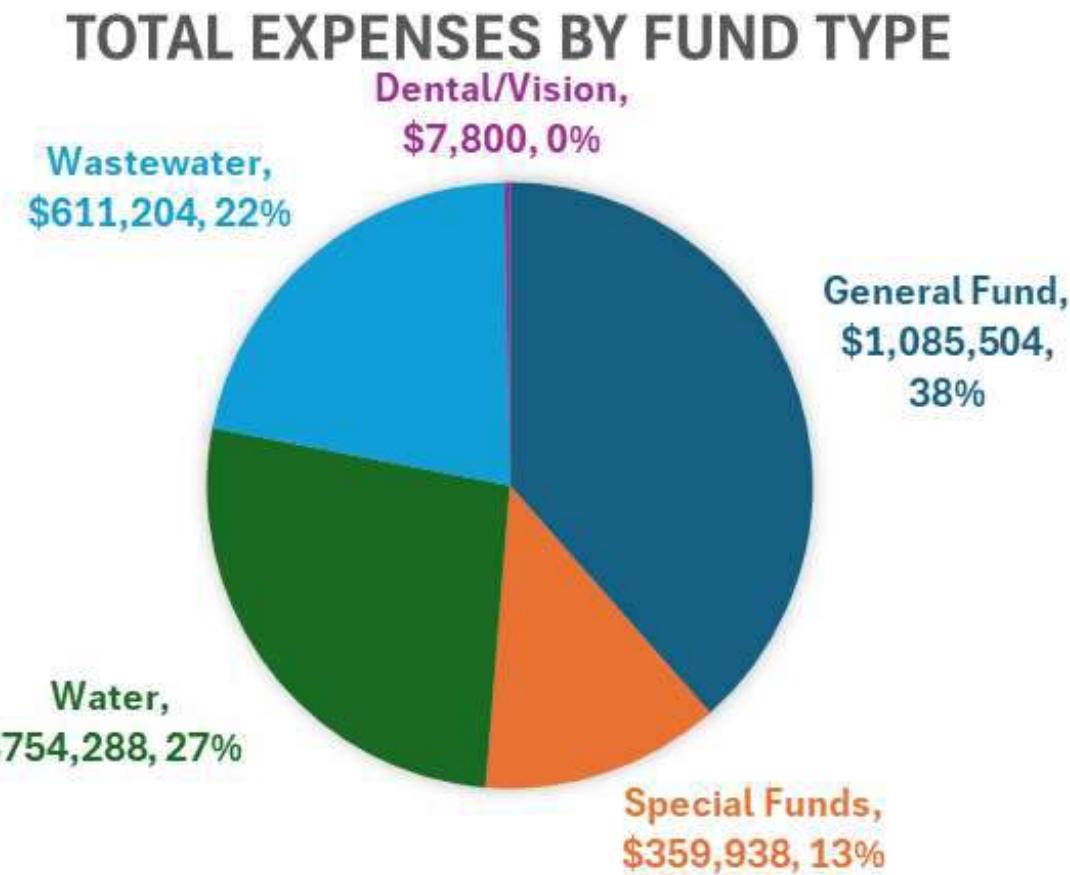
FY 2025-26 Total Revised Projected Revenues

\$2,806,049

TOTAL REVENUE BY FUND TYPE



FY 2025-26 Total Projected Expenditures \$2,818,734



Preliminary Deficit -\$12,685

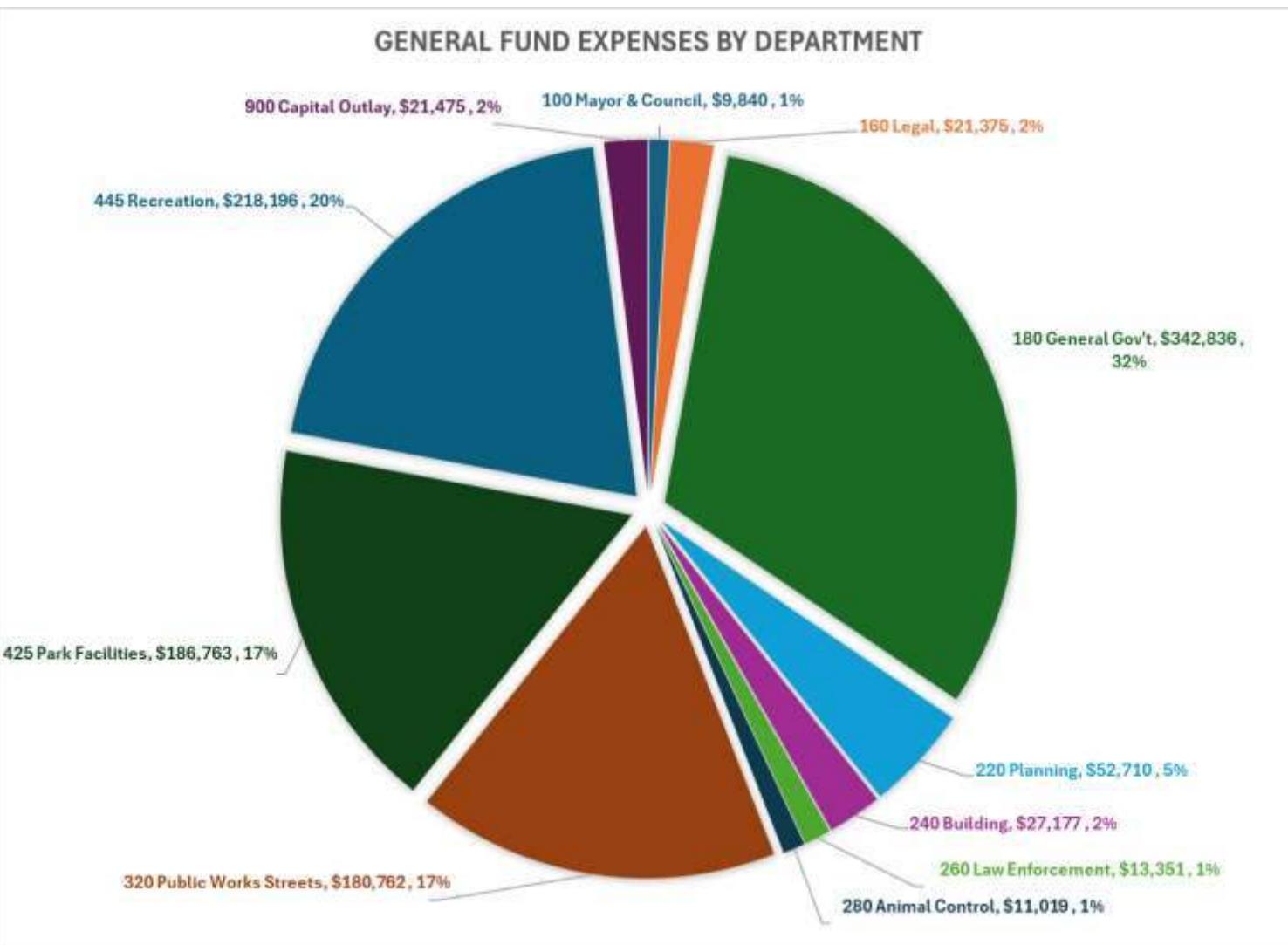
Excess or Deficit by Fund

FY 2025-26	Total Revenue	Total Expense	Balance
General Fund	\$1,069,316	\$1,085,504	-\$16,188
Special Funds	\$420,635	\$359,938	\$60,697
Water	\$672,103	\$754,288	-\$82,185
Wastewater	\$636,195	\$611,204	\$24,991
Dental/Vision	\$7,800	\$7,800	\$0
Total	\$2,806,049	\$2,818,734	-\$12,685

Projected General Fund Expenditures

\$ 1,085,504

GENERAL FUND EXPENSES BY DEPARTMENT



General Fund Deficit of \$16,188

Net Draw by Fund Cash Balance

Fund No	Estimated 7/1/25 Cash Balance *	Net Draw ∞	Anticipated 6/30/26 Cash Balance *
10 – General	\$ 895,348.97	(\$16,188.00)	\$ 879,160.97
60 - Water	\$ 429,825.35	(\$88,470.00)	\$ 341,355.35
70 - Sewer	(\$ 213,453.14)	(\$19,541.00)	(\$ 232,994.14)

* Estimated unaudited cash balance for fund prior to year-end closing entries

∞ Resolution 1251

Personnel

Classification Pay Plan Revisions include:

- Removed “Acting City Manager”
- Added “City Manager” at contracted rate
- Updated Recreation Specialist to match increase in minimum wage
- Revised to show hourly, bi-weekly pay rate and annual salary
- Positions reflect same pay plan as approved May 13, 2025
- Effective Date Jan 5, 2026

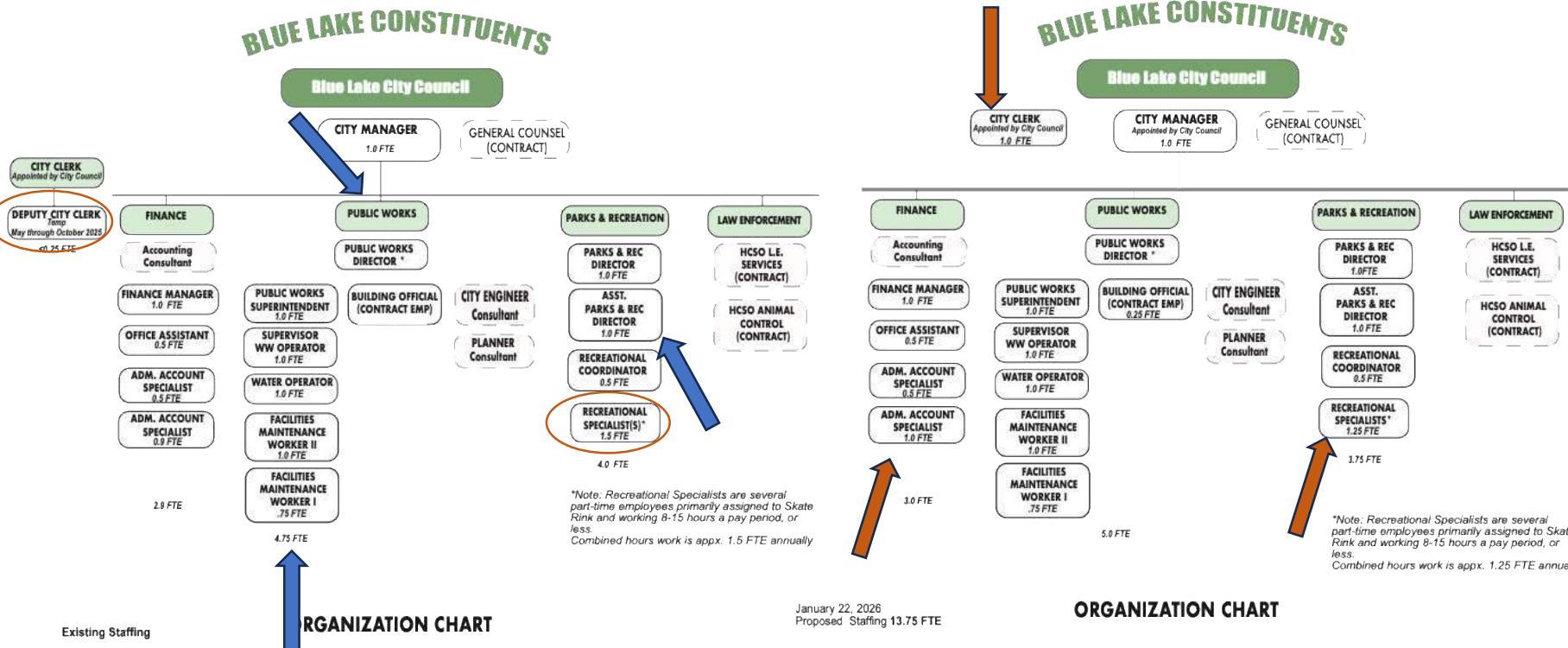
Exempt and Non-Exempt Employees Classification Pay Plan Fiscal Year 2025-26													
Classification(s)	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10	Level 11	Level 12	Level 13
Public Works Superintendent	Annual	\$62,261	\$83,851	\$105,474	\$127,196	\$148,911	\$162,450	\$174,216	\$186,248	\$198,228	\$209,383	\$223,384	\$234,547
	Bi-weekly	\$3,117.30	\$4,177.76	\$5,133.67	\$6,194.62	\$7,154.03	\$8,113.20	\$9,073.49	\$10,033.76	\$10,994.03	\$11,954.20	\$12,914.38	\$13,874.55
	Hourly	\$251.14	\$325.95	\$400.67	\$477.47	\$553.26	\$629.14	\$703.03	\$778.92	\$853.80	\$928.69	\$1,003.59	\$1,078.44
Longevity	Annual	\$20,422	\$26,396	\$32,118	\$38,930	\$45,742	\$52,554	\$59,366	\$66,178	\$72,989	\$79,801	\$86,649	\$93,474
	Bi-weekly	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Hourly	\$85.09	\$106.95	\$128.81	\$150.67	\$172.53	\$194.39	\$216.25	\$238.11	\$259.97	\$281.83	\$303.69	\$325.45
Public Works Supervising Operator	Annual	\$8,493.67	\$11,028.08	\$14,523.03	\$18,118.44	\$21,638.08	\$25,651.81	\$29,674.56	\$33,698.30	\$37,721.05	\$41,844.80	\$45,968.55	\$50,088
	Bi-weekly	\$401.83	\$517.79	\$635.75	\$752.71	\$870.67	\$988.63	\$1,106.59	\$1,223.53	\$1,340.49	\$1,457.42	\$1,574.38	\$1,691.33
	Hourly	\$33.94	\$42.56	\$52.25	\$62.03	\$72.81	\$82.59	\$92.37	\$102.15	\$111.93	\$121.71	\$131.49	\$141.26
Longevity	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Bi-weekly	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
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Public Works Operator	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
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Longevity	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
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	Hourly	\$85.09	\$106.95	\$128.81	\$150.67	\$172.53	\$194.39	\$216.25	\$238.11	\$259.97	\$281.83	\$303.69	\$325.45
Public Works Maintenance Worker (I)	Annual	\$35,488	\$36,948	\$37,848	\$38,771	\$39,816	\$41,142	\$42,377	\$43,635	\$44,941	\$46,301	\$47,784	\$48,170
	Bi-weekly	\$1,784.80	\$1,845.00	\$1,846.60	\$1,912.20	\$1,953.00	\$2,156.40	\$2,129.00	\$2,176.40	\$2,180.80	\$2,184.40	\$2,188.00	\$2,191.60
	Hourly	\$87.08	\$173.97	\$174.13	\$184.44	\$184.20	\$196.76	\$196.76	\$203.37	\$203.86	\$211.81	\$222.26	\$232.62
Longevity	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Bi-weekly	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Hourly	\$85.09	\$106.95	\$128.81	\$150.67	\$172.53	\$194.39	\$216.25	\$238.11	\$259.97	\$281.83	\$303.69	\$325.45
Park and Recreation Director	Annual	\$49,962	\$51,458	\$52,909	\$54,456	\$56,223	\$57,930	\$59,654	\$61,443	\$63,234	\$65,127	\$67,142	\$69,160
	Bi-weekly	\$2,498.10	\$2,747.25	\$2,938.40	\$3,106.00	\$3,281.40	\$3,429.00	\$3,594.40	\$3,753.20	\$3,912.40	\$4,071.60	\$4,230.80	\$4,390.00
	Hourly	\$123.03	\$247.73	\$258.48	\$282.29	\$321.03	\$327.85	\$338.68	\$359.41	\$365.23	\$371.98	\$383.26	\$393.55
Longevity	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Bi-weekly	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Hourly	\$85.09	\$106.95	\$128.81	\$150.67	\$172.53	\$194.39	\$216.25	\$238.11	\$259.97	\$281.83	\$303.69	\$325.45
Office Assistant/ Recreation Specialist (I) (These are not classified)	Annual	\$35,152	\$36,291	\$37,260	\$38,495	\$39,564	\$40,791	\$41,913	\$43,033	\$44,153	\$45,271	\$46,391	\$47,511
	Bi-weekly	\$1,752.00	\$1,816.80	\$1,816.80	\$1,843.30	\$1,917.37	\$2,031.89	\$2,061.34	\$2,116.18	\$2,160.70	\$2,172.67	\$2,174.60	\$2,176.57
	Hourly	\$87.08	\$173.97	\$174.13	\$184.44	\$184.20	\$196.76	\$196.76	\$203.37	\$203.86	\$211.81	\$222.26	\$232.62
Longevity	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Bi-weekly	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Hourly	\$85.09	\$106.95	\$128.81	\$150.67	\$172.53	\$194.39	\$216.25	\$238.11	\$259.97	\$281.83	\$303.69	\$325.45
Admin. Accounting II Supervisor (II)	Annual	\$49,722	\$50,348	\$51,118	\$51,868	\$52,638	\$53,406	\$54,174	\$54,942	\$55,710	\$56,479	\$57,248	\$58,017
	Bi-weekly	\$2,486.10	\$2,577.00	\$2,677.50	\$2,778.00	\$2,878.50	\$2,979.00	\$3,079.50	\$3,179.00	\$3,279.50	\$3,379.00	\$3,479.50	\$3,579.00
	Hourly	\$123.03	\$136.50	\$140.00	\$143.50	\$147.00	\$150.50	\$154.00	\$157.50	\$161.00	\$164.50	\$168.00	\$171.50
Asst. Recreation Director	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Bi-weekly	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Hourly	\$85.09	\$106.95	\$128.81	\$150.67	\$172.53	\$194.39	\$216.25	\$238.11	\$259.97	\$281.83	\$303.69	\$325.45
Finance Manager	Annual	\$89,862	\$90,970	\$92,279	\$93,291	\$94,366	\$95,442	\$96,162	\$97,221	\$97,322	\$97,448	\$97,731	\$97,976
	Bi-weekly	\$4,498.10	\$4,529.50	\$4,599.00	\$4,671.20	\$4,745.60	\$4,821.80	\$4,902.00	\$5,271.80	\$5,371.80	\$5,471.20	\$5,571.20	\$5,671.20
	Hourly	\$225.27	\$239.12	\$249.66	\$260.89	\$271.83	\$282.77	\$293.71	\$304.76	\$315.71	\$326.66	\$337.60	\$348.59
Longevity	Annual	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Bi-weekly	\$1,021.09	\$1,319.55	\$1,617.97	\$1,916.39	\$2,214.81	\$2,513.23	\$2,811.65	\$3,109.97	\$3,408.39	\$3,696.71	\$3,985.03	\$4,273.35
	Hourly	\$85.09	\$106.95	\$128.81	\$150.67	\$172.53	\$194.39	\$216.25	\$238.11	\$259.97	\$281.83	\$303.69	\$325.45
City Manager	Annual	\$111,908	\$112,523	\$112,942	\$112,942	\$112,942	\$112,942	\$112,942	\$112,942	\$112,942	\$112,942	\$112,942	\$112,942
	Bi-weekly	\$4,553.40	\$4,674.55	\$4,814.75	\$4,945.22	\$5,086.01	\$5,216.25	\$5,346.50	\$5,476.75	\$5,607.00	\$5,737.25	\$5,867.50	\$5,997.75
	Hourly	\$226.73	\$238.43	\$261.18	\$281.89	\$301.89	\$305.77	\$307.74	\$309.71	\$311.68	\$313.65	\$315.62	\$317.59

Approved May 13, 2023
Page 92 in Budget

Personnel

Current Staffing: 13.15 FTE

Proposed Staffing: 13.75 FTE



Personnel

Position Allocation Table: 13.75 FTE

- Multi-year Tracking
- Employee headcount
- Transparency for Council and public

**Note: City hires multiple individuals to work as Recreational Specialists however they typically are assigned 6-15 hours a pay period. The total equates to 1.25 FTE*

Draft
Position Allocation Table
Fiscal Year 2025-26

Department/Position	Full-Time Employee (FTE's)				
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Administration					
City Manager	0.70	0.70			
City Clerk		1.00			
Deputy City Clerk	0.25				
Total FTE's	0.95	1.70			
Finance					
Finance Manager	1.00	1.00			
Office Clerk	0.50	0.50			
Account Specialist I/II	1.40	1.50			
Total FTE's	2.90	3.00			
Public Works					
Public Works Director	0.30	0.30			
Building Official	0.25	0.25			
Public Works Superintendent	1.00	1.00			
Public Works Supervising Operator	1.00	1.00			
Water Operator	1.00	1.00			
Facilities Maintenance I/II	1.75	1.75			
Total FTE's	5.30	5.30			
Parks & Recreation					
Parks & Recreations Director	1.00	1.00			
Asst. Parks & Recreation Director	1.00	1.00			
Recreational Coordinator	0.50	0.50			
Recreational Specialist I/II	1.50	1.25			
Total FTE's	4.00	3.75			
Total City FTE's	13.15	13.75			

- 1) Deputy City Clerk was a part-time employee employed from May 2025 to November 2025
- 2) Asst. Parks & Recreational Director was promoted to full time in February 2025 (FY 2024-45)
- 3) City Manager also serves as Public Works Director

Approved May 13, 2023
Resolution 1251 – Attachment B

Recommendation

1. Approve Resolution 1251 “Revised Final 2025-26 Budget”; or

2. Amend “Final FY 2025-26 Budget” and Approve Resolution 1251; or

3. Other Direction

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BLUE LAKE, CALIFORNIA, ADOPTING THE OPERATING FOR FISCAL YEAR 2025-26

WHEREAS, the City of Blue Lake, a general law city, is required by California law to adopt an annual budget for each fiscal year beginning July 1 and ending June 30; and

WHEREAS, the City Manager's proposed budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026, has been reviewed, discussed and revised at several duly noticed public meetings by the City Council, and

WHEREAS, the City Council approved four 60-day extensions to the FY 2024-25 Budget including Resolution 1237 (June 27, 2025), Resolution 1241 (August 26, 2025), Resolution 1245 (October 28, 2025) and Resolution 1248 (December 23, 2025) concluding on January 27, 2026 to enable development and review of the proposed Fiscal Year 2025-26 Budget; and

WHEREAS, the voters of California added Article XIII(B) to the State Constitution placing limitations on the appropriations limitations of Blue Lake's revenues; and

WHEREAS, the City of Blue Lake used the percentage change in the population factor as of January 1, 2025, in conjunction with a change in the cost of living, or price factor, to calculate the appropriation limit for fiscal year 2025-26 as presented in Attachment A.

NOW, THEREFORE, BE IT RESOLVED that the City of Blue Lake City Council does hereby and adopt the City of Blue Lake Fiscal Year 2025-26 Operating Budget comprised of revenues totaling \$2,306,049 and expenditure appropriations in the amount of \$2,818,734, with a net draw from the fund balance(s) as follows:

Fund No.	Estimated 7/1/2025 Balance	Net Draw	Anticipated 6/30/2026 Balance
10 - General	\$895,348.97	-\$16,188.00	\$879,160.97
60 - Water	\$429,825.35	-\$88,470.00	\$341,355.35
70 - Sewer	-\$213,453.14	-\$19,541.00	-\$232,994.14

BE IT FURTHER RESOLVED, that staffing positions are adopted and funded in the FY 2025-26 Operating Budget as presented in Attachment B “Position Allocation Table”.

BE IT FURTHER RESOLVED, as follows:

1. It is the City Council's intention to approve and adopt an annual budget to provide financial guidance for routine operations of City's business, and capital projects and to provide information to the general public.
2. The adopted annual City budget will be implemented and maintained in accordance with the City's Financial Policy.
3. Adoption of the annual budget does not expressly approve expenditure of funds in excess of purchasing authority as outlined by City Resolution, Ordinance, State or Federal law.

RESOLUTION NO. 1251

RESOLUTION NO. 1251

City Clerk, City of Blue Lake

transfers in the total amount of \$155,984

Serial No.	Fund Title	Amount
1	Dept. 51B Public Works Streets	\$71,155
2	Dept. 32B Public Works Streets	\$59,988
3	Dept. 33B Public Works Streets	\$13,081
4	Total	\$144,224
5	WD Non- Regr. Fund	\$4,751
6	Non- Regr. Fund	\$5,000
7		\$9,754

revenues exclusively
from and operation
of the city unless sufficient
funds are expressly approved

51
APPROPRIATIONS LIMIT
79, and amended in 1990 by
Appropriated in a fiscal year
Generally, revenues restricted as
the services are not considered as
a city's fiscal year a city may not
and is adjusted using a price
index based on growth in the City's
fiscal year.

Department of Finance:
2025 as provide by the

Background Slides if needed

1. Program Reduction or Discontinuance

Recreational Program (Fund 445)

- Eliminate First Five Playgroup
- Eliminate Summer Camp
- Reduce Skate Program availability, and DJ events
- Salary savings (for remaining fiscal year)

Eliminate Free Green Waste Disposal for FY 2025-26

- Two events have already occurred
- Reduce to One Free Spring Disposal Event

No proposed changes to:

Woodbat – the Adult Softball League as this is an overall revenue generator for the City, requires minimal administrative time and with 8 Spring/6 Fall teams has strong community support.

Recommendations

2. Operational Cost Savings

Implement cost-saving measures by the following:

- Removal of public Porta-Potties during wet weather season – Arena and Town Square
- Utilize no-charge franchise provided solid waste and recyclable bins - *Resource Center and Doghouse will need to secure their own garbage and recyclable service.*
- Reduce energy consumption in the commercial stove and refrigeration systems to only when needed.
- Regulating bathroom access to prevent vandalism, supply misuse, and theft.

3. Revenue Enhancement Strategies

Review & Adjust Fees

- Building Permit
- Recreational Fees
- Facility & Building Rental Fees
- Event & Special Event Fees
- Water & Sewer

Ensure Collection of License Fees

- Animal licenses
- Business licenses and day-only vendor business licenses
- Review and track Transient Occupancy Taxes (TOT) – currently self reporting.

Promote

- Facilities for Rental Use