



City of Blue Lake

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Blue Lake, CA 95525

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www.bluelake.ca.gov

City Council Agenda

Wednesday, June 10, 2026 ~ 6:30 p.m. ~ Special Council Meeting

Skinner Store-111 Greenwood Road, Blue Lake California

Unless Otherwise Noted, All Items on the Agenda are Subject to Action.
Public Input can be given to the Council by emailing cityclerk@bluelake.ca.gov until 4:30 p.m. on the date of the meeting.

PLEASE NOTE that live meeting logistics will be prioritized. The quality of the Zoom teleconference meeting cannot be guaranteed. Technical challenges experienced by either the participant or the City will not interrupt or halt the progress of the meeting.
Public input may be facilitated by Zoom at the following meeting link:

Link:

<https://us02web.zoom.us/j/82403429185?pwd=t6gN3wRD5MIq76n0lhWfOEU2qFAO0F.1>

Meeting Id: 824 0342 9185

Passcode: 876920

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL AND ESTABLISH A QUORUM OF THE COUNCIL**
- 4. APPROVAL OF AGENDA**
- 5. PUBLIC COMMENT ON NON-AGENDA ITEMS** – *The Public is invited to present petitions, make announcements, or provide other information to the City Council that is relevant to the scope of authority of the City of Blue Lake that is not on the Agenda. The Council may provide up to 15 minutes for this public input session. To assure that each individual presentation is heard, the Council may uniformly impose time limitations of 3 minutes to each individual presentation. The public will be given the opportunity to address items that are on the agenda at the time the Council takes up each specific agenda item.*

ITEMS FOR COUNCIL DISCUSSION OR ACTION

- 6. First Draft Fiscal Year 2026-2027 Budget**

7. COUNCIL CORRESPONDENCE

8. FUTURE AGENDA ITEMS

- a. June 24, 2026 Regular Meeting
→ Adoption of Fiscal Year 2026-2027 Budget
- b. July 14, 2026 Regular Meeting
- c. July 28, 2026 Regular Meeting

9. CLOSED SESSION AGENDA

- a. **Public Comment on Closed Session agenda item(s).**

- b. **CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION**
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: one case. Facts and circumstances involve claims by Danco Communities that the City's election to terminate the Development and Disposition Agreement after notice and opportunity to cure is not permitted under the terms of the parties' agreement.

- c. **CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION**
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: one case.

- d. **Report Out of Closed Session**

10. ADJOURN

A request for disability-related modification or accommodation, including auxiliary aid or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting, by contacting the City Clerk at 707-668-5655, at least 24 hours prior to the commencement of the meeting.



City of Blue Lake

Staff Report

Agenda Item #: 6

Meeting Date: June 10, 2026

Prepared By: Jennie Short, City Manager

Subject: First Draft Fiscal Year 2026-2027 Budget

Recommended Action: That the City Council:

1. Review the draft budget
2. Provide direction to the City Manager regarding modifications for final draft

SUMMARY

The Budget Ad Hoc Committee has met numerous times to discuss the draft budget for fiscal year 2026-2027. The most recent meeting was June 2nd, at which the first draft was presented and reviewed. Various suggestions were provided by the committee and associated changes were made. The overall deficit has been reduced from \$234,159 to \$91,628. All numbers in red are best estimates based upon currently available information. Additional details may be provided by the vendors prior to the June 24, 2026 Council meeting and will be updated if available.

The budget narrative will be prepared once Council has reviewed this draft budget so that any requested changes have been incorporated prior to preparation of the detailed narrative. Staff will present the budget during the meeting and answer questions as needed. There are a number of notable items that should be considered when reviewing this budget such as:

1. **LABOR:** The salaries, wages, and benefits include the policy changes to insurance coverage, a 2.3% COLA increase for all non-contract employees, and the changes to the organizational structure already approved by Council. The total labor costs in the adopted FY 2025-26 budget are \$1,238,097 and \$1,210,438 in the proposed FY 2026-27 budget, which is a net overall decrease of \$27,659. We can implement a COLA increase because of the cost savings of \$39,236 in health, dental and vision. I have also eliminated overtime except when part of an emergency response for water, sewer, road, etc.
2. **LEGAL:** There are significantly more legal expenses throughout the funds and departments for the various activities that may require more significant legal review. These include the lawsuit by Ricca, possible Danco litigation, Burkhart's claim, a tenant that may need to be evicted for non-payment, and acquisition of the McClure easements.
3. **ENGINEERING:** Additional costs for engineering are in the water and sewer funds to allow for preliminary work for the wastewater treatment plant expansion required by the 6th Housing Element and splitting the Tanks construction plans into two parts.
4. **PLANNING:** \$60,000 has been included for the completion of the 7th Cycle Housing Element and implementation terms for the 6th Housing Element in the Planning department. Also of note is that the planning line item for the FY 2025-26 budget will exceed the budget by approximately \$80,000 for the 7th Cycle Housing Element.

5. **AUDITS:** Auditing services for only FY 2023-24 have been incurred in FY 2025-26 even though we budgeted for both delinquent years. Therefore, I have again included two years (FY 2024-25 & 2025-26) in the budget for FY 2026-27. The anticipated cost per audit is \$21,000.
6. **RETIREMENT:** The Retirement-Unfunded Liability amount estimated by CalPERS for next year is drastically higher than in previous years. It is estimated at \$ 119,077 and was \$ 52,682 this year. We anticipate receiving an invoice from CalPERS in late June or early July.
7. **AUDIO-VISUAL:** I have included AV Equipment for Council Chambers in the amount of \$5,000.
8. **INSURANCE:** CIRA's estimate for Liability insurance has increased from \$63,434 to \$79,637. The rest of the insurance policies are estimated to be a modest 5% increase.
9. **BUILDING PERMIT REVENUE:** The Building Permit Fees line item has increased based on the anticipate fee increase that will be coming to Council in the next 2 months.
10. **RENT:**
 - The caretaker cabin rent has been increased from \$660 per month to \$800 per month and a base rate for water and sewer has been added.
 - 100/110 Monda Way has been included but may not actually be received based upon payment history for the past year.
11. **LOAN REVENUE:** The Loan payment revenue for the Housing Rehabilitation program in Fund 42 has a placeholder of \$2,000 but could vary substantially depending on if any property sell that currently have a loan against it.
12. **WATER REVENUE:** The water revenue is projected to be higher than last year because of the already approved base rate increases and a future increase for the consumption rate to \$3.25/HCF for 7 months of the fiscal year. Right now we charge less for the water we sell than we pay to purchase it from the HBMWD. This needs to be remedied through a Proposition 218 rate increase.
13. **SEWER REVENUE:** The sewer service charges are dramatically lower than budgeted for FY 2025-226 due to the modification of the billing system for the Rancheria properties. They have now installed an effluent flow meter and we are billing them for only the effluent actually coming into the City's collection system. Prior to this meter being installed, we billed them for the same amount of sewage as water delivered. There is a significant difference between these two numbers because the Rancheria has several leach field disposal systems on their property. The amount estimated for FY 2026-27 is based upon a projection of this year's actual revenues and the already approved increase in sewer base rates.
14. **CAPITAL IMPROVEMENT PROJECTS:** None of the likely capital improvement projects are included in this budget (grant revenue nor expenses). Likely projects that will be added to the budget by amendment once the projects have been approved are:
 - STIP Truck Route Phase 2
 - CalOES/FEMA Storage Tank Replacement Project
 - McClure Property Acquisition Costs
 - Bike & Skate Park Grant/Construction
 - WWTP Expansion Project

In this budget the GASB adjustment and depreciation has been included for the budget adoption but is not included when considering the cash flow implications of the proposed budget on the summary sheet.

FISCAL IMPACT

Overall, the budget estimates a negative cash flow of \$91,628. There are a number of special or enterprise funds that have a positive cash flow, but those funds are restricted and therefore can not offset the negative cash flows in the other funds.

Fund 10: General Fund

The proposed budget includes a general fund deficit of \$93,553. This includes the \$60,000 in Housing Element planning costs, \$21,000 in audit costs, and additional legal expenses that can be paid for out of the General Fund reserve balance. It also includes the \$66,395 increase in the CalPERS unfunded retirement liability, which could end up being significantly smaller than currently estimated.

Special Funds

The special funds total a net surplus of \$14,400.

Water Funds

The water funds total a net deficit of \$58,229 not including the GASB adjustment and depreciation, which are both non-cash expenses. This is a smaller deficit than budgeted for last year. The water fund cash balance is sufficient to cover this shortfall. Until a full rate study or cost of service analysis is completed, the water funds will remain in a deficit.

Sewer Funds

The sewer funds total a net surplus of \$41,818 even with the significant decrease in revenue from the Rancheria accounts.

ATTACHMENTS

1. Council Review Draft #1 of Fiscal Year 2026-2027 Budget



Council Review Draft #1

Draft Budget FY 2026-27

June 10, 2026

*Jennie Short
City Manager*

City of Blue Lake FY 2026/2027 Draft Budget - Council First Draft Version

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Tab 1

Summary & Budget Narrative

Summary of Fund Cash Balance by Year

Fund Department or Description	7/1/25 Unaudited Cash Fund Balance	FY 25/26 Net Excess (Deficit)	7/1/26 Estimated Cash Fund Balance	FY 26/27 Net Excess (Deficit)	6/30/27 Estimated Cash Fund Balance
10 000 - No Department	881,266	631,130	865,068	630,500	726,173
100 - Mayor and City Council		(9,840)		(6,450)	
160 - Legal		(21,375)		(32,500)	
180 - General Government		(342,836)		(404,193)	
220 - Planning		(52,710)		(86,144)	
240 - Building		(7,177)		(724)	
260 - Law Enforcement		2,417		2,527	
280 - Animal Control		(8,454)		(8,950)	
320 - Public Works - Streets		15,464		(52,188)	
425 - Park Facilities		(145,852)		(155,511)	
445 - Recreation - General		(101,006)		(105,262)	
900 - Capital Outlay		24,041		80,000	
Subtotal for Fund 10		(16,198)		(138,895)	
11 Recreation Economic Analysis Fund	26,343		26,343		26,343
12 American Rescue Plan - Covid Relief Fund	11,449		11,449		11,449
13 State Park Per Capita Program Fund	(97,477)	0	(97,477)		(97,477)
15 - Bike & Skate Park Fund	(3,720)	(45)	(3,765)	0	(3,765)
25 - Highway Users Tax Fund	14,552	0	14,552	0	14,552
30 - TDA Street Fund	(21,316)	0	(21,316)	0	(21,316)
31 - TDA Purchased Transportation Fund	(1,545)	0	(1,545)	50	(1,495)
32 - AB-939 Solid Waste/Recycling Fund	(15,275)	3,530	(11,745)	6,900	(4,845)
33 - Supplemental Law Enforcement Services Fu	(4,244)	15,612	11,368	(1,382)	9,986
34 - Regional Surface Transportation Program Fu	0	0	0	0	0
36 - Powers Creek District Fund	(104,818)		(84,439)		(86,151)
360 - Powers Creek District Maintenance		(6,121)		(18,962)	
362 - Powers Creek District Expansion		0		0	
900 - Capital Outlay		0		0	
38 - CDBG Non-Program Income Fund	133,367	6,115	139,482	10,550	150,032
42 - CDBG Program Income-Holding Fund	0	450	450	0	450
44 - CDBG Program Income-Revolving Fund	205,485	2,200	207,685	0	207,685
60 - Water Fund	418,086	(88,470)	329,616	(64,939)	264,677
61 - Water Connection Fee Fund	216,103	5,980	222,083	8,000	230,083
62 - Water Capital Reserve Fund	14,514	405	14,919	540	15,459
64 - Turbidity Reduction Facility Reserve Fund	(11,396)	(100)	(11,496)	0	(11,496)
70 - Sewer Fund	(213,554)	(19,541)	(233,095)	(1,682)	(234,777)
71 - Sewer Connection Fee Fund	344,590	9,532	354,122	8,500	362,622
72 - Sewer Capital Reserve Fund	1,493,598	35,000	1,528,598	35,000	1,563,598
80 - Dental/Vision Trust Fund	39,564	0	39,564	0	39,564
82 Self Insured-Retention Reserve Fund	20,000	0	20,000	0	20,000
90 - Fixed Asset Group of Accounts (non-cash)	0	0	0	0	0
Total Cash Fund Balances	3,345,573	(25,151)	3,320,422	(139,070)	3,181,352

Projects not in the 26/27 budget
 STIP Truck Route Ph 2
 CalOES Tank Construction Phase
 Bike Park Grant
 WWTP Expansion Project
 McClure Property Acquisition Costs

Budget Narrative

Placeholder Until Final Draft

Tab 2

Fund 10

General Fund

Departments
000 - 280

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
000 - No Department				
REVENUES & TRANSFERS				
Taxes				
Property tax-secured	4010	79,801	161,045	164,000
Property tax-unsecured	4020	4,460	6,166	9,000
Property tax-supplemental	4030	1,068	2,161	2,300
Property tax-prior years	4040	349	2,191	1,000
Interest Income/penalties on delinquent	4050	727	4,946	2,000
Sales & use tax	4070	82,834	174,620	175,000
Real Property Transfer Tax	4090	1,059	3,761	2,100
Transient Occupancy Tax	4095	0	872	3,000
Total Taxes		170,298	355,762	358,400
Franchise Fees				
Franchise fee, Cable TV	4110	5,718	11,980	12,000
Franchise fee, Pacific Gas & Electric	4120	0	18,320	18,000
Franchise fee, garbage	4130	12,204	18,379	18,000
Total Franchise Fees		17,922	48,679	48,000
Licenses and Permits				
Business license taxes	4140	15,560	18,473	19,000
Total Licenses and Permits		15,560	18,473	19,000
State Revenue & Grants				
Motor vehicle in-lieu	4420	76,195	151,627	150,000
Other State grants	4421	0	0	0
Homeowners property tax relief	4422	654	1,375	1,300
Total State Revenue & Grants		76,849	153,002	151,300
Cost Recovery-Fees-Charges				
Planning cost recovery & fees	4502	1,965	19,639	20,000
City attorney cost recovery & fees	4503	0	148	250
Public works cost recovery & fees	4504	1,175	2,115	2,000
Administrative fees	4505	641	2,705	3,000
City engineering cost recovery & fees	4507	0	808	1,500
Other cost recovery fees	4509	1,875	3,165	3,500
Indirect costs recovered	4974	0	2,889	3,000
Total Cost Recovery-Fees-Charges		5,656	31,469	33,250
Other Revenue				
Miscellaneous Grants	4490	823	6,000	1,000
General donations	4924	37	0	50
Miscellaneous other revenue	4950	258	500	500
Total Other Revenue		1,118	6,500	1,550
Interest				

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Interest earned	4310	14,293	17,245	19,000
Total Interest		14,293	17,245	19,000
Transfers In				
Transfers from other funds	4980	0	0	0
Total Transfers In		0	0	0
Total REVENUES & TRANSFERS		301,696	631,130	630,500
TOTAL		301,696	631,130	630,500

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
100 - Mayor and City Council				
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	398	0	0
Over time paid	5011	13	0	0
Total Salaries & Wages		410	0	0
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	39	0	0
Retirement-Miscellaneous Members	5022	32	0	0
Workers' compensation insurance	5027	14	0	0
Total Payroll Taxes & Benefits		84	0	0
Total Salaries, Wages & Benefits		494	0	0
City Council Expense				
City Council stipend	5110	1,800	3,000	3,000
Total City Council Expense		1,800	3,000	3,000
Consultants				
Legal	5120	796	5,000	1,500
Total Consultants		796	5,000	1,500
Services				
IT services & costs	6252	84	280	150
Total Services		84	280	150
Supplies				
Supplies & expendable equipment	6025	0	690	250
Total Supplies		0	690	250
Fees, Licenses, Memberships				
Memberships, dues & subscriptions	7330	317	310	350
Total Fees, Licenses, Memberships		317	310	350
Meetings/ Conferences/Training/Travel				
Meetings, education & training	7320	170	560	600
Total Meetings/ Conferences/Training/Travel		170	560	600
Utilities				
Communications	7010	115	0	600
Total Utilities		115	0	600
Total EXPENDITURES & TRANSFERS		3,775	9,840	6,450
TOTAL		(3,775)	(9,840)	(6,450)

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
160 - Legal				
EXPENDITURES & TRANSFERS				
Consultants				
Legal	5120	30,548	19,000	30,000
Engineering	5130	2,375	2,375	2,500
Total Consultants		32,923	21,375	32,500
Total EXPENDITURES & TRANSFERS		32,923	21,375	32,500
TOTAL		(32,923)	(21,375)	(32,500)

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
180 - General Government				
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	53,241	79,889	91,750
Salaries, regular parttime	5002	21,074	32,274	24,386
Compensation time paid	5008	67	0	0
Vacation time paid	5009	448	0	0
Over time paid	5011	3,755	4,500	0
Severance pay	5015	3,750	3,750	0
Total Salaries & Wages		82,334	120,413	116,136
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	6,649	9,269	9,165
Retirement-Miscellaneous Members	5022	5,677	10,321	10,341
Retirement-Unfunded Liability	5023	52,682	52,682	119,077
Health insurance	5024	14,412	23,939	22,246
Dental/vision plan	5025	436	848	2,135
Workers' compensation insurance	5027	3,796	3,724	4,448
Total Payroll Taxes & Benefits		83,651	100,783	167,412
Total Salaries, Wages & Benefits		165,986	221,196	283,548
Consultants				
Legal	5120	2,444	1,000	3,000
Audit	5160	0	13,000	13,000
Accounting	5170	5,085	10,000	10,000
Actuarial services	5180	0	700	700
Total Consultants		7,529	24,700	26,700
Services				
Janitorial services	6210	333	655	500
Outside services	6250	9,666	11,276	2,000
IT services & costs	6252	4,375	5,000	5,000
Garbage & greenwaste disposal services	7045	36	265	50
Total Services		14,410	17,196	7,550
Postage				
Postage	6015	355	495	500
Total Postage		355	495	500
Supplies				
Fuels & lubricants	6020	121	150	150
Supplies & expendable equipment	6025	2,370	3,500	3,500
Total Supplies		2,492	3,650	3,650
Fees, Licenses, Memberships				

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Licenses, permits & fees	7130	1,654	6,900	3,000
County tax collector-admin fee	7140	2,781	4,595	4,000
Memberships, dues & subscriptions	7330	606	600	800
Total Fees, Licenses, Memberships		5,041	12,095	7,800
Repair and Maintenance				
Maintenance & repair-facilities	6120	262	300	350
Maintenance & repair-vehicles	6150	0	75	50
Total Repair and Maintenance		262	375	400
Equipment				
Equipment & vehicle rentals	6190	2,816	2,350	3,000
AV Equipment for Council Chambers				5,000
Total Equipment		2,816	2,350	8,000
Advertising and Printing				
Advertising & promotion	6036	60	115	100
Total Advertising and Printing		60	115	100
Insurance				
General liability insurance	7210	24,841	41,088	41,035
Property casualty insurance	7230	5,654	8,251	11,310
Total Insurance		30,495	49,339	52,345
Meetings/ Conferences/Training/Travel				
Travel	7235	1,448	20	1,500
Meetings, education & training	7320	366	1,800	500
Total Meetings/ Conferences/Training/Travel		1,814	1,820	2,000
Taxes				
Property taxes & assessments	7240	99	100	100
Total Taxes		99	100	100
Utilities				
Communications	7010	3,388	2,600	4,500
Water	7020	474	755	650
Gas & Electric	7040	4,634	5,800	6,200
Total Utilities		8,497	9,155	11,350
Misc. Expenses				
Background reports	6040	102	200	100
Miscellaneous other expense	7450	0	50	50
Total Misc. Expenses		102	250	150
Total EXPENDITURES & TRANSFERS		239,957	342,836	404,193
TOTAL		(239,957)	(342,836)	(404,193)

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
220 - Planning				
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	340	0	1,550
Salaries, regular parttime	5002	210	3,418	0
Total Salaries & Wages		550	3,418	1,550
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	44	247	122
Retirement-Miscellaneous Members	5022	27	199	123
Health insurance	5024	73	0	424
Dental/vision plan	5025	3	0	16
Workers' compensation insurance	5027	18	96	59
Total Payroll Taxes & Benefits		165	542	744
Total Salaries, Wages & Benefits		715	3,960	2,294
Consultants				
Legal	5120	759	1,000	1,000
Engineering	5130	5,767	7,500	7,500
Planning	5140			
On-Call Planning Services	5140	12,548	12,000	15,000
6th Housing Element & Implementatic	5140	38,475	15,000	35,000
7th Housing Element	5140	16,670	13,000	25,000
Total Consultants		74,219	48,500	83,500
Services				
Outside services	6250	40	40	50
Total Services		40	40	50
Postage				
Postage	6015	215	210	300
Total Postage		215	210	300
Total EXPENDITURES & TRANSFERS		75,189	52,710	86,144
TOTAL		(75,189)	(52,710)	(86,144)

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
240 - Building				
REVENUES & TRANSFERS				
Licenses and Permits				
Building permits & fees	4170	15,043	20,000	26,000
Total Licenses and Permits		15,043	20,000	26,000
Total REVENUES & TRANSFERS		15,043	20,000	26,000
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular parttime	5002	14,343	21,840	21,840
Total Salaries & Wages		14,343	21,840	21,840
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	1,177	1,797	1,797
Workers' compensation insurance	5027	492	725	837
Total Payroll Taxes & Benefits		1,669	2,522	2,634
Total Salaries, Wages & Benefits		16,012	24,362	24,474
Consultants				
Engineering	5130	175	0	200
Planning	5140	204	500	300
Total Consultants		379	500	500
Services				
Outside services	6250	0	500	200
IT services & costs	6252	318	600	500
Total Services		318	1,100	700
Postage				
Postage	6015	57	45	100
Total Postage		57	45	100
Supplies				
Supplies & expendable equipment	6025	29	305	100
Concession supplies	6027	(15)	0	
Total Supplies		14	305	100
Fees, Licenses, Memberships				
Licenses, permits & fees	7130	34	65	350
Memberships, dues & subscriptions	7330	306	800	500
Total Fees, Licenses, Memberships		340	865	850
Total EXPENDITURES & TRANSFERS		17,120	27,177	26,724
TOTAL		(2,077)	(7,177)	(724)

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
260 - Law Enforcement				
REVENUES & TRANSFERS				
State Revenue & Grants				
Prop 172 public safety	4440	9,840	15,768	16,000
Total State Revenue & Grants		9,840	15,768	16,000
Total REVENUES & TRANSFERS		9,840	15,768	16,000
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Payroll Taxes & Benefits				
Retirement-Public Safety	5026	12,471	12,471	12,673
Total Payroll Taxes & Benefits		12,471	12,471	12,673
Total Salaries, Wages & Benefits		12,471	12,471	12,673
Consultants				
Legal	5120	19	115	100
Total Consultants		19	115	100
Services				
Alarm system services	7050	516	765	700
Total Services		516	765	700
Total EXPENDITURES & TRANSFERS		13,006	13,351	13,473
TOTAL		(3,166)	2,417	2,527

10 - General Fund				
280 - Animal Control				
REVENUES & TRANSFERS				
Licenses and Permits				
Animal licenses & fees	4160	875	2,565	3,000
Total Licenses and Permits		875	2,565	3,000
Total REVENUES & TRANSFERS		875	2,565	3,000
EXPENDITURES & TRANSFERS				
Services				
Animal Shelter Services	6240	8,084	10,779	11,700
Total Services		8,084	10,779	11,700
Postage	6015	0	150	150
Supplies & expendable equipment	6025	99	90	100
Total EXPENDITURES & TRANSFERS		8,183	11,019	11,950
TOTAL		(7,308)	(8,454)	(8,950)

Tab 3

Fund 10

General Fund

Department
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City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
320 - Public Works - Streets				
REVENUES & TRANSFERS				
Transfers In				
Transfers from other funds	4980			
Transfers from F25 RMR		649	32,883	33,810
Transfers from F25 Non-RMR		28,487	39,754	41,110
Transfers from F30 TDA		11,733	59,955	27,970
Transfers from F34 RSTP		12,368	13,081	13,800
Interest Transferred			553	500
Total Transfers In		53,236	146,226	117,190
Total REVENUES & TRANSFERS		53,236	146,226	117,190
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	22,402	41,300	35,313
Salaries, regular parttime	5002	8,896	9,606	10,029
Compensation time paid	5008	104	0	0
Vacation time paid	5009	459	0	0
Over time paid	5011	1,269	1,500	0
Salaries, rounds/call back	5014	480	0	0
Total Salaries & Wages		33,610	52,406	45,342
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	2,501	4,008	3,590
Retirement-Miscellaneous Members	5022	2,691	4,927	4,166
Health insurance	5024	13,211	23,557	13,901
Dental/vision plan	5025	400	884	650
Workers' compensation insurance	5027	1,031	1,690	1,737
Total Payroll Taxes & Benefits		19,833	35,066	69,386
Total Salaries, Wages & Benefits		53,443	87,472	114,728
Consultants				
Engineering	5130	15,641	15,000	20,000
Planning	5140	75	75	100
Total Consultants		15,716	15,075	20,100
Services				
Outside services	6250	440	500	600
IT services & costs	6252	5	100	100
Garbage & greenwaste disposal services	7045	2,349	200	2,000
Alarm system services	7050	181	210	250

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Total Services		2,976	1,010	2,950
Supplies				
Fuels & lubricants	6020	1,934	2,525	2,600
Supplies & expendable equipment	6025	3,051	3,000	4,000
Total Supplies		4,985	5,525	6,600
Fees, Licenses, Memberships				
Licenses, permits & fees	7130	177	3,100	500
Total Fees, Licenses, Memberships		177	3,100	500
Repair and Maintenance				
Maintenance & repair-equipment	6110	572	1,000	1,000
Maintenance & repair-facilities	6120	849	500	1,500
Maintenance & repair-vehicles	6150	196	375	500
Total Repair and Maintenance		1,617	1,875	3,000
Building & Improvements				
Buildings & Improvements	7577	0	0	4,600
Total Building & Improvements		0	0	4,600
Equipment				
Equipment & vehicle rentals	6190	105	300	300
Total Equipment		105	300	300
Meetings/ Conferences/Training/Travel				
Travel	7235	0	30	50
Meetings, education & training	7320	58	0	100
Total Meetings/ Conferences/Training/Travel		58	30	150
Taxes				
Property taxes & assessments	7240	81	85	100
Total Taxes		81	85	100
Utilities				
Communications	7010	125	240	350
Gas & Electric	7040	10,675	16,050	16,000
Total Utilities		10,800	16,290	16,350
Total EXPENDITURES & TRANSFERS		89,958	130,762	169,378
TOTAL		(36,722)	15,464	(52,188)

Tab 4

Fund 10

General Fund

Departments
425 – 900

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
425 - Park Facilities				
REVENUES & TRANSFERS				
Rents				
Rent, Little League	4403	0	1,000	1,000
Rent, Resource Center	4405	11,406	12,191	13,542
Rent, caretaker cabin	4406	5,280	7,920	10,920
Park facilities rental	4408	10,020	19,800	15,000
Total Rents		26,706	40,911	40,462
Park & Recreation Fees				
Parks & rec-skating	4550	200	0	0
Total Park & Recreation Fees		200	0	0
Total REVENUES & TRANSFERS		26,906	40,911	40,462
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	41,119	62,146	69,132
Salaries, regular parttime	5002	5,098	12,809	13,372
Compensation time paid	5008	751	0	0
Vacation time paid	5009	1,218	0	0
Over time paid	5011	0	200	0
Total Salaries & Wages		48,186	75,155	82,504
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	3,639	5,912	6,513
Retirement-Miscellaneous Members	5022	3,794	6,404	7,018
Health insurance	5024	16,896	23,057	22,004
Dental/vision plan	5025	529	811	884
Workers' compensation insurance	5027	1,515	2,489	3,160
Total Payroll Taxes & Benefits		26,372	38,673	39,579
Total Salaries, Wages & Benefits		74,558	113,828	122,083
Consultants				
Legal	5120	148	0	0
Engineering	5130	965	1,100	1,200
Total Consultants		1,113	1,100	1,200
Services				
Janitorial services	6210	0	2,800	3,000
Outside services	6250	1,525	1,525	1,000
Garbage & greenwaste disposal services	7045	2,351	5,500	2,000
Alarm system services	7050	386	510	600
Total Services		4,262	10,335	6,600

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Supplies				
Fuels & lubricants	6020	1,391	1,100	1,900
Supplies & expendable equipment	6025	5,216	6,155	7,000
Total Supplies		6,606	7,255	8,900
Fees, Licenses, Memberships				
Licenses, permits & fees	7130	1,133	4,700	2,100
Total Fees, Licenses, Memberships		1,133	4,700	2,100
Repair and Maintenance				
Maintenance & repair-equipment	6110	680	1,000	1,000
Maintenance & repair-facilities	6120	3,992	4,500	5,000
Maintenance & repair-vehicles	6150	170	355	300
Total Repair and Maintenance		4,842	5,855	6,300
Equipment				
Equipment & vehicle rentals	6190	3,192	1,400	5,000
Total Equipment		3,192	1,400	5,000
Meetings/ Conferences/Training/Travel				
Meetings, education & training	7320	1,015	500	500
Total Meetings/ Conferences/Training/Travel		1,015	500	500
Taxes				
Property taxes & assessments	7240	565	570	570
Total Taxes		565	570	570
Utilities				
Communications	7010	125	220	220
Water	7020	13,472	20,000	20,000
Gas & Electric	7040	16,549	21,000	22,500
Total Utilities		30,146	41,220	42,720
Total EXPENDITURES & TRANSFERS		127,432	186,763	195,973
TOTAL		(100,526)	(145,852)	(155,511)

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
445 - Recreation - General				
REVENUES & TRANSFERS				
Park & Recreation Fees				
Parks & Rec Cost Recovery	450?			10,000
Parks & rec-skating	4550	52,332	80,000	70,000
Parks & rec-games/vending machines	4552	1,342	2,743	1,800
Parks & rec-summer recreation program	4554	12,740	11,447	0
Parks & rec-recreation fees	4556	10,881	10,000	12,000
Parks & rec-concessions revenue	4560	9,212	13,000	13,000
Parks & rec-donations	4566	160	0	500
Total Park & Recreation Fees		86,466	117,190	107,300
Total REVENUES & TRANSFERS		86,666	117,190	107,300
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	48,212	65,142	74,093
Salaries, regular parttime	5002	60,919	75,052	62,464
Compensation time paid	5008	980	0	0
Vacation time paid	5009	1,018	0	0
Over time paid	5011	1,226	650	1,000
Total Salaries & Wages		112,354	140,844	137,557
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	9,448	12,232	10,740
Retirement-Miscellaneous Members	5022	5,167	6,695	5,876
Health insurance	5024	18,125	19,126	18,571
Dental/vision plan	5025	498	645	738
Workers' compensation insurance	5027	3,730	4,654	5,230
Total Payroll Taxes & Benefits		36,968	43,352	41,155
Total Salaries, Wages & Benefits		149,323	184,196	178,712
Consultants				
Legal	5120	2,035	2,000	2,200
Total Consultants		2,035	2,000	2,200
Services				
Outside services	6250	2,315	4,300	4,300
IT services & costs	6252	1,935	2,000	2,700
Total Services		4,250	6,300	7,000
Postage				
Postage	6015	203	155	250
Total Postage		203	155	250

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Supplies				
Fuels & lubricants	6020	121	150	150
Supplies & expendable equipment	6025	6,237	6,000	6,500
Concession supplies	6027	6,230	7,500	7,500
Total Supplies		12,588	13,650	14,150
Fees, Licenses, Memberships				
Licenses, permits & fees	7130	2,098	5,000	3,000
Memberships, dues & subscriptions	7330	368	300	450
Total Fees, Licenses, Memberships		2,466	5,300	3,450
Equipment				
Equipment & vehicle rentals	6190	1,291	1,100	1,400
Total Equipment		1,291	1,100	1,400
Advertising and Printing				
Advertising & promotion	6036	266	500	1,200
Total Advertising and Printing		266	500	1,200
Meetings/ Conferences/Training/Travel				
Travel	7235	138	300	300
Meetings, education & training	7320	1,913	1,400	500
Total Meetings/ Conferences/Training/Travel		2,051	1,700	800
Utilities				
Communications	7010	2,635	3,195	3,300
Total Utilities		2,635	3,195	3,300
Misc. Expenses				
Background reports	6040	52	100	100
Total Misc. Expenses		52	100	100
Total EXPENDITURES & TRANSFERS		177,160	218,196	212,562
TOTAL		(90,694)	(101,006)	(105,262)

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
10 - General Fund				
900 - Capital Outlay				
REVENUES & TRANSFERS				
State Revenue & Grants				
Other State grants	4421			
HCOAG 2% - Ped Bridge Reimb		34,727		0
STIP Truck Route Ph 1 Reimb		95,516	95,516	0
STIP Truck Route Ph 2 Reimb				0
State Park Per Capita - Town Square				80,000
Total State Revenue & Grants		130,243	95,516	80,000
Total REVENUES & TRANSFERS		130,243	95,516	80,000
EXPENDITURES & TRANSFERS				
Building & Improvements				
Buildings & Improvements	7577			
Kernen - Ped Bridge		47,711	50,000	0
RAO Truck Rt Ph 1 Final + SHN		21,578	21,475	0
Total Building & Improvements		69,289	71,475	0
Total EXPENDITURES & TRANSFERS		69,289	71,475	0
TOTAL		60,955	24,041	80,000

Tab 5

Special Funds

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City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
15 - Bike & Skate Park Fund				
REVENUES & TRANSFERS				
Park & Recreation Fees				
Parks & rec-donations	4566	4,476	8,000	15,000
Total Park & Recreation Fees		4,476	8,000	15,000
Total REVENUES & TRANSFERS		4,476	8,000	15,000
EXPENDITURES & TRANSFERS				
Consultants				
Legal	5120	1,986	2,000	500
Engineering	5130	0	0	10,000
Planning	5140	168	200	1,000
Total Consultants		2,153	2,200	11,500
Supplies				
Supplies & expendable equipment	6025	844	845	1,500
Total Supplies		844	845	1,500
Building & Improvements				
Buildings & Improvements	7577		5,000	2,000
Mercer Fraser - Asphalt		5,000		
Total Building & Improvements		5,000	5,000	2,000
Total EXPENDITURES & TRANSFERS		7,997	8,045	15,000
TOTAL		(3,521)	(45)	0

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
25 - Highway Users Tax Fund				
REVENUES & TRANSFERS				
Taxes				
2103 Highway Users Tax	4413	6,035	11,524	12,000
2105 Highway Users Tax	4415	3,693	7,494	7,500
2106 Highway users tax	4416	4,839	9,824	10,260
2107 Highway Users Tax	4417	4,963	9,912	10,250
2107.5 Highway Users Tax	4418	1,000	1,000	1,000
Highway Users Tax-Rd Maint Rehab Acc	4419	16,574	32,883	33,810
Total Taxes		37,104	72,637	74,820
Interest				
Interest earned	4310	463	518	600
Total Interest		463	518	600
Total REVENUES & TRANSFERS		37,567	73,155	75,420
EXPENDITURES & TRANSFERS				
Transfers Out				
Transfers to other funds	7980		73,155	
Transfers to F10 D320		29,135		75,420
Total Transfers Out		29,135	73,155	75,420
Total EXPENDITURES & TRANSFERS		29,135	73,155	75,420
TOTAL		8,431	0	0

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
30 - TDA Street Fund				
REVENUES & TRANSFERS				
Taxes				
HCOAG Transportation Tax-Streets	4085	0	59,955	27,670
Total Taxes		0	59,955	27,670
Interest				
Interest earned	4310	214	43	300
Total Interest		214	43	300
Total REVENUES & TRANSFERS		214	59,998	27,970
EXPENDITURES & TRANSFERS				
Transfers Out				
Transfers to other funds (F10 D320)	7980	11,733	59,998	27,970
Total Transfers Out		11,733	59,998	27,970
Total EXPENDITURES & TRANSFERS		11,733	59,998	27,970
TOTAL		(11,519)	0	0
31 - TDA Purchased Transportation Fund				
REVENUES & TRANSFERS				
Taxes				
HCOAG Transportation Tax-Transit	4080	0	15,600	15,600
Total Taxes		0	15,600	15,600
Interest				
Interest earned	4310	30	0	50
Total Interest		30	0	50
Total REVENUES & TRANSFERS		30	15,600	15,650
EXPENDITURES & TRANSFERS				
Services				
Public transit services	6236	15,600	15,600	15,600
Total Services		15,600	15,600	15,600
Total EXPENDITURES & TRANSFERS		15,600	15,600	15,600
TOTAL		(15,570)	0	50

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
32 - AB-939 Solid Waste/Recycling Fund				
REVENUES & TRANSFERS				
State Revenue & Grants				
Other State grants	4421	5,000	5,000	5,000
AB-939 tipping fees	4430	5,628	5,530	5,600
Total State Revenue & Grants		10,628	10,530	10,600
Total REVENUES & TRANSFERS		10,628	10,530	10,600
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	4,695	0	0
Salaries, regular parttime	5002	86	0	0
Compensation time paid	5008	104	0	0
Vacation time paid	5009	91	0	0
Total Salaries & Wages		4,977	0	0
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	398	0	0
Retirement-Miscellaneous Members	5022	396	0	0
Health insurance	5024	2,461	0	0
Dental/vision plan	5025	96	0	0
Workers' compensation insurance	5027	165	0	0
Total Payroll Taxes & Benefits		3,516	0	0
Total Salaries, Wages & Benefits		8,493	0	0
Consultants				
Planning	5140	566	0	700
Total Consultants		566	0	700
Services				
Garbage & greenwaste disposal services	7045	6,700	7,000	3,000
Total Services		6,700	7,000	3,000
Total EXPENDITURES & TRANSFERS		15,759	7,000	3,700
TOTAL		(5,131)	3,530	6,900

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
33 - Supplemental Law Enforcement Services Fund				
REVENUES & TRANSFERS				
State Revenue & Grants				
SLESF grant	4438	178,740	185,271	185,000
Total State Revenue & Grants		178,740	185,271	185,000
Interest				
Interest earned	4310	0	500	500
Total Interest		0	500	500
Total REVENUES & TRANSFERS		178,740	185,771	185,500
EXPENDITURES & TRANSFERS				
Services				
Law enforcement services	6251	127,619	170,159	186,882
Total Services		127,619	170,159	186,882
Total EXPENDITURES & TRANSFERS		127,619	170,159	186,882
TOTAL		51,121	15,612	(1,382)

34 - Regional Surface Transportation Program Fund

REVENUES & TRANSFERS				
Other Revenue				
RSTP funds	4442	12,368	13,081	13,800
Total Other Revenue		12,368	13,081	13,800
Total REVENUES & TRANSFERS		12,368	13,081	13,800
EXPENDITURES & TRANSFERS				
Transfers Out				
Transfers to other funds (F10 D320)	7980	12,368	13,081	13,800
Total Transfers Out		12,368	13,081	13,800
Total EXPENDITURES & TRANSFERS		12,368	13,081	13,800
TOTAL		0	0	0

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
36 - Powers Creek District Fund				
REVENUES & TRANSFERS				
Rents				
Rent, 100/110 Monda Way	4404	0	27,250	27,250
Total Rents		0	27,250	27,250
Total REVENUES & TRANSFERS		0	27,250	27,250
EXPENDITURES & TRANSFERS				
Legal	5120	0	0	8,500
Supplies & expendable equipment	6025	0	50	500
Maintenance & repair-facilities	6120	0	200	500
Property taxes & assessments	7240	0	500	500
Total EXPENDITURES & TRANSFERS		0	750	10,000
TOTAL		0	26,500	17,250

36 - Powers Creek District Fund

360 - Powers Creek District Maintenance

EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	4,127	0	11,778
Salaries, regular parttime	5002	3,006	3,202	0
Total Salaries & Wages		7,133	3,202	11,778
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	580	258	931
Retirement-Miscellaneous Members	5022	578	255	1,029
Health insurance	5024	2,127	0	3,623
Dental/vision plan	5025	83	0	250
Workers' compensation insurance	5027	237	106	451
Total Payroll Taxes & Benefits		3,605	619	6,284
Total Salaries, Wages & Benefits		10,737	3,821	18,062
Services				
Outside services	6250	0	2,000	100
Garbage & greenwaste disposal services	7045	155	0	400
Total Services		155	2,000	500
Supplies				
Supplies & expendable equipment	6025	61	0	100
Total Supplies		61	0	100
Repair and Maintenance				

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Maintenance & repair-equipment	6110	55	300	300
Total Repair and Maintenance		55	300	300
Taxes				
Property taxes & assessments	7240	702	0	
Total Taxes		702	0	0
Total EXPENDITURES & TRANSFERS		11,711	6,121	18,962

TOTAL	(11,711)	(6,121)	(18,962)
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36 - Powers Creek District Fund
362 - Powers Creek District Expansion

EXPENDITURES & TRANSFERS				
Repair and Maintenance				
Maintenance & repair-facilities	6120	50	0	0
Total Repair and Maintenance		50	0	0
Total EXPENDITURES & TRANSFERS		50	0	0

TOTAL	(50)	0	0
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36 - Powers Creek District Fund
900 - Capital Outlay

EXPENDITURES & TRANSFERS				
Building & Improvements				
Buildings & Improvements	7577	175	0	0
Total Building & Improvements		175	0	0
Total EXPENDITURES & TRANSFERS		175	0	0

TOTAL	(175)	0	0
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Total Fund 36	(11,936)	20,379	(1,712)
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City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
38 - CDBG Non-Program Income Fund				
REVENUES & TRANSFERS				
Other Revenue				
Loan payment revenue-Business Retent	4946	0	1,200	0
Total Other Revenue		0	1,200	0
Interest				
Interest earned	4310	2,356	3,800	3,200
Total Interest		2,356	3,800	3,200
Transfers In				
Transfers from other funds	4980	0		
Transfers from F 42			4,750	2,150
Transfers from F 44			5,000	5,200
Total Transfers In		0	9,750	7,350
Total REVENUES & TRANSFERS		2,356	14,750	10,550
EXPENDITURES & TRANSFERS				
Interest Expense				
Interest expense	7250	140	140	140
Total Interest Expense		140	140	140
Transfers Out				
Debt principal re-payments (Town Square	7580	8,495	8,495	0
Total Transfers Out		8,495	8,495	0
Total EXPENDITURES & TRANSFERS		8,635	8,635	0
TOTAL		(6,278)	6,115	10,550

42 - CDBG Program Income-Holding Fund

REVENUES & TRANSFERS				
Other Revenue				
Loan payment revenue-Housing Rehab	4945	2,147	5,000	2,000
Total Other Revenue		2,147	5,000	2,000
Interest				
Interest earned	4310	22	250	200
Interest-CDBG loans	4311	7	50	50
Total Interest		29	300	250
Total REVENUES & TRANSFERS		2,177	5,300	2,250
EXPENDITURES & TRANSFERS				
Services				
IT services & costs	6252	60	100	100

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Total Services		60	100	100
Transfers Out				
Transfers to other funds	7980	0	4,750	2,150
Total Transfers Out		0	4,750	2,150
Total EXPENDITURES & TRANSFERS		60	4,850	2,250
TOTAL		2,117	450	0

44 - CDBG Program Income-Revolving Fund

REVENUES & TRANSFERS

Interest

Interest earned	4310	3,846	7,200	5,200
Total Interest		3,846	7,200	5,200

Total REVENUES & TRANSFERS **3,846** **7,200** **5,200**

EXPENDITURES & TRANSFERS

Transfers Out

Transfers to other funds (F38)	7980	0	5,000	5,200
Total Transfers Out		0	5,000	5,200

Total EXPENDITURES & TRANSFERS **0** **5,000** **5,200**

TOTAL **3,846** **2,200** **0**

Tab 6

Water Enterprise Funds

Fund 60 – 64

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
60 - Water Fund				
REVENUES & TRANSFERS				
Federal Revenue & Grants				
Other Federal grants	4471			
CalOES Watertank Reimbursement		56,000	55,999	0
Total Federal Revenue & Grants		56,000	55,999	0
Cost Recovery-Fees-Charges				
City attorney cost recovery & fees	4503	0	823	200
Administrative fees	4505	870	1,155	1,000
Water sales	4610	423,022	566,181	616,000
Water late charges	4630	6,627	8,745	8,800
Total Cost Recovery-Fees-Charges		430,519	576,904	626,000
Other Revenue				
Miscellaneous Grants	4490	823	2,500	1,000
Services to others	4512	3,500	6,095	6,000
Total Other Revenue		4,323	8,595	7,000
Interest				
Interest earned	4310	5,152	12,635	8,000
Total Interest		5,152	12,635	8,000
Total REVENUES & TRANSFERS		495,994	654,133	641,000
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	99,958	132,011	156,317
Salaries, regular parttime	5002	21,596	53,181	43,992
Salaries, on call/standby	5005	2,772	3,840	3,840
Compensation time paid	5008	756	0	0
Vacation time paid	5009	1,480	0	0
Over time paid	5011	4,693	5,000	0
Salaries, rounds/call back	5014	8,140	11,223	9,276
Severance pay	5015	7,500	7,500	0
Total Salaries & Wages		146,895	212,755	213,424
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	11,624	16,457	16,865
Retirement-Miscellaneous Members	5022	11,117	17,374	18,706
Health insurance	5024	48,842	63,959	46,599
Dental/vision plan	5025	1,538	2,337	3,851
Workers' compensation insurance	5027	5,373	6,648	8,174
GASB 68 PERS Adjustment	5050	0	21,750	22,000
GASB 74/75 OPEB Adjustment	5055	0	5,937	6,000

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Total Payroll Taxes & Benefits		78,495	134,462	122,195
Total Salaries, Wages & Benefits		225,390	347,217	335,619
Consultants				
Legal	5120	11,557	5,200	10,000
Engineering	5130	4,230	3,000	5,000
Planning	5140	178	125	150
Audit	5160	0	14,500	14,500
Accounting	5170	5,085	10,000	10,000
Actuarial services	5180	0	700	700
Total Consultants		21,050	33,525	40,350
Services				
Janitorial services	6210	329	650	500
Outside services	6250	8,214	8,878	1,500
IT services & costs	6252	3,515	3,500	4,500
Garbage & greenwaste disposal services	7045	35	190	100
Alarm system services	7050	1,366	1,890	1,850
Total Services		13,458	15,108	8,450
Postage				
Postage	6015	1,575	3,060	2,300
Total Postage		1,575	3,060	2,300
Supplies				
Fuels & lubricants	6020	3,055	4,085	4,100
Supplies & expendable equipment	6025	5,660	10,505	8,500
Concession supplies	6027	(187)	0	0
Total Supplies		8,528	14,590	12,600
Fees, Licenses, Memberships				
McClure right of way	7110	100	100	6,000
Licenses, permits & fees	7130	5,273	5,647	7,000
Memberships, dues & subscriptions	7330	911	1,410	1,300
Total Fees, Licenses, Memberships		6,283	7,157	14,300
Repair and Maintenance				
Maintenance & repair-equipment	6110	451	1,880	1,800
Maintenance & repair-facilities	6120	21,657	20,000	20,000
Maintenance & repair-vehicles	6150	293	840	1,000
Total Repair and Maintenance		22,401	22,720	22,800
Equipment				
Equipment & vehicle rentals	6190	1,877	2,265	2,200
Total Equipment		1,877	2,265	2,200
Advertising and Printing				
Advertising & promotion	6036	40	115	50
Total Advertising and Printing		40	115	50
Interest Expense				

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Interest expense	7250	24	265	0
Total Interest Expense		24	265	0
Insurance				
General liability insurance	7210	11,996	15,577	20,515
Property casualty insurance	7230	5,654	8,251	5,655
Total Insurance		17,650	23,828	26,170
Meetings/ Conferences/Training/Travel				
Travel	7235	1,406	1,500	1,500
Meetings, education & training	7320	3,734	5,340	5,000
Total Meetings/ Conferences/Training/Travel		5,139	6,840	6,500
Taxes				
Property taxes & assessments	7240	487	490	500
Total Taxes		487	490	500
Utilities				
Lab tests	6220	1,373	2,785	2,000
Communications	7010	5,232	5,325	7,000
Water	7020	163,628	227,755	227,000
Gas & Electric	7040	18,544	28,513	25,000
Total Utilities		188,777	264,378	261,000
Bad Debt				
Bad debt expense	7190	932	500	1,000
Total Bad Debt		932	500	1,000
Misc. Expenses				
Background reports	6040	99	70	100
Miscellaneous other expense	7450	0	475	
Total Misc. Expenses		99	545	100
Depreciation				
Depreciation	7800	34,859	0	47,000
Total Depreciation		34,859	0	47,000
Total EXPENDITURES & TRANSFERS		548,570	742,603	780,939

TOTAL	(52,576)	(88,470)	(139,939)
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61 - Water Connection Fee Fund

REVENUES & TRANSFERS

Interest

Interest earned	4310	3,992	5,980	8,000
Total Interest		3,992	5,980	8,000
Total REVENUES & TRANSFERS		3,992	5,980	8,000

TOTAL	3,992	5,980	8,000
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City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
62 - Water Capital Reserve Fund				
REVENUES & TRANSFERS				
Interest				
Interest earned	4310	269	405	540
Total Interest		269	405	540
Total REVENUES & TRANSFERS		269	405	540
TOTAL		269	405	540
64 - Turbidity Reduction Facility Reserve Fund				
REVENUES & TRANSFERS				
Cost Recovery-Fees-Charges				
TRF water fees	4680	7,175	11,585	15,000
Total Cost Recovery-Fees-Charges		7,175	11,585	15,000
Total REVENUES & TRANSFERS		7,175	11,585	15,000
EXPENDITURES & TRANSFERS				
Utilities				
City share of Turbidity Reduction Facility	7590	15,124	11,585	14,900
Total Utilities		15,124	11,585	14,900
Bad Debt				
Bad debt expense	7190	21	100	100
Total Bad Debt		21	100	100
Total EXPENDITURES & TRANSFERS		15,145	11,685	15,000
TOTAL		(7,970)	(100)	0
Total All Water Funds		(56,285)	(82,185)	(131,399)
Total All Water Funds w/o depreciation or GASB		(21,426)	(82,185)	(58,229)

Tab 7

Sewer Enterprise Funds

Funds 70 – 72

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
70 - Sewer Fund				
REVENUES & TRANSFERS				
Cost Recovery-Fees-Charges				
City attorney cost recovery & fees	4503	0	1,795	500
Public works cost recovery & fees	4504	301	445	500
Administrative fees	4505	870	1,325	1,200
Other cost recovery fees	4509	0	800	500
Sewer service charges	4710	397,057	577,798	545,000
Sewer late charges	4730	6,627	5,000	8,000
Total Cost Recovery-Fees-Charges		404,855	587,163	555,700
Other Revenue				
Miscellaneous Grants	4490	823	2,500	1,000
Services to others	4512	3,500	2,000	6,000
Total Other Revenue		4,323	4,500	7,000
Total REVENUES & TRANSFERS		409,178	591,663	562,700
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Salaries & Wages				
Salaries, regular fulltime	5001	110,407	148,273	174,214
Salaries, regular parttime	5002	22,175	46,776	38,977
Salaries, on call/standby	5005	2,772	3,840	3,840
Compensation time paid	5008	756	0	0
Vacation time paid	5009	1,257	0	0
Over time paid	5011	5,034	4,800	0
Salaries, rounds/call back	5014	8,140	11,223	9,276
Severance pay	5015	7,500	7,500	0
Total Salaries & Wages		158,040	222,412	226,306
Payroll Taxes & Benefits				
Payroll taxes (ss/med/sui)	5021	12,526	17,205	17,857
Retirement-Miscellaneous Members	5022	11,652	18,597	19,727
Health insurance	5024	49,464	64,939	47,834
Dental/vision plan	5025	1,519	2,285	3,945
Workers' compensation insurance	5027	5,579	6,976	8,668
GASB 68 PERS Adjustment	5050	0	20,149	21,000
GASB 74/75 OPEB Adjustment	5055	0	6,362	6,400
Total Payroll Taxes & Benefits		80,739	136,513	125,431
Total Salaries, Wages & Benefits		238,779	358,925	351,737
Consultants				
Legal	5120	2,797	2,000	3,000
Engineering	5130	7,033	11,510	9,500

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Planning	5140	328	1,000	500
Audit	5160	0	14,500	14,500
Accounting	5170	5,085	10,000	10,000
Actuarial services	5180	0	700	700
Total Consultants		15,242	39,710	38,200
Services				
Janitorial services	6210	329	750	500
Outside services	6250	8,214	9,403	2,000
IT services & costs	6252	3,533	3,500	4,700
Garbage & greenwaste disposal services	7045	35	190	100
Alarm system services	7050	797	1,135	1,100
Total Services		12,907	14,978	8,400
Postage				
Postage	6015	1,555	1,770	2,000
Total Postage		1,555	1,770	2,000
Supplies				
Fuels & lubricants	6020	3,668	4,935	4,900
Supplies & expendable equipment	6025	4,266	6,105	6,000
Chemical supplies	6032	3,628	4,300	4,800
Total Supplies		11,562	15,340	15,700
Fees, Licenses, Memberships				
Licenses, permits & fees	7130	34,371	45,500	45,500
Memberships, dues & subscriptions	7330	1,084	1,175	1,400
Total Fees, Licenses, Memberships		35,455	46,675	46,900
Repair and Maintenance				
Maintenance & repair-equipment	6110	762	3,020	2,000
Maintenance & repair-facilities	6120	10,722	10,000	12,000
Maintenance & repair-vehicles	6150	234	1,194	1,000
Total Repair and Maintenance		11,717	14,214	15,000
Equipment				
Equipment & vehicle rentals	6190	2,679	3,025	3,000
Total Equipment		2,679	3,025	3,000
Advertising and Printing				
Advertising & promotion	6036	40	95	50
Total Advertising and Printing		40	95	50
Insurance				
General liability insurance	7210	12,471	17,268	20,515
Property casualty insurance	7230	5,654	8,251	5,655
Total Insurance		18,126	25,519	26,170
Meetings/ Conferences/Training/Travel				
Travel	7235	1,406	1,500	1,500
Meetings, education & training	7320	408	1,000	1,000

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
Total Meetings/ Conferences/Training/Travel		1,814	2,500	2,500
Taxes				
Property taxes & assessments	7240	324	325	325
Total Taxes		324	325	325
Utilities				
Lab tests	6220	10,349	14,720	15,000
Communications	7010	4,003	3,895	5,400
Water	7020	5,645	8,679	7,800
Gas & Electric	7040	38,922	59,789	52,000
Total Utilities		58,919	87,083	80,200
Bad Debt				
Bad debt expense	7190	753	500	1,000
Total Bad Debt		753	500	1,000
Misc. Expenses				
Background reports	6040	99	70	100
Miscellaneous other expense	7450	0	475	500
Total Misc. Expenses		99	545	600
Depreciation				
Depreciation	7800	92,750	0	125,000
Total Depreciation		92,750	0	125,000
Total EXPENDITURES & TRANSFERS		502,722	611,204	716,782
TOTAL		(93,544)	(19,541)	(154,082)
71 - Sewer Connection Fee Fund				
REVENUES & TRANSFERS				
Interest earned	4310	6,364	9,532	8,500
Total Interest		6,364	9,532	8,500
Total REVENUES & TRANSFERS		6,364	9,532	8,500
TOTAL		6,364	9,532	8,500
72 - Sewer Capital Reserve Fund				
REVENUES & TRANSFERS				
Interest earned	4310	27,646	35,000	35,000
Total Interest		27,646	35,000	35,000
Total REVENUES & TRANSFERS		27,646	35,000	35,000
TOTAL		27,646	35,000	35,000
Total All Sewer Funds		(59,534)	24,991	(110,582)
Total All Sewer Funds w/o Depreciation or GASB		33,216	24,991	41,818

Tab 8

Funds 80 & 90

City of Blue Lake
Budget Detail by Fund
 Fiscal Year 2026-2027

Account Description	GL	YTD Actual 7/1/25 - 3/31/26	FY 25/26 Adopted Budget	FY 26/27 Proposed Budget
80 - Dental/Vision Trust Fund				
REVENUES & TRANSFERS				
Other Revenue				
Transfer of charges to operations	4970	5,100	6,740	8,000
Total Other Revenue		5,100	6,740	8,000
Interest				
Interest earned	4310	728	1,060	1,000
Total Interest		728	1,060	1,000
Total REVENUES & TRANSFERS		5,828	7,800	9,000
EXPENDITURES & TRANSFERS				
Salaries, Wages & Benefits				
Payroll Taxes & Benefits				
Dental claims paid	7605	5,398	6,300	7,200
Vision claims paid	7610	1,292	1,500	1,800
Total Payroll Taxes & Benefits		6,690	7,800	9,000
Total Salaries, Wages & Benefits		6,690	7,800	9,000
Total EXPENDITURES & TRANSFERS		6,690	7,800	9,000
TOTAL		(863)	0	0

90 - Fixed Asset Group of Accounts

EXPENDITURES & TRANSFERS				
Depreciation				
Depreciation	7800	218,961	0	292,000
Total Depreciation		218,961	0	292,000
Total EXPENDITURES & TRANSFERS		218,961	0	292,000
TOTAL		(218,961)	0	(292,000)

May 12, 2026

Jennie Short
Blue Lake City Manager
Blue Lake City Council
111 Greenwood Road
Blue Lake, CA 95525

RE: Developer Notice of Default by City and Demand

Ms. Short:

Danco Communities has acted in good faith and diligently pursued the Baduwa't Community Project in reliance upon the City of Blue Lake's repeated representations, ongoing collaboration, and continued processing of the project over a period of approximately four years.

The project originated through collaboration with the City and was memorialized in the Disposition and Development Agreement ("DDA") executed June 28, 2022. The DDA contemplated development of a mixed-use affordable housing project consisting of affordable residential units together with commercial/light industrial space. Throughout the entitlement process, Danco consistently worked with City staff, consultants, and the community to refine and advance the project in accordance with City direction and evolving requirements.

At the outset of the project, City staff represented that the project was principally permitted within the applicable zoning and was anticipated to qualify for a CEQA categorical exemption. Relying upon those representations, Danco proceeded with project planning, design development, consultant engagement, environmental review coordination, and substantial financial investment.

However, after the project had already significantly progressed, City staff materially changed the CEQA pathway in 2023 and informed Danco that the project would instead require preparation of a full Initial Study / Mitigated Negative Declaration ("IS/MND").

In response to this change, Danco promptly funded and completed all technical studies requested by the City, including CEQA documentation prepared by the City's contract planner, SHN, biological assessments, cultural resource investigations, traffic analyses, drainage reports, and soil and groundwater management plans. Numerous studies initially completed in 2022 and 2023 were later revised and updated again in 2024 based upon revised site plans and continued City review comments. Despite Danco's cooperation and continued responsiveness, the City did not complete or circulate a

draft IS/MND for review, even after more than ten months had elapsed following the shift in CEQA strategy.

During this time, the project itself underwent multiple rounds of revisions in response to City comments and requests and evolved substantially. Although collaboration between Danco and City staff produced many substantial and positive design changes, many of the City's requested revisions involved mere formatting, presentation, or other non-substantive matters rather than fundamental project deficiencies. Danco repeatedly submitted revised plans, supplemental materials, and updated studies in an effort to satisfy changing review expectations and continue advancing the project.

Compounding these delays, the City experienced planning staff turnover, inconsistent review timelines, shifting procedural expectations, and prolonged periods without substantive progress toward public hearings or approvals. Despite Danco having submitted all requested application materials and technical studies, the City did not schedule the project for Planning Commission consideration.

The parties mutually executed an extension acknowledgment extending the DDA conveyance deadline from December 31, 2024, to May 31, 2025 pursuant to Section 203 of the DDA.

Prior to expiration of the extended deadline, Danco formally requested an additional 12-month extension through May 31, 2026. In that request, Danco explained that the extension was necessary because the entitlement process and financing process could not be completed absent further City action and completion of the environmental review process. Danco specifically documented that:

- the project had originally been expected to qualify for a CEQA exemption;
- the City later required an IS/MND;
- Danco had fully funded and submitted all required technical studies;
- the City had not yet produced a draft IS/MND; and
- the Planning Department had verbally indicated the SB 330 application package was complete.

Despite Danco's pending extension request and years of continued project processing, the City did not substantively respond to the extension request for approximately ten months. Instead, on March 17, 2026, the City issued a Notice of Default under Section 601 of the DDA. The Notice of Default asserted, among other things, that Danco had failed to satisfy conditions precedent under the DDA, had not secured entitlements or financing, and had deviated from the project scope by increasing the residential unit count and reducing commercial square footage.

The City's position ignores the practical reality that Danco could not obtain financing or close escrow without completion of the entitlement process and environmental review process, both of which remained under the City's control and had been substantially delayed by the City's own procedural

changes, review delays, staffing turnover, and failure to advance the project to hearing. Throughout the process, Danco continued to invest substantial resources into the project in reliance upon the City's ongoing participation, direction, and repeated processing of revised applications and studies.

Further, the City's assertion that Danco materially deviated from the Scope of Development ignores the fact that the project evolved through years of collaboration, revisions, and City review. The City accepted, reviewed, and processed revised project plans over an extended period of time without terminating the DDA or rejecting the applications outright. The City's continued engagement reasonably induced Danco to continue expending substantial time and money pursuing approvals under the understanding that the project remained active and capable of approval.

Specifically, the City's assertion that the project failed to provide the agreed-upon commercial square footage is inconsistent with the parties' prior discussions and the City's own direction during the entitlement process. Danco explicitly discussed the ground-floor configuration with City staff and the City Planner, and it was understood that the submitted plans would show residential dwelling units while preserving the ability to convert those areas back to commercial space in the future. Danco proceeded in reliance upon that direction, and the submitted plans were intentionally designed to allow reconversion to commercial use without substantial redesign. Accordingly, the alleged reduction in commercial square footage does not constitute a material deviation from the DDA or a valid basis for asserting default. At all relevant times, the project retained the ability to revert to a more commercial-oriented configuration. Project plans have been revised to remove the residential units on the ground floor and reinstate the commercial units.

Following the March 17, 2026 Notice of Default, the City waited approximately thirty days and then issued a Notice of Termination dated April 29, 2026, pursuant to Section 611 of the DDA. The Notice of Termination asserted that Danco had failed to cure the alleged defaults within the thirty-day period. At a project meeting to discuss the Notice of Default, Danco's made clear to the City Manager that it was their intention to work to cure the alleged defaults. The DDA represents that Danco would have 90 days to do so.

The City's termination occurred after years of continued collaboration, repeated requests for revised materials and studies, execution of prior deadline extensions, and ongoing processing of the project despite the City's awareness that the entitlement and financing process remained incomplete due in significant part to City-caused delay. Danco has consistently acted in good faith, diligently pursued the project, responded to City requests, funded extensive technical and environmental studies, and remained prepared to proceed. The record demonstrates that the project delays were substantially driven by evolving City requirements, prolonged administrative review, and the City's own failure to timely complete environmental review and advance the project through the entitlement process.

DANCO

THE DANCO GROUP OF COMPANIES

Danco Communities

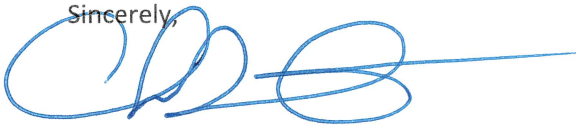
Phone: (707) 822-9000
Fax: (707) 822-9596
www.danco-group.com

5251 Ericson Way
Arcata, CA 95521

The Developer believes that the Notice of Default and Notice of Termination are without factual basis and were delivered in bad faith. The above-referenced actions and inaction of the City that hindered, delayed, and misdirected the Project constitute material defaults under the DDA, and this letter shall constitute a notice of default by the Developer to the City in accordance with Section 601.A of the DDA. The City's actions also constitute constructive discretionary disapproval of the Project pursuant to Section 107.E of the DDA, and the Developer hereby demands reimbursement of Developer Reimbursable Costs in the amount of \$200,000. Evidence of these costs is attached.

Notwithstanding the foregoing, the Developer is prepared to move forward with the development of the Project and is committed to seeing this Project through to completion. We are open to discussing a rescission of the Notice of Termination with the City and the renewal of the DDA.

Sincerely,



Chris Dart

President of Danco Communities

Attachments: Accounting of project

DANCO COMMUNITIES

Summary of Project Costs - Blue Lake Affordable Project

Date: May 12, 2026

CLOSEOUT INVOICE SUMMARY			
Project - Description	Amount/Rate	Quantity	Total
SL Software Accounting (Pre-May, 2024)	\$ 259,518.48	1	\$ 259,518.48
Spectrum Software Accounting (Post-May, 2024)	\$ 65,162.66	1	\$ 65,162.66
	Subtotal:		\$ 324,681.14
TOTAL			\$ 324,681.14

Please see detailed backup in the pages following for all predevelopment costs incurred to date.

Date: Monday, February 10, 2025
 Time: 2:06:15PM
 User: CKEENEY

Danco Communities, Inc
Project Transactions - Standard

Page: 1 of 1
 Report: PA150.rpt
 Company: DCI1

{{pproj.project} = 'DC094'}

GL Subaccount 00-00 Company Level
 Project Manager DART01 Chris Dart
 Project DC-094 Blue Lake Family Affordable Housing
 Period 01-2000 Thru 02-2024

Company ID: DCI1

Task Description	Account Category	Employee	Vendor	Company	Transaction date	Source	Comment	Hours	Amount	
01000 Land										
	OTHER		Commonwealth Land Ti	DCI1	7/7/2023	VO	CLT01 Commonwealth Land Titl	0.00	15,000.00	
	OTHER		Commonwealth Land Ti	DCI1	7/19/2023	AD	CLT01 Commonwealth Land Titl	0.00	-15,000.00	
			*** Total Company DCI1							0.00

Date: Monday, February 10, 2025
 Time: 2:06:15PM
 User: CKEENEY

Danco Communities, Inc
Project Transactions - Standard

Page: 1 of 1
 Report: PA150.rpt
 Company: DCI1

{{pproj.project} = 'DC094'}

GL Subaccount 00-00 Company Level
 Project Manager DART01 Chris Dart
 Project DC-094 Blue Lake Family Affordable Housing
 Period 01-2000 Thru 02-2024

Company ID: DCI1

Task Description

Account Category	Employee	Vendor	Company	Transaction date	Source	Comment	Hours	Amount
		* Total SUBCONTRACTOR					0.00	12,685.25
OTHER		Michael Page Interna	DCI1	4/21/2021	VO	MPI01 Michael Page Internati	0.00	3,000.00
OTHER		K. Boodjeh, Architec	DCI1	6/30/2021	VO	KBA01 K. Boodjeh, Architect	0.00	10,805.00
OTHER		K. Boodjeh, Architec	DCI1	7/30/2021	VO	KBA01 K. Boodjeh, Architect	0.00	12,750.00
OTHER		K. Boodjeh, Architec	DCI1	8/9/2021	VO	KBA01 K. Boodjeh, Architect	0.00	625.00
OTHER		K. Boodjeh, Architec	DCI1	9/8/2022	VO	KBA01 K. Boodjeh, Architect	0.00	4,100.00
OTHER		K. Boodjeh, Architec	DCI1	9/30/2022	VO	KBA01 K. Boodjeh, Architect	0.00	4,082.50
OTHER		K. Boodjeh, Architec	DCI1	11/1/2022	VO	KBA01 K. Boodjeh, Architect	0.00	6,007.50
OTHER		K. Boodjeh, Architec	DCI1	12/1/2022	VO	KBA01 K. Boodjeh, Architect	0.00	8,442.50
OTHER		K. Boodjeh, Architec	DCI1	2/7/2023	VO	KBA01 K. Boodjeh, Architect	0.00	11,285.00
OTHER		K. Boodjeh, Architec	DCI1	3/1/2023	VO	KBA01 K. Boodjeh, Architect	0.00	9,937.50
OTHER		K. Boodjeh, Architec	DCI1	4/3/2023	VO	KBA01 K. Boodjeh, Architect	0.00	10,062.50
OTHER		K. Boodjeh, Architec	DCI1	5/1/2023	VO	KBA01 K. Boodjeh, Architect	0.00	9,812.50
OTHER		K. Boodjeh, Architec	DCI1	5/25/2023	VO	KBA01 K. Boodjeh, Architect	0.00	9,937.50
OTHER		K. Boodjeh, Architec	DCI1	6/21/2023	VO	KBA01 K. Boodjeh, Architect	0.00	9,875.00
OTHER		K. Boodjeh, Architec	DCI1	6/30/2023	VO	KBA01 K. Boodjeh, Architect	0.00	6,937.50
		*** Total Company DCI1						-117,660.00

Spectrum Accounting Software Costs - Post-June 2024

Report Selections:

		Vendor	Description	Cost
TranType				
Job: DC094 Blue Lake Fam Aff Housing				
Subtotal for Phase: 02000 Predev Int and Holding Co Cost Type: O Other				
Phase: 04000 Environmental Audit Cost Type: O Other				
	11/30/24	AEI Consultants	Invoice 001-02369672 dated 10/28/24	4,400.00
	01/31/25	Trinity Valley Consulting Engi	Invoice 0296.03 dated 1/10/25	4,800.00
Phase: 05500 Consultant/Processing Age Cost Type: O Other				
	04/29/26	Builders Patch, Inc	Invoice 1090/1091 dated 4/21/26	1,891.90
Subtotal for Phase: 05500 Consultant/Processing Age Cost Type: O Other				
Phase: 10000 Other: (Specify) Cost Type: O Other				
	10/17/24	W-Trans	Invoice 31893 dated 10/ 2/24	1,800.00
Subtotal for Phase: 10000 Other: (Specify) Cost Type: O Other				
Phase: 11000 Design Cost Type: O Other				
	09/24/25	McSorley Architecture	Invoice 2402-02 dated 8/ 7/25	12,450.00
	09/24/25	McSorley Architecture	Invoice 2402-03 dated 9/ 2/25	14,395.00
Subtotal for Phase: 11000 Design Cost Type: O Other				
Phase: 13000 Surveying & Engineering Cost Type: O Other				
	10/31/24	Archaeological Research and Su	Invoice 241015-1 dated 10/15/24	1,000.00
	10/31/24	SHN Consulting Engineers & Geo	Invoice 122931 dated 10/11/24	836.25
	11/30/24	SHN Consulting Engineers & Geo	Invoice 123431 dated 11/14/24	580.00
	02/28/25	Trinity Valley Consulting Engi	Invoice 296.03-01 dated 1/10/25	4,800.00
Phase: 30000 Lender Legal Paid by Appl Cost Type: O Other				
	05/31/25	Remy Moose Manley LLP	Invoice 124466 dated 5/ 7/25	1,053.38
Subtotal for Phase: 30000 Lender Legal Paid by Appl Cost Type: O Other				
Phase: 31000 Other: (Borrower's Attorn Cost Type: O Other				
	03/31/25	Remy Moose Manley LLP	Invoice 123634 dated 1/13/25	1,035.00
	05/31/25	Odu & Associates, PC	Invoice 340 BL dated 4/ 2/25	250.00
	07/22/25	Odu & Associates, PC	Invoice 344 BL dated 6/ 2/25	250.00
	05/11/26	Odu & Associates, PC	Invoice 398 BLUE LAKE dated 5/ 3/26	250.00
Subtotal for Phase: 31000 Other: (Borrower's Attorn Cost Type: O Other				
Phase: 42000 Permit Processing Fees Cost Type: O Other				
	07/31/24	City of Blue Lake	Invoice 2024-021 dated 7/ 9/24	3,389.38
	01/31/25	City of Blue Lake	Invoice 2024-029 dated 12/11/24	4,273.50
	02/28/25	City of Blue Lake	Invoice 2025-005 dated 2/27/25	7,708.25
Total for Job: DC094 Blue Lake Fam Aff Housing				65,162.66