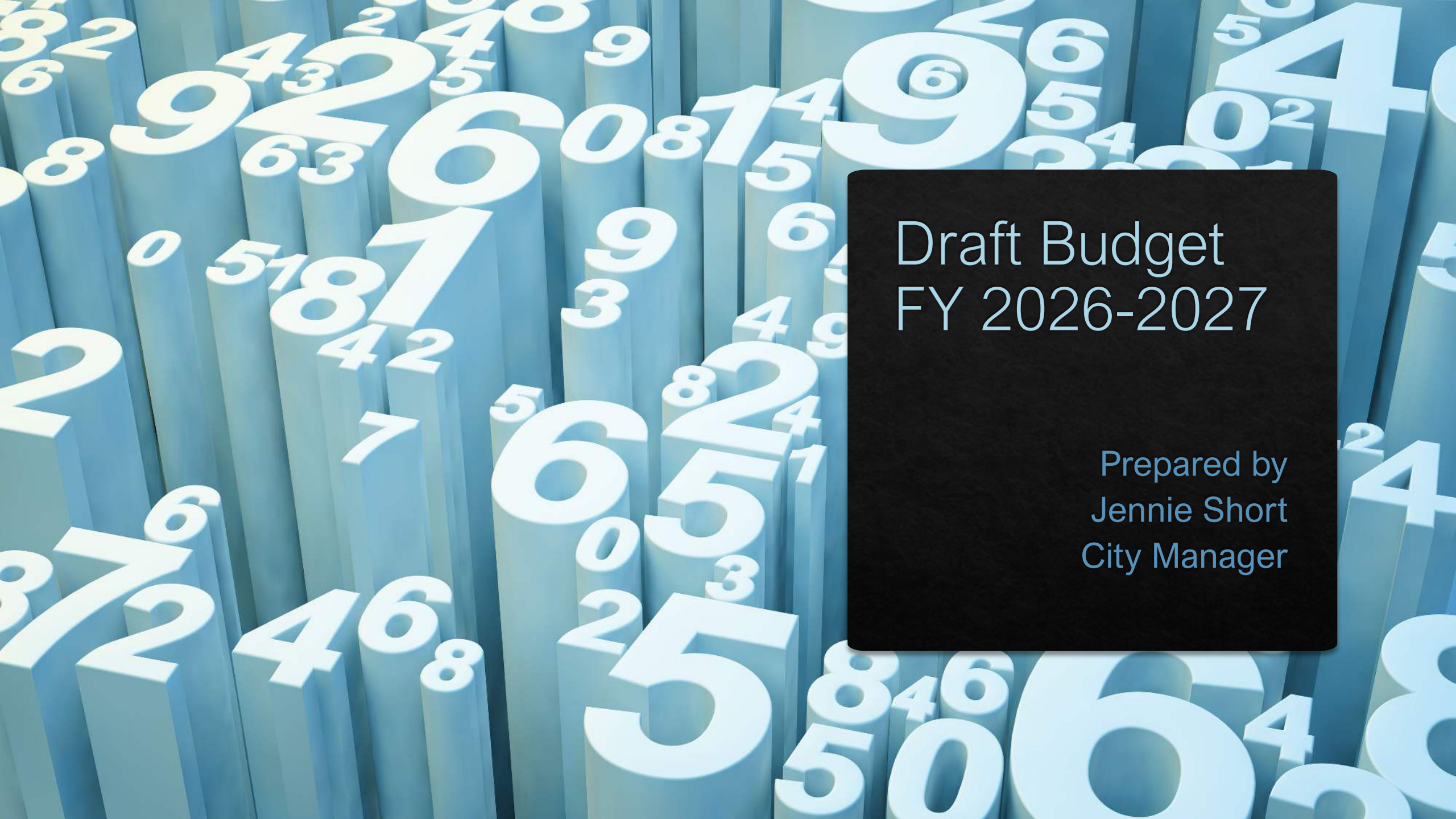


The background of the slide is a dense field of three-dimensional numbers in various shades of blue and white. The numbers are of different sizes and are scattered across the entire frame, creating a sense of depth and movement. Some numbers are in the foreground, appearing larger and more detailed, while others are in the background, appearing smaller and more blurred. The overall effect is a dynamic and abstract representation of numerical data.

Draft Budget FY 2026-2027

Prepared by
Jennie Short
City Manager

Overview of Funds

◆ General Fund (10)

- ◆ 000 - No Department
- ◆ 100 - Mayor and City Council
- ◆ 160 - Legal
- ◆ 180 - General Government
- ◆ 220 - Planning
- ◆ 240 - Building
- ◆ 260 - Law Enforcement
- ◆ 280 - Animal Control
- ◆ 320 - Public Works - Streets
- ◆ 425 - Park Facilities
- ◆ 445 - Recreation - General
- ◆ 900 - Capital Outlay

◆ Special Funds (11 – 44)

- ◆ Enterprise Funds (60 – 72)
- ◆ Trust & Reserve Funds (80 – 90)

Current Special Funds

- ◆ 15 - Bike & Skate Park Fund
- ◆ 25 - Highway Users Tax Fund
- ◆ 30 - TDA Street Fund
- ◆ 31 - TDA Purchased Transportation Fund
- ◆ 34 - Regional Surface Transportation Program Fund
- ◆ 32 - AB-939 Solid Waste/Recycling Fund
- ◆ 33 - Supplemental Law Enforcement Services Fund
- ◆ 36 - Powers Creek District Fund
- ◆ 38 - CDBG Non-Program Income Fund
- ◆ 42 - CDBG Program Income-Holding Fund
- ◆ 44 - CDBG Program Income-Revolving Fund

Enterprise Funds

Water Enterprise

- ◇ 60 - Water Operations
- ◇ 61 - Water Connection Fee
- ◇ 62 - Water Capital Reserve
- ◇ 64 - Turbidity Reduction Facility Reserve Fund

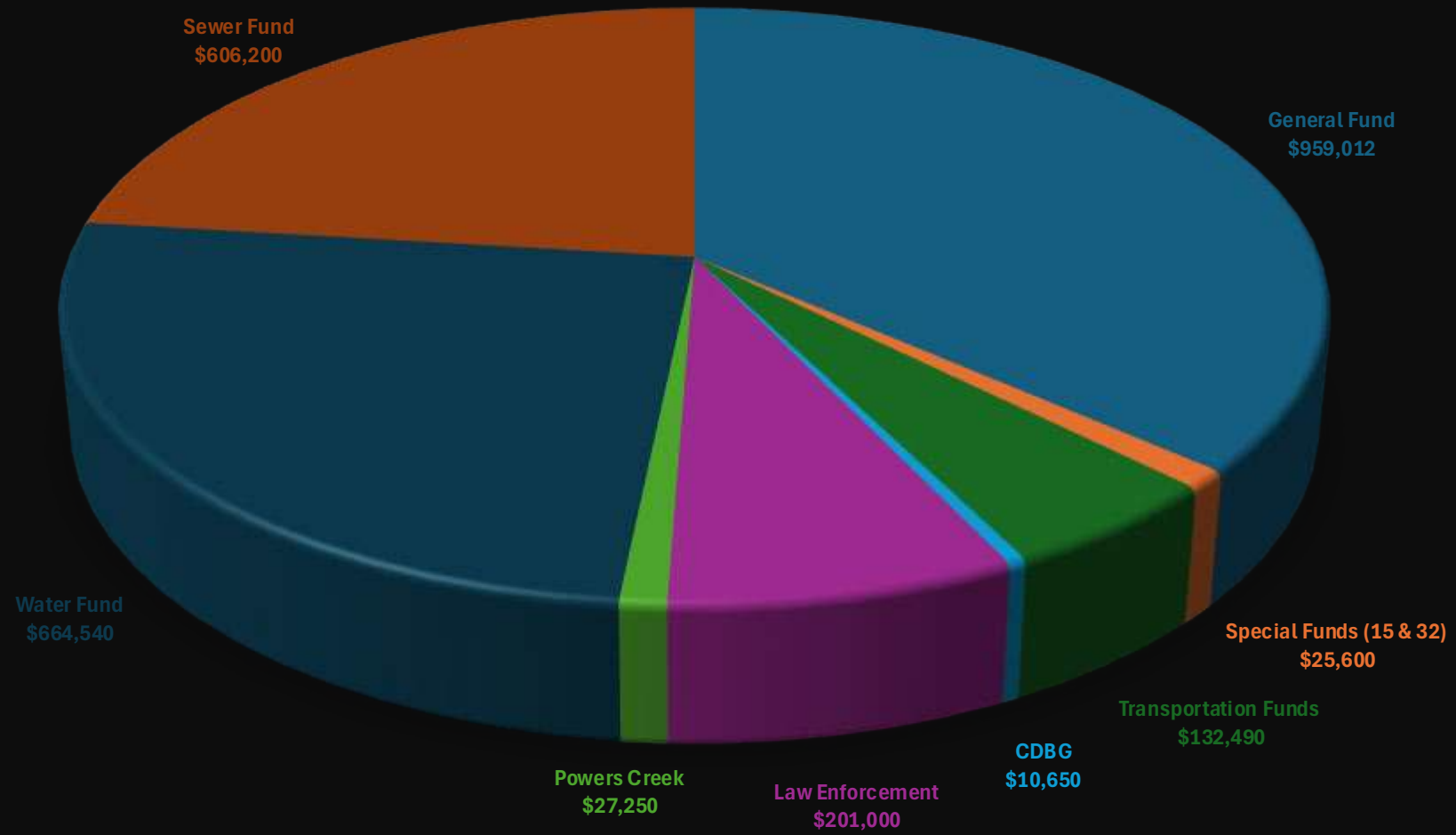
Sewer Enterprise

- ◇ 70 - Sewer Operations
- ◇ 71 - Sewer Connection Fee Fund
- ◇ 72 - Sewer Capital Reserve Fund

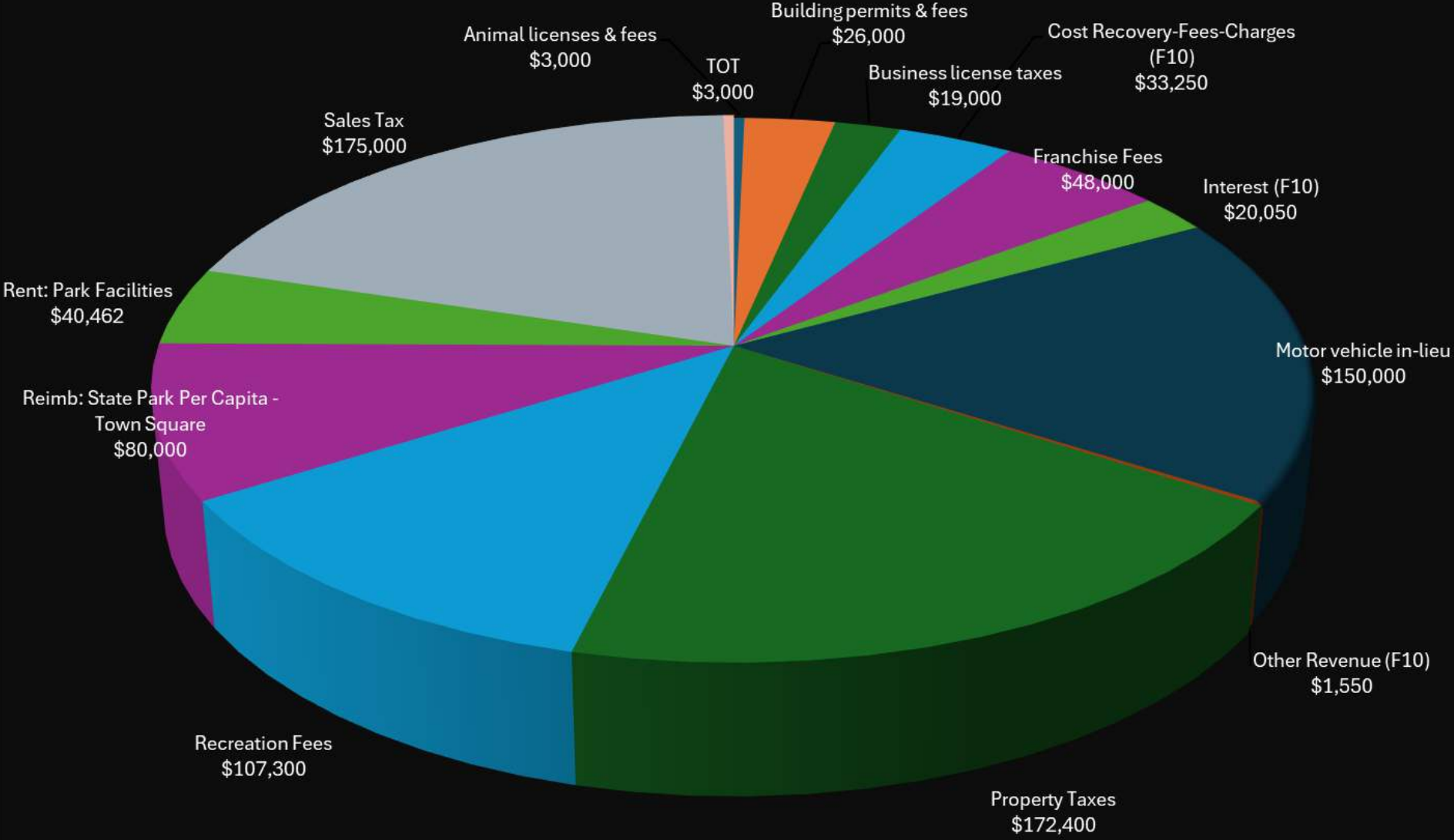
Trust/Reserve Funds

- ◇ 80 - Dental/Vision Trust Fund
- ◇ 82 - Self Insured-Retention Reserve Fund
- ◇ 84 - PERS Retirement Reserve Fund
- ◇ 90 - Fixed Asset Group of Accounts (non-cash)

REVENUES BY FUND



GENERAL FUND REVENUES BY TYPE



General Fund Revenues by Type

Account Description	<u>FY 25/26</u> <u>Adopted</u> <u>Budget</u>	<u>FY 26/27</u> <u>Propose</u> <u>d Budget</u>	<u>% Total</u>	<u>Differenc</u> <u>e</u>
Animal licenses & fees	2,565	3,000	0.12%	435
Building permits & fees	20,000	26,000	1.02%	6,000
Business license taxes	18,473	19,000	0.75%	527
Cost Recovery-Fees-Charges (F10)	31,469	33,250	1.31%	1,781
Franchise Fees	48,679	48,000	1.88%	(679)
Interest (F10)	18,245	20,050	0.79%	1,805
Motor vehicle in-lieu	151,627	150,000	5.89%	(1,627)
Other Revenue (F10)	6,500	1,550	0.06%	(4,950)
Property Taxes	239,947	172,400	6.77%	(67,547)
Recreation Fees	117,190	107,300	4.21%	(9,890)
Reimb: State Park Per Capita - Town Square	0	80,000	3.14%	80,000
Rent: Park Facilities	40,911	40,462	1.59%	(449)
Sales Tax	174,620	175,000	6.87%	380
TOT	872	3,000	0.12%	2,128

Special Fund Revenues by Type

Account Description	<u>FY 25/26</u> <u>Adopted</u> <u>Budget</u>	<u>FY 26/27</u> <u>Proposed</u> <u>Budget</u>	<u>% Total</u>	<u>Difference</u>
AB 939 State grants	5,000	5,000	0.20%	0
AB-939 tipping fees	5,530	5,600	0.22%	70
Bike Park Donations	8,000	15,000	0.59%	7,000
HCOAG Transportation Tax-Streets	59,955	27,670	1.09%	(32,285)
HCOAG Transportation Tax-Transit	15,600	15,600	0.61%	0
Highway Users Tax (non-RMR)	39,754	41,010	1.61%	1,256
Highway Users Tax (RMR)	32,883	33,810	1.33%	927
HUTA Interest earned	518	600	0.02%	82
Reimb: HCOAG 2% - Ped Bridge	34,727	0	0.00%	(34,727)
Reimb: STIP Truck Route Ph 1	95,516	0	0.00%	(95,516)
RSTP funds	13,081	13,800	0.54%	719
Prop 172 public safety	15,768	16,000	0.63%	232
SLESF grant	185,271	185,000	7.26%	(271)
Rent: 100/110 Monda Way	27,250	27,250	1.07%	0
CDBG Interest earned (F38, 42, 44)	11,300	8,650	0.34%	(2,650)
CDBG Loan payment revenue- Business Retention	1,200	0	0.00%	(1,200)
CDBG Loan payment revenue- Housing Rehab	5,000	2,000	0.08%	(3,000)

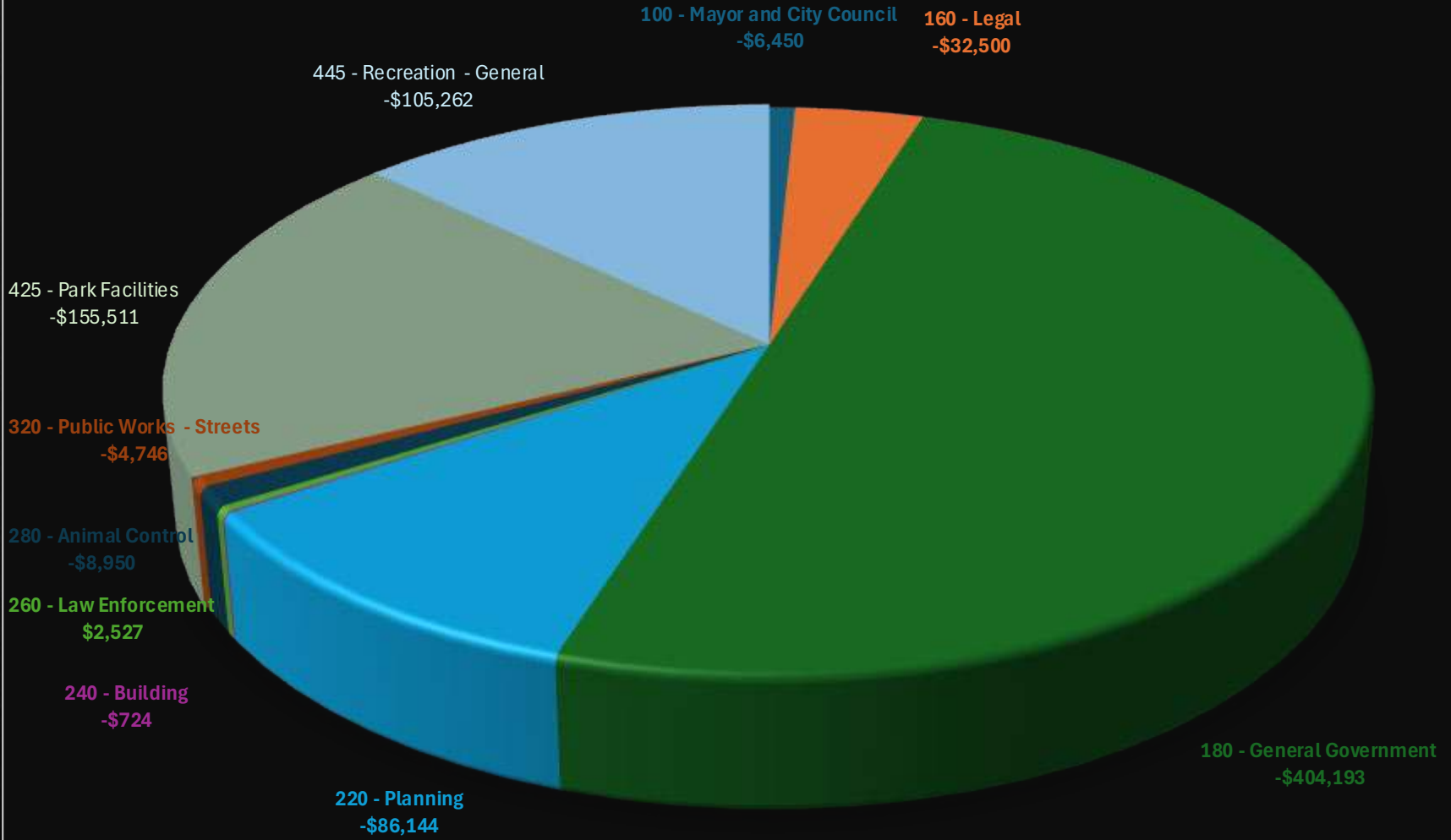
Enterprise Fund Revenues by Type

Account Description	<u>FY 25/26</u> <u>Adopted</u> <u>Budget</u>	<u>FY 26/27</u> <u>Proposed</u> <u>Budget</u>	<u>% Total</u>	<u>Difference</u>
Reimb: CalOES Water tank Reimbursement	55,999	0	0.00%	(55,999)
Water Fees-Charges	576,904	626,000	24.58%	49,096
Water Interest earned	19,020	16,540	0.65%	(2,480)
Water Other Revenue	8,595	7,000	0.27%	(1,595)
Water TRF	11,585	15,000	0.59%	3,415
Sewer Interest earned	44,532	43,500	1.71%	(1,032)
Sewer Revenue	591,663	562,700	22.09%	(28,963)
				0
Total for All Funds	2,735,749	2,546,742		(189,007)

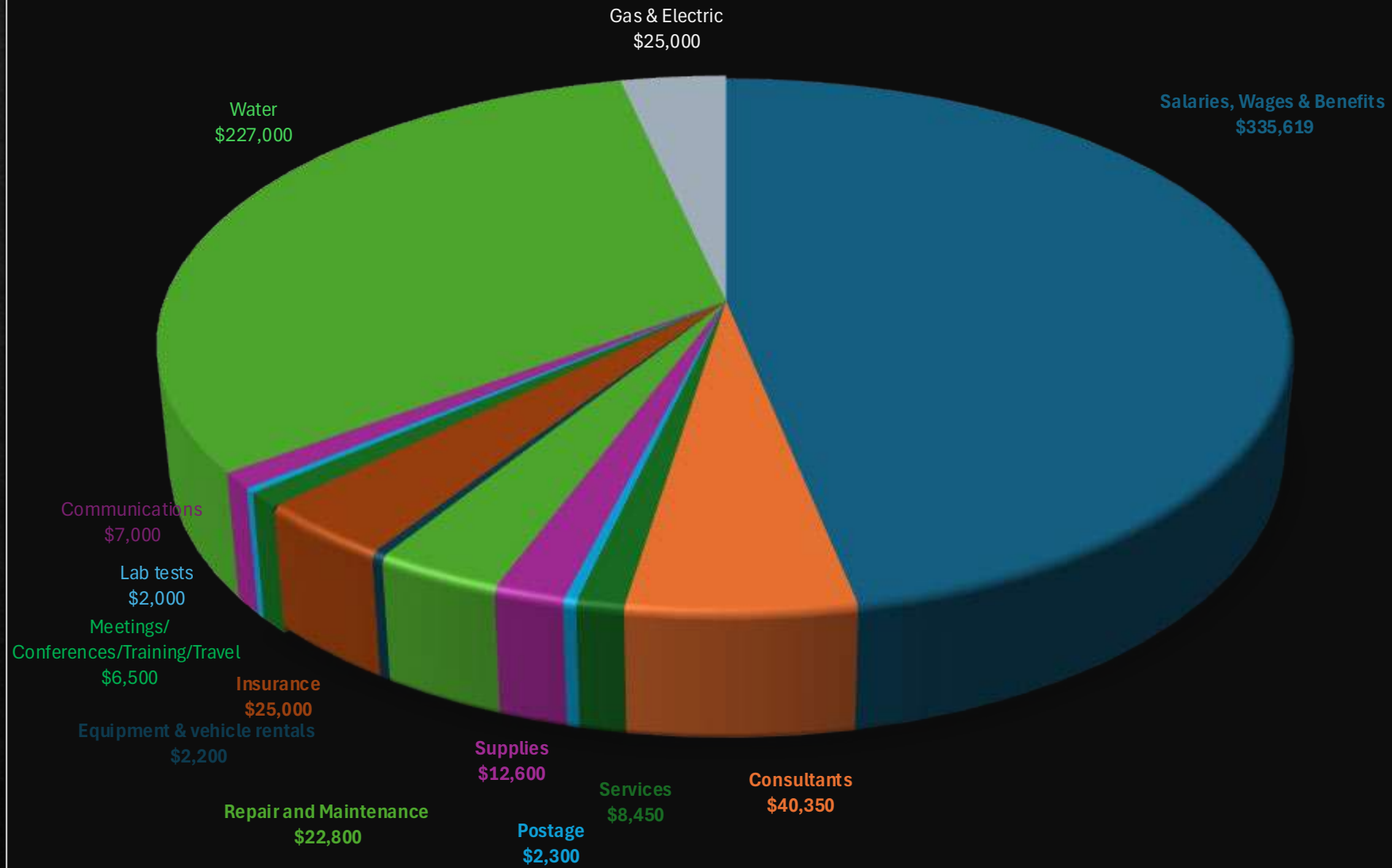
Source of Revenue for Difference

Account Description	FY 25/26 <u>Actual</u>
Reimb: CalOES Water tank Reimbursement	55,999
Reimb: HCOAG 2% - Ped Bridge	34,727
Reimb: STIP Truck Route Ph 1	<u>95,516</u>
	<u>186,242</u>

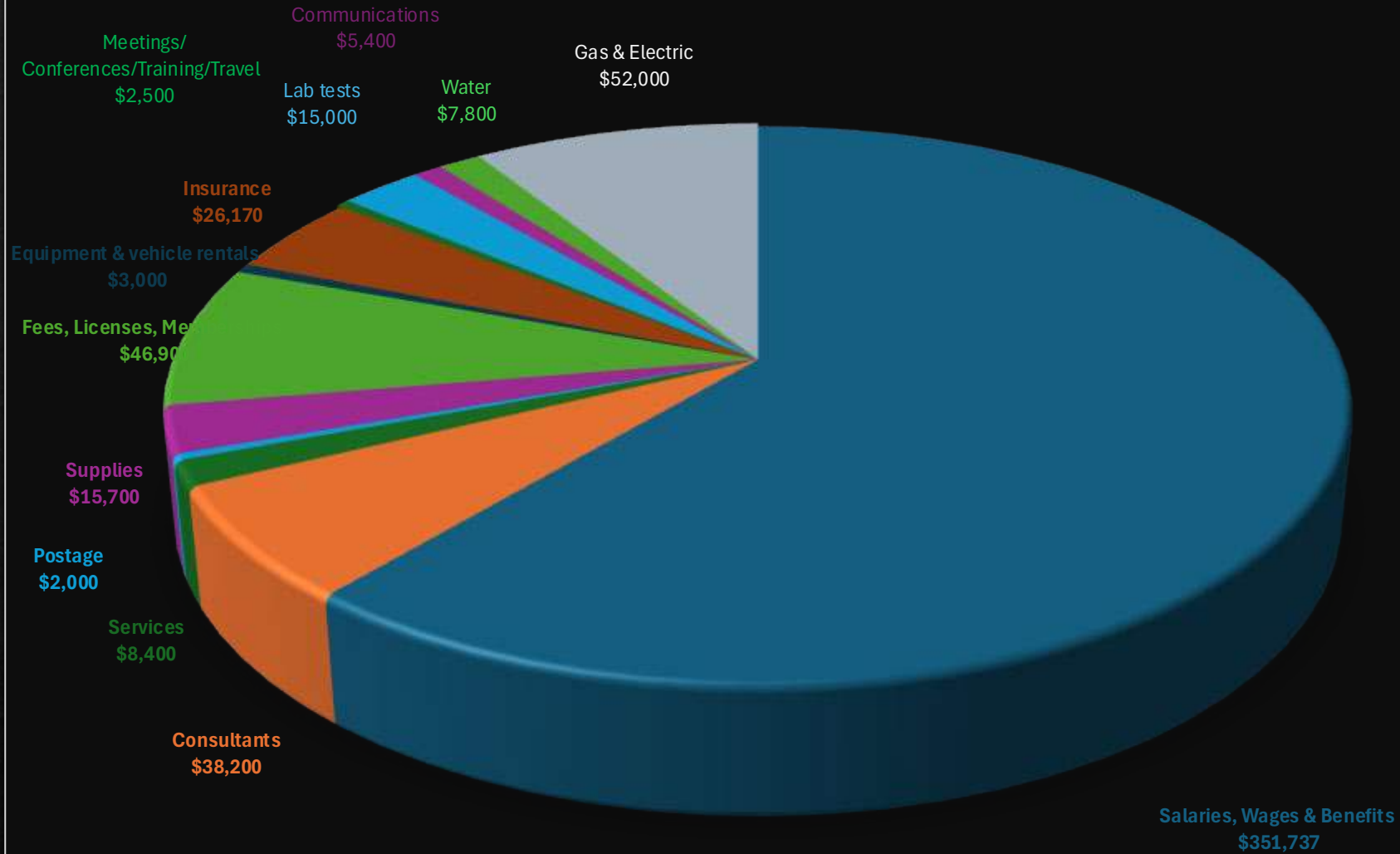
GENERAL FUND REVENUE USEAGE BY DEPARTMENT



DISTRIBUTION OF WATER EXPENSE



DISTRIBUTION SEWER EXPENSES



Non-Cash Expense

- ◊ Depreciation (Funds 90, 60, 70)
- ◊ GASB64 adjustment for retirement

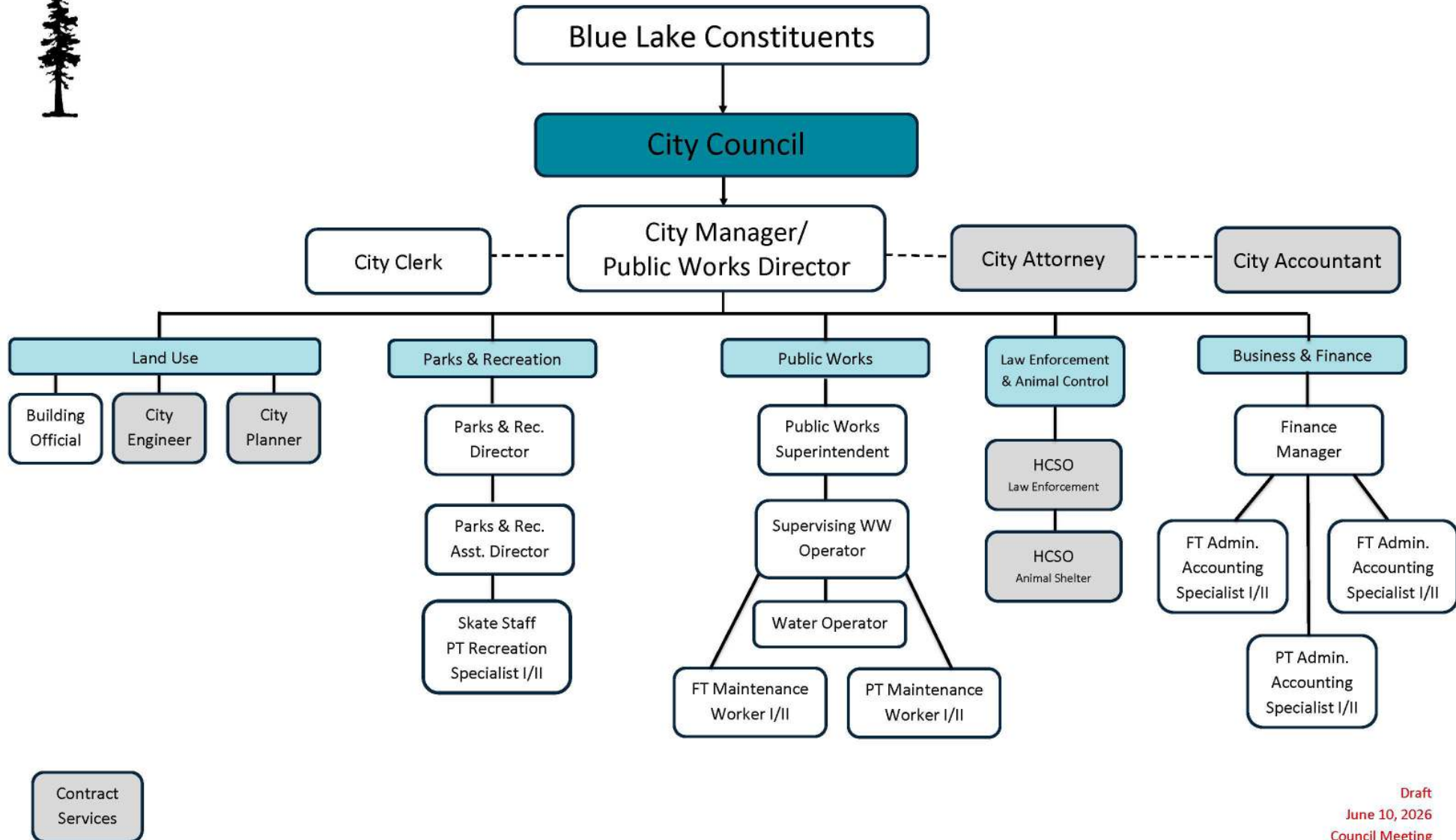
Cash Outflows – not expenses

- ◇ The City has no debt service payments
- ◇ Payment to CalPERS for unfunded retirement liability



CITY OF BLUE LAKE ORGANIZATIONAL CHART

FY 2026-2027



Draft
June 10, 2026
Council Meeting

Summary of FTEs

Department/Position	Full-Time Employee (FTE's)				
	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Administration					
City Manager	0.70	0.70	0.70		
City Clerk		1.00	1.00		
Deputy City Clerk	0.25				
Total FTE's	0.95	1.70	1.70		
Finance					
Finance Manager	1.00	1.00	1.00		
Office Clerk	0.50	0.50	0.00		
Account Specialist I/II	1.40	1.50	2.50		
Total FTE's	2.90	3.00	3.50		

Summary of FTEs

Department/Position	Full-Time Employee (FTE's)				
	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
Public Works					
Public Works Director	0.30	0.30	0.30		
Building Official	0.25	0.25	0.25		
Public Works Superintendent	1.00	1.00	1.00		
Public Works Supervising Oper	1.00	1.00	1.00		
Water Operator	1.00	1.00	1.00		
Facilities Maintenance I/II	1.75	1.75	1.75		
Total FTE's	5.30	5.30	5.30		
Parks & Recreation					
Parks & Recreations Director	1.00	1.00	1.00		
Asst. Parks & Recreation Direc	1.00	1.00	1.00		
Recreational Coordinator	0.50	0.00	0.00		
Recreational Specialist I/II	1.50	1.25	1.00		
Total FTE's	4.00	3.25	3.00		
Total City FTE's	13.15	13.25	13.50		

Existing Salary Schedule with I/II

Exempt and Non-Exempt Employee
Proposed Classification Pay Plan
Fiscal Year 2026-27

Effective Date: July 6, 2026

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
City Manager	Annual	\$104,000	\$109,200	\$110,933	\$112,667	\$114,400	\$116,133	\$117,867	\$119,600	\$121,333	\$123,066	\$124,800		
	Hourly	\$50.00	\$52.50	\$53.33	\$54.17	\$55.00	\$55.83	\$56.67	\$57.50	\$58.33	\$59.17	\$60.00		
Finance Manager	Annual	\$58,802	\$60,570	\$62,379	\$64,251	\$66,186	\$68,162	\$70,200	\$72,301	\$74,464	\$76,690	\$78,998	\$81,370	\$83,803
	Hourly	\$28.27	\$29.12	\$29.99	\$30.89	\$31.82	\$32.77	\$33.75	\$34.76	\$35.80	\$36.87	\$37.98	\$39.12	\$40.29
	Longevity	28.81	\$29.68	\$30.57	\$31.48	\$32.43	\$33.40	\$34.40	\$35.43	\$36.49	\$37.58	\$38.71	\$39.87	\$41.06
Public Works Supt.	Annual	\$52,291	\$53,851	\$55,474	\$57,138	\$58,843	\$60,611	\$62,421	\$64,283	\$66,227	\$68,224	\$70,262	\$72,363	\$74,526
	Hourly	\$25.14	\$25.89	\$26.67	\$27.47	\$28.29	\$29.14	\$30.01	\$30.91	\$31.84	\$32.80	\$33.78	\$34.79	\$35.83
	Longevity	25.62	\$26.39	\$27.18	\$28.00	\$28.83	\$29.70	\$30.59	\$31.50	\$32.45	\$33.43	\$34.43	\$35.46	\$36.52
Parks & Rec. Director City Clerk	Annual	\$49,962	\$51,459	\$52,998	\$54,579	\$56,222	\$57,907	\$59,654	\$61,443	\$63,294	\$65,187	\$67,142	\$69,160	\$71,240
	Hourly	\$24.02	\$24.74	\$25.48	\$26.24	\$27.03	\$27.84	\$28.68	\$29.54	\$30.43	\$31.34	\$32.28	\$33.25	\$34.25
	Longevity	24.48	\$25.22	\$25.97	\$26.74	\$27.55	\$28.38	\$29.23	\$30.11	\$31.02	\$31.94	\$32.90	\$33.89	\$34.91
Public Works Sup. Operator	Annual	\$ 49,587	\$ 51,085	\$ 52,624	\$ 54,205	\$ 55,827	\$ 57,512	\$ 59,238	\$ 61,006	\$ 62,837	\$ 64,730	\$ 66,684	\$ 68,661	\$ 70,720
	Hourly	\$ 23.84	\$24.56	\$25.30	\$26.06	\$26.84	\$27.65	\$28.48	\$29.33	\$30.21	\$31.12	\$32.05	\$33.01	\$34.00
	Longevity	24.3	\$25.03	\$25.79	\$26.56	\$27.36	\$28.18	\$29.03	\$29.89	\$30.79	\$31.72	\$32.67	\$33.64	\$34.65
Asst. Park & Rec. Director Admin. Acct. Specialist II	Annual	\$46,280	\$47,674	\$49,109	\$50,586	\$52,104	\$53,664	\$55,266	\$56,930	\$58,635	\$60,403	\$62,213	\$64,085	\$65,998
	Hourly	\$22.25	\$22.92	\$23.61	\$24.32	\$25.05	\$25.80	\$26.57	\$27.37	\$28.19	\$29.04	\$29.91	\$30.81	\$31.73
	Longevity	22.68	\$23.36	\$24.06	\$24.79	\$25.53	\$26.30	\$27.08	\$27.90	\$28.73	\$29.60	\$30.49	\$31.40	\$32.34
Admin. Acct. Specialist I Recreation Coordinator	Annual	\$41,122	\$42,349	\$43,618	\$44,928	\$46,280	\$47,674	\$49,109	\$50,586	\$52,104	\$53,664	\$55,266	\$56,930	\$58,635
	Hourly	\$19.77	\$20.36	\$20.97	\$21.60	\$22.26	\$22.92	\$23.61	\$24.32	\$25.05	\$25.80	\$26.57	\$27.37	\$28.19
	Longevity	20.15	\$20.75	\$21.37	\$22.02	\$22.68	\$23.36	\$24.06	\$24.79	\$25.53	\$26.30	\$27.08	\$27.90	\$28.73
Public Works Operator	Annual	\$41,475	\$42,723	\$43,992	\$45,302	\$46,654	\$48,069	\$49,504	\$50,981	\$52,520	\$54,080	\$55,723	\$57,387	\$59,114
	Hourly	\$19.56	\$20.15	\$20.75	\$21.37	\$22.01	\$22.67	\$23.35	\$24.05	\$24.77	\$25.51	\$26.28	\$27.07	\$27.88
	Longevity	19.94	\$20.54	\$21.15	\$21.78	\$22.43	\$23.11	\$23.80	\$24.51	\$25.25	\$26.00	\$26.79	\$27.59	\$28.42
Public Works Maint II & Recreation Specialist II & Office Assistant	Annual	\$37,294	\$38,418	\$39,562	\$40,747	\$41,974	\$43,243	\$44,533	\$45,864	\$47,237	\$48,651	\$50,107	\$51,605	\$53,144
	Hourly	\$17.93	\$18.47	\$19.02	\$19.59	\$20.18	\$20.79	\$21.41	\$22.05	\$22.71	\$23.39	\$24.09	\$24.81	\$25.55
	Longevity	18.27	\$18.83	\$19.39	\$19.97	\$20.57	\$21.19	\$21.82	\$22.47	\$23.15	\$23.84	\$24.55	\$25.29	\$26.04
Public Works Maint I & Recreation Specialist I	Annual	\$35,818	\$36,899	\$38,002	\$39,166	\$40,331	\$41,538	\$42,786	\$44,075	\$45,386	\$46,738	\$48,152	\$49,587	\$51,064
	Hourly	\$16.90	\$17.41	\$17.93	\$18.47	\$19.02	\$19.59	\$20.18	\$20.79	\$21.41	\$22.05	\$22.71	\$23.39	\$24.09
	Longevity	17.22	\$17.74	\$18.27	\$18.83	\$19.39	\$19.97	\$20.57	\$21.19	\$21.82	\$22.47	\$23.15	\$23.84	\$24.55

Contract Positions:

Building Official = \$70.00 per hour

Draft

Salary Schedule with 2.3% COLA

Exempt and Non-Exempt Employee
Proposed Classification Pay Plan
Fiscal Year 2026-27

Effective Date: July 6, 2026

With 2.3% COLA Increase

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
City Manager	Annual	\$104,000	\$109,200	\$110,933	\$112,667	\$114,400	\$116,133	\$117,867	\$119,600	\$121,333	\$123,066	\$124,800		
No COLA Applied	Hourly	\$50.00	\$52.50	\$53.33	\$54.17	\$55.00	\$55.83	\$56.67	\$57.50	\$58.33	\$59.17	\$60.00		
Finance Manager	Annual	\$60,154	\$61,963	\$63,814	\$65,728	\$67,704	\$69,742	\$71,843	\$74,006	\$76,232	\$78,520	\$80,870	\$83,304	\$85,800
	Hourly	\$28.92	\$29.79	\$30.68	\$31.60	\$32.55	\$33.53	\$34.54	\$35.58	\$36.65	\$37.75	\$38.88	\$40.05	\$41.25
	Longevity	29.48	\$30.36	\$31.27	\$32.21	\$33.18	\$34.17	\$35.20	\$36.26	\$37.35	\$38.48	\$39.63	\$40.82	\$42.04
Public Works Supt.	Annual	\$53,494	\$55,099	\$56,742	\$58,448	\$60,195	\$62,005	\$63,856	\$65,770	\$67,746	\$69,784	\$71,885	\$74,048	\$76,274
	Hourly	\$25.72	\$26.49	\$27.28	\$28.10	\$28.94	\$29.81	\$30.70	\$31.62	\$32.57	\$33.55	\$34.56	\$35.60	\$36.67
	Longevity	26.21	\$27.00	\$27.80	\$28.64	\$29.50	\$30.38	\$31.29	\$32.23	\$33.20	\$34.20	\$35.22	\$36.28	\$37.38
Parks & Rec. Director	Annual	\$51,111	\$52,645	\$54,226	\$55,848	\$57,533	\$59,259	\$61,027	\$62,858	\$64,750	\$66,685	\$68,682	\$70,741	\$72,862
City Clerk	Hourly	\$24.57	\$25.31	\$26.07	\$26.85	\$27.66	\$28.49	\$29.34	\$30.22	\$31.13	\$32.06	\$33.02	\$34.01	\$35.03
	Longevity	25.04	\$25.80	\$26.57	\$27.37	\$28.19	\$29.04	\$29.90	\$30.80	\$31.73	\$32.68	\$33.65	\$34.66	\$35.70
Public Works Sup. Operator	Annual	\$ 50,728	\$ 52,250	\$ 53,810	\$ 55,432	\$ 57,096	\$ 58,802	\$ 60,570	\$ 62,379	\$ 64,251	\$ 66,186	\$ 68,162	\$ 70,200	\$ 72,301
	Hourly	\$ 24.39	\$25.12	\$25.87	\$26.65	\$27.45	\$28.27	\$29.12	\$29.99	\$30.89	\$31.82	\$32.77	\$33.75	\$34.76
	Longevity	24.86	\$25.60	\$26.37	\$27.16	\$27.98	\$28.81	\$29.68	\$30.57	\$31.48	\$32.43	\$33.40	\$34.40	\$35.43
Admin. Acct. Specialist II	Annual	\$47,344	\$48,755	\$50,211	\$51,709	\$53,269	\$54,870	\$56,514	\$58,219	\$59,966	\$61,755	\$63,606	\$65,520	\$67,496
	Hourly	\$22.76	\$23.44	\$24.14	\$24.86	\$25.61	\$26.38	\$27.17	\$27.99	\$28.83	\$29.69	\$30.58	\$31.50	\$32.45
	Longevity	23.2	\$23.89	\$24.60	\$25.34	\$26.10	\$26.89	\$27.69	\$28.53	\$29.38	\$30.26	\$31.17	\$32.11	\$33.07
Asst. Recreation Director	Annual	\$42,067	\$43,326	\$44,616	\$45,947	\$47,320	\$48,734	\$50,190	\$51,688	\$53,248	\$54,850	\$56,493	\$58,178	\$59,925
Admin. Acct. Specialist I	Hourly	\$20.22	\$20.83	\$21.45	\$22.09	\$22.75	\$23.43	\$24.13	\$24.85	\$25.60	\$26.37	\$27.16	\$27.97	\$28.81
	Longevity	20.61	\$21.23	\$21.86	\$22.51	\$23.19	\$23.88	\$24.59	\$25.33	\$26.09	\$26.88	\$27.68	\$28.51	\$29.36
Public Works Operator	Annual	\$42,411	\$43,701	\$45,011	\$46,363	\$47,757	\$49,213	\$50,690	\$52,208	\$53,789	\$55,390	\$57,054	\$58,760	\$60,528
	Hourly	\$20.01	\$20.61	\$21.23	\$21.87	\$22.53	\$23.21	\$23.91	\$24.63	\$25.37	\$26.13	\$26.91	\$27.72	\$28.55
	Longevity	20.39	\$21.01	\$21.64	\$22.29	\$22.96	\$23.66	\$24.37	\$25.10	\$25.86	\$26.63	\$27.43	\$28.25	\$29.10
Public Works Maint II & Recreation Specialist II & Office Assistant	Annual	\$38,152	\$39,291	\$40,477	\$41,683	\$42,931	\$44,221	\$45,552	\$46,925	\$48,339	\$49,795	\$51,293	\$52,832	\$54,413
	Hourly	\$18.34	\$18.89	\$19.48	\$20.04	\$20.64	\$21.26	\$21.90	\$22.56	\$23.24	\$23.94	\$24.66	\$25.40	\$26.16
	Longevity	18.7	\$19.25	\$19.83	\$20.43	\$21.04	\$21.67	\$22.32	\$22.99	\$23.69	\$24.40	\$25.13	\$25.89	\$26.66
Public Works Maint I & Recreation Specialist I	Annual	\$36,650	\$37,752	\$38,875	\$40,040	\$41,246	\$42,494	\$43,763	\$45,074	\$46,426	\$47,819	\$49,275	\$50,752	\$52,270
	Hourly	\$17.29	\$17.81	\$18.34	\$18.89	\$19.46	\$20.04	\$20.64	\$21.26	\$21.90	\$22.56	\$23.24	\$23.94	\$24.66
	Longevity	17.62	\$18.15	\$18.69	\$19.25	\$19.83	\$20.43	\$21.04	\$21.67	\$22.32	\$22.99	\$23.69	\$24.40	\$25.13

Contract Positions:

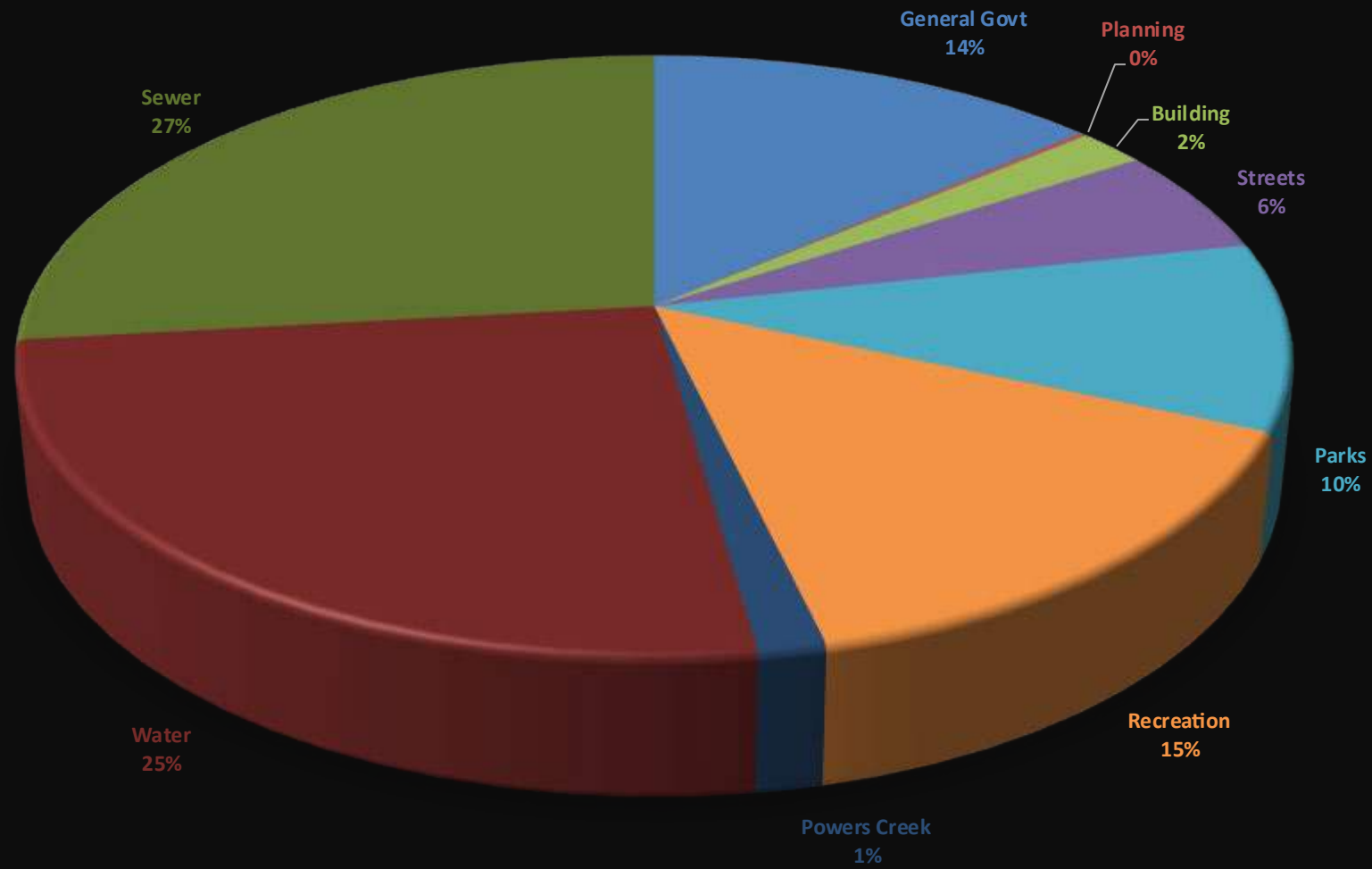
Building Official = \$70.00 per hour
No COLA Applied

Draft

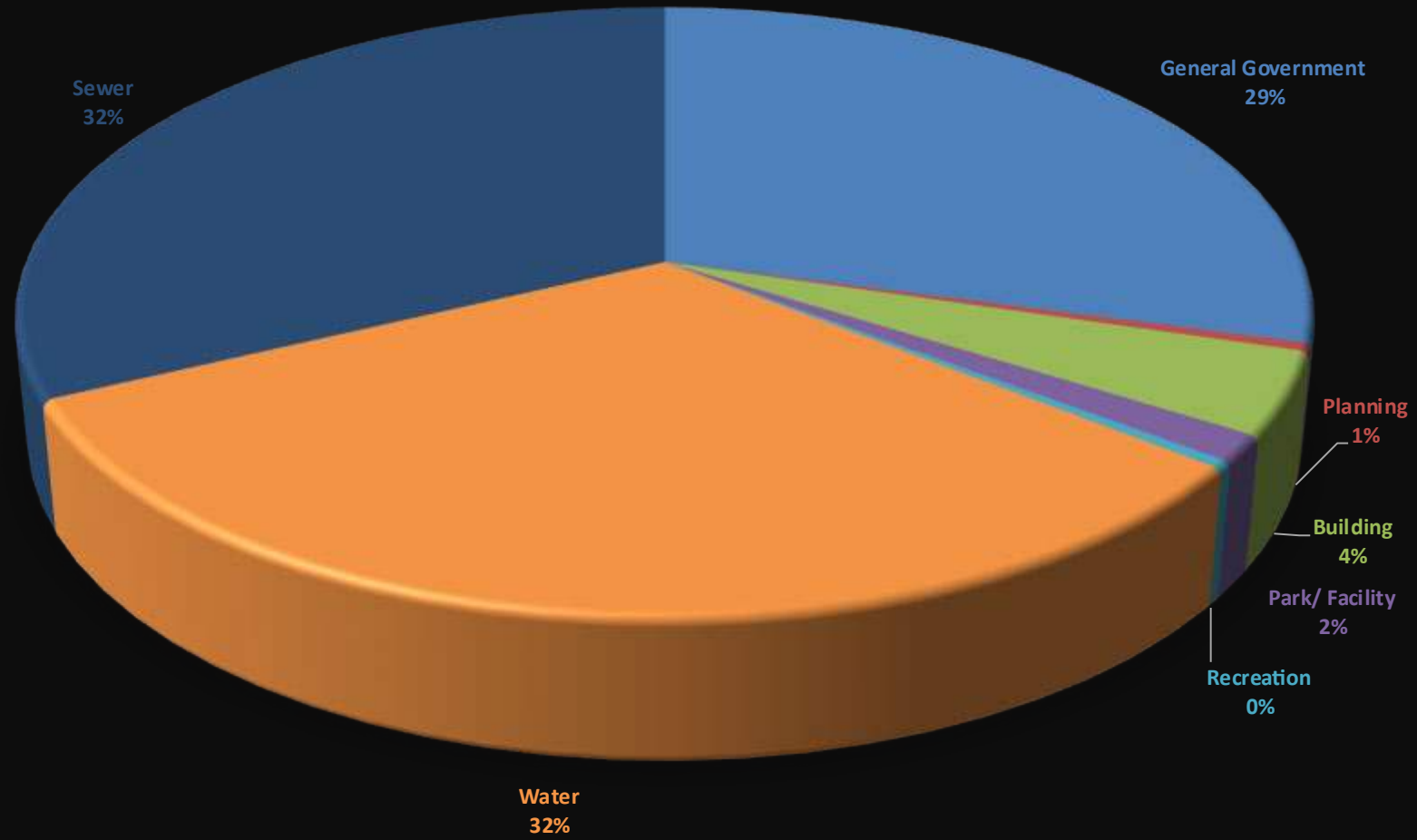
Total Staffing Costs

Fund-Dept	Description	FY 25/26	FY 26/27	Δ
			With 2/3% COLA	
10-180	General Govt	168,514	164,471	-4,043
10-220	Planning	3,960	2,294	-1,666
10-240	Building	24,362	24,474	112
10-320	Streets	87,472	69,386	-18,086
10-425	Parks	113,828	122,083	8,255
10-445	Recreation	184,196	177,712	-6,484
36-360	Powers Creek	3,821	18,062	14,241
60-000	Water	319,530	307,619	-11,911
70-000	Sewer	332,414	324,337	-8,077
Total		1,238,097	1,210,438	-27,659

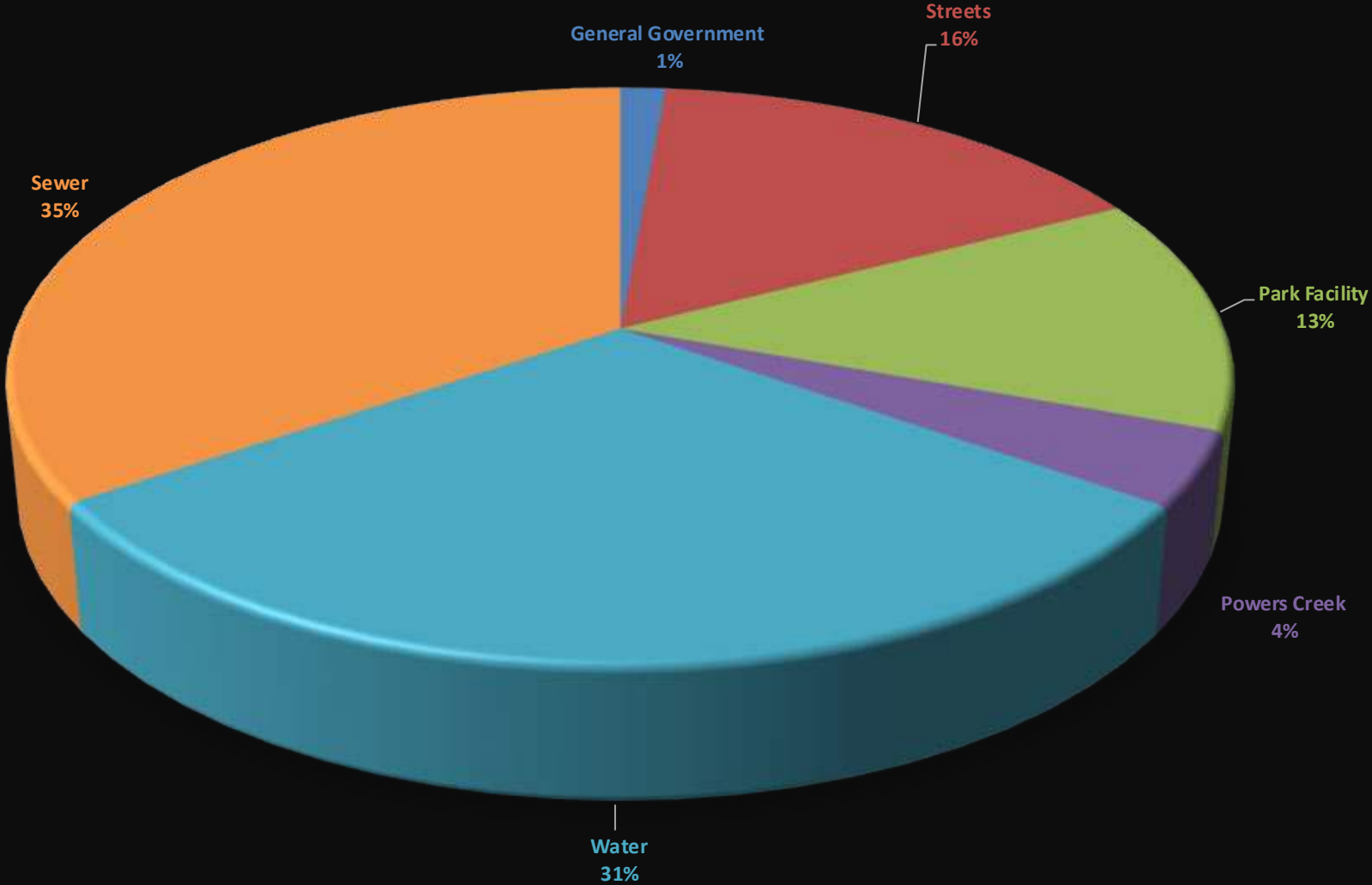
ALL FY 2026-2027 STAFFING COSTS BY DEPARTMENT/FUND



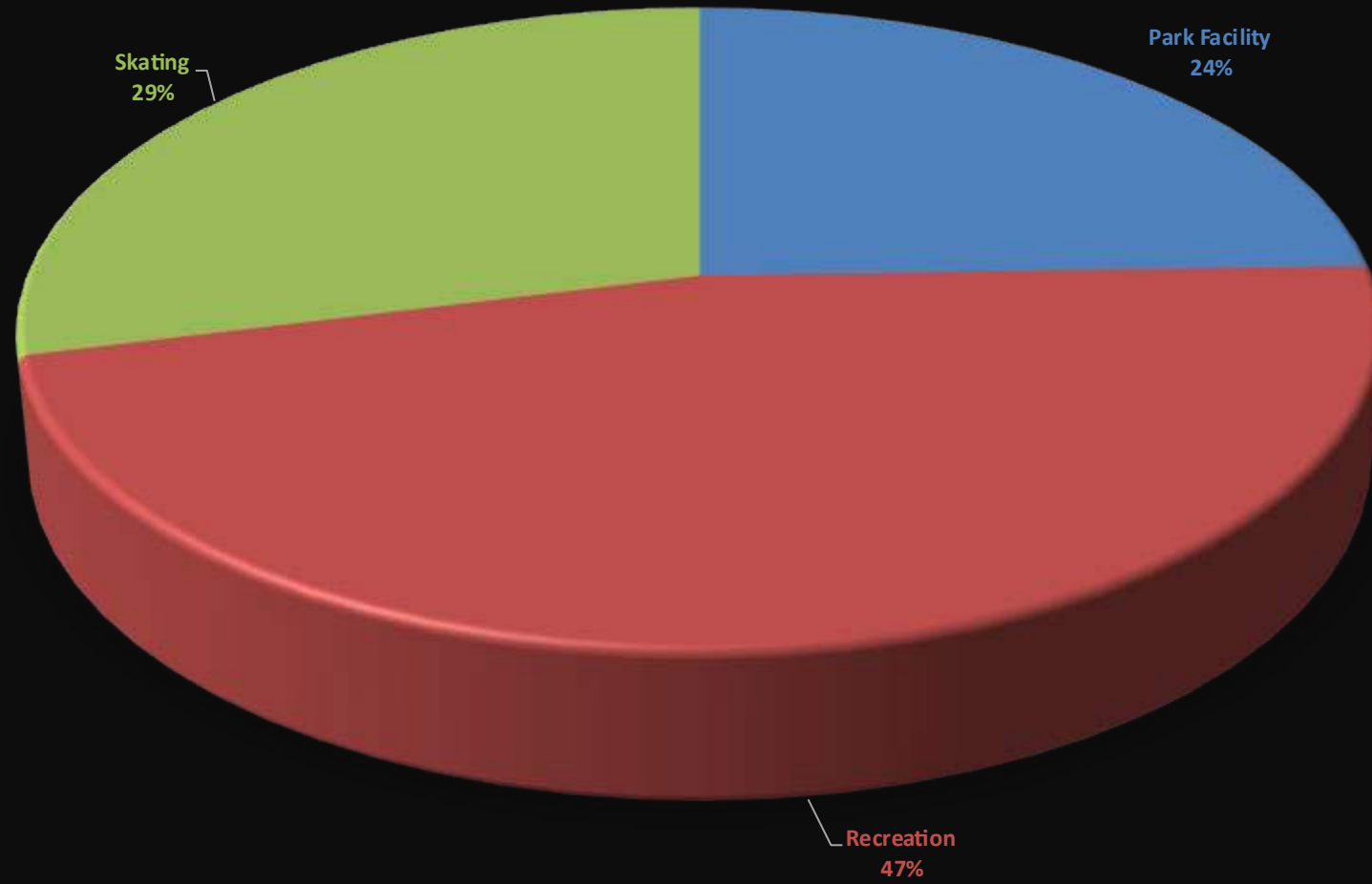
CITY HALL STAFFING BY DEPARTMENT



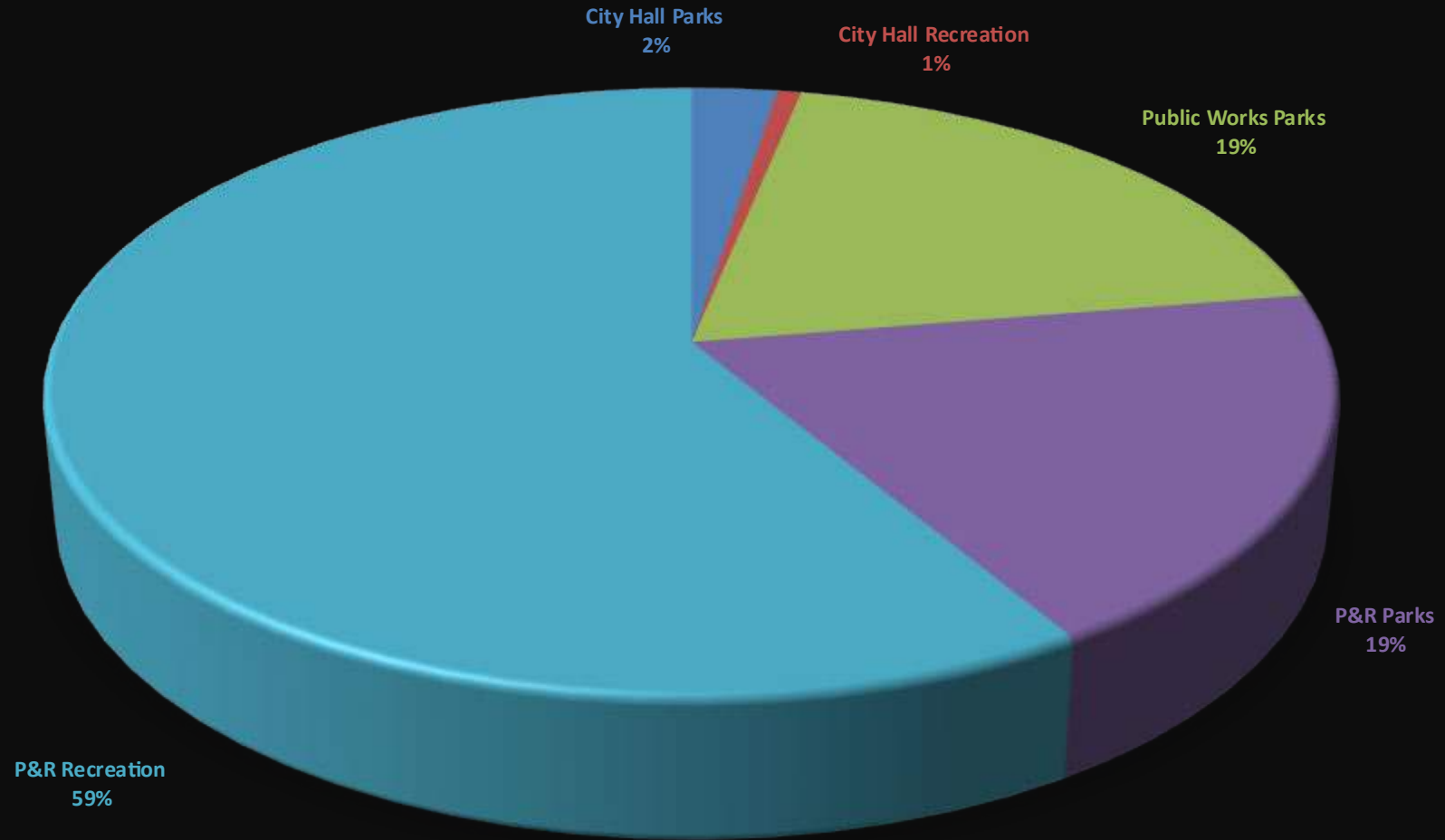
PUBLIC WORKS STAFFING BY DEPARTMENT



PARKS & RECREATION STAFFING BY DEPARTMENT



ALL DEPARTMENTS CHARGING TO PARKS & RECREATION



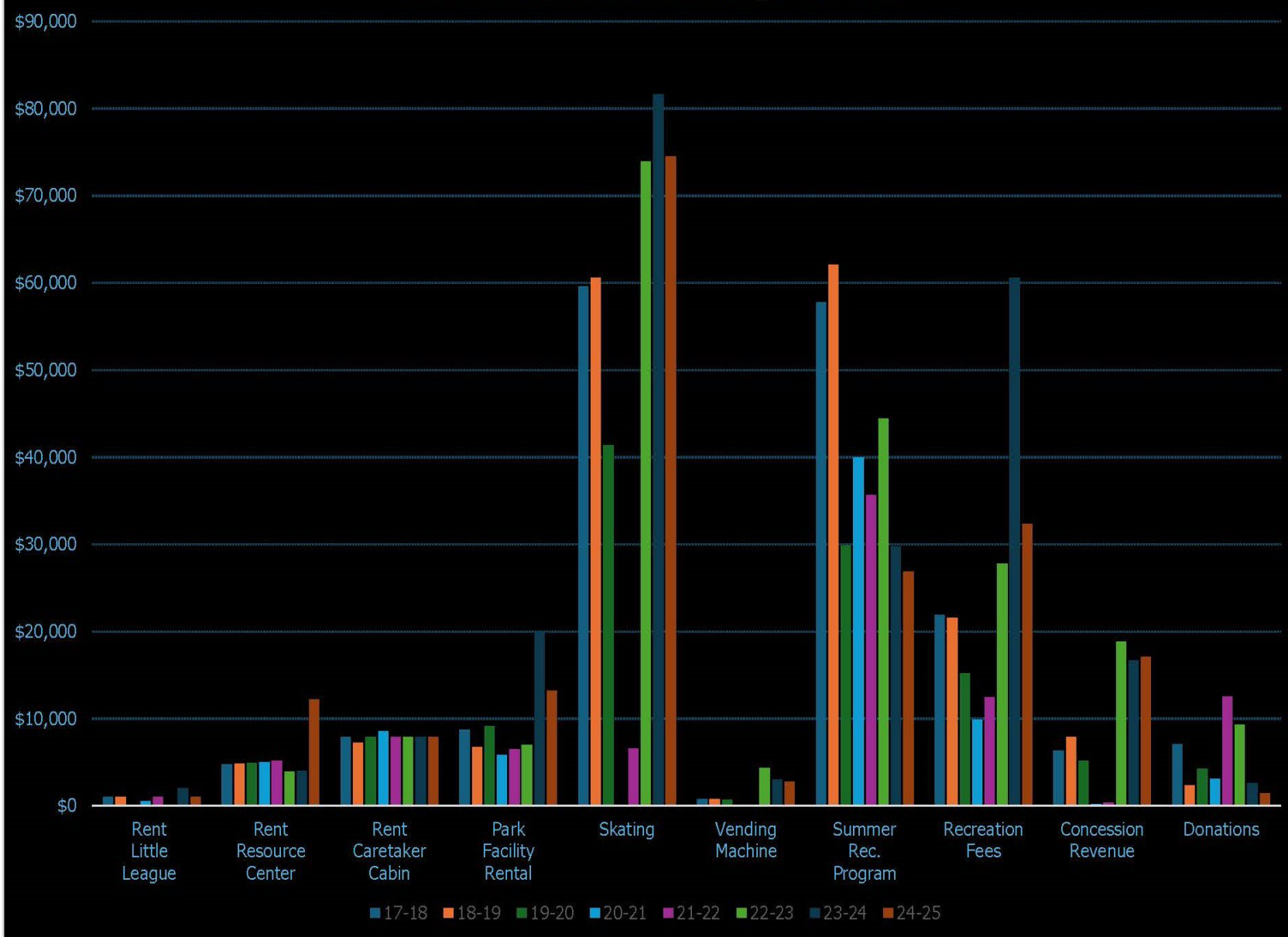
Historical Trends in Recreation Costs

From 2017 – 2025 the minimum wage increased from \$10.50 to \$16.50 per hour

In FY 2020-21 & 2021-22, significant portions of the employment costs were covered by COVID funding

The revenues exceeded the cost of staffing is almost all years

Recreation Revenue Sources by Fiscal Year



General Fund Cash Flow Summary

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	773,615
	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		(4,746)	
	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)		(91,453)	

Special Fund Cash Flow Summary

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
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 Fund	(4,244)	15,612	11,368	(1,382)	9,986
34 - Regional Surface Transportation Program Fund	0	0	0	0	0
36 - Powers Creek District Fund	(104,818)		(84,439)		(86,151)
000 - No Department		26,500		17,250	
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

Water Funds Cash Flow Summary

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
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)

Sewer Funds Cash Flow Summary

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
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

Trust Funds Cash Flow Summary

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
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	(91,628)	3,228,794

Capital Projects Not Included in Draft Budget

- ◆ STIP Truck Route Phase 2
- ◆ CalOES Tank Replacement - Construction Phase
- ◆ Bike Park Construction - Grant
- ◆ WWTP Expansion Project
- ◆ McClure Property Acquisition Costs

In Summary

- ◆ The general fund has an overall deficit of \$93,553 (which is actually \$34,050)
- ◆ The special funds basically break even
- ◆ The water operations fund has an overall deficit of \$64,939 (which is actually \$94,690) assuming an increase in the water consumption rate from \$1.90 per hundred cubic feet to \$3.25 / HCF for 7 of 12 months
- ◆ The sewer operations fund has an overall deficit of \$1,682 (which is actually \$31,433)
- ◆ **This sums to an overall functional cash deficit of \$160,175**