

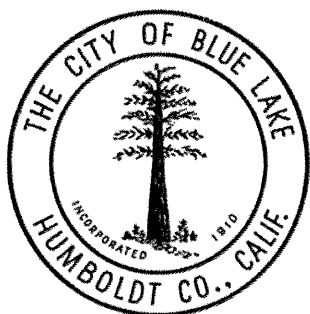


Adopted

Final
Budget
FY 2026-27

*Presented
June 23, 2026*

*By Jennie Short
City Manager*



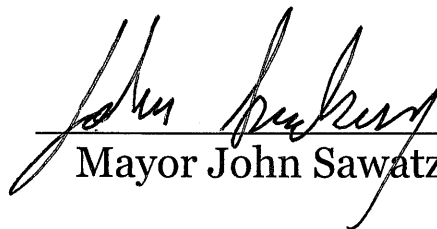
City Council

John Sawatzky, Mayor
Elise Scafani, Mayor Pro Tem
Terri Bayles, Councilmember
Michelle Lewis-Lusso, Councilmember
Kat Napier, Councilmember

City Manager

Jennie Short, City Manager

Adopted on June 23, 2026



Mayor John Sawatzky

RESOLUTION NO. 1267
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BLUE LAKE,
CALIFORNIA,
AMENDING THE ADOPTED OPERATING BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, the City Council of the City of Blue Lake, adopted Resolution 1264 titled "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BLUE LAKE, CALIFORNIA, ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2026-27,

WHEREAS, the Council desires to made modifications to the POSITION ALLOCATION TABLE AND CLASSIFICATION PAY PLAN in Attachment "B" which will also modify the operating budget.

NOW, THEREFORE, BE IT RESOLVED that the City of Blue Lake City Council does hereby adopt the Amended City of Blue Lake Fiscal Year 2026-27 Operating Budget comprised of revenues totaling \$ 2,655,227 and expenditure appropriations in the amount of \$ **2,685,592**, with a net draw from the fund balance(s) as follows:

Fund No.	Estimated 7/1/2026 Balance	Net Draw	Anticipated 6/30/2027 Balance
10 - General	\$866,594	\$27,985	\$838,609
25 - HUTA	\$14,552	\$10,000	\$4,552
60 -Water	\$326,462	\$104,902	\$221,560
70 - Sewer	-\$230,729	\$41,643	-\$272,372

BE IT FURTHER RESOLVED that staffing positions are hereby **amended** and funded in the FY 2026-27 Operating Budget as presented in *Attachment B* "Position Allocation Table and Classification Pay Plan":

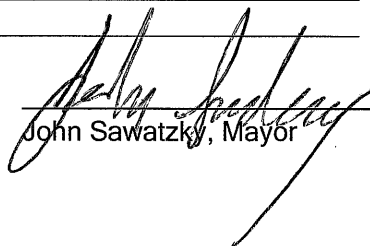
Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED on motion by Lewis-Lusso Seconded by Scafani at a regular meeting of the City Council of the City of Blue Lake on July 14, 2026, by the following vote:

AYES: Sawatzky, Scafani, Napier, LewisLusso, Bayles
NOES: N/A
ABSTAIN: N/A

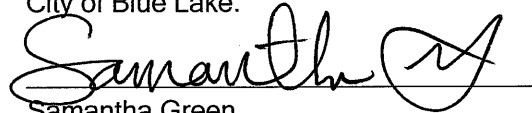
Attest:

Samantha Green, City Clerk


John Sawatzky, Mayor

~~~~~  
I, Samantha Green, City Clerk of the City of Blue Lake, do hereby certify that the foregoing resolution, City of Blue Lake Resolution No. 1267 was passed and adopted by the Blue Lake City Council at its regular meeting on July 14, 2026.

IN WITNESS WHEREOF, I have hereunto set  
my hand and affixed the official Seal of the  
City of Blue Lake.

A handwritten signature in black ink, appearing to read "Samantha Green", written over a horizontal line.

Samantha Green  
City Clerk of the City Council of the City of  
Blue Lake, County of Humboldt, State of  
California

**ATTACHMENT “B” TO RESOLUTION 1267  
POSITION ALLOCATION TABLE AND CLASSIFICATION PAY PLAN**

| Department/Position           |                                   | Full-Time Employee (FTE's) |              |              |              |              |
|-------------------------------|-----------------------------------|----------------------------|--------------|--------------|--------------|--------------|
|                               |                                   | FY 2024-2025               | FY 2025-2026 | FY 2026-2027 | FY 2027-2028 | FY 2028-2029 |
| <b>Administration</b>         |                                   |                            |              |              |              |              |
|                               | City Manager                      | 0.70                       | 0.70         | 0.70         |              |              |
|                               | City Clerk                        |                            | 1.00         | 1.00         |              |              |
|                               | Deputy City Clerk                 | 0.25                       |              |              |              |              |
|                               | <b>Total FTE's</b>                | <b>0.95</b>                | <b>1.70</b>  | <b>1.70</b>  |              |              |
| <b>Finance</b>                |                                   |                            |              |              |              |              |
|                               | Finance Manager                   | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Office Clerk                      | 0.50                       | 0.50         | 0.00         |              |              |
|                               | Account Specialist I/II           | 1.40                       | 1.50         | 2.80         |              |              |
|                               | <b>Total FTE's</b>                | <b>2.90</b>                | <b>3.00</b>  | <b>3.80</b>  |              |              |
| <b>Public Works</b>           |                                   |                            |              |              |              |              |
|                               | 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 Operator | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Water Operator                    | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Facilities Maintenance I/II       | 1.75                       | 1.75         | 1.75         |              |              |
|                               | <b>Total FTE's</b>                | <b>5.30</b>                | <b>5.30</b>  | <b>5.30</b>  |              |              |
| <b>Parks &amp; Recreation</b> |                                   |                            |              |              |              |              |
|                               | Parks & Recreations Director      | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Asst. Parks & Recreation Director | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Recreational Coordinator          | 0.50                       | 0.00         | 0.00         |              |              |
|                               | Recreational Specialist I/II      | 1.50                       | 1.25         | 1.00         |              |              |
|                               | <b>Total FTE's</b>                | <b>4.00</b>                | <b>3.25</b>  | <b>3.00</b>  |              |              |
|                               | <b>Total City FTE's</b>           | <b>13.15</b>               | <b>13.25</b> | <b>13.80</b> |              |              |

**Notes:**

- 1) Deputy City Clerk was a part-time employee employed from May 2025 to November 2025
- 2) Asst. Parks & Recreational Director was promoted to full-time position in February 2025 (FY 2024-25)
- 3) City Manager also serves as Public Works Director
- 4) Rec Coordinator empty as of April 2026. Not filled.

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

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                                                                       | \$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                                                                    | \$50.00   | \$52.50   | \$53.33   | \$54.17   | \$55.00   | \$55.83   | \$56.67   | \$57.50   | \$58.33   | \$59.17   | \$60.00   |           |           |
| <b>Finance Manager</b>                                                             |           |           |           |           |           |           |           |           |           |           |           |           |           |
| Annual                                                                             | \$80,154  | \$81,963  | \$83,814  | \$85,728  | \$87,704  | \$89,742  | \$91,843  | \$94,006  | \$96,232  | \$98,520  | \$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   |
| <b>Longevity</b>                                                                   | 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   |
| <b>Public Works Supt.</b>                                                          |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 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   |
| <b>Longevity</b>                                                                   | 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   |
| <b>Parks &amp; Rec. Director</b>                                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 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  |
| 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   |
| <b>Longevity</b>                                                                   | 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   |
| <b>Public Works Sup. Operator</b>                                                  |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 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   |
| <b>Longevity</b>                                                                   | 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   |
| <b>Admin. Acct. Specialist II</b>                                                  |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 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   |
| <b>Longevity</b>                                                                   | 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   |
| <b>Asst. Recreation Director</b>                                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 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  |
| 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   |
| <b>Longevity</b>                                                                   | 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   |
| <b>Public Works Operator</b>                                                       |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 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   |
| <b>Longevity</b>                                                                   | 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   |
| <b>Public Works Maint II &amp; Recreation Specialist II &amp; Office Assistant</b> |           |           |           |           |           |           |           |           |           |           |           |           |           |
| Annual                                                                             | \$38,535  | \$39,686  | \$40,872  | \$42,099  | \$43,368  | \$44,678  | \$46,010  | \$47,382  | \$48,797  | \$50,253  | \$51,750  | \$53,310  | \$54,912  |
| Hourly                                                                             | \$18.53   | \$19.08   | \$19.65   | \$20.24   | \$20.85   | \$21.48   | \$22.12   | \$22.78   | \$23.46   | \$24.16   | \$24.88   | \$25.63   | \$26.40   |
| <b>Longevity</b>                                                                   | 18.88     | \$19.45   | \$20.03   | \$20.63   | \$21.25   | \$21.89   | \$22.55   | \$23.22   | \$23.91   | \$24.62   | \$25.36   | \$26.12   | \$26.91   |
| <b>Public Works Maint I &amp; Recreation Specialist I</b>                          |           |           |           |           |           |           |           |           |           |           |           |           |           |
| Annual                                                                             | \$37,003  | \$38,126  | \$39,270  | \$40,456  | \$41,662  | \$42,910  | \$44,200  | \$45,531  | \$46,904  | \$48,298  | \$49,733  | \$51,210  | \$52,749  |
| Hourly                                                                             | \$17.45   | \$17.98   | \$18.52   | \$19.08   | \$19.65   | \$20.24   | \$20.85   | \$21.48   | \$22.12   | \$22.78   | \$23.46   | \$24.16   | \$24.88   |
| <b>Longevity</b>                                                                   | 17.79     | \$18.33   | \$18.88   | \$19.45   | \$20.03   | \$20.63   | \$21.25   | \$21.89   | \$22.55   | \$23.22   | \$23.91   | \$24.62   | \$25.36   |

Contract Positions:

Building Official = \$70.00 per hour  
No COLA Applied

*Revised*



# CITY OF BLUE LAKE ORGANIZATIONAL CHART

FY 2026-2027

Blue Lake Constituents

City Council

City Clerk

City Manager/  
Public Works Director

City Attorney

Land Use

Building  
Official

City  
Engineer

City  
Planner

Parks & Recreation

Parks & Rec.  
Director

Parks & Rec.  
Asst. Director

Skate Staff  
PT Recreation  
Specialists I/II

Public Works

Public Works  
Superintendent

Supervising  
WW Operator

Water Operator

FT Maintenance  
Worker I/II

PT Maintenance  
Worker I/II

Law Enforcement  
& Animal Control

HCSO  
Law Enforcement

HCSO  
Animal Shelter

Business & Finance

Finance  
Manager

City  
Accountant

FT Admin.  
Accounting  
Specialist I/II

FT Admin.  
Accounting  
Specialist I/II

PT (0.8FTE)  
Admin.  
Accounting  
Specialist I/II

Contract  
Services

Approved

July 14, 2026 Council Meeting

**RESOLUTION NO. 1264**  
**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BLUE LAKE, CALIFORNIA,**  
**ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2026-27**

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

**WHEREAS**, the City Manager's proposed budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, has been reviewed, discussed and revised at two duly noticed public meetings by the City Council; and

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

**WHEREAS**, the City of Blue Lake used the percentage change in the population factor as of January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate the appropriation limit for fiscal year 2026-27 as presented in *Attachment A*.

**NOW, THEREFORE, BE IT RESOLVED** that the City of Blue Lake City Council does hereby adopt the City of Blue Lake Fiscal Year 2026-27 Operating Budget comprised of revenues totaling \$ 2,655,227 and expenditure appropriations in the amount of \$ 2,652,807, with a net draw from the fund balance(s) as follows:

| <b>Fund No.</b>     | <b>Estimated<br/>7/1/2026<br/>Balance</b> | <b>Net Draw</b> | <b>Anticipated<br/>6/30/2027<br/>Balance</b> |
|---------------------|-------------------------------------------|-----------------|----------------------------------------------|
| <b>10 - General</b> | \$866,594                                 | \$17,057        | \$849,538                                    |
| <b>25 - HUTA</b>    | \$14,552                                  | \$10,000        | \$4,552                                      |
| <b>60 -Water</b>    | \$326,462                                 | \$93,974        | \$232,488                                    |
| <b>70 - Sewer</b>   | -\$230,729                                | \$30,715        | -\$261,444                                   |

**BE IT FURTHER RESOLVED** that staffing positions are adopted and funded in the FY 2026-27 Operating Budget as presented in *Attachment B* "Position Allocation Table and Classification Pay Plan":

**BE IT FURTHER RESOLVED** that the City's Health Insurance Employer paid portion is adopted and funded in the FY 2026-27 Operating Budget as presented in *Attachment C* "Health Insurance Contributions Table":

**BE IT FURTHER RESOLVED**, as follows:

1. It is the City Council's intention to approve and adopt an annual budget to provide financial guidance for routine operations of City's business, and capital projects and to provide information to the general public.
2. The adopted annual City budget will be implemented and maintained in accordance with the City's Financial Policy.
3. Adoption of the annual budget does not expressly approve expenditure of funds in excess of purchasing authority as outlined by City Resolution, Ordinance, State or Federal law.
4. Adoption of the FY 2026-27 budget includes the inter-fund transfers in the total amount of \$130,700, including interest, comprised as follows:

| Transfer From Fund | General Ledger No. | Fund Title                                   | Amount    | Transfer To Fund | General Ledger No. | Fund Title                     | Amount    |
|--------------------|--------------------|----------------------------------------------|-----------|------------------|--------------------|--------------------------------|-----------|
| 25                 | 7980               | Highway Users Tax Fund                       | \$85,420  | 10               | 4980               | Dept. 320 Public Works Streets | \$85,420  |
| 30                 | 7980               | TDA Street Fund                              | \$ 24,130 | 10               | 4980               | Dept. 320 Public Works Streets | \$ 24,130 |
| 34                 | 7980               | Regional Surface Transportation Program Fund | \$13,800  | 10               | 4980               | Dept. 320 Public Works Streets | \$13,800  |
|                    |                    |                                              |           | <b>Total</b>     |                    |                                |           |
| 42                 | 7980               | CDBG Program Income-Holding Fund             | \$2,150   | 38               | 4980               | CDBG Non-Program Income Fund   | \$2,150   |
| 44                 | 7980               | CDBG Program Income-Revolving Fund           | \$5,200   | 38               | 4980               | CDBG Non-Program Income Fund   | \$5,200   |
|                    |                    |                                              |           | <b>Total</b>     |                    |                                |           |
|                    |                    |                                              |           | <b>\$7,350</b>   |                    |                                |           |

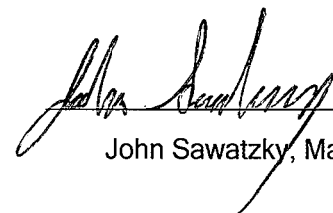
**Effective Date.** This Resolution shall take effect immediately upon its adoption.

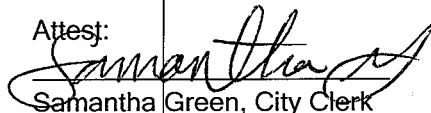
PASSED AND ADOPTED on motion by Napier, Seconded by Scafani at a regular meeting of the City Council of the City of Blue Lake on June 23, 2026, by the following vote:

AYES: Sawatzky, Scafani, Napier, Lewis-Lusso, Bayles

NOES: N/A

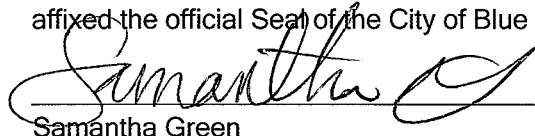
ABSTAIN: N/A

  
John Sawatzky, Mayor

Attest:  
  
Samantha Green, City Clerk

I, Samantha Green, City Clerk of the City of Blue Lake, do hereby certify that the foregoing resolution, City of Blue Lake Resolution No. 1264 was passed and adopted by the Blue Lake City Council at its regular meeting on June 23, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official Seal of the City of Blue Lake.

  
Samantha Green

City Clerk of the City Council of the City of Blue Lake, County of Humboldt, State of California

**ATTACHMENT "A" TO RESOLUTION 1264  
CALCULATIONS FOR DETERMINING THE FISCAL YEAR 2026-27 APPROPRIATIONS LIMIT**

Article XIII B of the California Constitution, adopted by Proposition 4 in November 1979, and amended in 1990 by Proposition 111, imposes restrictions on the amount of revenues that can be received and appropriated in a fiscal year (Gann Limit). Only revenues defined as "proceeds of taxes" are restricted by the limit. Generally, revenues restricted as to use, enterprise fund revenues, and charges for services not exceeding the cost of providing the services are not considered proceeds of taxes. Also, certain expenditures are considered exempt from the limit. During any fiscal year a city may not appropriate any proceeds of taxes they receive in excess of their limit.

The appropriations limit is based on actual appropriations during the base year of 1978-79 and is adjusted using a price factor based on the growth in the State per capita personal income and a population factor based on growth in the City's population. The appropriations limit must be adopted each year by resolution of the City Council.

**FY 2025-26 ANNUAL ADJUSTMENT FACTORS:**

**Price Factor** (conversion to ratio)

Percent Growth in State Per Capita Personal Income as provided by State of California Department of Finance:                      4.95% =                      1.0495

**Population Factor** (conversion to ratio)

Annual Percent Growth in the City of Blue Lake Population January 1, 2025, to January 1, 2026, as provided by the State of California Department of Finance:

-0.8% =                      0.9920

**Calculation of Annual Adjustment Factor**

Price Factor x Population Factor =    1.0495 x 0.9920 =    1.0411

**FY 2025-26 Appropriations Limit Calculation**

FY 2026-27 Limit= FY 2025-26 Limit x Adjustment Factor

FY 2026-27 Limit = \$1,528,424 x 1.0411

FY 2026-27 Limit= \$1,591,242

**Estimated Appropriations Subject to the Gann Limit for FY 2025-26**

|                                       |                  |
|---------------------------------------|------------------|
| Proceeds of Taxes                     | \$ 526,700       |
| Exclusions                            | <u>0</u>         |
| Total Appropriations Subject to Limit | \$ 526,700       |
| <br>Current Limit                     | <br>\$ 1,591,242 |
| Under Limit                           | \$ 1,064,542     |

**ATTACHMENT "B" TO RESOLUTION 1264  
POSITION ALLOCATION TABLE AND CLASSIFICATION PAY PLAN**

| Department/Position           |                                   | Full-Time Employee (FTE's) |              |              |              |              |
|-------------------------------|-----------------------------------|----------------------------|--------------|--------------|--------------|--------------|
|                               |                                   | FY 2024-2025               | FY 2025-2026 | FY 2026-2027 | FY 2027-2028 | FY 2028-2029 |
| <b>Administration</b>         |                                   |                            |              |              |              |              |
|                               | City Manager                      | 0.70                       | 0.70         | 0.70         |              |              |
|                               | City Clerk                        |                            | 1.00         | 1.00         |              |              |
|                               | Deputy City Clerk                 | 0.25                       |              |              |              |              |
|                               | <b>Total FTE's</b>                | <b>0.95</b>                | <b>1.70</b>  | <b>1.70</b>  |              |              |
| <b>Finance</b>                |                                   |                            |              |              |              |              |
|                               | 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         |              |              |
|                               | <b>Total FTE's</b>                | <b>2.90</b>                | <b>3.00</b>  | <b>3.50</b>  |              |              |
| <b>Public Works</b>           |                                   |                            |              |              |              |              |
|                               | 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 Operator | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Water Operator                    | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Facilities Maintenance I/II       | 1.75                       | 1.75         | 1.75         |              |              |
|                               | <b>Total FTE's</b>                | <b>5.30</b>                | <b>5.30</b>  | <b>5.30</b>  |              |              |
| <b>Parks &amp; Recreation</b> |                                   |                            |              |              |              |              |
|                               | Parks & Recreations Director      | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Asst. Parks & Recreation Director | 1.00                       | 1.00         | 1.00         |              |              |
|                               | Recreational Coordinator          | 0.50                       | 0.00         | 0.00         |              |              |
|                               | Recreational Specialist I/II      | 1.50                       | 1.25         | 1.00         |              |              |
|                               | <b>Total FTE's</b>                | <b>4.00</b>                | <b>3.25</b>  | <b>3.00</b>  |              |              |
|                               | <b>Total City FTE's</b>           | <b>13.15</b>               | <b>13.25</b> | <b>13.50</b> |              |              |

**Notes:**

- 1) Deputy City Clerk was a part-time employee employed from May 2025 to November 2025
- 2) Asst. Parks & Recreational Director was promoted to full-time position in February 2025 (FY 2024-45)
- 3) City Manager also serves as Public Works Director
- 4) Rec Coordinator empty as of April 2026. Not filled.

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

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                                                        | \$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                                                     | \$50.00   | \$52.50   | \$53.33   | \$54.17   | \$55.00   | \$55.83   | \$56.67   | \$57.50   | \$58.33   | \$59.17   | \$60.00   |          |          |
| Finance Manager                                                     | \$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 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| 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.                                                  | \$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 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| 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                                                | \$51,111  | \$52,645  | \$54,228  | \$55,848  | \$57,503  | \$59,259  | \$61,027  | \$62,858  | \$64,750  | \$66,685  | \$68,662  | \$70,741 | \$72,862 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| 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  |
| City Clerk                                                          | \$50,728  | \$52,250  | \$53,810  | \$55,432  | \$57,096  | \$58,802  | \$60,570  | \$62,379  | \$64,251  | \$66,186  | \$68,186  | \$70,200 | \$72,301 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| 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. Asst. Specialist II                                          | \$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 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| 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                                           | \$42,067  | \$43,328  | \$44,616  | \$45,947  | \$47,320  | \$48,734  | \$50,190  | \$51,688  | \$53,248  | \$54,850  | \$56,493  | \$58,178 | \$59,925 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| Hourly                                                              | \$20.22   | \$20.83   | \$21.45   | \$22.09   | \$22.76   | \$23.43   | \$24.13   | \$24.85   | \$25.60   | \$26.37   | \$27.16   | \$27.97  | \$28.81  |
| Admin. Asst. Specialist I                                           | \$42,411  | \$43,701  | \$45,011  | \$46,363  | \$47,757  | \$49,213  | \$50,690  | \$52,208  | \$53,769  | \$55,390  | \$57,054  | \$58,760 | \$60,528 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| 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 | \$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 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| Hourly                                                              | \$18.34   | \$18.89   | \$19.46   | \$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                      | \$36,650  | \$37,752  | \$38,875  | \$40,040  | \$41,248  | \$42,494  | \$43,783  | \$45,074  | \$46,428  | \$47,819  | \$49,275  | \$50,752 | \$52,270 |
| Annual                                                              |           |           |           |           |           |           |           |           |           |           |           |          |          |
| Hourly                                                              | \$17.28   | \$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

**ATTACHMENT "C" TO RESOLUTION 1264**  
Health Insurance - Employer Contribution FY 2026-27

Each month the City of Blue Lake contributes towards the cost of health insurance from CalPERS. The Council selected monthly contribution amounts on April 28, 2026 when adopting Resolution 1260 titled "ELECTING TO BE SUBJECT TO THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT AT AN UNEQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS - ALL EMPLOYEES".

Those monthly contribution amounts are:

| Description                                              | Monthly City Contribution<br>up to |
|----------------------------------------------------------|------------------------------------|
| Employee Only                                            | \$1,120.58                         |
| Employee + 1 Dependent                                   | \$2,050.00                         |
| Employee + Family                                        | \$2,050.00                         |
| Opt-Out stipend (with proof<br>of alternative insurance) | \$600.00                           |

Under the CalPERS plan, the City is required to offer health insurance to all employees working 20 hours per week or more. For eligible part-time positions (20 - 39 hours per week), the contribution or opt-out stipend will be prorated using the number of hours the position is scheduled to work during a normal work-week divided by 40.

For example: A 32-hour per week position with employee only coverage would receive an employer contribution of \$896.46 [32 hrs ÷ 40 hrs X \$1,120.58].

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Tab 1

## Summary & Budget Narrative

Summary of Fund Cash Balance by Year

| Fund Department or Description |                                                | 7/1/25<br>Unaudited<br>Cash Fund<br>Balance | FY 25/26<br>Net Excess<br>(Deficit) | 7/1/26<br>Estimated<br>Cash Fund<br>Balance | <b>FY 26/27<br/>Net Excess<br/>(Deficit)</b> | 6/30/27<br>Estimated<br>Cash Fund<br>Balance |
|--------------------------------|------------------------------------------------|---------------------------------------------|-------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|
| 10                             | 000 - No Department                            | 882,792                                     | 631,130                             | 866,594                                     | <b>630,500</b>                               | 838,609                                      |
|                                | 100 - Mayor and City Council                   |                                             | (9,840)                             |                                             | <b>(7,980)</b>                               |                                              |
|                                | 160 - Legal                                    |                                             | (21,375)                            |                                             | <b>(32,500)</b>                              |                                              |
|                                | 180 - General Government                       |                                             | (342,836)                           |                                             | <b>(351,866)</b>                             |                                              |
|                                | 220 - Planning                                 |                                             | (52,710)                            |                                             | <b>(82,144)</b>                              |                                              |
|                                | 240 - Building                                 |                                             | (7,177)                             |                                             | <b>(724)</b>                                 |                                              |
|                                | 260 - Law Enforcement                          |                                             | 2,417                               |                                             | <b>2,527</b>                                 |                                              |
|                                | 280 - Animal Control                           |                                             | (8,454)                             |                                             | <b>(8,950)</b>                               |                                              |
|                                | 320 - Public Works - Streets                   |                                             | 15,464                              |                                             | <b>(4,201)</b>                               |                                              |
|                                | 425 - Park Facilities                          |                                             | (145,852)                           |                                             | <b>(155,611)</b>                             |                                              |
|                                | 445 - Recreation - General                     |                                             | (101,006)                           |                                             | <b>(105,262)</b>                             |                                              |
|                                | 900 - Capital Outlay                           |                                             | 24,041                              |                                             | <b>88,225</b>                                |                                              |
| Subtotal for Fund 10           |                                                |                                             | (16,198)                            |                                             | <b>(27,986)</b>                              |                                              |
| 11                             | Recreation Economic Analysis Fund              | 0                                           |                                     | 0                                           |                                              | 0                                            |
| 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)                                    | <b>86,000</b>                                | (11,477)                                     |
| 15                             | - Bike & Skate Park Fund                       | (3,720)                                     | (45)                                | (3,765)                                     | <b>0</b>                                     | (3,765)                                      |
| 25                             | - Highway Users Tax Fund                       | 14,552                                      | 0                                   | 14,552                                      | <b>(10,000)</b>                              | 4,552                                        |
| 30                             | - TDA Street Fund                              | (21,316)                                    | 0                                   | (21,316)                                    | <b>0</b>                                     | (21,316)                                     |
| 31                             | - TDA Purchased Transportation Fund            | (1,545)                                     | 0                                   | (1,545)                                     | <b>50</b>                                    | (1,495)                                      |
| 32                             | - AB-939 Solid Waste/Recycling Fund            | (15,276)                                    | 3,530                               | (11,746)                                    | <b>6,900</b>                                 | (4,846)                                      |
| 33                             | - Supplemental Law Enforcement Services Fund   | (4,244)                                     | 15,612                              | 11,368                                      | <b>(1,382)</b>                               | 9,986                                        |
| 34                             | - Regional Surface Transportation Program Fund | 0                                           | 0                                   | 0                                           | <b>0</b>                                     | 0                                            |
| 36                             | - Powers Creek District Fund                   | (77,072)                                    |                                     | (56,693)                                    |                                              | (56,685)                                     |
|                                | 000 - No Department                            |                                             | 26,500                              |                                             | <b>18,950</b>                                |                                              |
|                                | 360 - Powers Creek District Maintenance        |                                             | (6,121)                             |                                             | <b>(18,942)</b>                              |                                              |
|                                | 362 - Powers Creek District Expansion          |                                             | 0                                   |                                             | <b>0</b>                                     |                                              |
|                                | 900 - Capital Outlay                           |                                             | 0                                   |                                             | <b>0</b>                                     |                                              |
| 38                             | - CDBG Non-Program Income Fund                 | 133,367                                     | 6,115                               | 139,482                                     | <b>10,550</b>                                | 150,032                                      |
| 42                             | - CDBG Program Income-Holding Fund             | 0                                           | 450                                 | 450                                         | <b>0</b>                                     | 450                                          |
| 44                             | - CDBG Program Income-Revolving Fund           | 205,485                                     | 2,200                               | 207,685                                     | <b>0</b>                                     | 207,685                                      |
| 60                             | - Water Fund                                   | 414,932                                     | (88,470)                            | 326,462                                     | <b>(104,902)</b>                             | 221,560                                      |
| 61                             | - Water Connection Fee Fund                    | 216,103                                     | 5,980                               | 222,083                                     | <b>8,000</b>                                 | 230,083                                      |
| 62                             | - Water Capital Reserve Fund                   | 14,514                                      | 405                                 | 14,919                                      | <b>540</b>                                   | 15,459                                       |
| 64                             | - Turbidity Reduction Facility Reserve Fund    | (11,396)                                    | (100)                               | (11,496)                                    | <b>0</b>                                     | (11,496)                                     |
| 70                             | - Sewer Fund                                   | (211,188)                                   | (19,541)                            | (230,729)                                   | <b>(41,643)</b>                              | (272,372)                                    |
| 71                             | - Sewer Connection Fee Fund                    | 344,590                                     | 9,532                               | 354,122                                     | <b>8,500</b>                                 | 362,622                                      |
| 72                             | - Sewer Capital Reserve Fund                   | 1,493,598                                   | 35,000                              | 1,528,598                                   | <b>35,000</b>                                | 1,563,598                                    |
| 80                             | - Dental/Vision Trust Fund                     | 40,524                                      | 0                                   | 40,524                                      | <b>0</b>                                     | 40,524                                       |
| 82                             | Self Insured-Retention Reserve Fund            | 20,000                                      | 0                                   | 20,000                                      | <b>0</b>                                     | 20,000                                       |
| 90                             | - Fixed Asset Group of Accounts (non-cash)     | 0                                           | 0                                   | 0                                           | <b>0</b>                                     | 0                                            |
| Total Cash Fund Balances       |                                                | 3,348,673                                   | (25,151)                            | 3,323,522                                   | <b>(30,365)</b>                              | 3,293,158                                    |



# City of Blue Lake

## 2026-27 Operating and Capital Improvement Budgets

### **Budget Purpose**

Each year the City must forecast the revenues it will receive and the expenditures it will incur for the upcoming fiscal year. The annual budget document serves as a plan for how the monies that come into the City will be spent to operate and maintain the City.

### **Basis of Budgeting**

Governmental fund budgets are developed using the modified accrual basis of accounting. To summarize, under this basis, revenues are estimated for the fiscal year if they are susceptible to accrual (amounts can be determined and will be collected within the current period). Principal and interest on general long-term debt are budgeted as expenditures when due, whereas other expenditures (including capital outlay) are budgeted for liabilities expected to be incurred during the current period.

Proprietary fund budgets are developed using the accrual basis of accounting. To summarize, under this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred or economic asset used.

## **GOVERNMENTAL AND CAPITAL PROJECT FUNDS**

### **Fund 10 - General Fund**

This fund is the general operating fund of the City which accounts for all financial resources except those legally or administratively required to be accounted for in other funds.

### **General Fund Departments**

#### **100 - Mayor and City Council**

The City Council consists of five members and serves as the policy making and legislative body of the City of Blue Lake. Council members are elected at large and select a Mayor from their membership every two years. The Mayor acts as the chairperson for all Council meetings. The City Council appoints the City Manager, City Attorney, City Clerk, and members of the Planning, Economic Development, Public Safety and Parks and Recreation Commissions. The City Council enacts ordinances, adopts resolutions, sets policy, and approves the annual budget for the City. The Council conducts semi-monthly meetings to consider City business items and represents the City on a variety of regional boards, commissions, and authorities.



## **160 - Legal**

Legal services are provided under a contract with The Mitchell Law Firm, LLP. The City Attorney provides a broad range of legal services to the City Council, City Manager, various city departments, and the Planning Commission. Services include drafting and reviewing contracts, ordinances, regulations, and other documents, providing staff support to the City Council and Planning Commission at regular and special meetings, researching legal questions and providing legal opinions and advice, and prosecuting and defending civil proceedings on behalf of the City and its officers and employees.

## **180 - General Government**

The City Council has delegated a wide variety of powers and duties to the City Manager by ordinance. These duties include enforcement of City ordinances, authority to direct City employees, which includes appointment and removal, reorganize offices, positions or units, recommends the adoption of measures and ordinances, keeps the City Council advised of the financial condition and needs of the City, investigates complaints of service, exercises general supervision over all public buildings, parks and property, and prepares and presents an annual budget and salary plan.

The Business Office is a major point of contact with residents concerning City services. This office provides general direction to the public. The Finance Department is part of the Business Office. In addition, the Department is responsible for administrative support for the receipt and expenditure of general funds, special street funds, proprietary funds, other special funds, and trust funds. This department also includes the function of City Clerk. Dog and business licenses are issued through this office.

Other department functions include specific costs incurred by the City that are not applicable to any one fund or department. These expenditures include audit, janitorial, tech support, copying services and City Hall and Skinner Store repairs and maintenance.

## **220 - Planning**

The Planning Department provides contract Planning and Engineering services to the City. City Planner and Engineering services are provided by SHN Engineering with Garry Rees designated as the City Planner and Mike Foget designated as the City Engineer.

Planning services include environmental review and implementation of the City's land use and development policies as identified in the General Plan. This includes administration of the City's zoning, subdivision, and environmental ordinances. The Planner also provides support to the Building Official, Director of Public Works, City Attorney, City Manager, City Council, and the Planning Commission. Engineering services include the review, design and recommendation of transportation, water, wastewater, and building improvements and upgrades.

This department also provides engineering services for public facilities that fall within the General Fund.

## **240 - Building**

The Building Official is the primary source of service and information to builders and the public regarding general construction and the building codes. This department serves architects, developers, contractors, homeowners, and others involved in the design, construction, and/or maintenance of



private property in Blue Lake. This department processes applications, reviews plans, issues building permits, and prepares building records reports.

## **260 - Law Enforcement**

The City contracts with the Humboldt County Sheriff Department for the provision of law enforcement services. The Fy 2026-27 contract with the Sheriff Department has been fully executed and provides access to the full scope of the Sheriff Department's services, including, patrol services, detective services, coroner services, SWAT, etc....

## **280 - Animal Control**

The City contracts with the Humboldt County Sheriff Department Animal Shelter for limited kennel and animal control services.

## **320 - Public Works - Streets**

This department provides for the upkeep, maintenance and operation of our City street system. This includes regular street maintenance, drainage and lighting maintenance. This Budget also provides for maintenance and repairs to public drainage ways, safe route to schools multi-modal trails, and a portion of the Annie & Mary Trail.

## **425 - Park Facilities**

This Budget provides general maintenance and repair to City-owned facilities including parks such as Prasch Hall, Perigot Park, the gymkhana grounds, trails, the Tot Lot, tennis courts, and other open spaces. The upkeep of the grounds surrounding City Hall are included in this department.

## **445 – Recreation - General**

This Budget provides administrative support to general recreation programming.

## **900 - Capital Outlay**

This Budget provides resources for capital expenditures.

## **Fund 11 - Recreation Economic Analysis Fund**

This fund accounts for the receipt and use of funds related to the City's Powers Creek District master plan with campground economic analysis project. This project is complete and the expenditures have been fully reimbursed. This fund should be closed out as part of FY 2025-26.

## **Fund 12 - American Rescue Plan – COVID Relief Fund**

This fund accounts for the receipt and use Federal COVID relief funds. This project was reported complete in FY 2024-25 and the final accounting will be completed in FY 2025-26. No new expenditures or revenues are anticipated for this fund. This fund should be closed out as part of FY 2025-26.



### **Fund 13 – State Park Per Capita Program Fund**

This fund accounts for the receipt and use of State Per Capita Program (Gymkhana/Prasch Hall/Perigot Park) funds. This project is in its final phase. Final disbursements should be completed by the end of FY 2026-27 and this fund should be closed out.

### **Fund 15 – Bike & Skate Park Fund**

This fund was created in FY 2025-26 to separate the revenues, donations, and expenditures associated with construction of a new bike and skate park in the Powers Creek District. This fund is distinct in that no adopted expenditures may be spent until the corresponding revenues have been received.

### **Fund 25 - Highway Users Tax Fund**

This fund accounts for the City's receipt and use of State gas tax funds, for which use is restricted to street maintenance activities. The City is allocated a share of the revenue derived from State taxes on gasoline and the allocation is determined by two factors: 1) the total amount of State-wide collections from gas taxes and 2) the City's population relative to the population of all California cities. This fund includes Highway Use Tax Accounts for Sections 2103, 2105, 2106, 2107, 2107.5 and the Road Maintenance and Rehabilitation Program.

The City uses these funds to support the cost of street maintenance performed by the Public Works Department. During the year, funds are transferred into the General Fund to support eligible Public Works activities in Departments 320. No direct expenditures are charged to this fund.

### **Fund 30 - Transportation Development Act Street Fund**

This fund accounts for the City's receipt and use of State Transportation Development Act funds for which the use is restricted to street maintenance activities. These funds are distributed by the Humboldt County Association of Governments (HCAOG).

### **Fund 31 – Transportation Development Act Purchased Transportation Fund**

This fund accounts for the City's receipt and use of State Transportation Development Act funds for which the use is restricted to public transit services. These funds are distributed by the Humboldt County Association of Governments (HCAOG). The City has an annual contract with Humboldt Transit Authority to provide local transportation services to community residents.

### **Fund 32 – AB-939 Solid Waste Reduction/Recycling Fund**

This fund accounts for the City's receipt and use of State revenues derived from solid waste/recycling fees and the sale of recyclable materials. The use of these are restricted to solid waste reduction activities.



### **Fund 33 - Supplemental Law Enforcement Services Fund**

This fund accounts for the City's receipt and use of State revenues derived from the Citizens for Public Safety (COPS) Program for which the use is restricted to law enforcement/public safety activities. The City charges all of the County of Humboldt Sheriff's Department contract to this fund.

### **Fund 34 - Regional Surface Transportation Fund**

This fund accounts for the City's receipt and use of State Regional Surface Transportation Program funds for which the use is restricted to street maintenance activities. These funds are distributed by the Humboldt County Association of Governments (HCAOG).

### **Fund 36 – Powers Creek District Fund**

This fund is considered part of the General Fund and is utilized for the maintenance and operation of City owned properties and infrastructure located in the Powers Creek District as well as to support economic development activities within the City.

### **Fund 38 - CDBG Non-Program Income Fund**

This fund is considered part of the General Fund and represents the de-federalized Community Development Block Grant Program (CDBG) funds accumulated by the City. These funds are primarily used by the City for small business loans.

### **Fund 42 - CDBG Program Income Holding Fund**

This fund accounts for the City's receipt of loan principal and interest payments related to the City's Community Development Block Grant Program (CDBG). At the end of each fiscal year total receipts are transferred as follows:

1. If receipts are \$35,000 or more they are transferred to Fund 44 where they are used to make new housing loans or grants in accordance with CDBG program guidelines;
2. If receipts are less than \$35,000 they become de-federalized and are transferred to Fund 38.

### **Fund 44 - CDBG Program Income Fund**

This fund accounts for the City's operation of its Community Development Block Grant Program (CDBG). Funds are transferred from Fund 42 where they are used to make new housing loans or grants in accordance with CDBG program guidelines.



## **PROPRIETARY FUNDS:**

### **Fund 60 -Water Operating Fund**

This fund accounts for the operations of the City's water utility, a self-supporting activity which renders services on a user-charge basis to its customers.

### **Fund 61 - Water Connection Fee Fund**

This fund accounts for the City's receipt and use of connection fees charged for each new connection to the City's water system. The use of these funds is restricted for capital improvements that add capacity to the water system.

### **Fund 62 - Water Capital Reserve Fund**

The function of this fund is to account for water utility funds that have been reserved for capital improvements, capital repair and replacement, or major equipment purchases.

### **Fund 64 - Turbidity Reduction Facility Reserve Fund**

This fund accounts for the City's receipt of fees charged to its water utility customers for the purpose of funding the City's cost share of the 20-year debt service used to finance the Humboldt Bay Municipal Water District's (the City's wholesale water supplier) construction of a \$9.5 million water filtration plant.

### **Fund 70 - Sewer Operating Fund**

This fund accounts for the operations of the City's wastewater utility, a self-supporting activity which renders services on a user-charge basis to its customers.

### **Fund 71 - Sewer Connection Fee Fund**

This fund accounts for the City's receipt and use of connection fees charged for each new connection to the City's waste-water system. The use of these funds is restricted for capital improvements that add capacity to the waste-water system.

### **Fund 72 - Sewer Capital Reserve Fund**

This fund establishes a reserve for capital improvements, capital repair and replacement, or major equipment purchases.

### **Fund 80 - Dental/Vision Trust Fund**

This fund operates as a trust reserve to fulfill the City's commitment to self-insure the employee Dental and Vision Benefit Program. Contributions to this fund come from internal City transfers at the rate of \$20 per covered person for each bi-weekly pay period. The primary function of the fund is to retain cash



reserves to be able to pay 100% of all allowed benefits if all covered individuals presented claims in one fiscal year.

## **Revenue Sources**

The primary sources of revenue for the City are as follows:

**General Fund** - property taxes, sales and use tax, utility users tax, transient occupancy tax, franchise fees, licenses and permits, vehicle code fines, rents for use of facilities, motor vehicle license fee (in-lieu tax), Proposition 172 and Federal, State, and other grants restricted to specific purposes, investment income, and transfers from other funds.

**Special Revenue Funds** - state gas and other transportation taxes along with State grants restricted to specific purposes such as: law enforcement, transportation and recycling. Principal and interest loan payments for CDBG loan program.

**Water and Sewer Funds** - charges for services, investment income, and other miscellaneous revenues.

## **Expenditure Categories**

The primary expenditures for the City are as follows:

**Salaries & Wages** – compensation of City personnel.

**Employee Benefits** – all costs associated with City personnel benefits including payroll taxes, retirement, and various types of insurance.

**Contracted Professional Services** – all costs associated with contracted legal, engineering, planning, building official, audit, accounting, actuarial, and information technology services.

**Other Contracted Services** – all costs associated with contracted janitorial services, lab tests, public transit services, animal shelter services, law enforcement services, alarm services, and other services. Also, includes council stipends.

**Insurance** – general liability and property insurance.

**Interest Expense** – interest payments made from a proprietary fund. Interest payments related to a governmental fund are categorized as debt service.

**Repairs & Maintenance** – all costs associated with maintenance of facilities, equipment and vehicles.

**Supplies** – departmental, office and concession supplies.

**Utilities** – telephone, water, sewer, gas and electricity.

**Other Expenses** – advertising, postage, publications, subscriptions, fees, property taxes, liability claims, training, travel, and other expenses that are not included in the above categories.



**Capital Outlay** – all acquisitions or projects with a total cost of \$5,000 or more and a life of one year or more.

**Debt Service** – principal and interest payments made from a governmental fund.



Tab 2

Fund 10

General Fund

Departments  
000 - 280

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

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

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

| Account Description                   | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|---------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| Total Other Revenue                   |      | 1,118                          | 6,500                      | <b>1,550</b>              |
| Interest                              |      |                                |                            |                           |
| Interest earned                       | 4310 | 14,293                         | 17,245                     | <b>19,000</b>             |
| Total Interest                        |      | 14,293                         | 17,245                     | <b>19,000</b>             |
| Transfers In                          |      |                                |                            |                           |
| Transfers from other funds            | 4980 | 0                              | 0                          | <b>0</b>                  |
| Total Transfers In                    |      | 0                              | 0                          | <b>0</b>                  |
| <b>Total REVENUES &amp; TRANSFERS</b> |      | <b>301,696</b>                 | <b>631,130</b>             | <b>630,500</b>            |
| <b>TOTAL</b>                          |      | <b>301,696</b>                 | <b>631,130</b>             | <b>630,500</b>            |

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

| Account Description                         | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| 10 - General Fund                           |      |                                |                            |                   |
| <b>100 - Mayor and City Council</b>         |      |                                |                            |                   |
| EXPENDITURES & TRANSFERS                    |      |                                |                            |                   |
| Salaries, Wages & Benefits                  |      |                                |                            |                   |
| Salaries & Wages                            |      |                                |                            |                   |
| Salaries, regular fulltime                  | 5001 | 398                            | 0                          | <b>1,034</b>      |
| Over time paid                              | 5011 | 13                             | 0                          | <b>0</b>          |
| Total Salaries & Wages                      |      | 410                            | 0                          | <b>1,034</b>      |
| Payroll Taxes & Benefits                    |      |                                |                            |                   |
| Payroll taxes (ss/med/sui)                  | 5021 | 39                             | 0                          | <b>82</b>         |
| Retirement-Miscellaneous Members            | 5022 | 32                             | 0                          | <b>82</b>         |
| Health insurance                            | 5024 |                                |                            | <b>282</b>        |
| Dental/vision plan                          | 5025 |                                |                            | <b>10</b>         |
| Workers' compensation insurance             | 5027 | 14                             | 0                          | <b>40</b>         |
| Total Payroll Taxes & Benefits              |      | 84                             | 0                          | <b>496</b>        |
| Total Salaries, Wages & Benefits            |      | 494                            | 0                          | <b>1,530</b>      |
| City Council Expense                        |      |                                |                            |                   |
| City Council stipend                        | 5110 | 1,800                          | 3,000                      | <b>3,000</b>      |
| Total City Council Expense                  |      | 1,800                          | 3,000                      | <b>3,000</b>      |
| Consultants                                 |      |                                |                            |                   |
| Legal                                       | 5120 | 796                            | 5,000                      | <b>1,500</b>      |
| Total Consultants                           |      | 796                            | 5,000                      | <b>1,500</b>      |
| Services                                    |      |                                |                            |                   |
| IT services & costs                         | 6252 | 84                             | 280                        | <b>150</b>        |
| Total Services                              |      | 84                             | 280                        | <b>150</b>        |
| Supplies                                    |      |                                |                            |                   |
| Supplies & expendable equipment             | 6025 | 0                              | 690                        | <b>250</b>        |
| Total Supplies                              |      | 0                              | 690                        | <b>250</b>        |
| Fees, Licenses, Memberships                 |      |                                |                            |                   |
| Memberships, dues & subscriptions           | 7330 | 317                            | 310                        | <b>350</b>        |
| Total Fees, Licenses, Memberships           |      | 317                            | 310                        | <b>350</b>        |
| Meetings/ Conferences/Training/Travel       |      |                                |                            |                   |
| Meetings, education & training              | 7320 | 170                            | 560                        | <b>600</b>        |
| Total Meetings/ Conferences/Training/Travel |      | 170                            | 560                        | <b>600</b>        |
| Utilities                                   |      |                                |                            |                   |
| Communications                              | 7010 | 115                            | 0                          | <b>600</b>        |
| Total Utilities                             |      | 115                            | 0                          | <b>600</b>        |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>   |      | <b>3,775</b>                   | <b>9,840</b>               | <b>7,980</b>      |
| <b>TOTAL</b>                                |      | <b>(3,775)</b>                 | <b>(9,840)</b>             | <b>(7,980)</b>    |

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

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

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

| Account Description                    | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|----------------------------------------|------|--------------------------------|----------------------------|-------------------|
| 10 - General Fund                      |      |                                |                            |                   |
| <b>180 - General Government</b>        |      |                                |                            |                   |
| EXPENDITURES & TRANSFERS               |      |                                |                            |                   |
| Salaries, Wages & Benefits             |      |                                |                            |                   |
| Salaries & Wages                       |      |                                |                            |                   |
| Salaries, regular fulltime             | 5001 | 53,241                         | 79,889                     | <b>88,210</b>     |
| Salaries, regular parttime             | 5002 | 21,074                         | 32,274                     | <b>30,229</b>     |
| Compensation time paid                 | 5008 | 67                             | 0                          | <b>0</b>          |
| Vacation time paid                     | 5009 | 448                            | 0                          | <b>0</b>          |
| Over time paid                         | 5011 | 3,755                          | 4,500                      | <b>0</b>          |
| Severance pay                          | 5015 | 3,750                          | 3,750                      | <b>0</b>          |
| Total Salaries & Wages                 |      | 82,334                         | 120,413                    | <b>118,439</b>    |
| Payroll Taxes & Benefits               |      |                                |                            |                   |
| Payroll taxes (ss/med/sui)             | 5021 | 6,649                          | 9,269                      | <b>9,337</b>      |
| Retirement-Miscellaneous Members       | 5022 | 5,677                          | 10,321                     | <b>11,061</b>     |
| Retirement-Unfunded Liability          | 5023 | 52,682                         | 52,682                     | <b>59,539</b>     |
| Health insurance                       | 5024 | 14,412                         | 23,939                     | <b>26,096</b>     |
| Dental/vision plan                     | 5025 | 436                            | 848                        | <b>2,212</b>      |
| Workers' compensation insurance        | 5027 | 3,796                          | 3,724                      | <b>4,537</b>      |
| Total Payroll Taxes & Benefits         |      | 83,651                         | 100,783                    | <b>112,782</b>    |
| Total Salaries, Wages & Benefits       |      | 165,986                        | 221,196                    | <b>231,221</b>    |
| Consultants                            |      |                                |                            |                   |
| Legal                                  | 5120 | 2,444                          | 1,000                      | <b>3,000</b>      |
| Audit                                  | 5160 | 0                              | 13,000                     | <b>13,000</b>     |
| Accounting                             | 5170 | 5,085                          | 10,000                     | <b>10,000</b>     |
| Actuarial services                     | 5180 | 0                              | 700                        | <b>700</b>        |
| Total Consultants                      |      | 7,529                          | 24,700                     | <b>26,700</b>     |
| Services                               |      |                                |                            |                   |
| Janitorial services                    | 6210 | 333                            | 655                        | <b>500</b>        |
| Outside services                       | 6250 | 9,666                          | 11,276                     | <b>2,000</b>      |
| IT services & costs                    | 6252 | 4,375                          | 5,000                      | <b>5,000</b>      |
| Garbage & greenwaste disposal services | 7045 | 36                             | 265                        | <b>50</b>         |
| Total Services                         |      | 14,410                         | 17,196                     | <b>7,550</b>      |
| Postage                                |      |                                |                            |                   |
| Postage                                | 6015 | 355                            | 495                        | <b>500</b>        |
| Total Postage                          |      | 355                            | 495                        | <b>500</b>        |
| Supplies                               |      |                                |                            |                   |
| Fuels & lubricants                     | 6020 | 121                            | 150                        | <b>150</b>        |
| Supplies & expendable equipment        | 6025 | 2,370                          | 3,500                      | <b>3,500</b>      |

Adopted by Council June 23, 2026  
Corrected July 13, 2026

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

| Account Description                         | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| Total Supplies                              |      | 2,492                          | 3,650                      | <b>3,650</b>      |
| Fees, Licenses, Memberships                 |      |                                |                            |                   |
| Licenses, permits & fees                    | 7130 | 1,654                          | 6,900                      | <b>3,000</b>      |
| County tax collector-admin fee              | 7140 | 2,781                          | 4,595                      | <b>4,000</b>      |
| Memberships, dues & subscriptions           | 7330 | 606                            | 600                        | <b>800</b>        |
| Total Fees, Licenses, Memberships           |      | 5,041                          | 12,095                     | <b>7,800</b>      |
| Repair and Maintenance                      |      |                                |                            |                   |
| Maintenance & repair-facilities             | 6120 | 262                            | 300                        | <b>350</b>        |
| Maintenance & repair-vehicles               | 6150 | 0                              | 75                         | <b>50</b>         |
| Total Repair and Maintenance                |      | 262                            | 375                        | <b>400</b>        |
| Equipment                                   |      |                                |                            |                   |
| Equipment & vehicle rentals                 | 6190 | 2,816                          | 2,350                      | <b>3,000</b>      |
| AV Equipment for Council Chambers           |      |                                |                            | <b>5,000</b>      |
| Total Equipment                             |      | 2,816                          | 2,350                      | <b>8,000</b>      |
| Advertising and Printing                    |      |                                |                            |                   |
| Advertising & promotion                     | 6036 | 60                             | 115                        | <b>100</b>        |
| Total Advertising and Printing              |      | 60                             | 115                        | <b>100</b>        |
| Insurance                                   |      |                                |                            |                   |
| General liability insurance                 | 7210 | 24,841                         | 41,088                     | <b>41,035</b>     |
| Property casualty insurance                 | 7230 | 5,654                          | 8,251                      | <b>11,310</b>     |
| Total Insurance                             |      | 30,495                         | 49,339                     | <b>52,345</b>     |
| Meetings/ Conferences/Training/Travel       |      |                                |                            |                   |
| Travel                                      | 7235 | 1,448                          | 20                         | <b>1,500</b>      |
| Meetings, education & training              | 7320 | 366                            | 1,800                      | <b>500</b>        |
| Total Meetings/ Conferences/Training/Travel |      | 1,814                          | 1,820                      | <b>2,000</b>      |
| Taxes                                       |      |                                |                            |                   |
| Property taxes & assessments                | 7240 | 99                             | 100                        | <b>100</b>        |
| Total Taxes                                 |      | 99                             | 100                        | <b>100</b>        |
| Utilities                                   |      |                                |                            |                   |
| Communications                              | 7010 | 3,388                          | 2,600                      | <b>4,500</b>      |
| Water                                       | 7020 | 474                            | 755                        | <b>650</b>        |
| Gas & Electric                              | 7040 | 4,634                          | 5,800                      | <b>6,200</b>      |
| Total Utilities                             |      | 8,497                          | 9,155                      | <b>11,350</b>     |
| Misc. Expenses                              |      |                                |                            |                   |
| Background reports                          | 6040 | 102                            | 200                        | <b>100</b>        |
| Miscellaneous other expense                 | 7450 | 0                              | 50                         | <b>50</b>         |
| Total Misc. Expenses                        |      | 102                            | 250                        | <b>150</b>        |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>   |      | <b>239,957</b>                 | <b>342,836</b>             | <b>351,866</b>    |

|              |                  |                  |                  |
|--------------|------------------|------------------|------------------|
| <b>TOTAL</b> | <b>(239,957)</b> | <b>(342,836)</b> | <b>(351,866)</b> |
|--------------|------------------|------------------|------------------|

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

| Account Description                       | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|-------------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| 10 - General Fund                         |      |                                |                            |                           |
| <b>220 - Planning</b>                     |      |                                |                            |                           |
| EXPENDITURES & TRANSFERS                  |      |                                |                            |                           |
| Salaries, Wages & Benefits                |      |                                |                            |                           |
| Salaries & Wages                          |      |                                |                            |                           |
| Salaries, regular fulltime                | 5001 | 340                            | 0                          | <b>1,550</b>              |
| Salaries, regular parttime                | 5002 | 210                            | 3,418                      | <b>0</b>                  |
| Total Salaries & Wages                    |      | 550                            | 3,418                      | <b>1,550</b>              |
| Payroll Taxes & Benefits                  |      |                                |                            |                           |
| Payroll taxes (ss/med/sui)                | 5021 | 44                             | 247                        | <b>122</b>                |
| Retirement-Miscellaneous Members          | 5022 | 27                             | 199                        | <b>123</b>                |
| Health insurance                          | 5024 | 73                             | 0                          | <b>424</b>                |
| Dental/vision plan                        | 5025 | 3                              | 0                          | <b>16</b>                 |
| Workers' compensation insurance           | 5027 | 18                             | 96                         | <b>59</b>                 |
| Total Payroll Taxes & Benefits            |      | 165                            | 542                        | <b>744</b>                |
| Total Salaries, Wages & Benefits          |      | 715                            | 3,960                      | <b>2,294</b>              |
| Consultants                               |      |                                |                            |                           |
| Legal                                     | 5120 | 759                            | 1,000                      | <b>1,000</b>              |
| Engineering                               | 5130 | 5,767                          | 7,500                      | <b>7,500</b>              |
| Planning                                  | 5140 |                                |                            |                           |
| On-Call Planning Services                 | 5140 | 12,548                         | 12,000                     | <b>11,000</b>             |
| 6th Housing Element & Implementati        | 5140 | 38,475                         | 15,000                     | <b>35,000</b>             |
| 7th Housing Element                       | 5140 | 16,670                         | 13,000                     | <b>25,000</b>             |
| Total Consultants                         |      | 74,219                         | 48,500                     | <b>79,500</b>             |
| Services                                  |      |                                |                            |                           |
| Outside services                          | 6250 | 40                             | 40                         | <b>50</b>                 |
| Total Services                            |      | 40                             | 40                         | <b>50</b>                 |
| Postage                                   |      |                                |                            |                           |
| Postage                                   | 6015 | 215                            | 210                        | <b>300</b>                |
| Total Postage                             |      | 215                            | 210                        | <b>300</b>                |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>75,189</b>                  | <b>52,710</b>              | <b>82,144</b>             |
| <b>TOTAL</b>                              |      | <b>(75,189)</b>                | <b>(52,710)</b>            | <b>(82,144)</b>           |

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

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

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

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

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  
320

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

| Account Description                   | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------|------|--------------------------------|----------------------------|-------------------|
| 10 - General Fund                     |      |                                |                            |                   |
| <b>320 - Public Works - Streets</b>   |      |                                |                            |                   |
| REVENUES & TRANSFERS                  |      |                                |                            |                   |
| Transfers In                          |      |                                |                            |                   |
| Transfers from other funds            | 4980 |                                |                            |                   |
| Transfers from F25 RMR                | 4980 | 649                            | 32,883                     | <b>33,810</b>     |
| Transfers from F25 Non-RMR            | 4980 | 28,487                         | 39,754                     | <b>51,110</b>     |
| Transfers from F30 TDA                | 4980 | 11,733                         | 59,955                     | <b>24,130</b>     |
| Transfers from F34 RSTP               | 4980 | 12,368                         | 13,081                     | <b>13,800</b>     |
| Interest Transferred                  | 4980 |                                | 553                        | <b>500</b>        |
| Total Transfers In                    |      | 53,236                         | 146,226                    | <b>123,350</b>    |
| <b>Total REVENUES &amp; TRANSFERS</b> |      | <b>53,236</b>                  | <b>146,226</b>             | <b>123,350</b>    |
| EXPENDITURES & TRANSFERS              |      |                                |                            |                   |
| Salaries, Wages & Benefits            |      |                                |                            |                   |
| Salaries & Wages                      |      |                                |                            |                   |
| Salaries, regular fulltime            | 5001 | 22,402                         | 41,300                     | <b>41,213</b>     |
| Salaries, regular parttime            | 5002 | 8,896                          | 9,606                      | <b>10,029</b>     |
| Compensation time paid                | 5008 | 104                            | 0                          | <b>0</b>          |
| Vacation time paid                    | 5009 | 459                            | 0                          | <b>0</b>          |
| Over time paid                        | 5011 | 1,269                          | 1,500                      | <b>0</b>          |
| Salaries, rounds/call back            | 5014 | 480                            | 0                          | <b>0</b>          |
| Total Salaries & Wages                |      | 33,610                         | 52,406                     | <b>51,242</b>     |
| Payroll Taxes & Benefits              |      |                                |                            |                   |
| Payroll taxes (ss/med/sui)            | 5021 | 2,501                          | 4,008                      | <b>4,047</b>      |
| Retirement-Miscellaneous Members      | 5022 | 2,691                          | 4,927                      | <b>4,634</b>      |
| Health insurance                      | 5024 | 13,211                         | 23,557                     | <b>14,261</b>     |
| Dental/vision plan                    | 5025 | 400                            | 884                        | <b>754</b>        |
| Workers' compensation insurance       | 5027 | 1,031                          | 1,690                      | <b>1,963</b>      |
| Total Payroll Taxes & Benefits        |      | 19,833                         | 35,066                     | <b>25,659</b>     |
| Total Salaries, Wages & Benefits      |      | 53,443                         | 87,472                     | <b>76,901</b>     |
| Consultants                           |      |                                |                            |                   |
| Engineering                           | 5130 | 15,641                         | 15,000                     | <b>20,000</b>     |
| Planning                              | 5140 | 75                             | 75                         | <b>100</b>        |
| Total Consultants                     |      | 15,716                         | 15,075                     | <b>20,100</b>     |
| Services                              |      |                                |                            |                   |
| Outside services                      | 6250 | 440                            | 500                        | <b>600</b>        |
| IT services & costs                   | 6252 | 5                              | 100                        | <b>100</b>        |

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

| Account Description                         | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| Garbage & greenwaste disposal services      | 7045 | 2,349                          | 200                        | <b>2,000</b>      |
| Alarm system services                       | 7050 | 181                            | 210                        | <b>250</b>        |
| Total Services                              |      | 2,976                          | 1,010                      | <b>2,950</b>      |
| Supplies                                    |      |                                |                            |                   |
| Fuels & lubricants                          | 6020 | 1,934                          | 2,525                      | <b>3,000</b>      |
| Supplies & expendable equipment             | 6025 | 3,051                          | 3,000                      | <b>4,000</b>      |
| Total Supplies                              |      | 4,985                          | 5,525                      | <b>7,000</b>      |
| Fees, Licenses, Memberships                 |      |                                |                            |                   |
| Licenses, permits & fees                    | 7130 | 177                            | 3,100                      | <b>700</b>        |
| Total Fees, Licenses, Memberships           |      | 177                            | 3,100                      | <b>700</b>        |
| Repair and Maintenance                      |      |                                |                            |                   |
| Maintenance & repair-equipment              | 6110 | 572                            | 1,000                      | <b>1,000</b>      |
| Maintenance & repair-facilities             | 6120 | 849                            | 500                        | <b>1,500</b>      |
| Maintenance & repair-vehicles               | 6150 | 196                            | 375                        | <b>500</b>        |
| Total Repair and Maintenance                |      | 1,617                          | 1,875                      | <b>3,000</b>      |
| Building & Improvements                     |      |                                |                            |                   |
| Buildings & Improvements                    | 7577 | 0                              | 0                          | <b>0</b>          |
| Total Building & Improvements               |      | 0                              | 0                          | <b>0</b>          |
| Equipment                                   |      |                                |                            |                   |
| Equipment & vehicle rentals                 | 6190 | 105                            | 300                        | <b>300</b>        |
| Total Equipment                             |      | 105                            | 300                        | <b>300</b>        |
| Meetings/ Conferences/Training/Travel       |      |                                |                            |                   |
| Travel                                      | 7235 | 0                              | 30                         | <b>50</b>         |
| Meetings, education & training              | 7320 | 58                             | 0                          | <b>100</b>        |
| Total Meetings/ Conferences/Training/Travel |      | 58                             | 30                         | <b>150</b>        |
| Taxes                                       |      |                                |                            |                   |
| Property taxes & assessments                | 7240 | 81                             | 85                         | <b>100</b>        |
| Total Taxes                                 |      | 81                             | 85                         | <b>100</b>        |
| Utilities                                   |      |                                |                            |                   |
| Communications                              | 7010 | 125                            | 240                        | <b>350</b>        |
| Gas & Electric                              | 7040 | 10,675                         | 16,050                     | <b>16,000</b>     |
| Total Utilities                             |      | 10,800                         | 16,290                     | <b>16,350</b>     |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>   |      | <b>89,958</b>                  | <b>130,762</b>             | <b>127,551</b>    |
| <b>TOTAL</b>                                |      | <b>(36,722)</b>                | <b>15,464</b>              | <b>(4,201)</b>    |

Tab 4

Fund 10

General Fund

Departments  
425 – 900

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

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

Adopted by Council June 23, 2026  
Corrected July 13, 2026

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

| Account Description                         | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| Alarm system services                       | 7050 | 386                            | 510                        | <b>600</b>        |
| Total Services                              |      | 4,262                          | 10,335                     | <b>6,600</b>      |
| Supplies                                    |      |                                |                            |                   |
| Fuels & lubricants                          | 6020 | 1,391                          | 1,100                      | <b>2,000</b>      |
| Supplies & expendable equipment             | 6025 | 5,216                          | 6,155                      | <b>7,000</b>      |
| Total Supplies                              |      | 6,606                          | 7,255                      | <b>9,000</b>      |
| Fees, Licenses, Memberships                 |      |                                |                            |                   |
| Licenses, permits & fees                    | 7130 | 1,133                          | 4,700                      | <b>2,100</b>      |
| Total Fees, Licenses, Memberships           |      | 1,133                          | 4,700                      | <b>2,100</b>      |
| Repair and Maintenance                      |      |                                |                            |                   |
| Maintenance & repair-equipment              | 6110 | 680                            | 1,000                      | <b>1,000</b>      |
| Maintenance & repair-facilities             | 6120 | 3,992                          | 4,500                      | <b>5,000</b>      |
| Maintenance & repair-vehicles               | 6150 | 170                            | 355                        | <b>300</b>        |
| Total Repair and Maintenance                |      | 4,842                          | 5,855                      | <b>6,300</b>      |
| Equipment                                   |      |                                |                            |                   |
| Equipment & vehicle rentals                 | 6190 | 3,192                          | 1,400                      | <b>5,000</b>      |
| Total Equipment                             |      | 3,192                          | 1,400                      | <b>5,000</b>      |
| Meetings/ Conferences/Training/Travel       |      |                                |                            |                   |
| Meetings, education & training              | 7320 | 1,015                          | 500                        | <b>500</b>        |
| Total Meetings/ Conferences/Training/Travel |      | 1,015                          | 500                        | <b>500</b>        |
| Taxes                                       |      |                                |                            |                   |
| Property taxes & assessments                | 7240 | 565                            | 570                        | <b>570</b>        |
| Total Taxes                                 |      | 565                            | 570                        | <b>570</b>        |
| Utilities                                   |      |                                |                            |                   |
| Communications                              | 7010 | 125                            | 220                        | <b>220</b>        |
| Water                                       | 7020 | 13,472                         | 20,000                     | <b>20,000</b>     |
| Gas & Electric                              | 7040 | 16,549                         | 21,000                     | <b>22,500</b>     |
| Total Utilities                             |      | 30,146                         | 41,220                     | <b>42,720</b>     |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>   |      | <b>127,432</b>                 | <b>186,763</b>             | <b>196,073</b>    |
| <b>TOTAL</b>                                |      | <b>(100,526)</b>               | <b>(145,852)</b>           | <b>(155,611)</b>  |

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

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

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

| Account Description                         | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|---------------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| Postage                                     |      |                                |                            |                           |
| Postage                                     | 6015 | 203                            | 155                        | <b>250</b>                |
| Total Postage                               |      | 203                            | 155                        | <b>250</b>                |
| Supplies                                    |      |                                |                            |                           |
| Fuels & lubricants                          | 6020 | 121                            | 150                        | <b>150</b>                |
| Supplies & expendable equipment             | 6025 | 6,237                          | 6,000                      | <b>6,500</b>              |
| Concession supplies                         | 6027 | 6,230                          | 7,500                      | <b>7,500</b>              |
| Total Supplies                              |      | 12,588                         | 13,650                     | <b>14,150</b>             |
| Fees, Licenses, Memberships                 |      |                                |                            |                           |
| Licenses, permits & fees                    | 7130 | 2,098                          | 5,000                      | <b>3,000</b>              |
| Memberships, dues & subscriptions           | 7330 | 368                            | 300                        | <b>450</b>                |
| Total Fees, Licenses, Memberships           |      | 2,466                          | 5,300                      | <b>3,450</b>              |
| Equipment                                   |      |                                |                            |                           |
| Equipment & vehicle rentals                 | 6190 | 1,291                          | 1,100                      | <b>1,400</b>              |
| Total Equipment                             |      | 1,291                          | 1,100                      | <b>1,400</b>              |
| Advertising and Printing                    |      |                                |                            |                           |
| Advertising & promotion                     | 6036 | 266                            | 500                        | <b>1,200</b>              |
| Total Advertising and Printing              |      | 266                            | 500                        | <b>1,200</b>              |
| Meetings/ Conferences/Training/Travel       |      |                                |                            |                           |
| Travel                                      | 7235 | 138                            | 300                        | <b>300</b>                |
| Meetings, education & training              | 7320 | 1,913                          | 1,400                      | <b>500</b>                |
| Total Meetings/ Conferences/Training/Travel |      | 2,051                          | 1,700                      | <b>800</b>                |
| Utilities                                   |      |                                |                            |                           |
| Communications                              | 7010 | 2,635                          | 3,195                      | <b>3,300</b>              |
| Total Utilities                             |      | 2,635                          | 3,195                      | <b>3,300</b>              |
| Misc. Expenses                              |      |                                |                            |                           |
| Background reports                          | 6040 | 52                             | 100                        | <b>100</b>                |
| Total Misc. Expenses                        |      | 52                             | 100                        | <b>100</b>                |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>   |      | <b>177,160</b>                 | <b>218,196</b>             | <b>212,562</b>            |
| <b>TOTAL</b>                                |      | <b>(90,694)</b>                | <b>(101,006)</b>           | <b>(105,262)</b>          |

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

| Account Description                        | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>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 - Periogt/Prash/Gymk |      | Fund 13                        |                            | 86,000            |
| State Park Per Capita - Town Square        |      |                                |                            | 88,225            |
| Total State Revenue & Grants               |      | 130,243                        | 95,516                     | 174,225           |
| <b>Total REVENUES &amp; TRANSFERS</b>      |      | <b>130,243</b>                 | <b>95,516</b>              | <b>174,225</b>    |
| 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                 |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>  |      | <b>69,289</b>                  | <b>71,475</b>              | <b>0</b>          |
| <b>TOTAL</b>                               |      | <b>60,955</b>                  | <b>24,041</b>              | <b>174,225</b>    |
| Total General Fund Revenue                 |      | 624,506                        | 1,069,306                  | 1,120,837         |
| Total General Fund Expenses                |      | 853,992                        | 1,085,504                  | 1,062,823         |
| Total Excess or (deficit) for Fund 10      |      | (229,686)                      | (16,198)                   | 58,014            |

Tab 5

Special Funds

15 – 44

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

| Account Description                       | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|-------------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| <b>15 - Bike &amp; Skate Park Fund</b>    |      |                                |                            |                           |
| REVENUES & TRANSFERS                      |      |                                |                            |                           |
| Park & Recreation Fees                    |      |                                |                            |                           |
| Parks & rec-donations                     | 4566 | 9,566                          | 8,000                      | <b>15,000</b>             |
| Total Park & Recreation Fees              |      | 9,566                          | 8,000                      | <b>15,000</b>             |
| <b>Total REVENUES &amp; TRANSFERS</b>     |      | <b>9,566</b>                   | <b>8,000</b>               | <b>15,000</b>             |
| EXPENDITURES & TRANSFERS                  |      |                                |                            |                           |
| Consultants                               |      |                                |                            |                           |
| Legal                                     | 5120 | 1,986                          | 2,000                      | <b>500</b>                |
| Engineering                               | 5130 | 0                              | 0                          | <b>10,000</b>             |
| Planning                                  | 5140 | 168                            | 200                        | <b>1,000</b>              |
| Total Consultants                         |      | 2,153                          | 2,200                      | <b>11,500</b>             |
| Supplies                                  |      |                                |                            |                           |
| Supplies & expendable equipment           | 6025 | 844                            | 845                        | <b>1,500</b>              |
| Total Supplies                            |      | 844                            | 845                        | <b>1,500</b>              |
| Building & Improvements                   |      |                                |                            |                           |
| Buildings & Improvements                  | 7577 |                                | 5,000                      | <b>2,000</b>              |
| Mercer Fraser - Asphalt                   |      | 5,000                          |                            |                           |
| Total Building & Improvements             |      | 5,000                          | 5,000                      | <b>2,000</b>              |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>7,997</b>                   | <b>8,045</b>               | <b>15,000</b>             |
| <b>TOTAL</b>                              |      | <b>1,569</b>                   | <b>(45)</b>                | <b>0</b>                  |

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

| Account Description                       | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|-------------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| <b>25 - Highway Users Tax Fund</b>        |      |                                |                            |                           |
| REVENUES & TRANSFERS                      |      |                                |                            |                           |
| Taxes                                     |      |                                |                            |                           |
| 2103 Highway Users Tax                    | 4413 | 6,035                          | 11,524                     | <b>12,000</b>             |
| 2105 Highway Users Tax                    | 4415 | 3,693                          | 7,494                      | <b>7,500</b>              |
| 2106 Highway users tax                    | 4416 | 4,839                          | 9,824                      | <b>10,260</b>             |
| 2107 Highway Users Tax                    | 4417 | 4,963                          | 9,912                      | <b>10,250</b>             |
| 2107.5 Highway Users Tax                  | 4418 | 1,000                          | 1,000                      | <b>1,000</b>              |
| Highway Users Tax-Rd Maint Rehab Acc      | 4419 | 16,574                         | 32,883                     | <b>33,810</b>             |
| Total Taxes                               |      | 37,104                         | 72,637                     | <b>74,820</b>             |
| Interest                                  |      |                                |                            |                           |
| Interest earned                           | 4310 | 463                            | 518                        | <b>600</b>                |
| Total Interest                            |      | 463                            | 518                        | <b>600</b>                |
| <b>Total REVENUES &amp; TRANSFERS</b>     |      | <b>37,567</b>                  | <b>73,155</b>              | <b>75,420</b>             |
| EXPENDITURES & TRANSFERS                  |      |                                |                            |                           |
| Transfers Out                             |      |                                |                            |                           |
| Transfers to other funds                  | 7980 |                                | 73,155                     |                           |
| Transfers to F10 D320                     |      | 29,135                         |                            | <b>85,420</b>             |
| Total Transfers Out                       |      | 29,135                         | 73,155                     | <b>85,420</b>             |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>29,135</b>                  | <b>73,155</b>              | <b>85,420</b>             |
| <b>TOTAL</b>                              |      | <b>8,431</b>                   | <b>0</b>                   | <b>(10,000)</b>           |

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

| Account Description                           | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|-----------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| <b>30 - TDA Street Fund</b>                   |      |                                |                            |                   |
| REVENUES & TRANSFERS                          |      |                                |                            |                   |
| Taxes                                         |      |                                |                            |                   |
| HCOAG Transportation Tax-Streets              | 4085 | 0                              | 59,955                     | <b>23,830</b>     |
| Total Taxes                                   |      | 0                              | 59,955                     | <b>23,830</b>     |
| Interest                                      |      |                                |                            |                   |
| Interest earned                               | 4310 | 214                            | 43                         | <b>300</b>        |
| Total Interest                                |      | 214                            | 43                         | <b>300</b>        |
| <b>Total REVENUES &amp; TRANSFERS</b>         |      | <b>214</b>                     | <b>59,998</b>              | <b>24,130</b>     |
| EXPENDITURES & TRANSFERS                      |      |                                |                            |                   |
| Transfers Out                                 |      |                                |                            |                   |
| Transfers to other funds (F10 D320)           | 7980 | 11,733                         | 59,998                     | <b>24,130</b>     |
| Total Transfers Out                           |      | 11,733                         | 59,998                     | <b>24,130</b>     |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>     |      | <b>11,733</b>                  | <b>59,998</b>              | <b>24,130</b>     |
| <b>TOTAL</b>                                  |      | <b>(11,519)</b>                | <b>0</b>                   | <b>0</b>          |
| <b>31 - TDA Purchased Transportation Fund</b> |      |                                |                            |                   |
| REVENUES & TRANSFERS                          |      |                                |                            |                   |
| Taxes                                         |      |                                |                            |                   |
| HCOAG Transportation Tax-Transit              | 4080 | 0                              | 15,600                     | <b>15,600</b>     |
| Total Taxes                                   |      | 0                              | 15,600                     | <b>15,600</b>     |
| Interest                                      |      |                                |                            |                   |
| Interest earned                               | 4310 | 30                             | 0                          | <b>50</b>         |
| Total Interest                                |      | 30                             | 0                          | <b>50</b>         |
| <b>Total REVENUES &amp; TRANSFERS</b>         |      | <b>30</b>                      | <b>15,600</b>              | <b>15,650</b>     |
| EXPENDITURES & TRANSFERS                      |      |                                |                            |                   |
| Services                                      |      |                                |                            |                   |
| Public transit services                       | 6236 | 15,600                         | 15,600                     | <b>15,600</b>     |
| Total Services                                |      | 15,600                         | 15,600                     | <b>15,600</b>     |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>     |      | <b>15,600</b>                  | <b>15,600</b>              | <b>15,600</b>     |
| <b>TOTAL</b>                                  |      | <b>(15,570)</b>                | <b>0</b>                   | <b>50</b>         |

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

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

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

| Account Description                                      | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|----------------------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| <b>33 - Supplemental Law Enforcement Services Fund</b>   |      |                                |                            |                   |
| REVENUES & TRANSFERS                                     |      |                                |                            |                   |
| State Revenue & Grants                                   |      |                                |                            |                   |
| SLESF grant                                              | 4438 | 178,740                        | 185,271                    | <b>185,000</b>    |
| Total State Revenue & Grants                             |      | 178,740                        | 185,271                    | <b>185,000</b>    |
| Interest                                                 |      |                                |                            |                   |
| Interest earned                                          | 4310 | 0                              | 500                        | <b>500</b>        |
| Total Interest                                           |      | 0                              | 500                        | <b>500</b>        |
| <b>Total REVENUES &amp; TRANSFERS</b>                    |      | <b>178,740</b>                 | <b>185,771</b>             | <b>185,500</b>    |
| EXPENDITURES & TRANSFERS                                 |      |                                |                            |                   |
| Services                                                 |      |                                |                            |                   |
| Law enforcement services                                 | 6251 | 127,619                        | 170,159                    | <b>186,882</b>    |
| Total Services                                           |      | 127,619                        | 170,159                    | <b>186,882</b>    |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>                |      | <b>127,619</b>                 | <b>170,159</b>             | <b>186,882</b>    |
| <b>TOTAL</b>                                             |      | <b>51,121</b>                  | <b>15,612</b>              | <b>(1,382)</b>    |
| <b>34 - Regional Surface Transportation Program Fund</b> |      |                                |                            |                   |
| REVENUES & TRANSFERS                                     |      |                                |                            |                   |
| Other Revenue                                            |      |                                |                            |                   |
| RSTP funds                                               | 4442 | 12,368                         | 13,081                     | <b>13,800</b>     |
| Total Other Revenue                                      |      | 12,368                         | 13,081                     | <b>13,800</b>     |
| <b>Total REVENUES &amp; TRANSFERS</b>                    |      | <b>12,368</b>                  | <b>13,081</b>              | <b>13,800</b>     |
| EXPENDITURES & TRANSFERS                                 |      |                                |                            |                   |
| Transfers Out                                            |      |                                |                            |                   |
| Transfers to other funds (F10 D320)                      | 7980 | 12,368                         | 13,081                     | <b>13,800</b>     |
| Total Transfers Out                                      |      | 12,368                         | 13,081                     | <b>13,800</b>     |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>                |      | <b>12,368</b>                  | <b>13,081</b>              | <b>13,800</b>     |
| <b>TOTAL</b>                                             |      | <b>0</b>                       | <b>0</b>                   | <b>0</b>          |

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

| Account Description                       | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|-------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| <b>36 - Powers Creek District Fund</b>    |      |                                |                            |                   |
| REVENUES & TRANSFERS                      |      |                                |                            |                   |
| Rents                                     |      |                                |                            |                   |
| Rent, 100/110 Monda Way                   | 4404 | 0                              | 27,250                     | <b>27,250</b>     |
| Total Rents                               |      | 0                              | 27,250                     | <b>27,250</b>     |
| <b>Total REVENUES &amp; TRANSFERS</b>     |      | <b>0</b>                       | <b>27,250</b>              | <b>27,250</b>     |
| EXPENDITURES & TRANSFERS                  |      |                                |                            |                   |
| Legal                                     | 5120 | 0                              | 0                          | <b>7,500</b>      |
| Supplies & expendable equipment           | 6025 | 0                              | 50                         | <b>100</b>        |
| Maintenance & repair-facilities           | 6120 | 0                              | 200                        | <b>200</b>        |
| Property taxes & assessments              | 7240 | 0                              | 500                        | <b>500</b>        |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>0</b>                       | <b>750</b>                 | <b>8,300</b>      |
| <b>TOTAL</b>                              |      | <b>0</b>                       | <b>26,500</b>              | <b>18,950</b>     |

36 - Powers Creek District Fund

**360 - Powers Creek District Maintenance**

EXPENDITURES & TRANSFERS

Salaries, Wages & Benefits

Salaries & Wages

|                            |      |       |   |               |
|----------------------------|------|-------|---|---------------|
| Salaries, regular fulltime | 5001 | 4,127 | 0 | <b>11,778</b> |
|----------------------------|------|-------|---|---------------|

|                            |      |       |       |          |
|----------------------------|------|-------|-------|----------|
| Salaries, regular parttime | 5002 | 3,006 | 3,202 | <b>0</b> |
|----------------------------|------|-------|-------|----------|

|                        |  |       |       |               |
|------------------------|--|-------|-------|---------------|
| Total Salaries & Wages |  | 7,133 | 3,202 | <b>11,778</b> |
|------------------------|--|-------|-------|---------------|

Payroll Taxes & Benefits

|                            |      |     |     |            |
|----------------------------|------|-----|-----|------------|
| Payroll taxes (ss/med/sui) | 5021 | 580 | 258 | <b>931</b> |
|----------------------------|------|-----|-----|------------|

|                                  |      |     |     |              |
|----------------------------------|------|-----|-----|--------------|
| Retirement-Miscellaneous Members | 5022 | 578 | 255 | <b>1,029</b> |
|----------------------------------|------|-----|-----|--------------|

|                  |      |       |   |              |
|------------------|------|-------|---|--------------|
| Health insurance | 5024 | 2,127 | 0 | <b>3,623</b> |
|------------------|------|-------|---|--------------|

|                    |      |    |   |            |
|--------------------|------|----|---|------------|
| Dental/vision plan | 5025 | 83 | 0 | <b>250</b> |
|--------------------|------|----|---|------------|

|                                 |      |     |     |            |
|---------------------------------|------|-----|-----|------------|
| Workers' compensation insurance | 5027 | 237 | 106 | <b>451</b> |
|---------------------------------|------|-----|-----|------------|

|                                |  |       |     |              |
|--------------------------------|--|-------|-----|--------------|
| Total Payroll Taxes & Benefits |  | 3,605 | 619 | <b>6,284</b> |
|--------------------------------|--|-------|-----|--------------|

|                                  |  |        |       |               |
|----------------------------------|--|--------|-------|---------------|
| Total Salaries, Wages & Benefits |  | 10,737 | 3,821 | <b>18,062</b> |
|----------------------------------|--|--------|-------|---------------|

Services

|                  |      |   |       |            |
|------------------|------|---|-------|------------|
| Outside services | 6250 | 0 | 2,000 | <b>100</b> |
|------------------|------|---|-------|------------|

|                                        |      |     |   |            |
|----------------------------------------|------|-----|---|------------|
| Garbage & greenwaste disposal services | 7045 | 155 | 0 | <b>400</b> |
|----------------------------------------|------|-----|---|------------|

|                |  |     |       |            |
|----------------|--|-----|-------|------------|
| Total Services |  | 155 | 2,000 | <b>500</b> |
|----------------|--|-----|-------|------------|

Supplies

|                                 |      |    |   |           |
|---------------------------------|------|----|---|-----------|
| Supplies & expendable equipment | 6025 | 61 | 0 | <b>80</b> |
|---------------------------------|------|----|---|-----------|

Adopted by Council June 23, 2026  
Corrected July 13, 2026

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

| Account Description                       | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|-------------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| Total Supplies                            |      | 61                             | 0                          | <b>80</b>                 |
| Repair and Maintenance                    |      |                                |                            |                           |
| Maintenance & repair-equipment            | 6110 | 55                             | 300                        | <b>300</b>                |
| Total Repair and Maintenance              |      | 55                             | 300                        | <b>300</b>                |
| Taxes                                     |      |                                |                            |                           |
| Property taxes & assessments              | 7240 | 702                            | 0                          |                           |
| Total Taxes                               |      | 702                            | 0                          | <b>0</b>                  |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>11,711</b>                  | <b>6,121</b>               | <b>18,942</b>             |
| <b>TOTAL</b>                              |      | <b>(11,711)</b>                | <b>(6,121)</b>             | <b>(18,942)</b>           |

36 - Powers Creek District Fund

**362 - Powers Creek District Expansion**

EXPENDITURES & TRANSFERS

|                                           |      |             |          |          |
|-------------------------------------------|------|-------------|----------|----------|
| Repair and Maintenance                    |      |             |          |          |
| Maintenance & repair-facilities           | 6120 | 50          | 0        | <b>0</b> |
| Total Repair and Maintenance              |      | 50          | 0        | <b>0</b> |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>50</b>   | <b>0</b> | <b>0</b> |
| <b>TOTAL</b>                              |      | <b>(50)</b> | <b>0</b> | <b>0</b> |

36 - Powers Creek District Fund

**900 - Capital Outlay**

EXPENDITURES & TRANSFERS

|                                           |      |              |          |          |
|-------------------------------------------|------|--------------|----------|----------|
| Building & Improvements                   |      |              |          |          |
| Buildings & Improvements                  | 7577 | 175          | 0        | <b>0</b> |
| Total Building & Improvements             |      | 175          | 0        | <b>0</b> |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>175</b>   | <b>0</b> | <b>0</b> |
| <b>TOTAL</b>                              |      | <b>(175)</b> | <b>0</b> | <b>0</b> |

|                      |  |                 |               |          |
|----------------------|--|-----------------|---------------|----------|
| <b>Total Fund 36</b> |  | <b>(11,936)</b> | <b>20,379</b> | <b>8</b> |
|----------------------|--|-----------------|---------------|----------|

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

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

**42 - CDBG Program Income-Holding Fund**

|                                       |      |              |              |              |
|---------------------------------------|------|--------------|--------------|--------------|
| REVENUES & TRANSFERS                  |      |              |              |              |
| Other Revenue                         |      |              |              |              |
| Loan payment revenue-Housing Rehab    | 4945 | 2,147        | 5,000        | <b>2,000</b> |
| Total Other Revenue                   |      | 2,147        | 5,000        | <b>2,000</b> |
| Interest                              |      |              |              |              |
| Interest earned                       | 4310 | 22           | 250          | <b>200</b>   |
| Interest-CDBG loans                   | 4311 | 7            | 50           | <b>50</b>    |
| Total Interest                        |      | 29           | 300          | <b>250</b>   |
| <b>Total REVENUES &amp; TRANSFERS</b> |      | <b>2,177</b> | <b>5,300</b> | <b>2,250</b> |

EXPENDITURES & TRANSFERS

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

| Account Description                       | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|-------------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| Services                                  |      |                                |                            |                           |
| IT services & costs                       | 6252 | 60                             | 100                        | <b>100</b>                |
| Total Services                            |      | 60                             | 100                        | <b>100</b>                |
| Transfers Out                             |      |                                |                            |                           |
| Transfers to other funds                  | 7980 | 0                              | 4,750                      | <b>2,150</b>              |
| Total Transfers Out                       |      | 0                              | 4,750                      | <b>2,150</b>              |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>60</b>                      | <b>4,850</b>               | <b>2,250</b>              |
| <b>TOTAL</b>                              |      | <b>2,117</b>                   | <b>450</b>                 | <b>0</b>                  |

**44 - CDBG Program Income-Revolving Fund**

REVENUES & TRANSFERS

|                                       |      |              |              |              |
|---------------------------------------|------|--------------|--------------|--------------|
| Interest                              |      |              |              |              |
| Interest earned                       | 4310 | 3,846        | 7,200        | <b>5,200</b> |
| Total Interest                        |      | 3,846        | 7,200        | <b>5,200</b> |
| <b>Total REVENUES &amp; TRANSFERS</b> |      | <b>3,846</b> | <b>7,200</b> | <b>5,200</b> |

EXPENDITURES & TRANSFERS

|                                           |      |          |              |              |
|-------------------------------------------|------|----------|--------------|--------------|
| Transfers Out                             |      |          |              |              |
| Transfers to other funds (F38)            | 7980 | 0        | 5,000        | <b>5,200</b> |
| Total Transfers Out                       |      | 0        | 5,000        | <b>5,200</b> |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>0</b> | <b>5,000</b> | <b>5,200</b> |

|              |  |              |              |          |
|--------------|--|--------------|--------------|----------|
| <b>TOTAL</b> |  | <b>3,846</b> | <b>2,200</b> | <b>0</b> |
|--------------|--|--------------|--------------|----------|

Tab 6

Water Enterprise Funds

Fund 60 – 64

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

| Account Description                   | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------|------|--------------------------------|----------------------------|-------------------|
| <b>60 - Water Fund</b>                |      |                                |                            |                   |
| REVENUES & TRANSFERS                  |      |                                |                            |                   |
| Federal Revenue & Grants              |      |                                |                            |                   |
| Other Federal grants                  | 4471 |                                |                            |                   |
| CalOES Watertank Reimbursement        |      | 56,000                         | 55,999                     | <b>0</b>          |
| Total Federal Revenue & Grants        |      | 56,000                         | 55,999                     | <b>0</b>          |
| Cost Recovery-Fees-Charges            |      |                                |                            |                   |
| City attorney cost recovery & fees    | 4503 | 0                              | 823                        | <b>200</b>        |
| Administrative fees                   | 4505 | 870                            | 1,155                      | <b>1,000</b>      |
| Water sales                           | 4610 | 423,022                        | 566,181                    | <b>616,000</b>    |
| Water late charges                    | 4630 | 6,627                          | 8,745                      | <b>8,800</b>      |
| Total Cost Recovery-Fees-Charges      |      | 430,519                        | 576,904                    | <b>626,000</b>    |
| Other Revenue                         |      |                                |                            |                   |
| Miscellaneous Grants                  | 4490 | 823                            | 2,500                      | <b>1,000</b>      |
| Services to others                    | 4512 | 3,500                          | 6,095                      | <b>6,000</b>      |
| Total Other Revenue                   |      | 4,323                          | 8,595                      | <b>7,000</b>      |
| Interest                              |      |                                |                            |                   |
| Interest earned                       | 4310 | 5,152                          | 12,635                     | <b>8,000</b>      |
| Total Interest                        |      | 5,152                          | 12,635                     | <b>8,000</b>      |
| <b>Total REVENUES &amp; TRANSFERS</b> |      | <b>495,994</b>                 | <b>654,133</b>             | <b>641,000</b>    |
| EXPENDITURES & TRANSFERS              |      |                                |                            |                   |
| Salaries, Wages & Benefits            |      |                                |                            |                   |
| Salaries & Wages                      |      |                                |                            |                   |
| Salaries, regular fulltime            | 5001 | 99,958                         | 132,011                    | <b>168,252</b>    |
| Salaries, regular parttime            | 5002 | 21,596                         | 53,181                     | <b>35,018</b>     |
| Salaries, on call/standby             | 5005 | 2,772                          | 3,840                      | <b>3,840</b>      |
| Compensation time paid                | 5008 | 756                            | 0                          | <b>1,680</b>      |
| Vacation time paid                    | 5009 | 1,480                          | 0                          | <b>0</b>          |
| Over time paid                        | 5011 | 4,693                          | 5,000                      | <b>0</b>          |
| Salaries, rounds/call back            | 5014 | 8,140                          | 11,223                     | <b>9,276</b>      |
| Severance pay                         | 5015 | 7,500                          | 7,500                      | <b>0</b>          |
| Total Salaries & Wages                |      | 146,895                        | 212,755                    | <b>218,066</b>    |
| Payroll Taxes & Benefits              |      |                                |                            |                   |
| Payroll taxes (ss/med/sui)            | 5021 | 11,624                         | 16,457                     | <b>17,218</b>     |
| Retirement-Miscellaneous Members      | 5022 | 11,117                         | 17,374                     | <b>19,613</b>     |
| Health insurance                      | 5024 | 48,842                         | 63,959                     | <b>50,593</b>     |
| Dental/vision plan                    | 5025 | 1,538                          | 2,337                      | <b>3,970</b>      |
| Workers' compensation insurance       | 5027 | 5,373                          | 6,648                      | <b>8,353</b>      |

Adopted by Council June 23, 2026  
Corrected July 13, 2026

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

| Account Description                    | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | <b>Adopted<br/>Budget</b> |
|----------------------------------------|------|--------------------------------|----------------------------|---------------------------|
| GASB 68 PERS Adjustment                | 5050 | 0                              | 21,750                     | <b>23,769</b>             |
| GASB 74/75 OPEB Adjustment             | 5055 | 0                              | 5,937                      | <b>6,000</b>              |
| Total Payroll Taxes & Benefits         |      | 78,495                         | 134,462                    | <b>129,516</b>            |
| Total Salaries, Wages & Benefits       |      | 225,390                        | 347,217                    | <b>347,582</b>            |
| Consultants                            |      |                                |                            |                           |
| Legal                                  | 5120 | 11,557                         | 5,200                      | <b>10,000</b>             |
| Engineering                            | 5130 | 4,230                          | 3,000                      | <b>5,000</b>              |
| Planning                               | 5140 | 178                            | 125                        | <b>150</b>                |
| Audit                                  | 5160 | 0                              | 14,500                     | <b>14,500</b>             |
| Accounting                             | 5170 | 5,085                          | 10,000                     | <b>10,000</b>             |
| Actuarial services                     | 5180 | 0                              | 700                        | <b>700</b>                |
| Total Consultants                      |      | 21,050                         | 33,525                     | <b>40,350</b>             |
| Services                               |      |                                |                            |                           |
| Janitorial services                    | 6210 | 329                            | 650                        | <b>500</b>                |
| Outside services                       | 6250 | 8,214                          | 8,878                      | <b>1,500</b>              |
| IT services & costs                    | 6252 | 3,515                          | 3,500                      | <b>4,500</b>              |
| Garbage & greenwaste disposal services | 7045 | 35                             | 190                        | <b>100</b>                |
| Alarm system services                  | 7050 | 1,366                          | 1,890                      | <b>1,850</b>              |
| Total Services                         |      | 13,458                         | 15,108                     | <b>8,450</b>              |
| Postage                                |      |                                |                            |                           |
| Postage                                | 6015 | 1,575                          | 3,060                      | <b>2,300</b>              |
| Total Postage                          |      | 1,575                          | 3,060                      | <b>2,300</b>              |
| Supplies                               |      |                                |                            |                           |
| Fuels & lubricants                     | 6020 | 3,055                          | 4,085                      | <b>4,100</b>              |
| Supplies & expendable equipment        | 6025 | 5,660                          | 10,505                     | <b>8,500</b>              |
| Concession supplies                    | 6027 | (187)                          | 0                          | <b>0</b>                  |
| Total Supplies                         |      | 8,528                          | 14,590                     | <b>12,600</b>             |
| Fees, Licenses, Memberships            |      |                                |                            |                           |
| McClure right of way                   | 7110 | 100                            | 100                        | <b>6,000</b>              |
| Licenses, permits & fees               | 7130 | 5,273                          | 5,647                      | <b>7,000</b>              |
| Memberships, dues & subscriptions      | 7330 | 911                            | 1,410                      | <b>1,300</b>              |
| Total Fees, Licenses, Memberships      |      | 6,283                          | 7,157                      | <b>14,300</b>             |
| Repair and Maintenance                 |      |                                |                            |                           |
| Maintenance & repair-equipment         | 6110 | 451                            | 1,880                      | <b>1,800</b>              |
| Maintenance & repair-facilities        | 6120 | 21,657                         | 20,000                     | <b>20,000</b>             |
| Maintenance & repair-vehicles          | 6150 | 293                            | 840                        | <b>1,000</b>              |
| Total Repair and Maintenance           |      | 22,401                         | 22,720                     | <b>22,800</b>             |
| Equipment                              |      |                                |                            |                           |
| Equipment & vehicle rentals            | 6190 | 1,877                          | 2,265                      | <b>2,200</b>              |
| Total Equipment                        |      | 1,877                          | 2,265                      | <b>2,200</b>              |

Adopted by Council June 23, 2026  
Corrected July 13, 2026

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

| Account Description                         | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| Advertising and Printing                    |      |                                |                            |                   |
| Advertising & promotion                     | 6036 | 40                             | 115                        | <b>50</b>         |
| Total Advertising and Printing              |      | 40                             | 115                        | <b>50</b>         |
| Interest Expense                            |      |                                |                            |                   |
| Interest expense                            | 7250 | 24                             | 265                        | <b>0</b>          |
| Total Interest Expense                      |      | 24                             | 265                        | <b>0</b>          |
| Insurance                                   |      |                                |                            |                   |
| General liability insurance                 | 7210 | 11,996                         | 15,577                     | <b>20,515</b>     |
| Property casualty insurance                 | 7230 | 5,654                          | 8,251                      | <b>5,655</b>      |
| Total Insurance                             |      | 17,650                         | 23,828                     | <b>26,170</b>     |
| Meetings/ Conferences/Training/Travel       |      |                                |                            |                   |
| Travel                                      | 7235 | 1,406                          | 1,500                      | <b>1,500</b>      |
| Meetings, education & training              | 7320 | 3,734                          | 5,340                      | <b>5,000</b>      |
| Total Meetings/ Conferences/Training/Travel |      | 5,139                          | 6,840                      | <b>6,500</b>      |
| Taxes                                       |      |                                |                            |                   |
| Property taxes & assessments                | 7240 | 487                            | 490                        | <b>500</b>        |
| Total Taxes                                 |      | 487                            | 490                        | <b>500</b>        |
| Utilities                                   |      |                                |                            |                   |
| Lab tests                                   | 6220 | 1,373                          | 2,785                      | <b>2,000</b>      |
| Communications                              | 7010 | 5,232                          | 5,325                      | <b>7,000</b>      |
| Water                                       | 7020 | 163,628                        | 227,755                    | <b>227,000</b>    |
| Gas & Electric                              | 7040 | 18,544                         | 28,513                     | <b>25,000</b>     |
| Total Utilities                             |      | 188,777                        | 264,378                    | <b>261,000</b>    |
| Bad Debt                                    |      |                                |                            |                   |
| Bad debt expense                            | 7190 | 932                            | 500                        | <b>1,000</b>      |
| Total Bad Debt                              |      | 932                            | 500                        | <b>1,000</b>      |
| Misc. Expenses                              |      |                                |                            |                   |
| Background reports                          | 6040 | 99                             | 70                         | <b>100</b>        |
| Miscellaneous other expense                 | 7450 | 0                              | 475                        |                   |
| Total Misc. Expenses                        |      | 99                             | 545                        | <b>100</b>        |
| Depreciation                                |      |                                |                            |                   |
| Depreciation                                | 7800 | 34,859                         | 0                          | <b>47,000</b>     |
| Total Depreciation                          |      | 34,859                         | 0                          | <b>47,000</b>     |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>   |      | <b>548,570</b>                 | <b>742,603</b>             | <b>792,902</b>    |
| <b>TOTAL</b>                                |      | <b>(52,576)</b>                | <b>(88,470)</b>            | <b>(151,902)</b>  |

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

| Account Description                                   | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|-------------------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| 61 - Water Connection Fee Fund                        |      |                                |                            |                   |
| REVENUES & TRANSFERS                                  |      |                                |                            |                   |
| Interest                                              |      |                                |                            |                   |
| Interest earned                                       | 4310 | 3,992                          | 5,980                      | <b>8,000</b>      |
| Total Interest                                        |      | 3,992                          | 5,980                      | <b>8,000</b>      |
| <b>Total REVENUES &amp; TRANSFERS</b>                 |      | <b>3,992</b>                   | <b>5,980</b>               | <b>8,000</b>      |
| <b>TOTAL</b>                                          |      | <b>3,992</b>                   | <b>5,980</b>               | <b>8,000</b>      |
| 62 - Water Capital Reserve Fund                       |      |                                |                            |                   |
| REVENUES & TRANSFERS                                  |      |                                |                            |                   |
| Interest                                              |      |                                |                            |                   |
| Interest earned                                       | 4310 | 269                            | 405                        | <b>540</b>        |
| Total Interest                                        |      | 269                            | 405                        | <b>540</b>        |
| <b>Total REVENUES &amp; TRANSFERS</b>                 |      | <b>269</b>                     | <b>405</b>                 | <b>540</b>        |
| <b>TOTAL</b>                                          |      | <b>269</b>                     | <b>405</b>                 | <b>540</b>        |
| 64 - Turbidity Reduction Facility Reserve Fund        |      |                                |                            |                   |
| REVENUES & TRANSFERS                                  |      |                                |                            |                   |
| Cost Recovery-Fees-Charges                            |      |                                |                            |                   |
| TRF water fees                                        | 4680 | 7,175                          | 11,585                     | <b>15,000</b>     |
| Total Cost Recovery-Fees-Charges                      |      | 7,175                          | 11,585                     | <b>15,000</b>     |
| <b>Total REVENUES &amp; TRANSFERS</b>                 |      | <b>7,175</b>                   | <b>11,585</b>              | <b>15,000</b>     |
| EXPENDITURES & TRANSFERS                              |      |                                |                            |                   |
| Utilities                                             |      |                                |                            |                   |
| City share of Turbidity Reduction Facility            | 7590 | 15,124                         | 11,585                     | <b>14,900</b>     |
| Total Utilities                                       |      | 15,124                         | 11,585                     | <b>14,900</b>     |
| Bad Debt                                              |      |                                |                            |                   |
| Bad debt expense                                      | 7190 | 21                             | 100                        | <b>100</b>        |
| Total Bad Debt                                        |      | 21                             | 100                        | <b>100</b>        |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>             |      | <b>15,145</b>                  | <b>11,685</b>              | <b>15,000</b>     |
| <b>TOTAL</b>                                          |      | <b>(7,970)</b>                 | <b>(100)</b>               | <b>0</b>          |
| <b>Total All Water Funds</b>                          |      | <b>(56,285)</b>                | <b>(82,185)</b>            | <b>(143,362)</b>  |
| <b>Total All Water Funds w/o depreciation or GASB</b> |      | <b>(21,426)</b>                | <b>(82,185)</b>            | <b>(103,611)</b>  |

Tab 7

Sewer Enterprise Funds

Funds 70 – 72

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

| Account Description                   | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------|------|--------------------------------|----------------------------|-------------------|
| <b>70 - Sewer Fund</b>                |      |                                |                            |                   |
| <b>REVENUES &amp; TRANSFERS</b>       |      |                                |                            |                   |
| Cost Recovery-Fees-Charges            |      |                                |                            |                   |
| City attorney cost recovery & fees    | 4503 | 0                              | 1,795                      | <b>500</b>        |
| Public works cost recovery & fees     | 4504 | 301                            | 445                        | <b>500</b>        |
| Administrative fees                   | 4505 | 870                            | 1,325                      | <b>1,200</b>      |
| Other cost recovery fees              | 4509 | 0                              | 800                        | <b>500</b>        |
| Sewer service charges                 | 4710 | 397,057                        | 577,798                    | <b>545,000</b>    |
| Sewer late charges                    | 4730 | 6,627                          | 5,000                      | <b>8,000</b>      |
| Total Cost Recovery-Fees-Charges      |      | 404,855                        | 587,163                    | <b>555,700</b>    |
| Other Revenue                         |      |                                |                            |                   |
| Miscellaneous Grants                  | 4490 | 823                            | 2,500                      | <b>1,000</b>      |
| Services to others                    | 4512 | 3,500                          | 2,000                      | <b>6,000</b>      |
| Total Other Revenue                   |      | 4,323                          | 4,500                      | <b>7,000</b>      |
| <b>Total REVENUES &amp; TRANSFERS</b> |      | <b>409,178</b>                 | <b>591,663</b>             | <b>562,700</b>    |
| <b>EXPENDITURES &amp; TRANSFERS</b>   |      |                                |                            |                   |
| Salaries, Wages & Benefits            |      |                                |                            |                   |
| Salaries & Wages                      |      |                                |                            |                   |
| Salaries, regular fulltime            | 5001 | 110,407                        | 148,273                    | <b>186,149</b>    |
| Salaries, regular parttime            | 5002 | 22,175                         | 46,776                     | <b>30,003</b>     |
| Salaries, on call/standby             | 5005 | 2,772                          | 3,840                      | <b>3,840</b>      |
| Compensation time paid                | 5008 | 756                            | 0                          | <b>1,680</b>      |
| Vacation time paid                    | 5009 | 1,257                          | 0                          | <b>0</b>          |
| Over time paid                        | 5011 | 5,034                          | 4,800                      | <b>0</b>          |
| Salaries, rounds/call back            | 5014 | 8,140                          | 11,223                     | <b>9,276</b>      |
| Severance pay                         | 5015 | 7,500                          | 7,500                      | <b>0</b>          |
| Total Salaries & Wages                |      | 158,040                        | 222,412                    | <b>230,947</b>    |
| Payroll Taxes & Benefits              |      |                                |                            |                   |
| Payroll taxes (ss/med/sui)            | 5021 | 12,526                         | 17,205                     | <b>18,210</b>     |
| Retirement-Miscellaneous Members      | 5022 | 11,652                         | 18,597                     | <b>20,635</b>     |
| Health insurance                      | 5024 | 49,464                         | 64,939                     | <b>51,828</b>     |
| Dental/vision plan                    | 5025 | 1,519                          | 2,285                      | <b>4,063</b>      |
| Workers' compensation insurance       | 5027 | 5,579                          | 6,976                      | <b>8,846</b>      |
| GASB 68 PERS Adjustment               | 5050 | 0                              | 20,149                     | <b>23,769</b>     |
| GASB 74/75 OPEB Adjustment            | 5055 | 0                              | 6,362                      | <b>6,000</b>      |
| Total Payroll Taxes & Benefits        |      | 80,739                         | 136,513                    | <b>133,351</b>    |
| Total Salaries, Wages & Benefits      |      | 238,779                        | 358,925                    | <b>364,298</b>    |
| Consultants                           |      |                                |                            |                   |

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

| Account Description                    | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|----------------------------------------|------|--------------------------------|----------------------------|-------------------|
| Legal                                  | 5120 | 2,797                          | 2,000                      | <b>3,000</b>      |
| Engineering                            | 5130 | 7,033                          | 11,510                     | <b>9,500</b>      |
| Planning                               | 5140 | 328                            | 1,000                      | <b>500</b>        |
| Audit                                  | 5160 | 0                              | 14,500                     | <b>14,500</b>     |
| Accounting                             | 5170 | 5,085                          | 10,000                     | <b>10,000</b>     |
| Actuarial services                     | 5180 | 0                              | 700                        | <b>700</b>        |
| Total Consultants                      |      | 15,242                         | 39,710                     | <b>38,200</b>     |
| Services                               |      |                                |                            |                   |
| Janitorial services                    | 6210 | 329                            | 750                        | <b>500</b>        |
| Outside services                       | 6250 | 8,214                          | 9,403                      | <b>2,000</b>      |
| IT services & costs                    | 6252 | 3,533                          | 3,500                      | <b>4,700</b>      |
| Garbage & greenwaste disposal services | 7045 | 35                             | 190                        | <b>100</b>        |
| Alarm system services                  | 7050 | 797                            | 1,135                      | <b>1,100</b>      |
| Total Services                         |      | 12,907                         | 14,978                     | <b>8,400</b>      |
| Postage                                |      |                                |                            |                   |
| Postage                                | 6015 | 1,555                          | 1,770                      | <b>2,000</b>      |
| Total Postage                          |      | 1,555                          | 1,770                      | <b>2,000</b>      |
| Supplies                               |      |                                |                            |                   |
| Fuels & lubricants                     | 6020 | 3,668                          | 4,935                      | <b>4,900</b>      |
| Supplies & expendable equipment        | 6025 | 4,266                          | 6,105                      | <b>6,000</b>      |
| Chemical supplies                      | 6032 | 3,628                          | 4,300                      | <b>4,800</b>      |
| Total Supplies                         |      | 11,562                         | 15,340                     | <b>15,700</b>     |
| Fees, Licenses, Memberships            |      |                                |                            |                   |
| Licenses, permits & fees               | 7130 | 34,371                         | 45,500                     | <b>45,500</b>     |
| Memberships, dues & subscriptions      | 7330 | 1,084                          | 1,175                      | <b>1,400</b>      |
| Total Fees, Licenses, Memberships      |      | 35,455                         | 46,675                     | <b>46,900</b>     |
| Repair and Maintenance                 |      |                                |                            |                   |
| Maintenance & repair-equipment         | 6110 | 762                            | 3,020                      | <b>2,000</b>      |
| Maintenance & repair-facilities        | 6120 | 10,722                         | 10,000                     | <b>12,000</b>     |
| Maintenance & repair-vehicles          | 6150 | 234                            | 1,194                      | <b>1,000</b>      |
| Total Repair and Maintenance           |      | 11,717                         | 14,214                     | <b>15,000</b>     |
| Equipment                              |      |                                |                            |                   |
| Equipment & vehicle rentals            | 6190 | 2,679                          | 3,025                      | <b>3,000</b>      |
| Total Equipment                        |      | 2,679                          | 3,025                      | <b>3,000</b>      |
| Advertising and Printing               |      |                                |                            |                   |
| Advertising & promotion                | 6036 | 40                             | 95                         | <b>50</b>         |
| Total Advertising and Printing         |      | 40                             | 95                         | <b>50</b>         |
| Insurance                              |      |                                |                            |                   |
| General liability insurance            | 7210 | 12,471                         | 17,268                     | <b>20,515</b>     |
| Property casualty insurance            | 7230 | 5,654                          | 8,251                      | <b>5,655</b>      |

Adopted by Council June 23, 2026  
Corrected July 13, 2026

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

| Account Description                         | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|---------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| Total Insurance                             |      | 18,126                         | 25,519                     | <b>26,170</b>     |
| Meetings/ Conferences/Training/Travel       |      |                                |                            |                   |
| Travel                                      | 7235 | 1,406                          | 1,500                      | <b>1,500</b>      |
| Meetings, education & training              | 7320 | 408                            | 1,000                      | <b>1,000</b>      |
| Total Meetings/ Conferences/Training/Travel |      | 1,814                          | 2,500                      | <b>2,500</b>      |
| Taxes                                       |      |                                |                            |                   |
| Property taxes & assessments                | 7240 | 324                            | 325                        | <b>325</b>        |
| Total Taxes                                 |      | 324                            | 325                        | <b>325</b>        |
| Utilities                                   |      |                                |                            |                   |
| Lab tests                                   | 6220 | 10,349                         | 14,720                     | <b>15,000</b>     |
| Communications                              | 7010 | 4,003                          | 3,895                      | <b>5,400</b>      |
| Water                                       | 7020 | 5,645                          | 8,679                      | <b>7,800</b>      |
| Gas & Electric                              | 7040 | 38,922                         | 59,789                     | <b>52,000</b>     |
| Total Utilities                             |      | 58,919                         | 87,083                     | <b>80,200</b>     |
| Bad Debt                                    |      |                                |                            |                   |
| Bad debt expense                            | 7190 | 753                            | 500                        | <b>1,000</b>      |
| Total Bad Debt                              |      | 753                            | 500                        | <b>1,000</b>      |
| Misc. Expenses                              |      |                                |                            |                   |
| Background reports                          | 6040 | 99                             | 70                         | <b>100</b>        |
| Miscellaneous other expense                 | 7450 | 0                              | 475                        | <b>500</b>        |
| Total Misc. Expenses                        |      | 99                             | 545                        | <b>600</b>        |
| Depreciation                                |      |                                |                            |                   |
| Depreciation                                | 7800 | 92,750                         | 0                          | <b>125,000</b>    |
| Total Depreciation                          |      | 92,750                         | 0                          | <b>125,000</b>    |
| <b>Total EXPENDITURES &amp; TRANSFERS</b>   |      | <b>502,722</b>                 | <b>611,204</b>             | <b>729,343</b>    |
| <b>TOTAL</b>                                |      | <b>(93,544)</b>                | <b>(19,541)</b>            | <b>(166,643)</b>  |

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

| Account Description                                   | GL   | YTD Actual<br>7/1/25 - 3/31/26 | FY 25/26<br>Adopted Budget | Adopted<br>Budget |
|-------------------------------------------------------|------|--------------------------------|----------------------------|-------------------|
| <b>71 - Sewer Connection Fee Fund</b>                 |      |                                |                            |                   |
| REVENUES & TRANSFERS                                  |      |                                |                            |                   |
| Interest earned                                       | 4310 | 6,364                          | 9,532                      | <b>8,500</b>      |
| Total Interest                                        |      | 6,364                          | 9,532                      | <b>8,500</b>      |
| <b>Total REVENUES &amp; TRANSFERS</b>                 |      | <b>6,364</b>                   | <b>9,532</b>               | <b>8,500</b>      |
| <b>TOTAL</b>                                          |      | <b>6,364</b>                   | <b>9,532</b>               | <b>8,500</b>      |
| <b>72 - Sewer Capital Reserve Fund</b>                |      |                                |                            |                   |
| REVENUES & TRANSFERS                                  |      |                                |                            |                   |
| Interest earned                                       | 4310 | 27,646                         | 35,000                     | <b>35,000</b>     |
| Total Interest                                        |      | 27,646                         | 35,000                     | <b>35,000</b>     |
| <b>Total REVENUES &amp; TRANSFERS</b>                 |      | <b>27,646</b>                  | <b>35,000</b>              | <b>35,000</b>     |
| <b>TOTAL</b>                                          |      | <b>27,646</b>                  | <b>35,000</b>              | <b>35,000</b>     |
| <b>Total All Sewer Funds</b>                          |      | <b>(59,534)</b>                | <b>24,991</b>              | <b>(123,143)</b>  |
| <b>Total All Sewer Funds w/o Depreciation or GASB</b> |      | <b>33,216</b>                  | <b>24,991</b>              | <b>1,857</b>      |

Tab 8

Funds 80 & 90

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

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

**90 - Fixed Asset Group of Accounts**

|                                           |      |                  |          |                  |
|-------------------------------------------|------|------------------|----------|------------------|
| EXPENDITURES & TRANSFERS                  |      |                  |          |                  |
| Depreciation                              |      |                  |          |                  |
| Depreciation                              | 7800 | 218,961          | 0        | <b>292,000</b>   |
| Total Depreciation                        |      | 218,961          | 0        | <b>292,000</b>   |
| <b>Total EXPENDITURES &amp; TRANSFERS</b> |      | <b>218,961</b>   | <b>0</b> | <b>292,000</b>   |
| <b>TOTAL</b>                              |      | <b>(218,961)</b> | <b>0</b> | <b>(292,000)</b> |

All Funds

|                              |                  |
|------------------------------|------------------|
| Total Revenues               | <b>2,655,227</b> |
| Total Transfers In           | <b>130,700</b>   |
| Total Expenses               | <b>2,685,592</b> |
| Total Transfers Out          | <b>130,700</b>   |
| Depreciation                 | <b>464,000</b>   |
| Net Excess or (deficit)      | <b>(494,365)</b> |
| Net Excess or (deficit) Cash | <b>(30,365)</b>  |

Adopted by Council June 23, 2026  
 Corrected July 13, 2026

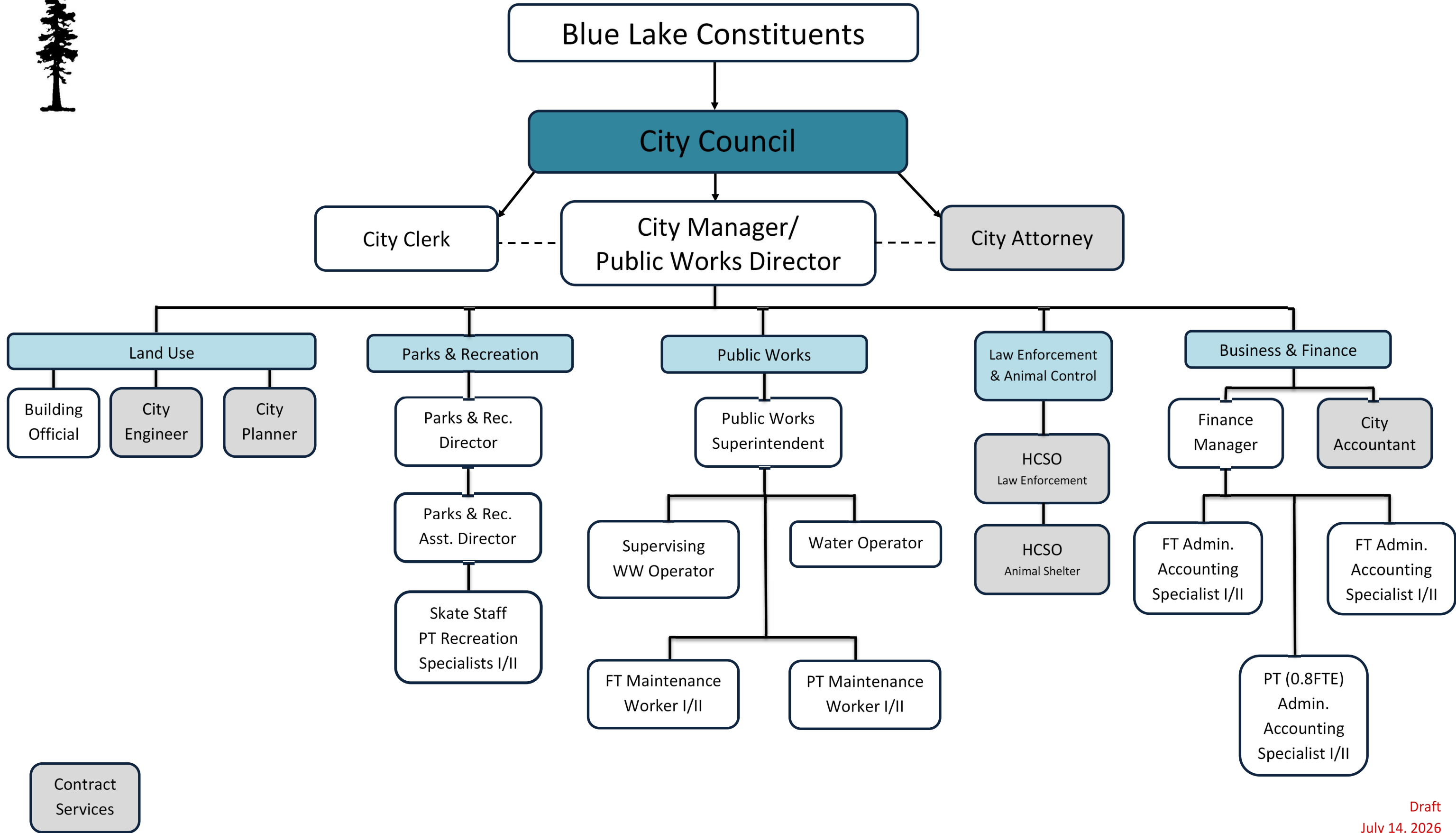
## Tab 9

### Organizational Chart

### Salary Classification Pay Plan

# CITY OF BLUE LAKE ORGANIZATIONAL CHART

FY 2026-2027



With 2.3% COLA Increase

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

| 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      | <b>\$117,867</b> | \$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          | <b>\$35.58</b> | \$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   | <b>\$36.28</b> | \$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         | <b>\$24.57</b> | \$25.31   | \$26.07        | \$26.85        | \$27.66        | \$28.49          | <b>\$29.34</b> | \$30.22   | \$31.13        | \$32.06   | \$33.02        | \$34.01   |
| 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          | <b>\$29.99</b> | \$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   | <b>\$21.45</b> | \$22.09        | <b>\$22.75</b> | <b>\$23.43</b>   | <b>\$24.13</b> | \$24.85   | \$25.60        | \$26.37   | \$27.16        | \$27.97   |
| 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   | <b>\$21.87</b> | \$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 &<br>Recreation Specialist II &<br>Office Assistant | Annual                    | \$38,535       | \$39,686       | \$40,872  | \$42,099       | \$43,368       | \$44,678       | \$46,010         | \$47,382       | \$48,797  | \$50,253       | \$51,750  | \$53,310       | \$54,912  |
|                                                                           | Hourly                    | \$18.53        | \$19.08        | \$19.65   | \$20.24        | \$20.85        | \$21.48        | <b>\$22.12</b>   | \$22.78        | \$23.46   | <b>\$24.16</b> | \$24.88   | \$25.63        | \$26.40   |
| Longevity                                                                 |                           | 18.88          | \$19.45        | \$20.03   | \$20.63        | \$21.25        | \$21.89        | \$22.55          | \$23.22        | \$23.91   | \$24.62        | \$25.36   | \$26.12        | \$26.91   |
| Public Works Maint I &<br>Recreation Specialist I                         | Annual                    | \$37,003       | \$38,126       | \$39,270  | \$40,456       | \$41,662       | \$42,910       | \$44,200         | \$45,531       | \$46,904  | \$48,298       | \$49,733  | \$51,210       | \$52,749  |
|                                                                           | Hourly                    | <b>\$17.45</b> | <b>\$17.98</b> | \$18.52   | <b>\$19.08</b> | <b>\$19.65</b> | <b>\$20.24</b> | <b>\$20.85</b>   | \$21.48        | \$22.12   | <b>\$22.78</b> | \$23.46   | \$24.16        | \$24.88   |
| Longevity                                                                 |                           | 17.79          | \$18.33        | \$18.88   | \$19.45        | \$20.03        | \$20.63        | \$21.25          | \$21.89        | \$22.55   | \$23.22        | \$23.91   | \$24.62        | \$25.36   |

Contract Positions:  
Building Official = \$70.00 per hour  
No COLA Applied

Revised