

CITY OF ETNA									
Salary Schedule 2023-2024									
	Schedule		A	B	C	D	E		
<u>Police Non-Sworn Unit</u>		Prior							
Community Service Officer I	PD	16.00	25.00	25.75	26.52	27.32	28.14		
<u>Police Sworn Unit</u>									
Police Officer	PD	20.19	25.50	26.27	27.05	27.86	28.70		
Police Sargent	PD	21.00	28.00	28.84	29.71	30.60	31.51		
Police Chief	PD	31.26	37.10	38.21	39.36	40.54	41.76		
Detective	PD	21.00	28.00	28.84	29.71	30.60	31.51		
On Call	PD		\$5.00/hr	Max. per year 5000 hr per year					
<u>Fire</u>									
Fire Chief	VF	500/mo	1,000.00	1,200.00	1,400.00	1,600.00	1,800.00		
Assistant Fire Chief	VF	-	500.00	600.00	700.00	800.00	900.00		
Secratery		160/mo	160.00						
<u>Ambulance</u>									
Director	AM	21.00	31.00	31.93	32.89	33.87	34.89		
Assist. Director	AM		24.00	24.72	25.46	26.23	27.01		
Paramedic	AM	40.00							
EMT	AM	30.00							
Driver		15.50	16.50	or \$1 above minimum wage					
Standby-Paramedic	AM	25.00	25.00						
Standby-EMT		20.00	20.00						
Standby-Driver	AM	16.50	16.50	or \$1 above minimum wage					
On Call	AM		\$5.00/hr	Max. per year 5000 hr per year					
<u>Public Works</u>									
Maintenance Worker I	PW	21.00	21.00	21.63	22.28	22.95	23.64		
Maintenance Worker II	PW		26.00	26.78	27.58	28.41	29.26		
Department Head	PW	31.00	31.00	31.93	32.89	33.87	34.89		
<u>City Hall</u>									
City Clerk	CH	31.00	31.00	31.93	32.89	33.87	34.89		
Asst Clerk	CH	24.00	24.00	24.72	25.46	26.23	27.01		
<u>Pool</u>									
Pool Manager	PR	18.00	21.00						
Lifeguard I	PR		16.00	or \$.50 above Minimum Wage					
Lifeguard II	PR		16.50	or \$1 above Minimum Wage					
Lifeguard III	PR		17.00	or \$1.50 above Minimum Wage					
Longevity Pay to be added to the above steps if approved by Council for the 24/25 Budget									
5 percent (5%) after completing 10 years of full-time service									
An additional five percent (5%) 10 percent (10%) total after completing 15 years of full-time service									
An additional five percent (5%) 15 percent (15%) total after completing 20 years of full-time service									

CITY OF ETNA 2023/2024 PERSONNEL BUDGET

Position	City Clerk	Asst City Clerk	Public Works	PT PW	Public Works	Police Chief	Police Officer	Police Officer	Police Officer	Police Officer	Police Detective	Police Reserve	Code Enforcement	Pool P'ers	Volun. Firemen	Amb. Director	TOTAL
<i># of part time or volunteers</i>																	
701.00 Salaries Regular	64,480	-	68,411	-	32,760	77,168	53,040	53,040	53,040	53,040						64,480	519,459
703.00 Salaries Part Time	-	37,440		-	-						29,120		24,000	30,000	20,200	38,000	178,760
710.00 FICA	4,933	2,864	5,233	-	2,506	5,903	4,058	4,058	4,058	4,058	2,228		1,836	2,295	1,545	7,840	53,414
PERS employer	6,512	2,875	6,910	-	2,516	12,694	5,755	5,755	5,755	5,755	-		-	-	-	4,952	59,479
" employee	4,514		4,789	-		5,402							-	-	-		14,704
720.00 Health Insur.	14,761			-	14,761	10,147	10,147	10,147	10,147								14,761
721.00 Health Insr. Allow.		5,166	7,381							5,074	2,537						20,158
725.00 Workers Comp	1,576	226	15,444	-	7,396	5,701	3,919	3,919	3,919	3,919	2,151	353	1,773	6,773	12,660	4,480	74,207
730.00 State Taxes	175	175	175	175	175	175	175	175	175	175	175	175	175	750	325	1,800	5,150
Personnel Total	96,951	48,747	108,343	175	60,114	117,190	77,093	77,093	77,093	72,019	36,211	528	27,784	39,818	34,730	136,313	1,010,202
745 SCORE Liability Ins.	6,681	3,359	7,466	12	4,142	8,075	5,312	5,312	5,312	4,963	2,495	36	1,915	2,744	2,393	9,393	69,610

General Fund																	FTE	
Clerk	40%	15%																0.55
Police						30%		25%	25%									0.80
FJ Police						10%		75%	75%	20%	50%		50%					2.80
DOJ Grant	5%									80%								0.85
Fire																100%		1.00
Buildings			5%		5%													0.10
Streets			15%	30%														0.45
Parks			5%		5%													0.10
Swimming Pool	2%	2%	5%		5%										100%			
Gas Tax-General			15%	30%	5%													0.50
Water	25%	40%	25%	20%	40%													1.50
Sewer	25%	40%	25%	20%	40%													1.50
Ambulance	3%	3%	5%														100%	
State COPS Fund 53						60%	100%			50%			50%					2.60
Check sum	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%		7/13/2023

General Fund Revenue	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	23-24 Approved
Total Revenues	1,090,431	1,457,761	687,576	702,850
Total Expenditures	1,174,783	1,488,668	684,423	695,913
Total Over/Under	(84,352)	(30,907)	3,152	6,937
Dept: 00 General				
401.00 Sec. & Unsecr'D Prop Tx	117,981	124,103	132,684	125,000
415.00 Int., Penlt., Delq Tax	2,533	240	617	500
420.00 Sales Tax	111,149	125,746	84,457	115,000
425.00 Trans. Occupancy Tax (TOT)	10,036	22,788	14,290	21,000
430.00 Franchise Tax Pac Power	7,535	8,501	8,031	8,200
435.00 Business License Tax	5,615	4,725	6,149	6,000
440.00 Real Property Trnsfr Tax	1,454	3,640	3,107	2,500
450.00 Animal License	2,780	2,315	1,170	1,000
455.00 Animal Fines	1,075	900	-	500
460.00 Other Court Fines	429	17	556	400
465.00 Booking Fees	145	-	161	150
480.00 Interest Earnings	51	426	546	500
485.00 Rent	5,489	6,329	5,916	6,300
490.00 Penalties & Delq. Fee		125	-	
500.00 Siskiyou VLF	83,748	86,390	111,383	91,000
503.00 State Of Ca VLF	546	858	701	900
505.00 HO Property Tax Relief	1,550	1,509	1,429	1,500
515.00 Prop 172 Public Safety	4,197	6,177	-	6,500
521.00 POST Reimbursement	11,997	1,513	6,052	1,500
525.00 Other State Revenues	42,007	1,229	32	100
530.00 Zoning & Subdivision Fees		6,940	880	1,000
532.00 Amb Reimbursable		3,200		-
533.00 Fire Reimbursable	13,533			-
534.00 Police Reimbursable		61,927	17	-
535.00 Special Police Dept Fees	-	3,548	320	100
540.00 Fire Strike	201,633	243,841		
545.00 Animal at Large				
555.00 Parks & Recreation Fees	4,212	8,563	8,386	7,200
599.10 Fort Jones PD	172,306	167,306	167,306	225,000
599.20 DOJ Funds			40,000	81,000
605.00 State Grants			1	
615.00 COVID Funds		85,880	85,880	
620.00 WC Refund				
625.00 Insurance Refund			1,812	
630.00 Admin Fees	2,101	32,746		
635.00 Notary Services				
640.00 Prior Year Cost Reimbursement			2,225	
650.00 Unclassified Revenue	9,093	9,694	3,467	
690.00 Transfer In	-	-		
Total	1,090,431	1,457,761	687,576	702,850

General Fund Expenditures	20/21 Unaudited	21/22 Unaudited	22/23 Unaudited	23/24 Approved
Total:	1,174,775	1,491,850	684,423	695,913
Dept: 20 City Council				
735.00 Travel & Training		-	120	1,000
750.00 Dues And Subscriptions	299	-	231	
760.00 City Manager		845	45,128	50,000
760.01 IT	139			
770.00 Election Expense	52	-	53	
874.05 CIIC	600		900	600
875.00 Special Supplies & Equip		150		
Subtotal	1,090	995	46,432	51,600
Dept: 25 City Clerk				
701.00 Salaries Regular	13,023	13,347	24,239	25,792
703.00 Salaries PT			2,151	5,616
710.00 Ss/Mc Tax Expense	996	1,000	2,064	2,403
715.00 Pers Retirement	1,007	980	3,728	4,842
716.00 457 Retirement	449	418	286	
720.00 Health Insurance	3,509	231	8,458	5,904
721.00 Health Allowance	462	471	598	775
725.00 W/C	806	2,486	750	753
730.00 Sui Tax Expense	47	42	175	287
735.00 Travel & Training			1,143	2,500
745.00 SCORE Liability	92		4,221	3,147
750.00 Dues And Subscriptions	253	1,541	1,415	1,500
755.00 Performance Bonds	100		259	300
760.00 Prof & Contract Srvcs	3,969	5,986	7,370	5,000
760.01 It Service & Equipment	11,627	6,648	7,954	2,500
760.02 Pre-Audit Fees	6,442	11,444	6,440	3,000
765.00 Audit Fees	29,087	3,083	7,362	10,000
780.00 Attorney Fees	5,402	4,223	3,890	4,000
782.00 Engineer Fees	4,500	7,242	5,500	6,000
783.00 Planning Services	10,616	15,034	4,489	2,000
800.00 Advertising	117	194	376	200
810.00 Public Notice		514	839	600
811.00 Recording Fees	100	-	2,648	-
820.00 Postal Expense	1,844	1,934	576	600
825.00 Bank Charges	498	281	1,103	1,000
826.00 Penalties/Interest			87	-
830.00 Telephone Expense	4,433	3,051	4,035	4,000
830.30 Cellular Expense	522	720	114	-
843.00 General Admin	240			
870.00 Office Supplies	4,927	4,017	2,943	3,500
875.00 Special Supplies & Equip	1,920	2,216	89	5,000
879.00 Reimbursable Expenses		341		-
990.00 Calpers Unfunded Liab		191	3,344	2,633
Subtotal	106,988	87,632	108,646	103,852

Dept: 40 Law Enforcement				
701.00 Salaries Regular	210,558	276,700	56,124	23,150
702.00 Overtime	7,932	9,057	-	-
703.00 Salaries PT				
705.00 Uniform Allowance			850	850
709.00 Volunteer	27,422		-	
709.50 Volunteer Fire		3,499	20,904	
710.00 Ss/Mc Tax Expense	18,516	22,497	10,831	1,771
715.00 Pers Retirement	27,536	39,048	18,004	5,429
716.00 457 Retirement	3,274	2,319	609	350
720.00 Health Insurance	35,073	8,147	21,435	3,044
721.00 Health Allowance	1,768	4,707		
725.00 Workers Comp.	12,747	46,200	27,705	1,770
730.00 Sui Tax Expense	963	1,223	179	53
735.00 Travel & Training	1,342	396	5,230	500
740.00 Medical Expenses		20	240	500
743.00 SCORE Vehicle		1,311	877	332
745.00 SCORE Liability		-	6,266	2,424
746.00 Self Insurance Ded. Losses			2,000	-
750.00 Dues And Subscriptions	1,251	288	1,784	1,000
760.00 Prof & Contract Srvcs	7,080	2,516	3,733	2,000
760.10 IT Supplies & Equipt	15,284	13,300	7,922	1,000
762.00 Sheriff'S Contract	15,375	20,500	10,250	10,250
763.00 Animal Control Exp	302	-	-	-
780.00 Attorney Fees		4,296	5,484	5,000
820.00 Postal Expense	92	-	-	100
830.00 Telephone Expense	3,554	3,907	1,627	1,000
830.30 Cellular	2,764	4,517	1,235	1,200
840.10 Electric			516	700
840.20 Heating			1,586	2,000
850.00 Equipt Maintenance	183	-	79	-
860.00 Vehicle Maintenance	2,265	4,914	11,752	5,000
865.00 Vehicle Fuel & Oil	11,170	27,523	5,128	5,000
870.00 Office Supplies	1,642	1,299	962	1,000
875.00 Special Supp & Equip	31,081	9,345	4,945	5,000
879.00 Reimbursable Expense	697	45,695	27	-
880.00 Maintenance & Supplies	438	23	211	500
990.00 Unfunded Liability		6,538	7,865	6,138
Subtotal	440,309	559,786	236,360	87,061

Dept: 41-Fort Jones PD					
701.00	Salaries Regular		200	68,322	97,885
702.00	Overtime			2,200	2,500
703.00	Salaries PT			16,156	26,560
705.00	Uniform Allowance			1,000	2,000
709.50	Volunteer Fire				
710.00	Ss/Mc Tax Expense		15	4,011	9,520
715.00	Pers Retirement			3,961	14,470
716.00	457 Retirement			733	500
720.00	Health Insurance			7,764	18,518
721.00	Health Allowance				1,015
725.00	Workers Comp.			-	9,123
730.00	Sui Tax Expense		5	487	1,459
735.00	Travel & Training			1,456	
737.00	Admin. Fees				
740.00	Medical Expenses				
743.00	SCORE Vehicle Ins.				332
745.00	SCORE Liability			12,419	12,028
750.00	Dues And Subscriptions				
760.00	Prof & Contract Svcs				
760.10	IT Supplies & Equipt		129	5,446	1,000
762.00	Sheriff'S Contract			5,125	-
763.00	Animal Control Exp				
780.00	Attorney Fees				
800.00	Advertising				
820.00	Postal Expense				
830.00	Telephone Expense			-	
830.30	Cellular			978	850
860.00	Vehicle Maintenance			103	1,000
865.00	Vehicle Fuel & Oil			5,128	7,000
880.00	Maintenance/ Supplies			98	100
899.30	FJ Expenditures		162,461		
990.00	Calpers Unfunded Liab			386	2,046
Subtotal			162,810	135,773	207,906

Dept. 42-DOJ Grant				
701.00 Salaries Regular			16,181	45,656
702.00 Overtime			3,167	3,500
705.00 Uniform Allowance			500	1,000
710.00 Ss/Mc Tax Expense			1,660	3,493
715.00 Pers Retirement			1,657	5,155
716.00 457 Retirement				
720.00 Health Insurance			-	738
721.00 Health Allowance			1,857	4,059
725.00 SCORE W/C Liability			-	3,324
730.00 Sui Tax Expense			175	443
735.00 Travel & Training				2,000
740.00 Medical Expenses			846	-
743.00 SCORE Vehicle			-	332
745.00 SCORE Liability			5,695	4,257
830.30 Cellular			41	500
860.00 Vehicle Maintenance			-	1,000
865.00 Vehicle Fuel & Oil			1,811	4,500
990.00 Calpers Unfunded Liab				329
Subtotal			33,590	80,286

Dept: 50 Fire Prevention				
701.00 Salaries Regular	10,968	2,769	236	
703.00 Salaries PT			4,394	18,000
705.00 Uniform Allowance			-	1,000
708.00 Stipend	8,971	7,532	3,766	4,000
710.00 Ss/Mc Tax Expense	1,499	770	642	1,377
715.00 Pers Retirement	233	213	18	
716.00 457 Retirement	60	55	5	
720.00 Health Insurance	1,170	598	106	
725.00 Workers Comp.	3,381	1,983	13,620	12,843
730.00 Sui Tax Expense	257	150	106	1,116
735.00 Travel & Training		765		
740.00 Medical Expenses	142	241	119	200
743.00 SCORE Vehicle		1,158	1,315	1,767
745.00 SCORE Liability	2,326		1,665	2,210
748.00 Property Insurance				5,444
750.00 Dues And Subscriptions	50		377	500
760.00 Prof & Contract Servcs	3,331	2,245	482	150
760.01 IT	1,273	377	1,133	300
830.00 Telephone Expense	1,244	1,160	893	1,000
830.30 Cellular	159	87	1	50
840.10 Electric	597		250	500
840.20 Heating	309		1,025	1,500
850.00 Equipment Maintenance	3,161	15	3,948	3,500
860.00 Vehicle Maintenance	5,524	1,753	6,695	4,000
865.00 Vehicle Fuel & Oil	912	3,176	2,336	2,500
870.00 Office Supplies	75	12	-	100
875.00 Special Sup & Equip	27,828	1,251	-	1,500
880.00 Maintenance & Supplies	698	72	169	2,500
990.00 Calpers Unfunded Liab		15		-
Subtotal	76,418	26,397	43,301	66,058
Dept: 51 Strike Team				
709.50 Volunteer Fire	62,573	115,790	1,227	
710.00 Ss/Mc Tax Expense	4,813	8,722	94	
725.00 SCORE W/C Liability	5,650	14,845	13,620	
730.00 Sui Tax Expense	487	495		
745.00 SCORE Liability	2,326	-		
Subtotal	75,849	139,852	14,941	

Dept: 55 Buildings				
701.00 Salaries Regular	9,497	8,957	3,995	3,421
702.00 Salaries OT			-	
703.00 Salaries PT			976	1,638
710.00 Ss/Mc Tax Expense	727	673	406	387
715.00 Pers Retirement	1,257	1,190	649	733
716.00 457 Retirement	60	55	23	
720.00 Health Insurance	2,250	1,952	999	977
721.00 Health Ins. Allow			334	369
725.00 SCORE W/C	7,155	1,113	748	1,133
730.00 Sui Tax Expense	38	34	17	48
745.00 SCORE Liability			711	572
748.00 Property Insurance		28,198	28,574	19,780
760.00 Prof & Contract Srvcs		213		1,000
785.00 Property Taxes	721	550	252	300
840.10 Electric	7,785	16,979	5,402	5,000
840.20 Heating	13,973	12,842	5,880	7,000
840.30 Trash	1,702	3,302	1,172	1,500
875.00 Special Supp & Equip	1,393	47	-	500
880.00 Maint & Supplies	693	979	673	3,000
990.00 Calpers Unfunded Liab			455	349
Subtotal	47,251	77,084	51,266	47,707

Dept: 60 Highways & Streets				
701 Salaries Regular	10,733	9,867	6,764	10,262
702 Salaries - Overtime				
703.00 salies pt				-
710 Ss/Mc Tax Expense	821	746	554	785
715 Pers Retirement	1,218	974	876	1,821
716 457 Retirement	118	106	29	-
720 Health Insurance	3,000	1,513	1,379	-
721.00 Health Insurance Allowance			472	1,107
725.00 SCORE W/C Liability	746	1,113	868	2,299
730 Sui Tax Expense	47	43	17	78
743.00 SCORE Vehicle				483
745.00 SCORE Liablility			952	1,103
750.00 Dues & Subscriptions			465	500
760 Prof & Contract Srvcs	1,500		-	500
790 License & Permits	244		54	100
830 Telephone Expense	339	207	358	350
830.3 Cellular	653	589	705	600
840.1 Electric	119	-	434	500
840.2 Heating	532		809	1,000
840.30 Trash	1,315	348	2,001	2,000
860 Vehicle Maintenance	640	906	65	1,000
865 Vehicle Fuel & Oil	1,571	1,391	1,236	1,500
867 Traffic Safety	11,801	7,869	-	-
875 Special Supp & Equip	633	355	12	
880 Maint & Supplies	238	1,393	349	3,500
990 Calpers Unfunded Liab		616	785	1,047
Subtotal	36,268	28,036	19,184	30,535

Dept: 70 Parks & Recreation				
701 Salaries Regular	12,935	11,584	5,691	3,421
702 Salaries - Overtime				
703 Salaries - PT			-	1,638
710 Ss/Mc Tax Expense	1,125	883	551	387
715 Pers Retirement	1,523	1,305	769	733
716 457 Retirement	223	170	101	100
720 Health Insurance	3,000	756	1,557	738
721 Health Ins Allowance			529	369
725.00 SCORE W/C	382	1,113	911	1,133
730 Sui Tax Expense	57	51	18	48
745.00 SCORE Liability	1,683	-	711	572
748.00 Property Insurance				269
760 Prof & Contract Svcs		697	3,210	3,500
830 Telephone Expense	677	413	577	600
840.10 Electric	104		340	400
840.3 Trash	657		2,110	2,000
830 Vehicle Maint		537	65	500
865 Vehicle Fuel & Oil			132	150
875 Special Supp & Equip	1,322	2,092	-	2,000
880 Maint & Supplies	351	677	1,966	2,000
990 Calpers Unfunded Liab			455	349
Subtotal	24,039	20,278	19,693	20,907

Dept: 90 Non-Departmental				
701.00 Salaries Regular	5,900	2,769	236	
710.00 SS/MC	231	194	18	
715.00 Pers Retirement	233	213	18	
716.00 457 Retirement	60	55	5	
720.00 Health Insurance		2,350	106	
725.00 SCORE W/C Liability		19,037		
730.00 Sui Tax Expense	9	9		
747.00 Commercial Auto			2,262	
748.00 S.C.O.R.E. Property Ins.	9,981		5,660	
760.00 Prof Svcs (COVID Funds)		102,000	522	
875.00 Special Supplies & Equip		539		
882.00 Library	5,000	5,000	-	
899.10 P.A.L.	-	-	-	-
990.00 Calpers Unfunded Liab				
Subtotal	21,414	132,166	8,827	-

Fund 20: Water Imp. Fund	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	23-24 Proposed
Total Revenues	112,489	131,546	300,064	1,002,300
Total Expenditures	897	216,052	231,240	1,000,000
Total Over/Under	111,592	(84,506)	68,824	2,300
Revenue				
480.00 Interest Earnings	(131)	(315)	1,702	300
565.00 Water Connection Fees	-	1,966	1,966	2,000
591.00 Water Revenue	-			
605.15 Prop 68-SWTC Planning		129,895	296,396	
605.20 SB2-DWR Drought Relief				1,000,000
690.00-Transfer In	112,620			
Total	112,489	131,546	300,064	1,002,300
Expenditures				
737.00 Admin. Fees				
760.00 Professional/Contract Services	897			
880.00 Maintenance/Supplies			1,545	
881.15 Prop 68-SWTC Planning		216,052	210,239	-
881.20 DWR Drought Relief			19,457	1,000,000
950.00 Transfer Out				
Total	897	216,052	231,240	1,000,000

Fund 22 RMRA	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	23-24 Proposed
Total Revenues	18,390	15,855	11,275	16,574
Total Expenditures	-	-	-	-
Total Over/Under	18,390	15,855	11,275	16,574
Revenue				
480.00 Interest Earnings				
522.00 RMRA Revenue	18,390	15,855	11,275	16,574
690.00 Transfer in			-	-
Total	18,390	15,855	11,275	16,574
Expenditures				
760.00 Prof & Contract Svc				
Total	-	-	-	-

Fund 23: Pool	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	23-24 Approved
Total Revenues	38,576	38,776	21,901	213,200
Total W/O Grant		38,776	21,901	16,200
Total Expenditures	77,656	81,139	173,638	169,435
Total W/O Grant		56,704	88,139	81,168
Total Over/Under	(39,080)	(42,363)	(151,737)	43,765
Total Over/Under W/O Grant	-	(17,928)	(66,238)	(64,968)
Revenue				
570.00 Special Event Pool Rental	\$ 1,800	\$ 2,300	\$ 2,039	\$ 2,000
574.00 Fundraising	\$ 17,000	\$ 20,236	\$ 1,148	
576.00 Swimming Lessons/Classes	\$ 5,277	\$ 5,040	\$ 4,500	\$ 3,000
579.00 Snack Shack Revenue	\$ 9,499	\$ 11,199	\$ 9,014	\$ 6,000
605.10 Prop. 68			\$ -	\$ 197,000
610.00 Contributions from Non-Gov.	\$ 5,000		\$ 200	\$ 200
690.00 Transfer in			5,000	5,000
Total without grant		38,776	21,901	16,200
Total	38,576	38,776	21,901	213,200
Expenditures				
701.00 Salaries Regular	41,183	40,053	36,757	4,710
702.00 Salaries OT	1,035			
703.00 Salaries PT			9,820	32,388
710.00 Ss/Mc Tax Expense	3,094	3,062	3,571	2,838
715.00 Pers Retirement	1,635	1,320	1,827	989
716.00 457 Retirement	252	195	291	175
720.00 Health Insurance		915	3,542	1,033
721.00 Health Allowance	231		722	472
725.00 SCORE W/C Liability	1,616	4,720	2,751	7,947
730.00 Sui Tax Expense	791	485	795	800
735.00 Travel & Training	500			
745.00 SCORE Liability		-	3,199	771
748.00 Property Insurance				5,084
760.00 Professional & Contract Servc	718	354	377	400
785.00 Property Taxes			173	180
790.00 License & Permits	95		395	400
800.00 Advertising			966	1,000
830.00 Telephone Expense	564	185	670	600
840.10 Electric	5,024		8,111	5,000
840.20 Heating	357		1,504	4,000
840.30 Trash	376		464	400
870.00 Office Supplies			-	
873.00 Snack Shack Supplies	9,780	1,872	218	300
875.00 Special Dept Supplies & Equip	1,570	378	244	
877.00 Chemicals	7,309	1,883	8,835	10,000
880.00 Maintenance & Supplies	1,526	689	1,662	1,200
881.10 Prop 68-Grant Exp.		24,435	85,500	88,267
990.00 Calpers Unfunded Liab		593	1,245	481
Total W/O Grant	77,656	56,704	88,139	81,168
Subtotal	77,656	81,139	173,638	169,435

Gas Tax	20-21 Unaudited	21-22 Unaudited	22-23 YTD	23-24 Proposed
Total Revenues	21,040	28,098	22,095	24,718
Total Expenditures	22,013	20,935	23,739	21,725
Total Over/Under	(973)	7,163	(1,643)	2,993
Revenue				
480.00 Interest Earnings	171	366	172	
580.00 Gas Tax - 2105	3,715	4,777	3,552	4,291
581.00 Gas Tax - 2106	6,892	9,251	7,202	7,943
582.00 Gas Tax - 2107	4,536	5,842	4,838	5,147
583.00 Gas Tax - Snow Removal	-	-	-	-
584.00 Gas Tax - 2107.5	1,000	1,000	1,000	1,000
587.00 Gas Tax-2103	4,726	6,861	5,081	6,337
690.00 Transfer in			250	-
Total	21,040	28,098	22,095	24,718
Expenditures				
701.00 Salaries Regular	12,651	13,244	11,502	10,262
703.00 Salaries-PT			900	1,638
710.00 Ss/Mc Tax Expense	968	1,057	1,006	910
715.00 Pers Retirement	1,755	1,845	1,680	1,947
716.00 457 Retirement	60	62	27	
720.00 Health Insurance	4,282	44	1,097	738
721.00 Health Insurance Allowance				1,107
725.00 Workers Comp.	1,450	1,644	1,084	2,666
730.00 Sui Tax Expense	47	26	46	100
745.00 SCORE Liability	799		2,138	1,310
760.00 Prof & Contract Svc		1,500	1,877	-
880.01 Snow Removal			749	-
990.00 Calpers Unfunded Liab	-	1,513	1,633	1,047
Total	22,013	20,935	23,739	21,725

Fund 29: LTC	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	23-24 Proposed
Total Revenues	3,886	37,718	21,333	36,100
Total Expenditures	18,820	29,240	26,116	37,500
Total Over/Under	(14,934)	8,478	(4,783)	(1,400)
Revenue				
480.00 Interest Earnings	171	18	2	100
585.00 Local Transportation Fund	3,715	37,700	21,331	36,000
				-
Total	3,886	37,718	21,333	36,100
Expenditures				
867.00 Traffic Safety	-	11,805	8,905	20,000
868.00 STAGE Exp.	18,820	17,435	17,211	17,500
Total	18,820	29,240	26,116	37,500

Fund 40: Water	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	Proposed 23-24
Total Revenues	186,451	199,237	202,413	190,500
Total Expenditures	182,507	153,670	139,782	158,201
W/O Transfer	-	-	-	-
Total Over/Under	3,944	45,567	62,631	32,300
Revenue				
480.00 Interest Earnings	-	-	-	-
490.00 Penalties & Delinquent Fees	2,556	8,622	8,718	8,500
590.00 Water Usage	96,016	103,158	99,629	100,000
591.00 Water Revenue			12,465	
593.00 Water Meter Flat Fee	87,879	87,457	81,601	82,000
605.00 State Grants				
690.00 Transfer In				
Total	186,451	199,237	202,413	190,500
Expenditures				
701.00 Salaries Regular	92,590	58,705	40,772	33,223
702.00 Salaries - Overtime				
703.00 Salaries-Part-time			16,803	28,080
710.00 Ss/Mc Tax Expense	7,159	4,619	4,625	4,690
715.00 Pers Retirement	10,880	6,891	6,326	7,949
716.00 457 Retirement	1,104	1,080	1,248	1,000
720.00 Health Insurance	15,492	1,013	12,627	9,595
721.00 Health Insurance Allowance	3,878	2,843	2,889	3,912
725.00 Workers Comp.	9,637	11,321	4,479	7,306
730.00 Sui Tax Expense	401	252	251	643
735.00 Travel And Training				1,000
743.00 SCORE Vehicle		295	667	483
745.00 SCORE Liability			7,260	6,458
748.00 Property Insurance				10,471
750.00 Dues And Subscriptions	689	572	1,290	800
760.00 Professional & Contract Servcs	1,026	5,112	-	1,500
760.01 IT	5,783	3,218	7,922	1,000
760.02 Pre-Audit Fees	4,047	3,538	-	
765.00 Audit Fees	3,946	1,625		4,000
780.00 Attorney Fees	1,633	1,815		1,000
782.00 Engineer Fees	1,518	-	-	-
790.00 License & Permits	3,769	1,779	1,277	2,000
795.00 Laboratory Tests	1,523	1,947	1,253	2,000
820.00 Postal Expense	518	612	991	650
827.00 Credit Card			1,851	2,000
830.00 Telephone Expense	339	859	358	500
830.30 Cellular	653	636	705	750
840.10 Electric	1,259	1,953	1,041	1,500
840.20 Heating	236	255	1,164	1,500
840.30 Trash	665	438	-	600
850.00 Equipt Maintenance	1,194	1,757	160	1,500
860.00 Vehicle Maintenance	388	1,949	177	1,500
865.00 Vehicle Fuel & Oil	2,359	2,265	1,337	2,000
870.00 Office Supplies	503	112	605	700
875.00 Special Supp & Equip	1,257	3,540	730	1,000
877.00 Chemicals	7,847	4,732	14,484	10,000
880.00 Maintenance & Supplies	214	2,936	2,309	3,500
900.00 Capital Outlay		25,000	-	-
990.00 Calpers Unfunded Liab			4,180	3,391
Total	182,507	153,670	139,782	158,201

Fund 45: Sewer	20-21 Unaudited	21-22 Unaudited	22-23 Approved	22-23	YTD 23-24	Proposed
Total Revenues	193,107	209,154	220,500		198,894	205,200
Total Expenditures	176,297	183,360	139,315		168,564	170,337
Total Over/Under	16,810	25,795	81,185		30,330	34,863
Revenue						
480.00 Interest Earnings	590	8	1,000		1,162	-
490.00 Penalties & Delinquent Fees	2,199	6,398	5,000		6,699	6,200
595.00 Sewer Revenues	171,008	183,272	195,000		173,091	180,000
597.00 Monthly Sewer Bond Fees	19,310	19,477	19,500		17,942	19,000
Total	193,107	209,154	220,500		198,894	205,200
Expenditures						
701.00 Salaries Regular	72,743	68,588	27,500		45,079	33,223
702.00 Salaries - Overtime		-	-		-	-
703.00 Salaries-Part-time		-	24,336		16,410	28,080
710.00 Ss/Mc Tax Expense	1,599	5,401	3,965		5,044	4,690
715.00 Pers Retirement	8,056	7,107	6,214		6,810	7,949
716.00 457 Retirement	1,605	1,243			1,304	
720.00 Health Insurance	29,245	1,434	4,026		14,576	9,595
721.00 Health Insurance Allow		3,640	2,500		4,450	3,912
725.00 SCORE W/C	4,709	8,973	6,453		4,938	7,306
730.00 Sui Tax Expense	312	264	616		254	643
735.00 Travel & Training	-		1,000		-	1,000
743.00 SCORE Vehicle		295	400		667	6,458
745.00 SCORE Liability			-		7,260	
748.00 Property Insurance			-		-	1,840
750.00 Dues & Subscriptions					88	
760.00 Professional & Contract Serv	850	6,319	5,000		6,267	5,000
760.01 IT	6,324	3,218	400		7,922	400
760.02 Pre-Audit Fees	4,047	3,538			-	-
765.00 Audit Fees	7,004	1,625	4,000		-	4,000
782.00 Engineer Fees	7,721	4,101	5,000		-	5,000
785.00 Property Taxes		171	150		108	150
790.00 License & Permits	20,552	27,109	30,000		28,140	30,000
795.00 Laboratory Tests	538	2,921			299	1,200
820.00 Postal Expense	502	612	650		962	650
827.00 Credit Card Fees			-		1,851	2,000
830.00 Telephone Expense	339	859	1,000		358	1,000
830.30 Cellular	655	638	750		705	750
840.10 Electric	2,892	2,027	2,000		4,033	2,000
840.20 Heating	236	777	450		1,164	450
860.00 Vehicle Maintenance		1,395	1,500		79	1,500
865.00 Vehicle Fuel & Oil	2,359	1,939	3,000		1,336	3,000
870.00 Office Supplies	467	100	150		605	150
875.00 Special Supp & Equipt	2,288	2,265	2,500		2,324	2,500
880.00 Maint & Supplies	180	-	1,000		251	1,000
897.00 1983 Loan Interest	1,075	1,800	1,500		1,100	1,500
900.00 Capital Outlay		25,000	-		-	-
990.00 Calpers Unfunded Liab			3,255		4,180	3,391
Total	176,297	183,360	139,315		168,564	170,337

Fund 50-Ambulance	20-21 Unaudited	21-22 Unaudited	22-23 Budget	22-23 Unaudited	23-24 Proposed
Total Revenues	258,463	430,684	275,000	257,767	254,000
Total Expenditures	291,625	356,138	217,171	264,937	249,100
Total Over/Under	(33,162)	74,546	57,829	(7,170)	4,900
Revenue					
598.00 Ambulance Service Fees	257,889	430,684	275,000	257,767	254,000
598.05 Training Revenue	574	-	-	-	-
598.10 Outside Services	-	-	-	-	-
Subtotal Dept. Revenue	258,463	430,684	275,000	257,767	254,000
701.00 Salaries Regular	117,195	93,119	46,805	53,777	69,835
702.00 OT Salaries				47	
703.00 Salaries PT	24,070	42,967	38,000	34,946	39,123
709.50 Volunteer Fire		69,274		22,647	
710.00 Ss/Mc Tax Expense	11,994	13,984	6,488	8,680	8,336
715.00 Pers Retirement	4,270	5,241	3,751	4,305	5,976
716.00 457 Retirement	121	258		40	100
720.00 Health Insurance	49,132	12,931	5,488	28,481	15,204
725.00 SCORE Workers Comp.	16,110	23,517	8,202	14,386	5,272
730.00 SUI		1,330		1,189	2,934
735.00 Travel & Training	577	-	2,000	438	1,000
740.00 Medical Expenses		-	1,000	-	2,000
743.00 SCORE Vehicle		416	525	858	496
744.00 SCORE Liability	5,386		9,362	9,337	10,001
747.00 Commercial Auto	75	5,226	5,000	5,226	5,226
750.00 Dues And Subscript		5,514	-	11,557	2,650
760.00 Pro & Contract Svcs	27,229	35,744	25,000	21,539	26,100
760.01 IT	3,906	4,510	2,000	7,510	4,000
780.00 Attorney Fees	396	379	5,000	66	2,500
800.00 Advertising					-
820.00 Postal Expense	10				-
830.00 Telephone Expense	1,415	1,309	1,350	1,259	1,300
830.30 Cellular	1,849	1,579	1,700	1,902	1,500
840.10 Electric	3,290	2,888	3,500	2,604	3,500
840.20 Heating		1,018	1,000	-	1,000
850.00 Equip.Maint.				79	-
860.00 Vehicle Maintenance	3,023	2,244	10,000	10,496	10,000
865.00 Vehicle Fuel & Oil	8,186	15,173	15,000	10,018	10,000
870.00 Office Supplies	233	1,267	1,000	900	1,000
872.00 Medical Supplies	8,701	13,344	15,000	11,311	12,000
875.00 Special Supp & Equip	2,217	2,542	10,000	178	6,000
880.00 Maintenance/Supplies				152	1,500
888.00 Bad Debt Exp.					
990.00 Unfunded Liability	-	364	-	1,010	547
Subtotal	291,625	356,138	217,171	264,937	249,100

Fund 53-COPS	20-21 Unaudited	21-22 Unaudited	22-23 Budget	22-23 Unaudited	23-24 Proposed
Total Revenues	168,324	172,572	165,271	165,806	170,605
Total Expenditures	166,838	117,262	185,525	202,308	216,042
Total Over/Under	1,486	55,311	(20,254)	(36,502)	(45,437)
Revenue					
480.00 Interest Earnings	54	27		30	100
520.00 COPS Revenues	156,727	161,285	165,271	165,271	170,000
535.00 Special PD Fees	10,483	11,261		505	505
537.00 CCW	1,060				
690.00 Transfers In					
Total	168,324	172,572	165,271	165,806	170,605
Expenditures					
701.00 Salaries Regular	93,398	-	68,000	71,407	83,907
701.50 On Call Pay					14,560
702.00 Salaries OT	4,215	-	5,000	674	2,500
703.00 Salaries PT			15,360	26,462	26,560
705.00 Uniform Allowance			-	650	1,000
710.00 SS/MC	379	(11)	6,377	5,687	5,513
715.00 Pers	15,524	111	14,783	11,373	11,115
716.00 457 Retirement	200			236	
720.00 Health Ins	13,261	536	10,673	7,825	15,474
721.00 Health Ins. Allow	7,163			952	
725.00 Workers Comp.	7,380	-	9,715	-	8,419
730.00 Sui Tax Expense	7763.18	1	1,059	433	1,250
735.00 Travel & Training	2626.85			5,483	
743.00 Vehicle Insurance					332
745.00 SCORE-Liability	4,068	(4,068)	11,158	13,712	13,712
750.00 Dues & Subscriptions				377	400
760.00 Prof. & Contract Services				769	800
760.01 IT Services	142			7,922	1,000
830.00 Telephone	1,530	118		1,627	1,500
830.3 Cellular	1,386	111	1,000	1,235	1,000
840.10 Electric			-	517	500
840.20 Heating			-	1,586	2,000
860.00 Vehicle Maint	2,401		5,000	1,610	5,000
865.00 Vehicle Fuel	4,215	-	4,500	5,128	4,500
875.00 Special Supplies	1,187		5,000	6,840	5,000
899.10 PAL		-	10,000	10,000	5,000
950.00 Transfers Out		108,723	5,000	5,000	5,000
990.00 CalPERS Unfunded Liability		11,741	12,900	14,802	
Total	166,838	117,262	185,525	202,308	216,042

Fund 60-Fire Dept. Replmnt	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	22-23 Approved
Total Revenues	650	1	18,500	18,500
Total Expenditures	-	-	27,689	18,500
Total Over/Under	650	1	(9,189)	-
Revenue		-	-	-
480.00 Interest Earnings	650	1		
606.00 50/50 Grant			18,500	18,500
690.00 Transfers In				
Total	650	1	18,500	18,500
Expenditures				
860.00 Vehicle Maintenance			9,140	
875.00 Special Dept. Supplies & Equip.			18,549	18,500
950.00 Transfer Out				
Total	-	-	27,689	18,500

Fund 61-Ambulance Replacement	19-20	20-21 Unaudited	21-22 Unaudited	22-23 Proposed
Total Revenues	93,518	416	1	-
Total Expenditures	-	-	5,000	5,000
Total Over/Under	93,518	416	(4,999)	(5,000)
Revenue				
480.00 Interest Earnings	2,147	416	1	
690.00 Transfers In	91,371			
Total	93,518	416	1	-
Expenditures				
875.00 Special Dept. Supplies/Equipment			5,000	5,000
950.00 Transfers Out				
Total	-	-	5,000	5,000

Fund 62-Police Dept Repalcement	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	23-24 Proposed
Total Revenues	1,102	1	15,453	500
Total Expenditures	-	-	15,000	5,000
Total Over/Under	1,102	1	453	(4,500)
Revenue				
480.00 Interest Earnings	42	1		
535.00 Special Police Dept Fees				
537.00 CCW Permits	1,060		453	500
560.00 Tow Fees/14601 Admin.				
			15,000	
Total	1,102	1	15,453	500
Expenditures				
875.00 Special Dept. Supplies/Equipment		-	15,000	5,000
950.00 Transfers Out		-		
Total	-	-	15,000	5,000

Fund 70: CDBG	20-21 Unaudited	21/22 Unaudited	22/23 Unaudited	23-24 Proposed
Total Revenues	12,460	23,400	9,020	
Total Expenditures	8,109	23,369	19,080	
Total Over/Under	4,351	31	(10,060)	
Revenue				
480.00 Interest Earnings			-	
482.00 Program Interest	12,460	20,000	1,678	200
605.00 State Grants	-		9,020	17,000
625.00 Insurance Refund				
630.00 Admin Fees		3,400		
690.00 Transfer In				
888.00 Bad Debt Expense				
950.00 Transfer Out				
Total	12,460	23,400	9,020	
Expenditures				
650.00 Unclassified Revenue				
701.00 Salaries Regular	5,956	6,000	7,524	
710.00 Ss/Mc Tax Expense	393	459	555	
715.00 Pers Retirement	357	455	569	
716.00 457 Retirement	56	120	230	
720.00 Health Insurance	1,196	1,180	1,196	
725.00 SCORE W/C Liability	132	900	779	
730.00 Sui Tax Expense	19	55	33	
760.00 Prof & Contract Services		8,000	2,380	
760.01 IT		1,200		
760.00 PreAudit Fees		2,000	2,575	
765.00 Audit Fees		3,000	1,019	
780.00 Attorney Fees			495	
800.00 Advertising				
820.00 Postal Expense			100	
847.00 GNC Administration			1,625	
950.00 Transfer Out				
990.00 Calpers Unfunded Liab				
Total	8,109	23,369	19,080	