



# City of Etna

---

## AGENDA for the REGULAR MEETING of the ETNA CITY COUNCIL

DATE OF THE MEETING: June 26, 2023

TIME OF THE MEETING: 6:30pm

PLACE OF THE MEETING: 442 Main Street Etna, CA or TELECONFERENCE

1. Call to Order
  - a. Pledge of Allegiance
  - b. Roll Call
2. Public Comment - Non-Agenda Items - The City Council cannot take action or comment on non-agenda items.
3. CONSENT CALENDAR  
DEPARTMENT REPORTS  
    \*Police Dept   \*Public Works   \*Fire Dept   \*Ambulance   \*Clerk   \*Mayor   \*Council/Committee
4. CURRENT BUSINESS
  - a. Discuss/Approve 2023/2024 Budget
5. CORRESPONDENCE
6. CITY COUNCIL STATEMENTS AND REQUESTS
7. ADJOURNMENT

### Zoom Teleconference Information:

Phone: 1-669-444-9171 US   Meeting ID: 890 3705 6340

<https://us06web.zoom.us/j/89037056340>

---

442 Main Street ♦ P.O. Box 460 ♦ Etna, CA 96027

P: 530-467-5256 ♦ F: 530-467-3217

| General Fund Revenue                 | 20-21<br>Unaudited | 21-22 Unaudited | 22-23<br>Budget | 22-23<br>YTD | 23-24<br>Proposed |
|--------------------------------------|--------------------|-----------------|-----------------|--------------|-------------------|
| Total Revenues                       | 1,090,431          | 1,457,761       | 729,136         | 654,610      | 711,850           |
| Total Expenditures                   | 1,174,783          | 1,488,668       | 670,163         | 677,043      | 760,557           |
| Total Over/Under                     | (84,352)           | (30,907)        | 58,973          | (22,433)     | (48,707)          |
| Dept: 00 General                     |                    |                 |                 |              |                   |
| 401.00 Sec. & Unsec'D Prop Tx        | 117,981            | 124,103         | 122,500         | 123,042      | 125,000           |
| 415.00 Int., Penlt., Delq Tax        | 2,533              | 240             | 2,500           | 217          | 500               |
| 420.00 Sales Tax                     | 111,149            | 125,746         | 136,000         | 84,457       | 115,000           |
| 425.00 Trans. Occupancy Tax (TOT)    | 10,036             | 22,788          | 21,000          | 14,290       | 21,000            |
| 430.00 Franchise Tax Pac Power       | 7,535              | 8,501           | 8,500           | 8,031        | 8,200             |
| 435.00 Business License Tax          | 5,615              | 4,725           | 4,800           | 6,037        | 6,000             |
| 440.00 Real Property Trnsfr Tax      | 1,454              | 3,640           | 2,500           | 2,859        | 2,500             |
| 450.00 Animal License                | 2,780              | 2,315           | 2,200           | 980          | 1,000             |
| 455.00 Animal Fines                  | 1,075              | 900             | 500             | -            | 500               |
| 460.00 Other Court Fines             | 429                | 17              | 400             | 196          | 400               |
| 465.00 Booking Fees                  | 145                | -               | 150             | 161          | 150               |
| 480.00 Interest Earnings             | 51                 | 426             | 500             | 545          | 500               |
| 485.00 Rent                          | 5,489              | 6,329           | 6,300           | 5,802        | 6,300             |
| 490.00 Penalties & Delq. Fee         |                    | 125             |                 | -            |                   |
| 500.00 Siskiyou VLF                  | 83,748             | 86,390          | 89,000          | 90,882       | 91,000            |
| 503.00 State Of Ca VLF               | 546                | 858             | 900             | 701          | 900               |
| 505.00 HO Property Tax Relief        | 1,550              | 1,509           | 1,500           | 1,205        | 1,500             |
| 515.00 Prop 172 Public Safety        | 4,197              | 6,177           | 6,200           | -            | 6,500             |
| 521.00 POST Reimbursement            | 11,997             | 1,513           | 1,500           | 6,052        | 1,500             |
| 525.00 Other State Revenues          | 42,007             | 1,229           | -               | 32           | 100               |
| 530.00 Zoning & Subdivision Fees     |                    | 6,940           | 5,000           | 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           | 5,000           | 320          | 100               |
| 540.00 Fire Strike                   | 201,633            | 243,841         |                 |              |                   |
| 545.00 Animal at Large               |                    |                 |                 |              |                   |
| 555.00 Parks & Recreation Fees       | 4,212              | 8,563           | 7,000           | 7,217        | 7,200             |
| 599.10 Fort Jones PD                 | 172,306            | 167,306         | 167,306         | 167,306      | 225,000           |
| 605.00 State Grants                  |                    |                 |                 | 1            |                   |
| 615.00 DOJ Funds                     |                    |                 | 52,000          | 40,000       | 90,000            |
| 615.00 COVID Funds                   |                    | 85,880          | 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           |                 | 3,462        |                   |
| 690.00 Transfer In                   | -                  | -               |                 |              |                   |
| Total                                | 1,090,431          | 1,457,761       | 729,136         | 654,610      | 711,850           |

| <b>General Fund Expenditures</b> | <b>20/21<br/>Unaudited</b> | <b>21/22<br/>Unaudited</b> | <b>22/23<br/>Budget</b> | <b>22/23<br/>YTD</b> | <b>23/24<br/>Proposed</b> |
|----------------------------------|----------------------------|----------------------------|-------------------------|----------------------|---------------------------|
| <b>Total:</b>                    | <b>1,174,775</b>           | <b>1,491,850</b>           | <b>670,163</b>          | <b>677,043</b>       | <b>760,557</b>            |
| <b>Dept: 20 City Council</b>     |                            |                            |                         |                      |                           |
| 735.00 Travel & Training         |                            | -                          | 2,500                   | 120                  | 1,000                     |
| 750.00 Dues And Subscriptions    | 299                        | -                          |                         | 231                  |                           |
| 760.00 City Manager              |                            | 845                        | 50,000                  | 45,128               | 50,000                    |
| 760.01 IT                        | 139                        |                            |                         |                      |                           |
| 770.00 Election Expense          | 52                         | -                          | 350                     | 53                   |                           |
| 874.05 CIIC                      | 600                        |                            | 600                     | 500                  | 600                       |
| 875.00 Special Supplies & Equip  |                            | 150                        |                         |                      |                           |
| <b>Subtotal</b>                  | <b>1,090</b>               | <b>995</b>                 | <b>53,450</b>           | <b>46,032</b>        | <b>51,600</b>             |
| <b>Dept: 25 City Clerk</b>       |                            |                            |                         |                      |                           |
| 701.00 Salaries Regular          | 13,023                     | 13,347                     | 28,125                  | 23,123               | 25,792                    |
| 703.00 Salaries PT               |                            |                            | 3,432                   | 1,983                | 5,616                     |
| 710.00 Ss/Mc Tax Expense         | 996                        | 1,000                      | 2,414                   | 1,965                | 2,403                     |
| 715.00 Pers Retirement           | 1,007                      | 980                        | 4,652                   | 3,541                | 4,842                     |
| 716.00 457 Retirement            | 449                        | 418                        |                         | 275                  |                           |
| 720.00 Health Insurance          | 3,509                      | 231                        | 4,281                   | 8,458                | 5,904                     |
| 721.00 Health Allowance          | 462                        | 471                        |                         | 577                  | 775                       |
| 725.00 W/C                       | 806                        | 2,486                      | 1,068                   | 750                  | 753                       |
| 730.00 Sui Tax Expense           | 47                         | 42                         | 287                     | 175                  | 287                       |
| 735.00 Travel & Training         |                            |                            | 2,500                   | 993                  | 2,500                     |
| 745.00 SCORE Liability           | 92                         |                            | 3,905                   | 4,221                | 3,147                     |
| 750.00 Dues And Subscriptions    | 253                        | 1,541                      | 500                     | 1,234                | 1,500                     |
| 755.00 Performance Bonds         | 100                        |                            | 100                     | 259                  | 300                       |
| 760.00 Prof & Contract Svcs      | 3,969                      | 5,986                      |                         | 7,289                | 5,000                     |
| 760.01 It Service & Equipment    | 11,627                     | 6,648                      | 7,200                   | 6,611                | 2,500                     |
| 760.02 Pre-Audit Fees            | 6,442                      | 11,444                     | 5,000                   | 5,285                | 3,000                     |
| 765.00 Audit Fees                | 29,087                     | 3,083                      | 10,000                  | 7,362                | 10,000                    |
| 780.00 Attorney Fees             | 5,402                      | 4,223                      | 4,000                   | 3,890                | 4,000                     |
| 782.00 Engineer Fees             | 4,500                      | 7,242                      | 6,000                   | 5,500                | 6,000                     |
| 783.00 Planning Services         | 10,616                     | 15,034                     | 5,000                   | -                    | 2,000                     |
| 800.00 Advertising               | 117                        | 194                        | 100                     | 376                  | 200                       |
| 810.00 Public Notice             |                            | 514                        | 500                     | 528                  | 600                       |
| 811.00 Recording Fees            | 100                        | -                          |                         | 2,648                | -                         |
| 820.00 Postal Expense            | 1,844                      | 1,934                      | 500                     | 576                  | 600                       |
| 825.00 Bank Charges              | 498                        | 281                        | 300                     | 1,028                | 1,000                     |
| 826.00 Penalties/Interest        |                            |                            | 10,000                  | 87                   | -                         |
| 830.00 Telephone Expense         | 4,433                      | 3,051                      | 2,500                   | 3,756                | 4,000                     |
| 830.30 Cellular Expense          | 522                        | 720                        |                         | 114                  | -                         |
| 843.00 General Admin             | 240                        |                            |                         |                      |                           |
| 870.00 Office Supplies           | 4,927                      | 4,017                      | 2,000                   | 2,956                | 3,500                     |
| 875.00 Special Supplies & Equip  | 1,920                      | 2,216                      | 5,000                   | 105                  | 5,000                     |
| 879.00 Reimbursable Expenses     |                            | 341                        |                         |                      | -                         |
| 990.00 Calpers Unfunded Liab     |                            | 191                        | 3,327                   | 3,067                | 2,633                     |
| <b>Subtotal</b>                  | <b>106,988</b>             | <b>87,632</b>              | <b>112,691</b>          | <b>98,732</b>        | <b>103,852</b>            |

|                                   |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Dept: 40 Law Enforcement</b>   |                |                |                |                |                |
| 701.00 Salaries Regular           | 210,558        | 276,700        | 55,500         | 54,374         | 65,104         |
| 702.00 Overtime                   | 7,932          | 9,057          | 500            | -              | -              |
| 703.00 Salaries PT                |                |                |                |                |                |
| 705.00 Uniform Allowance          |                |                | 1,500          | 850            |                |
| 709.00 Volunteer                  | 27,422         |                |                | -              |                |
| 709.50 Volunteer Fire             |                | 3,499          |                | 20,904         |                |
| 710.00 Ss/Mc Tax Expense          | 18,516         | 22,497         | 4,481          | 10,697         | 4,980          |
| 715.00 Pers Retirement            | 27,536         | 39,048         | 12,892         | 17,623         | 11,925         |
| 716.00 457 Retirement             | 3,274          | 2,319          | 2,500          | 609            | 1,000          |
| 720.00 Health Insurance           | 35,073         | 8,147          | 9,712          | 21,435         | 10,147         |
| 721.00 Health Allowance           | 1,768          | 4,707          |                | 4,379          |                |
| 725.00 Workers Comp.              | 12,747         | 46,200         | 21,295         | 27,705         | 4,773          |
| 730.00 Sui Tax Expense            | 963            | 1,223          | 500            | 179            | 521            |
| 735.00 Travel & Training          | 1,342          | 396            | 500            | 5,230          | 500            |
| 740.00 Medical Expenses           |                | 20             | -              | 240            | 500            |
| 743.00 SCORE Vehicle              |                | 1,311          | 2,800          | 877            | 332            |
| 745.00 SCORE Liability            |                | -              | 6,266          | 6,266          | 6,943          |
| 746.00 Self Insurance Ded. Losses |                |                |                | 2,000          | -              |
| 750.00 Dues And Subscriptions     | 1,251          | 288            | 1,000          | 1,784          | 1,000          |
| 760.00 Prof & Contract Srvcs      | 7,080          | 2,516          | 2,000          | 3,633          | 2,000          |
| 760.10 IT Supplies & Equipt       | 15,284         | 13,300         | 3,000          | 6,579          | 1,000          |
| 762.00 Sheriff'S Contract         | 15,375         | 20,500         | 10,250         | 10,250         | 10,250         |
| 763.00 Animal Control Exp         | 302            | -              | 500            | -              | -              |
| 780.00 Attorney Fees              |                | 4,296          | 5,000          | 5,484          | 5,000          |
| 820.00 Postal Expense             | 92             | -              | 100            | -              | 100            |
| 830.00 Telephone Expense          | 3,554          | 3,907          | 1,000          | 1,460          | 1,000          |
| 830.30 Cellular                   | 2,764          | 4,517          | 2,000          | 1,132          | 1,200          |
| 840.10 Electric                   |                |                |                | 451            | 700            |
| 840.20 Heating                    |                |                |                | 1,586          | 2,000          |
| 850.00 Equipt Maintenance         | 183            | -              |                | 79             | -              |
| 860.00 Vehicle Maintenance        | 2,265          | 4,914          | 7,500          | 10,306         | 5,000          |
| 865.00 Vehicle Fuel & Oil         | 11,170         | 27,523         | 10,000         | 15,406         | 5,000          |
| 870.00 Office Supplies            | 1,642          | 1,299          | 1,500          | 962            | 1,000          |
| 875.00 Special Supp & Equip       | 31,081         | 9,345          | 10,000         | 4,945          | 5,000          |
| 879.00 Reimbursable Expense       | 697            | 45,695         |                |                | -              |
| 880.00 Maintenance & Supplies     | 438            | 23             |                | 186            | 500            |
| 990.00 Unfunded Liability         |                | 6,538          | 7,839          | 7,260          | 10,230         |
| <b>Subtotal</b>                   | <b>440,309</b> | <b>559,786</b> | <b>180,135</b> | <b>244,871</b> | <b>157,705</b> |

|                               |  |                |                |                |                |
|-------------------------------|--|----------------|----------------|----------------|----------------|
| <b>Dept: 41-Fort Jones PD</b> |  |                |                |                |                |
| 701.00 Salaries Regular       |  | 200            | 93,000         | 68,322         | 97,885         |
| 702.00 Overtime               |  |                | 5,000          | 2,200          | 2,500          |
| 703.00 Salaries PT            |  |                | 15,360         | 15,618         | 26,560         |
| 705.00 Uniform Allowance      |  |                | 2,000          | 1,000          | 2,000          |
| 709.50 Volunteer Fire         |  |                |                |                |                |
| 710.00 Ss/Mc Tax Expense      |  | 15             | 8,290          | 3,970          | 9,520          |
| 715.00 Pers Retirement        |  |                | 10,044         | 3,961          | 14,470         |
| 716.00 457 Retirement         |  |                | 1,000          | 733            | 500            |
| 720.00 Health Insurance       |  |                | 19,176         | 7,764          | 18,518         |
| 721.00 Health Allowance       |  |                |                |                | 1,015          |
| 725.00 Workers Comp.          |  |                | 11,735         | -              | 9,123          |
| 730.00 Sui Tax Expense        |  | 5              | 1,563          | 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        |  |                | 14,074         | 12,419         | 12,028         |
| 750.00 Dues And Subscriptions |  |                |                |                |                |
| 760.00 Prof & Contract Svcs   |  |                |                |                |                |
| 760.10 IT Supplies & Equipt   |  | 129            | 1,000          | 5,446          | 1,000          |
| 762.00 Sheriff'S Contract     |  |                | 10,250         | 5,125          | -              |
| 763.00 Animal Control Exp     |  |                |                |                |                |
| 780.00 Attorney Fees          |  |                |                |                |                |
| 800.00 Advertising            |  |                |                |                |                |
| 820.00 Postal Expense         |  |                |                |                |                |
| 830.00 Telephone Expense      |  |                | 350            | -              |                |
| 830.30 Cellular               |  |                |                | 885            | 850            |
| 860.00 Vehicle Maintenance    |  |                | 2,000          | 48             | 1,000          |
| 865.00 Vehicle Fuel & Oil     |  |                | 10,000         | 572            | 7,000          |
| 880.00 Maintenance/ Supplies  |  |                |                | 98             | 100            |
| 899.30 FJ Expenditures        |  | 162,461        |                |                |                |
| 990.00 Calpers Unfunded Liab  |  |                | 535            | 357            | 2,046          |
| <b>Subtotal</b>               |  | <b>162,810</b> | <b>205,377</b> | <b>130,461</b> | <b>207,906</b> |

|                              |  |  |               |               |               |
|------------------------------|--|--|---------------|---------------|---------------|
| <b>Dept. 42-DOJ Grant</b>    |  |  |               |               |               |
| 701.00 Salaries Regular      |  |  | 21,000        | 14,566        | 45,656        |
| 702.00 Overtime              |  |  | 5,000         | 2,137         | 3,500         |
| 705.00 Uniform Allowance     |  |  | 500           | 500           | 1,000         |
| 710.00 Ss/Mc Tax Expense     |  |  | 1,607         | 1,443         | 3,493         |
| 715.00 Pers Retirement       |  |  | 2,253         | 1,483         | 5,155         |
| 716.00 457 Retirement        |  |  | 500           |               |               |
| 720.00 Health Insurance      |  |  | 4,674         | -             | 738           |
| 721.00 Health Allowance      |  |  |               | 1,666         | 4,059         |
| 725.00 SCORE W/C Liability   |  |  | 2,339         | -             | 3,324         |
| 730.00 Sui Tax Expense       |  |  | 260           | 175           | 443           |
| 735.00 Travel & Training     |  |  | 2,000         |               | 2,000         |
| 740.00 Medical Expenses      |  |  | 500           | 845           | -             |
| 743.00 SCORE Vehicle         |  |  | 896           | -             | 332           |
| 745.00 SCORE Liability       |  |  | 5,694         | 5,694         | 4,257         |
| 830.30 Cellular              |  |  | 500           |               | 500           |
| 860.00 Vehicle Maintenance   |  |  | 900           | -             | 1,000         |
| 865.00 Vehicle Fuel & Oil    |  |  | 2,500         | -             | 4,500         |
| 990.00 Calpers Unfunded Liab |  |  |               |               | 329           |
| <b>Subtotal</b>              |  |  | <b>51,123</b> | <b>28,509</b> | <b>80,286</b> |

|                                 |               |                |               |               |               |
|---------------------------------|---------------|----------------|---------------|---------------|---------------|
| <b>Dept: 50 Fire Prevention</b> |               |                |               |               |               |
| 701.00 Salaries Regular         | 10,968        | 2,769          |               | 236           |               |
| 703.00 Salaries PT              |               |                | 10,410        | 4,080         | 18,000        |
| 705.00 Uniform Allowance        |               |                | 2,000         | -             | 1,000         |
| 708.00 Stipend                  | 8,971         | 7,532          |               | 3,766         |               |
| 710.00 Ss/Mc Tax Expense        | 1,499         | 770            | 796           | 618           | 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          | 7,044         | 13,620        | 12,843        |
| 730.00 Sui Tax Expense          | 257           | 150            | 645           | 103           | 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         |                | 1,613         | 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          | 1,500         | 482           | 150           |
| 760.01 IT                       | 1,273         | 377            | 500           | 1,133         | 300           |
| 830.00 Telephone Expense        | 1,244         | 1,160          | 1,000         | 813           | 1,000         |
| 830.30 Cellular                 | 159           | 87             | 100           | 1             | 50            |
| 840.10 Electric                 | 597           |                | 750           | 202           | 500           |
| 840.20 Heating                  | 309           |                | 500           | 1,023         | 1,500         |
| 850.00 Equipment Maintenance    | 3,161         | 15             |               | 1,099         | 1,500         |
| 860.00 Vehicle Maintenance      | 5,524         | 1,753          | 2,000         | 6,555         | 4,000         |
| 865.00 Vehicle Fuel & Oil       | 912           | 3,176          | 5,000         | 2,206         | 2,500         |
| 870.00 Office Supplies          | 75            | 12             | 100           | -             | 100           |
| 875.00 Special Sup & Equip      | 27,828        | 1,251          | 1,500         | -             | 1,500         |
| 880.00 Maintenance & Supplies   | 698           | 72             | 5,000         | 126           | 2,500         |
| 990.00 Calpers Unfunded Liab    |               | 15             |               |               | -             |
| <b>Subtotal</b>                 | <b>76,418</b> | <b>26,397</b>  | <b>40,458</b> | <b>39,668</b> | <b>60,058</b> |
| <b>Dept: 51 Strike Team</b>     |               |                |               |               |               |
| 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         | -              |               |               |               |
| <b>Subtotal</b>                 | <b>75,849</b> | <b>139,852</b> |               | <b>14,941</b> |               |

|                              |               |               |               |               |               |
|------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Dept: 55 Buildings</b>    |               |               |               |               |               |
| 701.00 Salaries Regular      | 9,497         | 8,957         | 3,000         | 3,871         | 3,421         |
| 702.00 Salaries OT           |               |               | 1,326         | -             |               |
| 703.00 Salaries PT           |               |               |               | 900           | 1,638         |
| 710.00 Ss/Mc Tax Expense     | 727           | 673           | 331           | 390           | 387           |
| 715.00 Pers Retirement       | 1,257         | 1,190         | 587           | 624           | 733           |
| 716.00 457 Retirement        | 60            | 55            |               | 22            |               |
| 720.00 Health Insurance      | 2,250         | 1,952         | 844           | 999           | 977           |
| 721.00 Health Ins. Allow     |               |               |               | 320           | 369           |
| 725.00 SCORE W/C             | 7,155         | 1,113         | 903           | 320           | 1,133         |
| 730.00 Sui Tax Expense       | 38            | 34            | 48            | 48            | 48            |
| 745.00 SCORE Liability       |               |               | 707           | 711           | 572           |
| 748.00 Property Insurance    |               | 28,198        | 2,000         | 28,574        | 19,780        |
| 760.00 Prof & Contract Srvcs |               | 213           |               |               | 1,000         |
| 785.00 Property Taxes        | 721           | 550           | 800           | 252           | 300           |
| 840.10 Electric              | 7,785         | 16,979        | 8,000         | 5,064         | 5,000         |
| 840.20 Heating               | 13,973        | 12,842        | 4,500         | 5,879         | 7,000         |
| 840.30 Trash                 | 1,702         | 3,302         | 1,500         | 1,047         | 1,500         |
| 875.00 Special Supp & Equip  | 1,393         | 47            | 500           | -             | 500           |
| 880.00 Maint & Supplies      | 693           | 979           | 1,000         | 664           | 3,000         |
| 990.00 Calpers Unfunded Liab |               |               |               | 423           | 349           |
| <b>Subtotal</b>              | <b>47,251</b> | <b>77,084</b> | <b>26,046</b> | <b>50,108</b> | <b>47,707</b> |

|                                        |               |               |               |               |               |
|----------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Dept: 60 Highways &amp; Streets</b> |               |               |               |               |               |
| 701 Salaries Regular                   | 10,733        | 9,867         | 6,000         | 6,516         | 10,262        |
| 702 Salaries - Overtime                |               |               |               |               |               |
| 703.00 salies pt                       |               |               |               |               | -             |
| 710 Ss/Mc Tax Expense                  | 821           | 746           | 459           | 533           | 785           |
| 715 Pers Retirement                    | 1,218         | 974           | 977           | 837           | 1,821         |
| 716 457 Retirement                     | 118           | 106           |               | 29            | -             |
| 720 Health Insurance                   | 3,000         | 1,513         | 420           | 1,379         | -             |
| 721.00 Health Insurance Allowance      |               |               |               | 444           | 1,107         |
| 725.00 SCORE W/C Liability             | 746           | 1,113         | 903           | 868           | 2,299         |
| 730 Sui Tax Expense                    | 47            | 43            | 52            | 17            | 78            |
| 743.00 SCORE Vehicle                   |               |               |               |               | 483           |
| 745.00 SCORE Liablility                |               |               | 949           | 952           | 1,103         |
| 750.00 Dues & Subscriptions            |               |               |               | 465           | 500           |
| 760 Prof & Contract Srvcs              | 1,500         |               | 500           | -             | 500           |
| 790 License & Permits                  | 244           |               |               | 54            | 100           |
| 830 Telephone Expense                  | 339           | 207           | 150           | 326           | 350           |
| 830.3 Cellular                         | 653           | 589           | 300           | 561           | 600           |
| 840.1 Electric                         | 119           | -             |               | 414           | 500           |
| 840.2 Heating                          | 532           |               | 500           | 809           | 1,000         |
| 840.30 Trash                           | 1,315         | 348           | 500           | 1,876         | 2,000         |
| 860 Vehicle Maintenance                | 640           | 906           | 1,000         | 65            | 1,000         |
| 865 Vehicle Fuel & Oil                 | 1,571         | 1,391         | 750           | 1,160         | 1,500         |
| 867 Traffic Safety                     | 11,801        | 7,869         | -             | -             | -             |
| 875 Special Supp & Equip               | 633           | 355           |               | 12            |               |
| 880 Maint & Supplies                   | 238           | 1,393         | 1,500         | 299           | 3,500         |
| 990 Calpers Unfunded Liab              |               | 616           |               | 725           | 1,047         |
| <b>Subtotal</b>                        | <b>36,268</b> | <b>28,036</b> | <b>14,960</b> | <b>18,341</b> | <b>30,535</b> |

|                                        |               |               |               |               |               |
|----------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Dept: 70 Parks &amp; Recreation</b> |               |               |               |               |               |
| 701 Salaries Regular                   | 12,935        | 11,584        | 3,000         | 5,567         | 3,421         |
| 702 Salaries - Overtime                |               |               |               |               |               |
| 703 Salaries - PT                      |               |               | 1,326         | 900           | 1,638         |
| 710 Ss/Mc Tax Expense                  | 1,125         | 883           | 331           | 534           | 387           |
| 715 Pers Retirement                    | 1,523         | 1,305         | 587           | 744           | 733           |
| 716 457 Retirement                     | 223           | 170           |               | 99            | 100           |
| 720 Health Insurance                   | 3,000         | 756           | 844           | 1,557         | 738           |
| 721 Health Ins Allowance               |               |               |               | 515           | 369           |
| 725.00 SCORE W/C                       | 382           | 1,113         | 903           | 911           | 1,133         |
| 730 Sui Tax Expense                    | 57            | 51            | 48            | 18            | 48            |
| 745.00 SCORE Liability                 | 1,683         | -             | 707           | 711           | 572           |
| 748.00 Property Insurance              |               |               |               |               | 269           |
| 760 Prof & Contract Srvcs              |               | 697           | 100           | 3,086         | 3,500         |
| 830 Telephone Expense                  | 677           | 413           | 200           | 497           | 600           |
| 840.10 Electric                        | 104           |               |               | 320           | 400           |
| 840.3 Trash                            | 657           |               | 500           | 1,922         | 2,000         |
| 830 Vehicle Maint                      |               | 537           | 500           | 65            | 500           |
| 865 Vehicle Fuel & Oil                 |               |               |               | 132           | 150           |
| 875 Special Supp & Equip               | 1,322         | 2,092         | 2,000         | 194           | 2,000         |
| 880 Maint & Supplies                   | 351           | 677           | 1,000         | 1,867         | 2,000         |
| 990 Calpers Unfunded Liab              |               |               |               | 423           | 349           |
| <b>Subtotal</b>                        | <b>24,039</b> | <b>20,278</b> | <b>12,046</b> | <b>20,062</b> | <b>20,907</b> |

|                                  |               |                |               |               |          |
|----------------------------------|---------------|----------------|---------------|---------------|----------|
| <b>Dept: 90 Non-Departmental</b> |               |                |               |               |          |
| 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        | 20,000        | 5,522         |          |
| 875.00 Special Supplies & Equip  |               | 539            |               |               |          |
| 882.00 Library                   | 5,000         | 5,000          | 5,000         | -             |          |
| 899.10 P.A.L.                    | -             | -              | -             | -             | -        |
| 990.00 Calpers Unfunded Liab     |               |                |               |               |          |
| <b>Subtotal</b>                  | <b>21,414</b> | <b>132,166</b> | <b>25,000</b> | <b>13,827</b> | <b>-</b> |

| <b>Fund 20: Water Imp. Fund</b>       | <b>19-20</b> | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Approved</b> | <b>22-23<br/>YTD</b> | <b>23-24<br/>Proposed</b> |
|---------------------------------------|--------------|----------------------------|----------------------------|---------------------------|----------------------|---------------------------|
| <b>Total Revenues</b>                 | 4,600        | 112,489                    | 231,030                    | 272,921                   | 314,223              | 772,921                   |
| <b>Total Expenditures</b>             | 473          | 16,947                     | 200,379                    | 624,000                   | 26,361               | 793,640                   |
| <b>Total Over/Under</b>               | 4,126        | 95,542                     | 30,651                     | (351,079)                 | 287,862              | (20,719)                  |
| <b>Revenue</b>                        |              |                            |                            |                           |                      |                           |
| 480.00 Interest Earnings              | 2,634        | (131)                      | (315)                      | 300                       | 1,016                | 300                       |
| 565.00 Water Connection Fees          | 1,966        | -                          | 1,966                      | 2,000                     | 1,966                | 2,000                     |
| 591.00 Water Revenue                  | -            | -                          |                            |                           |                      |                           |
| 605.15 Prop 68-SWTC Planning          | -            |                            | 229,379                    | 270,621                   | 296,396              | 270,621                   |
| 605.20 SB2-DWR Drought Relief         |              |                            |                            |                           | 14,845               | 500,000                   |
| 690.00-Transfer In                    | -            | 112,620                    |                            |                           |                      |                           |
|                                       |              |                            |                            |                           |                      |                           |
| <b>Total</b>                          | 4,600        | 112,489                    | 231,030                    | 272,921                   | 314,223              | 772,921                   |
| <b>Expenditures</b>                   |              |                            |                            |                           |                      |                           |
| 737.00 Admin. Fees                    |              |                            |                            |                           |                      |                           |
| 760.00 Professional/Contract Services |              | 897                        |                            |                           |                      |                           |
| 880.00 Maintenance/Supplies           | 473          |                            |                            |                           | 1,545                |                           |
| 881.15 Prop 68-SWTC Planning          |              | 16,050                     | 200,379                    | 299,000                   | 5,360                | 293,640                   |
| 881.20 DWR Drought Relief             |              |                            |                            | 325,000                   | 19,457               | 500,000                   |
| 950.00 Transfer Out                   |              |                            |                            |                           |                      |                           |
|                                       |              |                            |                            |                           |                      |                           |
| <b>Total</b>                          | 473          | 16,947                     | 200,379                    | 624,000                   | 26,361               | 793,640                   |

| <b>Fund 22 HUTA</b>        | <b>19-20</b> | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23 Budget</b> | <b>22-23 YTD<br/>6/12/2023</b> | <b>23-24<br/>Proposed</b> |
|----------------------------|--------------|----------------------------|----------------------------|---------------------|--------------------------------|---------------------------|
| <b>Total Revenues</b>      | -            | 18,390                     | 15,855                     | 14,579              | 9,888                          | 16,574                    |
| <b>Total Expenditures</b>  | -            | -                          | -                          | -                   | -                              | -                         |
| <b>Total Over/Under</b>    | -            | 18,390                     | 15,855                     | 14,579              | 9,888                          | 16,574                    |
| <b>Revenue</b>             |              |                            |                            |                     |                                |                           |
| 480.00 Interest Earnings   |              |                            |                            |                     |                                |                           |
| 522.00 HUTA Revenue        |              | 18,390                     | 15,855                     | 14,579              | 9,888                          | 16,574                    |
| 690.00 Transfer in         |              |                            |                            | -                   | -                              | -                         |
| <b>Total</b>               | -            | 18,390                     | 15,855                     | 14,579              | 9,888                          | 16,574                    |
| <b>Expenditures</b>        |              |                            |                            |                     |                                |                           |
| 760.00 Prof & Contract Svc |              |                            |                            |                     |                                |                           |
| <b>Total</b>               | -            | -                          | -                          | -                   | -                              | -                         |

| <b>Fund 23: Pool</b>                 | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Budget</b> | <b>22-23<br/>YTD</b> | <b>23-24<br/>Proposed</b> |
|--------------------------------------|----------------------------|----------------------------|-------------------------|----------------------|---------------------------|
| <b>Total Revenues</b>                | <b>33,576</b>              | <b>21,776</b>              | <b>36,500</b>           | <b>18,640</b>        | <b>213,000</b>            |
| <b>Total Expenditures</b>            | <b>77,656</b>              | <b>56,704</b>              | <b>48,898</b>           | <b>140,848</b>       | <b>186,395</b>            |
| <b>Total Over/Under</b>              | <b>(44,080)</b>            | <b>(34,928)</b>            | <b>(12,398)</b>         | <b>(122,208)</b>     | <b>26,605</b>             |
| <b>Revenue</b>                       |                            |                            |                         |                      |                           |
| 570.00 Special Event Pool Rental     | \$ 1,800                   | \$ 2,300                   | \$ 2,000                | \$ 2,039             | \$ 2,000                  |
| 572.00 Daily Admittance Revenue      |                            |                            |                         |                      |                           |
| 574.00 Fundraising                   | \$ 17,000                  | \$ 3,236                   | \$ 20,000               | \$ 1,148             |                           |
| 576.00 Swimming Lessons/Classes      | \$ 5,277                   | \$ 5,040                   | \$ 2,500                | \$ 2,880             | \$ 3,000                  |
| 579.00 Snack Shack Revenue           | \$ 9,499                   | \$ 11,199                  | \$ 7,000                | \$ 7,573             | \$ 6,000                  |
| 605.10 Prop. 68                      |                            |                            |                         |                      | \$ 197,000                |
| 690.00 Transfer in                   |                            |                            | 5,000                   | 5,000                | 5,000                     |
| <b>Total</b>                         | <b>33,576</b>              | <b>21,776</b>              | <b>36,500</b>           | <b>18,640</b>        | <b>213,000</b>            |
| <b>Expenditures</b>                  |                            |                            |                         |                      |                           |
| 701.00 Salaries Regular              | 41,183                     | 40,053                     | 9,125                   | 9,672                | 4,710                     |
| 702.00 Salaries OT                   | 1,035                      |                            |                         |                      |                           |
| 703.00 Salaries PT                   |                            |                            | 14,042                  | 32,156               | 32,388                    |
| 710.00 Ss/Mc Tax Expense             | 3,094                      | 3,062                      | 1,773                   | 3,206                | 2,838                     |
| 715.00 Pers Retirement               | 1,635                      | 1,320                      | 1,692                   | 1,760                | 989                       |
| 716.00 457 Retirement                | 252                        | 195                        | 240                     | 284                  | 175                       |
| 720.00 Health Insurance              |                            | 915                        | 530                     | 3,542                | 1,033                     |
| 721.00 Health Allowance              | 231                        |                            | 1,000                   | 709                  | 472                       |
| 725.00 SCORE W/C Liability           | 1,616                      | 4,720                      | 5,229                   | 2,751                | 1,174                     |
| 730.00 Sui Tax Expense               | 791                        | 485                        | 808                     | 690                  | 800                       |
| 735.00 Travel & Training             | 500                        |                            |                         |                      |                           |
| 745.00 SCORE Liability               |                            | -                          | 3,189                   | 3,199                | 771                       |
| 748.00 Property Insurance            |                            |                            |                         |                      | 5,084                     |
| 760.00 Professional & Contract Serv  | 718                        | 354                        | -                       | 377                  | 400                       |
| 785.00 Property Taxes                |                            |                            | 170                     | 173                  | 180                       |
| 790.00 License & Permits             | 95                         |                            | 400                     | 395                  | 400                       |
| 800.00 Advertising                   |                            |                            |                         | 966                  | 1,000                     |
| 830.00 Telephone Expense             | 564                        | 185                        | 250                     | 539                  | 600                       |
| 840.1 Electric                       | 5,024                      |                            | 8,000                   | 6,646                | 5,000                     |
| 840.2 Heating                        | 357                        |                            | 2,000                   | 1,504                | 4,000                     |
| 840.3 Trash                          | 376                        |                            | 350                     | 339                  | 400                       |
| 870.00 Office Supplies               |                            |                            | 100                     | -                    |                           |
| 873.00 Snack Shack Supplies          | 9,780                      | 1,872                      | -                       | 218                  | 300                       |
| 875.00 Special Dept Supplies & Equip | 1,570                      | 378                        |                         |                      |                           |
| 877.00 Chemicals                     | 7,309                      | 1,883                      | -                       | 10,245               | 10,000                    |
| 880.00 Maintenance & Supplies        | 1,526                      | 689                        | -                       | 1,114                | 1,200                     |
| 881.10 Prop 68-Grant Rev             |                            |                            |                         | 59,214               | 112,000                   |
| 990.00 Calpers Unfunded Liab         |                            | 593                        | -                       | 1,149                | 481                       |
| <b>Subtotal</b>                      | <b>77,656</b>              | <b>56,704</b>              | <b>48,898</b>           | <b>140,848</b>       | <b>186,395</b>            |

| <b>Fund 25: GAS TAX</b>           | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23 Budget</b> | <b>22-23<br/>YTD</b> | <b>23-24<br/>Proposed</b> |
|-----------------------------------|----------------------------|----------------------------|---------------------|----------------------|---------------------------|
| <b>Total Revenues</b>             | <b>21,040</b>              | <b>28,098</b>              | <b>27,500</b>       | <b>19,841</b>        | <b>24,718</b>             |
| <b>Total Expenditures</b>         | <b>22,013</b>              | <b>20,935</b>              | <b>20,095</b>       | <b>22,045</b>        | <b>21,725</b>             |
| <b>Total Over/Under</b>           | <b>(973)</b>               | <b>7,163</b>               | <b>7,405</b>        | <b>(2,203)</b>       | <b>2,993</b>              |
| <b>Revenue</b>                    |                            |                            |                     |                      |                           |
| 480.00 Interest Earnings          | 171                        | 366                        | 1,000               | 172                  |                           |
| 580.00 Gas Tax - 2105             | 3,715                      | 4,777                      | 4,600               | 3,206                | 4,291                     |
| 581.00 Gas Tax - 2106             | 6,892                      | 9,251                      | 8,200               | 6,519                | 7,943                     |
| 582.00 Gas Tax - 2107             | 4,536                      | 5,842                      | 5,500               | 4,349                | 5,147                     |
| 583.00 Gas Tax - Snow Removal     | -                          | -                          | -                   | -                    | -                         |
| 584.00 Gas Tax - 2107.5           | 1,000                      | 1,000                      | 1,000               | 1,000                | 1,000                     |
| 587.00 Gas Tax-2103               | 4,726                      | 6,861                      | 7,200               | 4,595                | 6,337                     |
| 690.00 Transfer in                |                            |                            | -                   | -                    | -                         |
| <b>Total</b>                      | <b>21,040</b>              | <b>28,098</b>              | <b>27,500</b>       | <b>19,841</b>        | <b>24,718</b>             |
| <b>Expenditures</b>               |                            |                            |                     |                      |                           |
| 701.00 Salaries Regular           | 12,651                     | 13,244                     | 11,965              | 10,951               | 10,262                    |
| 703.00 Salaries-PT                |                            |                            |                     |                      | 1,638                     |
| 710.00 Ss/Mc Tax Expense          | 968                        | 1,057                      | 896                 | 964                  | 910                       |
| 715.00 Pers Retirement            | 1,755                      | 1,845                      | 1,611               | 1,602                | 1,947                     |
| 716.00 457 Retirement             | 60                         | 62                         | 62                  | 27                   |                           |
| 720.00 Health Insurance           | 4,282                      | 44                         | 2,074               | 1,097                | 738                       |
| 721.00 Health Insurance Allowance |                            |                            |                     |                      | 1,107                     |
| 725.00 Workers Comp.              | 1,450                      | 1,644                      | 1,644               | 1,084                | 2,666                     |
| 730.00 Sui Tax Expense            | 47                         | 26                         | 43                  | 46                   | 100                       |
| 745.00 SCORE Liability            | 799                        |                            |                     | 2,138                | 1,310                     |
| 760.00 Prof & Contract Svc        |                            | 1,500                      | 1,800               | 1,877                | -                         |
| 880.01 Snow Removal               |                            |                            |                     | 749                  | -                         |
| 990.00 Calpers Unfunded Liab      | -                          | 1,513                      | -                   | 1,510                | 1,047                     |
| <b>Total</b>                      | <b>22,013</b>              | <b>20,935</b>              | <b>20,095</b>       | <b>22,045</b>        | <b>21,725</b>             |

| <b>Fund 29: LTC</b>              | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Budget</b> | <b>22-23<br/>YTD</b> | <b>23-24<br/>Proposed</b> |
|----------------------------------|----------------------------|----------------------------|-------------------------|----------------------|---------------------------|
| <b>Total Revenues</b>            | <b>3,886</b>               | <b>37,718</b>              | <b>36,349</b>           | <b>24,306</b>        | <b>36,100</b>             |
| <b>Total Expenditures</b>        | <b>18,820</b>              | <b>29,240</b>              | <b>35,349</b>           | <b>35,349</b>        | <b>37,500</b>             |
| <b>Total Over/Under</b>          | <b>(14,934)</b>            | <b>8,478</b>               | <b>1,000</b>            | <b>(11,043)</b>      | <b>(1,400)</b>            |
| <b>Revenue</b>                   |                            |                            |                         |                      |                           |
| 480.00 Interest Earnings         | 171                        | 18                         | 1,000                   | 20                   | 100                       |
| 585.00 Local Transportation Fund | 3,715                      | 37,700                     | 35,349                  | 24,286               | 36,000                    |
|                                  |                            |                            |                         | -                    |                           |
|                                  |                            |                            |                         | -                    | -                         |
| <b>Total</b>                     | <b>3,886</b>               | <b>37,718</b>              | <b>36,349</b>           | <b>24,306</b>        | <b>36,100</b>             |
| <b>Expenditures</b>              |                            |                            |                         |                      |                           |
| 867.00 Traffic Safety            | -                          | 11,805                     | 18,138                  | 18,138               | 20,000                    |
| 868.00 STAGE Exp.                | 18,820                     | 17,435                     | 17,211                  | 17,211               | 17,500                    |
| <b>Total</b>                     | <b>18,820</b>              | <b>29,240</b>              | <b>35,349</b>           | <b>35,349</b>        | <b>37,500</b>             |

| <b>Fund 40: Water</b>                 | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Budgeted</b> | <b>22-23<br/>YTD</b> | <b>Proposed<br/>23-24</b> |
|---------------------------------------|----------------------------|----------------------------|---------------------------|----------------------|---------------------------|
| <b>Total Revenues</b>                 | <b>186,451</b>             | <b>199,237</b>             | <b>203,500</b>            | <b>201,577</b>       | <b>190,500</b>            |
| <b>Total Expenditures</b>             | <b>182,507</b>             | <b>153,670</b>             | <b>115,617</b>            | <b>139,541</b>       | <b>168,485</b>            |
| <b>W/O Transfer</b>                   | <b>-</b>                   | <b>-</b>                   | <b>-</b>                  | <b>-</b>             | <b>-</b>                  |
| <b>Total Over/Under</b>               | <b>3,944</b>               | <b>45,567</b>              | <b>87,883</b>             | <b>62,036</b>        | <b>22,015</b>             |
| <b>Revenue</b>                        |                            |                            |                           |                      |                           |
| 480.00 Interest Earnings              | -                          | -                          | 500                       | -                    | -                         |
| 490.00 Penalties & Delinquent Fees    | 2,556                      | 8,622                      | 7,000                     | 8,002                | 8,500                     |
| 590.00 Water Usage                    | 96,016                     | 103,158                    | 106,000                   | 99,509               | 100,000                   |
| 591.00 Water Revenue                  |                            |                            |                           | 12,465               |                           |
| 593.00 Water Meter Flat Fee           | 87,879                     | 87,457                     | 90,000                    | 81,601               | 82,000                    |
| 605.00 State Grants                   |                            |                            |                           |                      |                           |
| 690.00 Transfer In                    |                            |                            |                           |                      |                           |
| <b>Total</b>                          | <b>186,451</b>             | <b>199,237</b>             | <b>203,500</b>            | <b>201,577</b>       | <b>190,500</b>            |
| <b>Expenditures</b>                   |                            |                            |                           |                      |                           |
| 701.00 Salaries Regular               | 92,590                     | 58,705                     | 27,500                    | 39,656               | 33,223                    |
| 702.00 Salaries - Overtime            |                            |                            |                           |                      |                           |
| 703.00 Salaries-Part-time             |                            |                            | 24,336                    | 15,527               | 28,080                    |
| 710.00 Ss/Mc Tax Expense              | 7,159                      | 4,619                      | 3,965                     | 4,431                | 4,690                     |
| 715.00 Pers Retirement                | 10,880                     | 6,891                      | 6,214                     | 6,056                | 7,949                     |
| 716.00 457 Retirement                 | 1,104                      | 1,080                      |                           | 1,190                | 1,000                     |
| 720.00 Health Insurance               | 15,492                     | 1,013                      | 8,026                     | 12,627               | 9,595                     |
| 721.00 Health Insurance Allowance     | 3,878                      | 2,843                      |                           | 2,737                | 3,912                     |
| 725.00 Workers Comp.                  | 9,637                      | 11,321                     | 6,453                     | 4,479                | 7,306                     |
| 730.00 Sui Tax Expense                | 401                        | 252                        | 616                       | 251                  | 643                       |
| 735.00 Travel And Training            |                            |                            | 1,000                     |                      | 1,000                     |
| 743.00 SCORE Vehicle                  |                            | 295                        | 400                       | 667                  | 483                       |
| 745.00 SCORE Liability                |                            |                            |                           | 7,260                | 6,458                     |
| 748.00 Property Insurance             |                            |                            |                           |                      | 10,471                    |
| 750.00 Dues And Subscriptions         | 689                        | 572                        | 500                       | 689                  | 800                       |
| 760.00 Professional & Contract Servcs | 1,026                      | 5,112                      | 1,500                     |                      | 1,500                     |
| 760.01 IT                             | 5,783                      | 3,218                      | 400                       | 6,578                | 1,000                     |
| 760.02 Pre-Audit Fees                 | 4,047                      | 3,538                      |                           | 73                   |                           |
| 765.00 Audit Fees                     | 3,946                      | 1,625                      | 4,000                     |                      | 4,000                     |
| 780.00 Attorney Fees                  | 1,633                      | 1,815                      | 2,000                     |                      | 1,000                     |
| 782.00 Engineer Fees                  | 1,518                      | -                          | -                         | -                    | -                         |
| 790.00 License & Permits              | 3,769                      | 1,779                      | 3,000                     | 1,277                | 2,000                     |
| 795.00 Laboratory Tests               | 1,523                      | 1,947                      | 2,000                     | 1,253                | 2,000                     |
| 820.00 Postal Expense                 | 518                        | 612                        | 650                       | 991                  | 650                       |
| 827.00 Credit Card                    |                            |                            |                           | 1,851                | 2,000                     |
| 830.00 Telephone Expense              | 339                        | 859                        | 1,000                     | 327                  | 500                       |
| 830.30 Cellular                       | 653                        | 636                        | 750                       | 561                  | 750                       |
| 840.10 Electric                       | 1,259                      | 1,953                      | 2,000                     | 946                  | 1,500                     |
| 840.20 Heating                        | 236                        | 255                        | 450                       | 1,164                | 1,500                     |
| 840.30 Trash                          | 665                        | 438                        | 250                       | -                    | 600                       |
| 850.00 Equipt Maintenance             | 1,194                      | 1,757                      | 1,500                     | 160                  | 1,500                     |
| 860.00 Vehicle Maintenance            | 388                        | 1,949                      | 1,500                     | 177                  | 1,500                     |
| 865.00 Vehicle Fuel & Oil             | 2,359                      | 2,265                      | 3,000                     | 1,261                | 2,000                     |
| 870.00 Office Supplies                | 503                        | 112                        | 150                       | 605                  | 700                       |
| 875.00 Special Supp & Equip           | 1,257                      | 3,540                      | 3,000                     | 730                  | 1,000                     |
| 877.00 Chemicals                      | 7,847                      | 4,732                      | 5,000                     | 20,284               | 20,284                    |
| 880.00 Maintenance & Supplies         | 214                        | 2,936                      | 1,500                     | 1,865                | 3,500                     |
| 900.00 Capital Outlay                 |                            | 25,000                     | -                         | -                    | -                         |
| 990.00 Calpers Unfunded Liab          |                            |                            | 2,957                     | 3,868                | 3,391                     |
| <b>Total</b>                          | <b>182,507</b>             | <b>153,670</b>             | <b>115,617</b>            | <b>139,541</b>       | <b>168,485</b>            |

| <b>Fund 45: Sewer</b>               | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Approved</b> | <b>22-23<br/>YTD</b> | <b>23-24<br/>Proposed</b> |
|-------------------------------------|----------------------------|----------------------------|---------------------------|----------------------|---------------------------|
| <b>Total Revenues</b>               | <b>193,107</b>             | <b>209,154</b>             | <b>220,500</b>            | <b>197,883</b>       | <b>205,200</b>            |
| <b>Total Expenditures</b>           | <b>176,297</b>             | <b>183,360</b>             | <b>139,315</b>            | <b>163,153</b>       | <b>170,337</b>            |
| <b>Total Over/Under</b>             | <b>16,810</b>              | <b>25,795</b>              | <b>81,185</b>             | <b>34,730</b>        | <b>34,863</b>             |
| <b>Revenue</b>                      |                            |                            |                           |                      |                           |
| 480.00 Interest Earnings            | 590                        | 8                          | 1,000                     | 778                  | -                         |
| 490.00 Penalties & Delinquent Fees  | 2,199                      | 6,398                      | 5,000                     | 6,072                | 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                    |
| <b>Total</b>                        | <b>193,107</b>             | <b>209,154</b>             | <b>220,500</b>            | <b>197,883</b>       | <b>205,200</b>            |
| <b>Expenditures</b>                 |                            |                            |                           |                      |                           |
| 701.00 Salaries Regular             | 72,743                     | 68,588                     | 27,500                    | 43,963               | 33,223                    |
| 702.00 Salaries - Overtime          |                            | -                          | -                         | -                    | -                         |
| 703.00 Salaries-Part-time           |                            | -                          | 24,336                    | 15,134               | 28,080                    |
| 710.00 Ss/Mc Tax Expense            | 1,599                      | 5,401                      | 3,965                     | 4,849                | 4,690                     |
| 715.00 Pers Retirement              | 8,056                      | 7,107                      | 6,214                     | 6,541                | 7,949                     |
| 716.00 457 Retirement               | 1,605                      | 1,243                      |                           | 1,246                |                           |
| 720.00 Health Insurance             | 29,245                     | 1,434                      | 4,026                     | 14,576               | 9,595                     |
| 721.00 Health Insurance Allow       |                            | 3,640                      | 2,500                     | 4,298                | 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                       | 6,579                | 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                     | 327                  | 1,000                     |
| 830.30 Cellular                     | 655                        | 638                        | 750                       | 561                  | 750                       |
| 840.10 Electric                     | 2,892                      | 2,027                      | 2,000                     | 3,656                | 2,000                     |
| 840.20 Heating                      | 236                        | 777                        | 450                       | 1,164                | 450                       |
| 860.00 Vehicle Maintenance          |                            | 1,395                      | 1,500                     | 65                   | 1,500                     |
| 865.00 Vehicle Fuel & Oil           | 2,359                      | 1,939                      | 3,000                     | 1,261                | 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                     | 202                  | 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                     | 3,868                | 3,391                     |
| <b>Total</b>                        | <b>176,297</b>             | <b>183,360</b>             | <b>139,315</b>            | <b>163,153</b>       | <b>170,337</b>            |

| <b>Fund 50-Ambulance</b>      | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Budget</b> | <b>22-23<br/>YTD</b> | <b>23-24<br/>Proposed</b> |
|-------------------------------|----------------------------|----------------------------|-------------------------|----------------------|---------------------------|
| <b>Total Revenues</b>         | <b>258,463</b>             | <b>430,684</b>             | <b>275,000</b>          | <b>231,105</b>       | <b>254,000</b>            |
| <b>Total Expenditures</b>     | <b>291,625</b>             | <b>356,138</b>             | <b>217,171</b>          | <b>254,165</b>       | <b>248,601</b>            |
| <b>Total Over/Under</b>       | <b>(33,162)</b>            | <b>74,546</b>              | <b>57,829</b>           | <b>(23,060)</b>      | <b>5,399</b>              |
| <b>Revenue</b>                |                            |                            |                         |                      |                           |
| 598.00 Ambulance Service Fees | 257,889                    | 430,684                    | 275,000                 | 231,105              | 254,000                   |
| 598.05 Training Revenue       | 574                        | -                          | -                       | -                    | -                         |
| 598.10 Outside Services       | -                          | -                          | -                       | -                    | -                         |
| <b>Subtotal Dept. Revenue</b> | <b>258,463</b>             | <b>430,684</b>             | <b>275,000</b>          | <b>231,105</b>       | <b>254,000</b>            |
| 701.00 Salaries Regular       | 117,195                    | 93,119                     | 46,805                  | 51,973               | 69,835                    |
| 702.00 OT Salaries            |                            |                            |                         | 47                   |                           |
| 703.00 Salaries PT            | 24,070                     | 42,967                     | 38,000                  | 54,677               | 39,123                    |
| 709.50 Volunteer Fire         |                            | 69,274                     |                         | 2,040                |                           |
| 710.00 Ss/Mc Tax Expense      | 11,994                     | 13,984                     | 6,488                   | 8,319                | 8,336                     |
| 715.00 Pers Retirement        | 4,270                      | 5,241                      | 3,751                   | 4,149                | 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               | 5,273                     |
| 730.00 SUI                    |                            | 1,330                      |                         | 1,132                | 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                  | 18,670               | 26,100                    |
| 760.01 IT                     | 3,906                      | 4,510                      | 2,000                   | 6,167                | 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                   | 1,155                | 1,300                     |
| 830.30 Cellular               | 1,849                      | 1,579                      | 1,700                   | 1,727                | 1,500                     |
| 840.10 Electric               | 3,290                      | 2,888                      | 3,500                   | 2,481                | 3,500                     |
| 840.20 Heating                |                            | 1,018                      | 1,000                   | -                    | 500                       |
| 850.00 Equip.Maint.           |                            |                            |                         | 79                   | -                         |
| 860.00 Vehicle Maintenance    | 3,023                      | 2,244                      | 10,000                  | 9,435                | 10,000                    |
| 865.00 Vehicle Fuel & Oil     | 8,186                      | 15,173                     | 15,000                  | 9,528                | 10,000                    |
| 870.00 Office Supplies        | 233                        | 1,267                      | 1,000                   | 900                  | 1,000                     |
| 872.00 Medical Supplies       | 8,701                      | 13,344                     | 15,000                  | 10,090               | 12,000                    |
| 875.00 Special Supp & Equip   | 2,217                      | 2,542                      | 10,000                  | 178                  | 6,000                     |
| 880.00 Maintenance/Supplies   |                            |                            |                         | 101                  | 1,500                     |
| 888.00 Bad Debt Exp.          |                            |                            |                         |                      |                           |
| 990.00 Unfunded Liability     | -                          | 364                        | -                       | 929                  | 547                       |
| <b>Subtotal</b>               | <b>291,625</b>             | <b>356,138</b>             | <b>217,171</b>          | <b>254,165</b>       | <b>248,601</b>            |

| <b>Fund 53-COPS</b>               | <b>19-20</b>   | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Budget</b> | <b>22-23<br/>YTD</b> | <b>23-24<br/>Proposed</b> |
|-----------------------------------|----------------|----------------------------|----------------------------|-------------------------|----------------------|---------------------------|
| <b>Total Revenues</b>             | <b>230,018</b> | <b>167,264</b>             | <b>172,572</b>             | <b>165,271</b>          | <b>165,806</b>       | <b>170,605</b>            |
| <b>Total Expenditures</b>         | <b>136,205</b> | <b>70,259</b>              | <b>132,196</b>             | <b>180,525</b>          | <b>192,246</b>       | <b>216,042</b>            |
| <b>Total Over/Under</b>           | <b>93,814</b>  | <b>97,005</b>              | <b>40,376</b>              | <b>(15,254)</b>         | <b>(26,440)</b>      | <b>(45,437)</b>           |
| <b>Revenue</b>                    |                |                            |                            |                         |                      |                           |
| 480.00 Interest Earnings          |                | 54                         | 27                         |                         | 30                   | 100                       |
| 520.00 COPS Revenues              | 155,948        | 156,727                    | 161,285                    | 165,271                 | 165,271              | 170,000                   |
| 535.00 Special PD Fees            | 83,319         | 10,483                     | 11,261                     |                         | 505                  | 505                       |
| 690.00 Transfers In               | (9,248)        |                            |                            |                         |                      |                           |
| <b>Total</b>                      | <b>230,018</b> | <b>167,264</b>             | <b>172,572</b>             | <b>165,271</b>          | <b>165,806</b>       | <b>170,605</b>            |
| <b>Expenditures</b>               |                |                            |                            |                         |                      |                           |
| 701.00 Salaries Regular           | 87,840         | 59,920                     | 55,000                     | 68,000                  | 70,657               | 83,907                    |
| 701.50 On Call Pay                |                |                            |                            |                         |                      | 14,560                    |
| 702.00 Salaries OT                |                | 5,755                      | 4,920                      | 5,000                   | 674                  | 2,500                     |
| 703.00 Salaries PT                |                |                            |                            | 15,360                  | 25,043               | 26,560                    |
| 705.00 Uniform Allowance          |                |                            |                            | -                       | 650                  | 1,000                     |
| 710.00 SS/MC                      | 8,567          | 4,584                      | 4,584                      | 6,377                   | 5,513                | 5,513                     |
| 715.00 Pers                       | 3,053          |                            | 15,871                     | 14,783                  | 11,115               | 11,115                    |
| 716.00 457 Retirement             |                |                            |                            |                         | 218                  |                           |
| 720.00 Health Ins                 | 12,707         |                            | 18,518                     | 10,673                  | 8,682                | 15,474                    |
| 725.00 Workers Comp.              | 7,077          |                            | 8,098                      | 9,715                   | -                    | 8,419                     |
| 730.00 Sui Tax Expense            |                |                            | 2,930                      | 1,059                   | 433                  | 1,250                     |
| 735.00 Travel & Training          | 1433.31        |                            |                            |                         | 5,483                |                           |
| 743.00 Vehicle Insurance          |                |                            |                            |                         |                      | 332                       |
| 745.00 SCORE-Liability            | 8,018          |                            | 11,775                     | 11,158                  | 13,712               | 13,712                    |
| 750.00 Dues & Subscriptions       |                |                            |                            |                         | 377                  | 400                       |
| 760.00 Prof. & Contract Services  |                |                            |                            |                         | 769                  | 800                       |
| 760.01 IT Services                |                |                            |                            |                         | 6,579                | 1,000                     |
| 830.00 Telephone                  | 606            |                            |                            |                         | 1,460                | 1,500                     |
| 830.3 Cellular                    | 1,011          |                            | 1,000                      | 1,000                   | 1,132                | 1,000                     |
| 840.10 Electric                   |                |                            |                            | -                       | 451                  | 500                       |
| 840.20 Heating                    |                |                            |                            | -                       | 1,586                | 2,000                     |
| 860.00 Vehicle Maint              |                |                            |                            | 5,000                   | 1,610                | 5,000                     |
| 865.00 Vehicle Fuel               | 2,515          |                            | 4,500                      | 4,500                   | 606                  | 4,500                     |
| 875.00 Special Supplies           | 3,378          |                            |                            | 5,000                   | 6,832                | 5,000                     |
| 899.10 PAL                        |                |                            | 5,000                      | 5,000                   | 10,000               | 5,000                     |
| 950.00 Transfers Out              |                |                            |                            | 5,000                   | 5,000                | 5,000                     |
| 990.00 CalPERS Unfunded Liability |                |                            |                            | 12,900                  | 13,664               |                           |
| <b>Total</b>                      | <b>136,205</b> | <b>70,259</b>              | <b>132,196</b>             | <b>180,525</b>          | <b>192,246</b>       | <b>216,042</b>            |

| <b>Fund 60-Fire Dept. Replmnt</b>      | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Proposed</b> |
|----------------------------------------|----------------------------|----------------------------|---------------------------|
| Total Revenues                         | 650                        | 1                          | 18,500                    |
| Total Expenditures                     | -                          | -                          | 18,295                    |
| Total Over/Under                       | 650                        | 1                          | 205                       |
|                                        |                            |                            |                           |
| <b>Revenue</b>                         |                            | -                          | -                         |
| 480.00 Interest Earnings               | 650                        | 1                          |                           |
| 606.00 50/50 Grant                     |                            |                            | 18,500                    |
| 690.00 Transfers In                    |                            |                            |                           |
|                                        |                            |                            |                           |
| Total                                  | 650                        | 1                          | 18,500                    |
|                                        |                            |                            |                           |
| <b>Expenditures</b>                    |                            |                            |                           |
| 860.00 Vehicle Maintenance             |                            |                            | 15,000                    |
| 875.00 Special Dept. Supplies & Equip. |                            |                            | 18,295                    |
| 950.00 Transfer Out                    |                            |                            |                           |
|                                        |                            |                            |                           |
| Total                                  | -                          | -                          | 18,295                    |

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

| <b>Fund 62-Police Dept Repalcement</b>  | <b>20-21<br/>Unaudited</b> | <b>21-22<br/>Unaudited</b> | <b>22-23<br/>Proposed</b> | <b>22-23 YTD</b> | <b>23-24<br/>Proposed</b> |
|-----------------------------------------|----------------------------|----------------------------|---------------------------|------------------|---------------------------|
| <b>Total Revenues</b>                   | <b>1,102</b>               | <b>1</b>                   | <b>640</b>                | <b>15,453</b>    | <b>500</b>                |
| <b>Total Expenditures</b>               | <b>-</b>                   | <b>-</b>                   | <b>5,000</b>              | <b>15,000</b>    | <b>5,000</b>              |
| <b>Total Over/Under</b>                 | <b>1,102</b>               | <b>1</b>                   | <b>(4,360)</b>            | <b>453</b>       | <b>(4,500)</b>            |
| <b>Revenue</b>                          |                            |                            |                           |                  |                           |
| 480.00 Interest Earnings                | 42                         | 1                          |                           |                  |                           |
| 535.00 Special Police Dept Fees         |                            |                            |                           |                  |                           |
| 537.00 CCW Permits                      | 1,060                      |                            | 640                       | 453              | 500                       |
| 560.00 Tow Fees/14601 Admin.            |                            |                            |                           |                  |                           |
|                                         |                            |                            |                           | 15,000           |                           |
| <b>Total</b>                            | <b>1,102</b>               | <b>1</b>                   | <b>640</b>                | <b>15,453</b>    | <b>500</b>                |
| <b>Expenditures</b>                     |                            |                            |                           |                  |                           |
| 875.00 Special Dept. Supplies/Equipment |                            | -                          | 5,000                     | 15,000           | 5,000                     |
| 950.00 Transfers Out                    |                            | -                          |                           |                  |                           |
| <b>Total</b>                            | <b>-</b>                   | <b>-</b>                   | <b>5,000</b>              | <b>15,000</b>    | <b>5,000</b>              |

| <b>Fund 70: CDBG</b>            | <b>17-18</b>     | <b>18 - 19</b>   | <b>19-20</b>   | <b>20-21 Unaudited</b> | <b>21/22 Approved Budget</b> | <b>To Date</b> | <b>23-24 Proposed</b> |
|---------------------------------|------------------|------------------|----------------|------------------------|------------------------------|----------------|-----------------------|
| <b>Total Revenues</b>           | <b>286,861</b>   | <b>233,113</b>   | <b>480,280</b> | <b>12,460</b>          | <b>23,400</b>                | <b>15,026</b>  |                       |
| <b>Total Expenditures</b>       | <b>447,812</b>   | <b>467,576</b>   | <b>384,015</b> | <b>8,109</b>           | <b>23,369</b>                | <b>19,080</b>  |                       |
| <b>Total Over/Under</b>         | <b>(160,951)</b> | <b>(234,463)</b> | <b>96,265</b>  | <b>4,351</b>           | <b>31</b>                    | <b>(4,054)</b> |                       |
| <b>Revenue</b>                  |                  |                  |                |                        | -                            | -              |                       |
| 482.00 Program Interest         | 16,605           | 16,575           | 17,240         | 12,460                 | 20,000                       | 15,026         |                       |
| 605.00 State Grants             | 252,364          | 216,121          | 239,081        | -                      |                              |                |                       |
| 625.00 Insurance Refund         | 83               | (83)             |                |                        |                              |                |                       |
| 630.00 Admin Fees               | 6,417            | 500              | 1,860          |                        | 3,400                        |                |                       |
| 690.00 Transfer In              |                  |                  | 1,899          |                        |                              |                |                       |
| 888.00 Bad Debt Expense         |                  |                  | 220,200        |                        |                              |                |                       |
| 950.00 Transfer Out             | 11,392           |                  |                |                        |                              |                |                       |
| <b>Total</b>                    | <b>286,861</b>   | <b>233,113</b>   | <b>480,280</b> | <b>12,460</b>          | <b>23,400</b>                | <b>15,026</b>  |                       |
| <b>Expenditures</b>             |                  |                  |                |                        |                              |                |                       |
| 650.00 Unclassified Revenue     |                  | 92,434           |                |                        |                              |                |                       |
| 701.00 Salaries Regular         | 4,739            | 4,771            | 6,729          | 5,956                  | 6,000                        | 7,524          |                       |
| 710.00 Ss/Mc Tax Expense        | 359              | 367              | 688            | 393                    | 459                          | 555            |                       |
| 715.00 Pers Retirement          | 661              | 346              | 149            | 357                    | 455                          | 569            |                       |
| 716.00 457 Retirement           |                  |                  |                | 56                     | 120                          | 230            |                       |
| 720.00 Health Insurance         | 987              | 969              | 1,353          | 1,196                  | 1,180                        | 1,196          |                       |
| 725.00 SCORE W/C Liability      | 520              | 716              | 735            | 132                    | 900                          | 779            |                       |
| 730.00 Sui Tax Expense          |                  |                  |                | 19                     | 55                           | 33             |                       |
| 760.00 Prof & Contract Services |                  |                  | 367,342        |                        | 8,000                        | 2,380          |                       |
| 760.01 IT                       |                  |                  |                |                        | 1,200                        |                |                       |
| 760.00 PreAudit Fees            |                  |                  | 3,205          |                        | 2,000                        | 2,575          |                       |
| 765.00 Audit Fees               |                  |                  | 3,378          |                        | 3,000                        | 1,019          |                       |
| 780.00 Attorney Fees            |                  |                  |                |                        |                              | 495            |                       |
| 800.00 Advertising              |                  | 1,404            | 436            |                        |                              |                |                       |
| 820.00 Postal Expense           |                  |                  |                |                        |                              | 100            |                       |
| 847.00 GNC Administration       | 9,466            | 13,935           |                |                        |                              | 1,625          |                       |
| 950.00 Transfer Out             | 431,080          | 352,634          |                |                        |                              |                |                       |
| 990.00 Calpers Unfunded Liab    |                  |                  |                |                        |                              |                |                       |
| <b>Total</b>                    | <b>447,812</b>   | <b>467,576</b>   | <b>384,015</b> | <b>8,109</b>           | <b>23,369</b>                | <b>19,080</b>  |                       |

## CITY OF ETNA 2023/2024 PERSONNEL BUDGET

| Position                       | City Clerk | Asst City Clerk | Public Works | Public Works | Police Chief | Police Officer | Police Officer | Police Officer | Police Officer | Police Detective | Police Reserve | Code Enforcement | Pool PTers | Volun. Firemen | Amb. Director | TOTAL |           |
|--------------------------------|------------|-----------------|--------------|--------------|--------------|----------------|----------------|----------------|----------------|------------------|----------------|------------------|------------|----------------|---------------|-------|-----------|
| Incumbent                      |            |                 |              |              |              |                |                |                |                |                  |                |                  |            |                |               |       |           |
| # of part time or volunteers   |            |                 |              |              |              |                |                |                |                |                  |                |                  |            |                |               |       |           |
|                                |            |                 |              |              |              |                |                |                |                |                  |                |                  |            |                |               |       |           |
| 701.00 Salaries Regular        | 64,480     | -               | 68,411       | 32,760       | 77,168       | 53,040         | 53,040         | 53,040         | 53,040         | 29,120           |                |                  |            | -              | 64,480        | -     | 548,579   |
| 703.00 Salaries Part Time      | -          | 37,440          |              | -            |              |                |                |                |                | -                |                | 24,000           | 30,000     | 18,000         | 38,000        |       | 147,440   |
| 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      | 1,377          | 7,840         |       | 53,245    |
| PERS employer                  | 6,512      | 2,875           | 6,910        | 2,516        | 12,694       | 5,755          | 5,755          | 5,755          | 5,755          | 5,755            |                | -                | -          | -              | 4,952         | -     | 65,234    |
| " 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        | -     | 84,871    |
| 721.00 Health Insur. Allowance |            | 5,166           | 7,381        |              |              |                |                |                | 5,074          | 2,537            |                |                  |            |                |               |       |           |
| 725.00 Workers Comp            | 1,798      | 224             | 15,325       | 7,339        | 5,657        | 3,888          | 3,888          | 3,888          | 3,888          | 2,135            | 1,051          | 1,759            | 6,720      | 12,200         | 4,446         |       | 74,207    |
| 730.00 State Taxes             | 521        | 521             | 521          | 521          | 521          | 521            | 521            | 521            | 521            | 521              |                | 521              | 1,860      | 1,116          | 2,877         | -     | 12,105    |
| Personnel Total                | 97,519     | 49,091          | 108,570      | 60,403       | 117,492      | 77,409         | 77,409         | 77,409         | 72,335         | 42,295           | 1,051          | 28,116           | 40,875     | 32,693         | 137,355       | -     | 1,000,386 |
| SCORE share                    | 6,628      | 3,336           | 7,379        | 4,105        | 7,985        | 5,261          | 5,261          | 5,261          | 4,916          | 2,874            | 71             | 1,911            | 2,778      | 2,222          | 9,335         | -     | 69,358    |
| General Fund                   |            |                 |              |              |              |                |                |                |                |                  |                |                  |            |                |               |       | FTE       |
| Clerk                          | 40%        | 15%             |              |              |              |                |                |                |                |                  |                |                  |            |                |               |       | 0.55      |
| Police                         |            |                 |              |              | 50%          |                |                | 25%            | 25%            |                  |                |                  |            |                |               |       | 1.00      |
| FJ Police                      |            |                 |              |              | 10%          |                |                | 75%            | 75%            | 20%              | 50%            | 50%              |            |                |               |       | 2.80      |
| DOJ Grant                      | 5%         |                 |              |              |              |                |                |                | 80%            |                  |                |                  |            |                |               |       | 0.85      |
| Fire                           |            |                 |              |              |              |                |                |                |                |                  |                |                  |            |                |               |       | -         |
| Buildings                      |            |                 | 5%           | 5%           |              |                |                |                |                |                  |                |                  |            |                |               |       | 0.10      |
| Streets                        |            |                 | 15%          |              |              |                |                |                |                |                  |                |                  |            |                |               |       | 0.45      |
| Parks                          |            |                 | 5%           | 5%           |              |                |                |                |                |                  |                |                  |            |                |               |       | 0.10      |
| Swimming Pool                  | 2%         | 2%              | 5%           | 5%           |              |                |                |                |                |                  |                |                  | 100%       | 100%           |               |       |           |
| Gas Tax-General                |            |                 | 15%          | 5%           |              |                |                |                |                |                  |                |                  |            |                |               |       | 0.50      |
| Water                          | 25%        | 40%             | 25%          | 40%          |              |                |                |                |                |                  |                |                  |            |                |               |       | 1.50      |
| Sewer                          | 25%        | 40%             | 25%          | 40%          |              |                |                |                |                |                  |                |                  |            |                |               |       | 1.50      |
| Ambulance                      | 3%         | 3%              | 5%           |              |              |                |                |                |                |                  |                |                  |            |                |               |       |           |
| State COPS Fund 53             |            |                 |              |              | 40%          | 100%           |                |                |                | 50%              |                | 50%              |            |                | 100%          | 100%  | 2.40      |
| Check sum                      | 100%       | 100%            | 100%         | 100%         | 100%         | 100%           | 100%           | 100%           | 100%           | 100%             |                | 100%             | 100%       | 100%           | 100%          | 100%  | 6/21/2023 |

|      |                    | General Fund | COPS    | General Fund FJ | DOJ Grant |        |
|------|--------------------|--------------|---------|-----------------|-----------|--------|
|      |                    | 10-40        | Fund 53 | 10-41           | 10-42     |        |
| Josh | Salary             | 77,168       | 38,584  | 30,867          | 7,717     | 77,168 |
|      | FICA               | 5,903        | 2,952   | 2,361           | 590       | 5,903  |
|      | PERS               | 18,096       | 9,048   | 7,238           | 1,810     | 18,096 |
|      | Health             | 10,147       | 5,074   | 4,059           | 1,015     | 10,147 |
|      | Workers Comp       | 5,657        | 2,828   | 2,283           | 566       | 5,657  |
|      | Emp. Tax Exp.      | 521          | 261     | 208             | 52        | 521    |
|      | SCORE              | 7,985        | 3,992   | 3,194           | 798       | 7,985  |
|      | Unfunded Liability | 20,459       | 10,230  | 8,184           | 2,046     | 20,459 |

|  |               |        |   |        |  |        |
|--|---------------|--------|---|--------|--|--------|
|  | Salary        | 53,040 | - | 53,040 |  | 53,040 |
|  | FICA          | 4,058  | - | 4,058  |  | 4,058  |
|  | PERS          | 5,755  | - | 5,755  |  | 5,755  |
|  | Health        | 10,147 | - | 10,147 |  | 10,147 |
|  | Workers Comp  | 3,888  | - | 3,888  |  | 3,888  |
|  | Emp. Tax Exp. | 521    | - | 521    |  | 521    |
|  | SCORE         | 5,261  | - | 5,261  |  | 5,261  |

|  |               |        |        |        |  |        |
|--|---------------|--------|--------|--------|--|--------|
|  | Salary        | 53,040 | 13,260 | 39,780 |  | 53,040 |
|  | FICA          | 4,058  | 1,014  | 3,043  |  | 4,058  |
|  | PERS          | 5,755  | 1,439  | 4,316  |  | 5,755  |
|  | Health        | 10,147 | 2,537  | 7,610  |  | 10,147 |
|  | Workers Comp  | 3,888  | 972    | 2,916  |  | 3,888  |
|  | Emp. Tax Exp. | 521    | 130    | 391    |  | 521    |
|  | SCORE         | 5,261  | 1,315  | 3,946  |  | 5,261  |

|           |               |        |  |        |        |        |
|-----------|---------------|--------|--|--------|--------|--------|
| DOJ Grant | Salary        | 53,040 |  | 10,608 | 42,432 | 53,040 |
|           | FICA          | 4,058  |  | 812    | 3,246  | 4,058  |
|           | PERS          | 5,755  |  | 1,151  | 4,604  | 5,755  |
|           | Health        | 5,074  |  | 1,015  | 4,059  | 5,074  |
|           | Workers Comp  | 3,888  |  | 778    | 3,111  | 3,888  |
|           | Emp. Tax Exp. | 521    |  | 104    | 417    | 521    |
|           | SCORE         | 4,916  |  | 983    | 3,933  | 4,916  |

|  |               |        |        |        |  |        |
|--|---------------|--------|--------|--------|--|--------|
|  | Salary        | 53,040 | 13,260 | 39,780 |  | 53,040 |
|  | FICA          | 4,058  | 1,014  | 3,043  |  | 4,058  |
|  | PERS          | 5,755  | 1,439  | 4,316  |  | 5,755  |
|  | Health        | 10,147 | 2,537  | 7,610  |  | 10,147 |
|  | Workers Comp  | 3,888  | 972    | 2,916  |  | 3,888  |
|  | Emp. Tax Exp. | 521    | 130    | 391    |  | 521    |
|  | SCORE         | 5,261  | 1,315  | 3,946  |  | 5,261  |

|        |               |        |  |        |  |        |
|--------|---------------|--------|--|--------|--|--------|
| Nathan | Salary        | 29,120 |  | 14,560 |  | 29,120 |
|        | FICA          | 2,228  |  | 1,114  |  | 2,228  |
|        | PERS          | 5,755  |  | 2,878  |  | 5,755  |
|        | Health        | 2,537  |  | 1,269  |  | 2,537  |
|        | Workers Comp  | 2,135  |  | 1,067  |  | 2,135  |
|        | Emp. Tax Exp. | 521    |  | 261    |  | 521    |
|        | SCORE         | 2,874  |  | 1,437  |  | 2,874  |

|       |               |        |  |        |  |        |
|-------|---------------|--------|--|--------|--|--------|
| Kelly | Salary        | 24,000 |  | 12,000 |  | 24,000 |
|       | FICA          | 1,836  |  | 918    |  | 1,836  |
|       | PERS          |        |  | -      |  | -      |
|       | Health        |        |  | -      |  | -      |
|       | Workers Comp  | 1,759  |  | 880    |  | 1,759  |
|       | Emp. Tax Exp. | 521    |  | 261    |  | 521    |
|       | SCORE         | 1,911  |  | 955    |  | 1,911  |

|              |                  |         |         |         |         |         |
|--------------|------------------|---------|---------|---------|---------|---------|
| TOTALS       |                  |         |         |         |         |         |
|              | Salary           | 289,328 | 65,104  | 83,907  | 97,885  | 289,328 |
|              | Salary PT        | 53,120  | -       | 26,560  | 26,560  | 53,120  |
|              | FICA             | 26,197  | 4,980   | 8,451   | 9,520   | 26,197  |
|              | PERS             | 46,870  | 11,925  | 15,871  | 14,470  | 46,870  |
|              | Health           | 48,199  | 10,147  | 15,474  | 18,518  | 48,199  |
|              | Workers Comp.    | 25,104  | 4,773   | 8,098   | 9,123   | 25,104  |
|              | Emp. Tax Exp.    | 3,647   | 521     | 1,250   | 1,459   | 3,647   |
|              | SCORE            | 33,469  | 6,623   | 10,847  | 12,066  | 33,469  |
|              | CalPERS Unfunded | 20,459  | 10,230  | 8,184   | 2,046   | 20,459  |
|              |                  |         |         |         |         | -       |
| Dept. Totals |                  | 546,393 | 114,303 | 178,642 | 191,647 | 546,393 |

| Pam   |                    |         | <u>Clerk</u> | <u>DOJ Grant</u> | <u>Streets</u> | <u>Parks</u> | <u>Buildings</u> | <u>Pool</u> | <u>as Tax-Gener</u> | <u>Water</u> | <u>Sewer</u> | <u>Ambulance</u> |         |
|-------|--------------------|---------|--------------|------------------|----------------|--------------|------------------|-------------|---------------------|--------------|--------------|------------------|---------|
|       | Salary Reg.        | 64,480  | 25,792       | 3,224            | -              | -            | -                | 1,290       | -                   | 16,120       | 16,120       | 1,934            | 64,480  |
|       | FICA               | 4,933   | 1,973        | 247              | -              | -            | -                | 99          | -                   | 1,233        | 1,233        | 148              | 4,933   |
|       | PERS               | 11,026  | 4,410        | 551              | -              | -            | -                | 221         | -                   | 2,757        | 2,757        | 331              | 11,026  |
|       | Health             | 14,761  | 5,904        | 738              | -              | -            | -                | 295         | -                   | 3,690        | 3,690        | 443              | 14,761  |
|       | Workers Comp       | 1,798   | 719          | 90               | -              | -            | -                | 36          | -                   | 450          | 450          | 54               | 1,798   |
|       | Emp. Tax Exp.      | 521     | 208          | 26               | -              | -            | -                | 10          | -                   | 130          | 130          | 16               | 521     |
|       | SCORE              | 6,628   | 2,651        | 331              | -              | -            | -                | 133         | -                   | 1,657        | 1,657        | 199              | 6,628   |
|       | CalPERS Unfunded   | 6,582   | 2,633        | 329              | -              | -            | -                | 132         | -                   | 1,645        | 1,645        | 197              | 6,582   |
| Jenny | Salary-PT          | 37,440  | 5,616        |                  |                |              |                  | 749         |                     | 14,976       | 14,976       | 1,123            | 37,440  |
|       | FICA               | 2,864   | 430          |                  |                |              |                  | 57          |                     | 1,146        | 1,146        | 86               | 2,864   |
|       | PERS               | 2,875   | 431          |                  |                |              |                  | 58          |                     | 1,150        | 1,150        | 86               | 2,875   |
|       | Health             | -       | -            |                  |                |              |                  | -           |                     | -            | -            | -                | -       |
|       | Health Ins. Allow. | 5,166   | 775          |                  |                |              |                  | 103         |                     | 2,066        | 2,066        | 155              | 5,166   |
|       | Workers Comp       | 224     | 34           |                  |                |              |                  | 4           |                     | 90           | 90           | 7                | 224     |
|       | Emp. Tax Exp.      | 521     | 78           |                  |                |              |                  | 10          |                     | 208          | 208          | 16               | 521     |
|       | SCORE              | 3,336   | 500          |                  |                |              |                  | 67          |                     | 1,335        | 1,335        | 100              | 3,336   |
| Dan   | Salary-Reg         | 68,411  | -            |                  | 10,262         | 3,421        | 3,421            | 3,421       | 10,262              | 17,103       | 17,103       | 3,421            | 68,411  |
|       | FICA               | 5,233   | -            |                  | 785            | 262          | 262              | 262         | 785                 | 1,308        | 1,308        | 262              | 5,233   |
|       | PERS               | 12,143  | -            |                  | 1,821          | 607          | 607              | 607         | 1,821               | 3,036        | 3,036        | 607              | 12,143  |
|       | Health             | 4,789   | -            |                  | 718            | 239          | 239              | 239         | 718                 | 1,197        | 1,197        | 239              | 4,789   |
|       | Health Ins. Allow  | 7,381   | -            |                  | 1,107          | 369          | 369              | 369         | 1,107               | 1,845        | 1,845        | 369              | 7,381   |
|       | Workers Comp       | 15,325  | -            |                  | 2,299          | 766          | 766              | 766         | 2,299               | 3,831        | 3,831        | 766              | 15,325  |
|       | Emp. Tax Exp.      | 521     | -            |                  | 78             | 26           | 26               | 26          | 78                  | 130          | 130          | 26               | 521     |
|       | SCORE              | 7,379   | -            |                  | 1,107          | 369          | 369              | 369         | 1,107               | 1,845        | 1,845        | 369              | 7,379   |
|       | CalPERS Unfunded   | 6,983   | -            |                  | 1,047          | 349          | 349              | 349         | 1,047               | 1,746        | 1,746        | 349              | 6,983   |
| Jed   | Salary-PT          | 32,760  | -            |                  | -              | 1,638        | 1,638            | 1,638       | 1,638               | 13,104       | 13,104       | -                | 32,760  |
|       | FICA               | 2,506   | -            |                  | -              | 125          | 125              | 125         | 125                 | 1,002        | 1,002        | -                | 2,506   |
|       | PERS               | 2,516   | -            |                  | -              | 126          | 126              | 126         | 126                 | 1,006        | 1,006        | -                | 2,516   |
|       | Health             | 14,761  | -            |                  | -              | 738          | 738              | 738         | 738                 | 5,904        | 5,904        | -                | 14,761  |
|       | Workers Comp       | 7,339   | -            |                  | -              | 367          | 367              | 367         | 367                 | 2,935        | 2,935        | -                | 7,339   |
|       | Emp. Tax Exp.      | 434     | -            |                  | -              | 22           | 22               | 22          | 22                  | 174          | 174          | -                | 434     |
|       | SCORE              | 4,105   | -            |                  | -              | 205          | 205              | 205         | 205                 | 1,642        | 1,642        | -                | 4,105   |
|       | Salary             | 132,891 | 25,792       | 3,224            | 10,262         | 3,421        | 3,421            | 4,710       | 10,262              | 33,223       | 33,223       | 5,355            | 132,891 |
|       | Salary/part-time   | 70,200  | 5,616        | -                | -              | 1,638        | 1,638            | 2,387       | 1,638               | 28,080       | 28,080       | 1,123            | 70,200  |
|       | FICA               | 15,536  | 2,403        | 247              | 785            | 387          | 387              | 543         | 910                 | 4,690        | 4,690        | 496              | 15,536  |
|       | PERS               | 28,560  | 4,842        | 551              | 1,821          | 733          | 733              | 1,011       | 1,947               | 7,949        | 7,949        | 1,024            | 28,560  |
|       | Health             | 29,522  | 5,904        | 738              | -              | 738          | 738              | 1,033       | 738                 | 9,595        | 9,595        | 443              | 29,522  |
|       | Health Ins. Allow. | 12,547  | 775          | -                | 1,107          | 369          | 369              | 472         | 1,107               | 3,912        | 3,912        | 524              | 12,547  |
|       | Workers Comp.      | 24,686  | 753          | 90               | 2,299          | 1,133        | 1,133            | 1,174       | 2,666               | 7,306        | 7,306        | 827              | 24,686  |
|       | Emp. Tax Exp.      | 1,997   | 287          | 26               | 78             | 48           | 48               | 69          | 100                 | 643          | 643          | 57               | 1,997   |
|       | SCORE              | 21,448  | 3,151        | 331              | 1,107          | 574          | 574              | 773         | 1,312               | 6,478        | 6,478        | 668              | 21,448  |
|       | CalPERS            | 13,565  | 2,633        | 329              | 1,047          | 349          | 349              | 481         | 1,047               | 3,391        | 3,391        | 547              | 13,565  |
|       |                    | 350,953 | 52,156       | 5,536            | 18,506         | 9,390        | 9,390            | 12,653      | 21,727              | 105,265      | 105,265      | 11,063           | 350,953 |

| Total Workers' Comp  |         |          |       |           |           |           |                                 |                                   |          |
|----------------------|---------|----------|-------|-----------|-----------|-----------|---------------------------------|-----------------------------------|----------|
|                      |         |          |       |           |           |           | Quarterly                       |                                   |          |
|                      |         |          |       |           |           |           | 18,551.75                       |                                   |          |
|                      |         |          |       |           |           |           | 74,207.00                       |                                   |          |
|                      |         |          |       |           |           |           | %                               |                                   |          |
|                      |         |          |       |           |           |           | Annual                          |                                   |          |
|                      |         |          |       |           |           |           | Annual Spread                   |                                   |          |
|                      |         |          |       |           |           |           | Quarterly Spread                |                                   |          |
|                      |         |          |       |           |           |           | Calc Column                     |                                   |          |
|                      |         |          |       |           |           |           | SCORE % Rate                    |                                   |          |
|                      |         |          |       |           |           |           | Annual Salaries Actual Salaries |                                   |          |
| Pam                  | 64,480  | 64,480   | 0.89% | 659.95    | 449.62    | 1,798.48  | Code                            | Classification                    | Rate     |
|                      |         |          |       |           |           | -         | 8810                            | Clerical                          | 0.22%    |
| Jenny                | 37,440  | 37,440   | 0.22% | 82.37     | 56.12     | 224.48    | 7706                            | Firefighter - Non-Volunteer       | 6.03%    |
|                      | -       | -        |       |           |           | -         | 7707                            | Firefighter - Volunteer           | \$282.62 |
| Josh                 | 77,168  | 77,168   | 2.69% | 2,075.82  | 1,414.24  | 5,656.96  | 9410                            | Municipal -Non Manual Labor*      | 0.89%    |
|                      | -       | -        |       | -         | -         | -         | 9420                            | Municipal - Manual Labor          | 8.22%    |
| Detective            | 29,120  | 29,120   | 2.69% | 783.33    | 533.68    | 2,134.72  | 7720                            | Police & Sheriffs - Non Volunteer | 2.69%    |
|                      | -       | -        |       | -         | -         | -         | 7722                            | Police & Sheriffs - Volunteers    | \$128.52 |
| Officer              | 53,040  | 53,040   | 2.69% | 1,426.78  | 972.05    | 3,888.20  | 7332                            | Ambulance                         | 2.53%    |
|                      | -       | -        |       | -         | -         | -         |                                 |                                   |          |
| Officer              | 53,040  | 53,040   | 2.69% | 1,426.78  | 972.05    | 3,888.20  | rates effective 9/1/22          |                                   |          |
|                      | -       | -        |       | -         | -         | -         |                                 |                                   |          |
| DOJ-Officer          | 53,040  | 53,040   | 2.69% | 1,426.78  | 972.05    | 3,888.20  |                                 |                                   |          |
|                      | -       | -        |       | -         | -         | -         |                                 |                                   |          |
| Officer              | 53,040  | 53,040   | 2.69% | 1,426.78  | 972.05    | 3,888.20  |                                 |                                   |          |
|                      | -       | -        |       | -         | -         | -         |                                 |                                   |          |
| Code Enf.            | 24,000  | 24,000   | 2.69% | 645.60    | 439.84    | 1,759.36  |                                 |                                   |          |
|                      | -       | -        |       | -         | -         | -         |                                 |                                   |          |
| Reserve              | 3       | \$128.52 |       | 385.56    | 262.68    | 1,050.72  |                                 |                                   |          |
|                      |         |          |       |           |           | -         |                                 |                                   |          |
| Salaries - Part Time | 18,000  | 18,000   | 6.03% | 1,085.40  | 739.48    | 2,957.92  |                                 |                                   |          |
| Volunteers           | 12      | 283      |       | 3,391.44  | 2,310.57  | 9,242.28  |                                 |                                   |          |
|                      |         |          |       |           |           | -         |                                 |                                   |          |
| Dan. B               | 68,411  | 68,411   | 8.22% | 5,623.40  | 3,831.19  | 15,324.76 |                                 |                                   |          |
|                      |         |          |       |           |           | -         |                                 |                                   |          |
| J DeDobb.            | 32,760  | 32,760   | 8.22% | 2,692.87  | 1,834.64  | 7,338.56  |                                 |                                   |          |
|                      |         |          |       |           |           | -         |                                 |                                   |          |
| Pool                 | 30,000  | 30,000   | 8.22% | 2,466.00  | 1,680.07  | 6,720.28  |                                 |                                   |          |
|                      | -       | -        |       |           |           | -         |                                 |                                   |          |
| Ambulance            | 64,480  | 64,480   | 2.53% | 1,631.34  | 1,111.42  | 4,445.68  |                                 |                                   |          |
|                      |         |          |       |           |           | -         |                                 |                                   |          |
|                      | -       | -        |       | -         | -         | -         |                                 |                                   |          |
|                      | 658,022 | 658,148  | 0.00% | 27,230.19 | 18,551.75 | 74,207.00 |                                 |                                   |          |

per capita

per capita

# CalPERS Unfunded Liability

|           | Classic Misc | Classic Pepra | Safety Misc. | Safety Pepra |            |           |          |
|-----------|--------------|---------------|--------------|--------------|------------|-----------|----------|
| 2023/2024 | 13,565.00    | -             | 20,459.00    | -            |            | 34,024.00 |          |
| Pamela    | 64,480.00    |               |              | 64,480.00    | 0.49       | 6,581.86  | 548.49   |
| Dan       | 68,411.20    |               |              | 68,411.20    | 0.51       | 6,983.14  | 581.93   |
| Jenny     |              | 37,440.00     |              | 37,440.00    |            | -         | -        |
| Jed       |              | 32,760.00     |              | 32,760.00    |            | -         | -        |
| Terri     |              | 64,480.00     |              | 64,480.00    |            | -         | -        |
|           |              |               |              | -            |            | -         | -        |
| Josh      |              |               | 77,168.00    | 77,168.00    | 1.00       | 20,459.00 | 1,704.92 |
|           |              |               |              | -            |            | -         | -        |
|           |              |               |              | -            |            | -         | -        |
|           |              |               |              | -            |            | -         | -        |
|           |              |               |              | -            |            | -         | -        |
|           | 132,891.20   | 134,680.00    | 77,168.00    | -            | 344,739.20 | 34,024.00 |          |