



City of Etna

AGENDA FOR THE REGULAR MEETING OF THE ETNA CITY COUNCIL

DATE OF THE MEETING: June 23, 2025

TIME OF THE MEETING: 6:30 pm

PLACE OF THE MEETING: 442 Main Street Etna, CA, and TELECONFERENCE (Zoom)

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

- a. Minutes of the Regular Meeting May 27, 2025
- b. Invoice Approvals

4. PUBLIC HEARING

- a. City of Etna Possible Application for Funding Under the State Community Development Block Grant (CDBG) Program – Review CDBG Eligible Activities and Collect Residents' Views on Housing and Community Development Needs

5. CURRENT BUSINESS

- a. Discuss/Approve Subrecipient Agreement Between the City of Etna and Great Northern Services for Community Development Block Grant Housing Rehabilitation Services and Income Survey
- b. Discuss/Approve City of Etna Family Fun Event at the Etna City Park – Determine Date, Time, & Participants
- c. Discuss/Approve 4th of July Fireworks at the Ashcraft Little League Field
- d. Discuss/Approve Combining the Ambulance and Fire Department
- e. Discuss/Approve Audit Engagement Letter from Charles W. Pillon, C.P.A. Confirming the Understanding of Services for the City of Etna for the Years Ended June 30, 2022, 2023, 2024, and 2025
- f. Continued: Discuss/Approve Final 2024/2025 Budget
- g. Discuss/Approve 2025/2026 Budget

6. CITY COUNCIL STATEMENTS AND REQUESTS

7. CLOSED SESSION: The City Council will recess to Closed Session to discuss the below item(s). At the conclusion of the Closed Session, Open Session will be reconvened and reportable action, if any, will be announced. Announcement of any action taken by the City Council in Closed Session required by the Ralph M. Brown Act (Government Code §54950 et. Seq.)

- a. Public Employment (Pursuant to Government Code §54957)
 1. Ambulance Department – Driver

8. ADJOURNMENT

Zoom Teleconference Information:

Phone: 1-669-444-9171 US Meeting ID: 827 3268 3790

<https://us06web.zoom.us/j/82732683790>

The City of Etna does not discriminate based on disability in the admissions or access to, or treatment of or employment in, its programs or activities. Disability-related aids or services, including printed information in alternate formats, to enable persons with disabilities to participate in public meetings are available. If any accommodations are needed, please contact Pamela Eastlick at 530-467-5256 p.eastlick@etnaca.com. Requests should be made as soon as possible but recommended between three days to one week prior to the scheduled meeting.



**MINUTES
REGULAR MEETING OF THE ETNA CITY COUNCIL
Tuesday May 27, 2025**

Members of the Etna City Council met on this 27th day of May in person and TELECONFERENCE (Zoom.) Mayor Cliff Munson called the meeting to order and led in the salute to the flag of the United States of America.

1. Call to Order:

a. Roll Call

Mayor Cliff Munson, Charnna Gilmore, and John Stacher were present. Council members Brandon Fawaz and Jason Deppen were absent.

2. Public Comments on Non-Agenda Items:

Audience member Jeff Fowle requested the Council to mark their calendars for June 3rd, 4th, and 5th for the high school baseball playoffs.

3. Consent Calendar:

- a. Minutes of the Regular Meeting April 28, 2025**
- b. Minutes of the Special Meetings May 5th & 12th, 2025**
- c. Invoice Approvals**

Councilmember Stacher made a motion to accept the Consent Calendar, Councilmember Gilmore seconded, and the motion passed.

Ayes: Stacher, Gilmore, Munson

4. Public Workshop:

a. City of Etna General Plan & Zoning Code Updates

City Planner Richard Tinsman was on Zoom and gave a background for the project and was available for questions.

Audience Member Jeff Fowle shared comments regarding the County's General Plan update.

5. Current Business:

a. Continued: Discuss/Approve Drafting a Letter of Support from the City of Etna to Bring On-Farm Irrigation Efficiencies and River Restoration Improvements to the Upper Portion of the Scott River Watershed

Audience member Jeff Fowle, who is a member of Farmers Ditch, shared comments in support for this project. Fowle also explained the project in detail. More discussion. Preston Harris from Scott River Watershed explained the project as well.

Audience member Tom Smith is an effected landowner of this agreement and requested the Council to not write a letter of support.

Audience member Carl Hammond shared comments regarding the project.

Councilmember Stacher made a motion to write a letter of support for the project, Councilmember Gilmore seconded, and the motion passed.

Ayes: Stacher, Gilmore, Munson

b. Discuss/Approve Draft Resolution 2025-008 – A Resolution of the City Council of the City of Etna Establishing Parks & Recreation Fee Schedule

Councilmember Stacher asked about the costs associated with park when it is reserved. Public Works Director Dan Burbank recommended increasing the price for showers to \$10.00. More discussion. The Council increased the park reservation fees to \$100 for half the park, \$150 for the whole park, \$10 for camping and showers. Councilmember Gilmore made a motion to approve the fee schedule with the changes, Councilmember Stacher seconded, and the motion passed.

Ayes: Stacher, Gilmore, Munson

c. Discuss 3rd Quarter 2024/2025 Budget Through April, Approve Recommended Changes

The City Council and staff discussed the budget in detail. Councilmember Stacher recommended tabling this to the next meeting since there are only three councilmembers present. More discussion. Mayor Munson moved to approve adjusting the budget with the other requests and adopt the amended budget on May 27th. Councilmember Stacher seconded.

City Attorney Andrew Jared commented about not having a clear document with final changes. Jared recommended bringing back the budget with the changes for final approval at the next regular meeting.

The motion was amended to adopt the changes and bring the budget back for approval at the next regular meeting. Councilmember Stacher seconded and the motion passed.

Ayes: Stacher, Munson

No: Gilmore

d. Discuss 2025/2026 Budget Preparation Plan

Mayor Munson requested the budget be balanced and a 5% cut across the board. City Clerk asked the department heads to give her budget requests before June 15th.

6. Department Reports:

Police Chief Josh Short gave a brief report. The department has been busy

Public Works Director Dan Burbank reported that they have been busy with the pool. Tiles are chipping away and need to be replaced before the next pool season to pass inspection by the County. The pool is ready to open next week. They recently had a wastewater inspection that went well, Burbank is hopeful for funding for future projects.

Fire Chief Clint Whitchurch gave the Council an update on equipment. Engine 1411 is ready for strike teams. Whitchurch gave the report for the ambulance department. Teri has been working on comp claims. Whitchurch also noted that the ambulance department is operating in the black. More discussion about grants.

7. City Council Statements and Requests

Councilmember Stacher requested information regarding an income survey to receive CDBG money. Stacher asked about skateboarding at the park and possibly putting signs up at the park.

8. CLOSED SESSION:

a. Public Employment (Pursuant to Government Code §54957)

1. Fire Department – Volunteer Firefighter

The City Council approved hiring a volunteer for the fire department.

9. Adjournment:

There being no further business Mayor Cliff Munson adjourned the meeting at 8:40 pm.

Respectfully submitted,

Jenny Bennett
Asst. City Clerk

INVOICE APPROVAL LIST REPORT - DETAIL WITH GL DIST

Date: 05/29/2025

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Vendor Name	Invoice Description 1	Ref No.	Discount Date	
Vendor Name Line 2	Invoice Description 2	PO No.	Pay Date	
Vendor Address	Vendor Number		Due Date	Taxes Withheld
City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount

CIIC	Advertising	27938	05/15/2025	
			05/29/2025	
PO BOX 702	CIIC		05/15/2025	0.00
YREKA	GF	0	00/00/0000	0.00
CA 96097				400.00
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-750.00	DUES AND SUBSCRIPTIONS		400.00	0.00
		Check No.	0	Total: 400.00
		Total for	CIIC	400.00

HENRY SCHEIN MEDICAL	Medical Supplies	27939	05/19/2025	
			05/29/2025	
PO BOX 7156	HENRYSH		05/19/2025	0.00
PASADENA	GF	0	00/00/0000	0.00
CA 91109-7156	41565061			219.15
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
50-45-872.00	MEDICAL SUPPLIES		219.15	0.00
		Check No.	0	Total: 219.15
		Total for	HENRY SCHEIN MEDICAL	219.15

KELLY YORK	Evidence Bins	27935	05/29/2025	
			05/29/2025	
5002 HAMLIN GULCH	KELYORK		05/29/2025	0.00
FORT JONES	GF	0	00/00/0000	0.00
CA 96032				60.06
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-41-875.00	SPECIAL DEPT SUPPLIES & EQUIP		60.06	0.00
		Check No.	0	Total: 60.06
		Total for	KELLY YORK	60.06

PACIFIC POWER	Woodland Filtr Plant	27940	05/22/2025	
			05/29/2025	
PO BOX 26000	PP		05/22/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				376.43
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
40-30-840.10	ELECTRIC		376.43	0.00
PACIFIC POWER	155 Diggles PD	27941	05/22/2025	
			05/29/2025	
PO BOX 26000	PP		05/22/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				217.67
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-840.10	ELECTRIC		108.83	0.00
53-40-840.10	ELECTRIC		108.84	0.00

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Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
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City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount
PACIFIC POWER	448 Main RCD	27942	05/22/2025	
			05/29/2025	
PO BOX 26000	PP		05/22/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				96.17
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-55-840.10	ELECTRIC		96.17	0.00
PACIFIC POWER	400 Howell Lights	27943	05/22/2025	
			05/29/2025	
PO BOX 26000	PP		05/22/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				116.63
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-60-867.00	TRAFFIC SAFETY		116.63	0.00
PACIFIC POWER	625 Howell Shop & Amb	27944	05/22/2025	
			05/29/2025	
PO BOX 26000	PP		05/22/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				244.63
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-60-840.10	ELECTRIC		27.19	0.00
40-30-840.10	ELECTRIC		27.18	0.00
45-33-840.10	ELECTRIC		27.18	0.00
50-45-840.10	ELECTRIC		163.08	0.00
PACIFIC POWER	440 Main St.	27945	05/22/2025	
			05/29/2025	
PO BOX 26000	PP		05/22/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				243.04
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-55-840.10	ELECTRIC		243.04	0.00
		Check No.	0	Total: 1,294.57
		Total for	PACIFIC POWER	1,294.57

PAMELA EASTLICK	LAWAX Travel & Trng.	27934	05/29/2025	
			05/29/2025	
PO BOX 131	PEAST		05/29/2025	0.00
GREENVIEW	GF	0	00/00/0000	0.00
CA 96037				600.50
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-735.00	TRAVEL & TRAINING		600.50	0.00
		Check No.	0	Total: 600.50
		Total for	PAMELA EASTLICK	600.50

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Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
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City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount

SCOTT RIVER WATERSHED COUNCIL	Etna Cleanup Day	27936	05/29/2025	
			05/29/2025	
PO BOX 355	SCRIVER		05/29/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027	5.27.25			2,600.00

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-20-760.00	PROFESSIONAL & CONTRACT SERVS		2,600.00	0.00

Check No.	0	Total:	2,600.00
Total for	SCOTT RIVER WATERSHED COU		2,600.00

SISKIYOU COUNTY FIRE CHIEF'S	2025 Dues	27937	05/29/2025	
ASSOCIATION			05/29/2025	
P O BOX 128	SCFCA		05/29/2025	0.00
YREKA	GF	0	00/00/0000	0.00
CA 96097				75.00

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-50-750.00	DUES AND SUBSCRIPTIONS		75.00	0.00

Check No.	0	Total:	75.00
Total for	SISKIYOU COUNTY FIRE CHIEF'S		75.00

Total Invoices: 12

Grand Total:	5,249.28
Less Credit Memos:	0.00
Net Total:	5,249.28
Less Hand Check Total:	0.00
Outstanding Invoice Total:	5,249.28

Recap by Department

Department #	Department Name	Amount To Pay	Amount To Relieve
20	City Council	2,600.00	0.00
25	City Clerk	1,000.50	0.00
30	Water	403.61	0.00
33	Sewer	27.18	0.00
40	Law Enforcement	217.67	0.00
41	Police - FJ Station	60.06	0.00
45	Ambulance Services	382.23	0.00
50	Fire Prevention	75.00	0.00
55	Governmental Buildings	339.21	0.00
60	Highways & Streets	143.82	0.00
Grand Total:		5,249.28	0.00

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State/Province Zip/Postal	Invoice Number			Check Amount

ALLSTAR FIRE EQUIPMENT INC.	Turnout Gear	27982	04/25/2025	
			06/12/2025	
12328 LOWER AZUSA ROAD	ALLSTAR		04/25/2025	0.00
ARCADIA	GF	0	00/00/0000	0.00
CA 91006	263893			20,330.91
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
60-50-875.00	SPECIAL DEPT SUPPLIES & EQUIP		20,330.91	0.00
		Check No.	0	Total: 20,330.91
		Total for	ALLSTAR FIRE EQUIPMENT INC.	20,330.91

CASCADE FIRE EQUIPMENT CO.	Firefighter Pants	27959	05/28/2025	
			06/09/2025	
PO BOX 4248	CFEC		05/28/2025	0.00
MEDFORD	GF	0	00/00/0000	0.00
OR 97501	SO23301			927.03
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-50-875.00	SPECIAL DEPT SUPPLIES & EQUIP		927.03	0.00
		Check No.	0	Total: 927.03
		Total for	CASCADE FIRE EQUIPMENT CO.	927.03

CHARLES W. PILLON	Audit Services	27957	06/01/2025	
			06/09/2025	
	CHARLES PI		06/01/2025	0.00
	GF	0	00/00/0000	0.00
96007	4737			10,057.00
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-765.00	AUDIT FEES		10,057.00	0.00
		Check No.	0	Total: 10,057.00
		Total for	CHARLES W. PILLON	10,057.00

COLANTUONO, HIGHSMITH & WHATLEY, PC	Attorney Fees May	27980	06/09/2025	
			06/09/2025	
420 SIERRA COLLEGE DRIVE	JARED		06/09/2025	0.00
GRASS VALLEY	GF	0	00/00/0000	0.00
CA 95945-5091	65803			3,257.18
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-20-780.00	ATTORNEY FEES		2,604.55	0.00
10-25-780.00	ATTORNEY FEES		601.63	0.00
10-40-780.00	ATTORNEY FEES		51.00	0.00
COLANTUONO, HIGHSMITH & WHATLEY, PC	Attorney Fees May	27981	06/09/2025	
			06/09/2025	
420 SIERRA COLLEGE DRIVE	JARED		06/09/2025	0.00
GRASS VALLEY	GF	0	00/00/0000	0.00
CA 95945-5091	65804			248.00
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved

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Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
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City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount
10-20-780.00	ATTORNEY FEES		248.00	0.00

Check No.	0	Total:	3,505.18
Total for	COLANTUONO, HIGHSMITH &		3,505.18

CURTIS TOOLS FOR HEROES	Fire Dept. Supplies	27951	05/30/2025	
			06/09/2025	
DEPT. 34921	CURTIS TOO		05/30/2025	0.00
SAN FRANCISCO	GF	0	00/00/0000	0.00
CA 94139	INV953984			1,633.73
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-50-875.00	SPECIAL DEPT SUPPLIES & EQUIP		1,633.73	0.00

Check No.	0	Total:	1,633.73
Total for	CURTIS TOOLS FOR HEROES		1,633.73

DEPARTMENT OF JUSTICE	Fingerprints	27963	06/04/2025	
ACCOUNTING OFFICE			06/09/2025	
PO BOX 944255	DEPT JUST		06/04/2025	0.00
SACRAMENTO	GF	0	00/00/0000	0.00
CA 94244-2550	822098			32.00
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-760.00	PROFESSIONAL & CONTRACT SERVCS		32.00	0.00

Check No.	0	Total:	32.00
Total for	DEPARTMENT OF JUSTICE		32.00

E & S ENGINEERS	Monthly Retainer	27949	05/27/2025	
			06/09/2025	
329 WEST MINER STREET	E&S		05/27/2025	0.00
YREKA	GF	0	00/00/0000	0.00
CA 96097	5017			1,000.00
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-782.00	ENGINEER FEES	April	500.00	0.00
10-25-782.00	ENGINEER FEES	May	500.00	0.00

Check No.	0	Total:	1,000.00
Total for	E & S ENGINEERS		1,000.00

ETNA HARDWARE, INC.	Maint. & Supplies	27961	05/31/2025	
			06/09/2025	
P O BOX 328	EHSG		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				625.82
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-860.00	VEHICLE MAINTENANCE		38.37	0.00
10-60-880.00	MAINTENANCE & SUPPLIES		75.63	0.00
23-70-880.00	MAINTENANCE & SUPPLIES		412.49	0.00

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Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
Vendor Address	Vendor Number		Due Date	Taxes Withheld
City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount
40-30-880.00	MAINTENANCE & SUPPLIES			26.77 0.00
45-33-880.00	MAINTENANCE & SUPPLIES			52.52 0.00
50-45-880.00	MAINTENANCE & SUPPLIES			20.04 0.00

Check No.	0	Total:	625.82
Total for	ETNA HARDWARE, INC.		625.82

FORT JONES ACE HARDWARE	Supplie	27969	05/25/2025	
			06/09/2025	
PO BOX 66599	FJACE		05/25/2025	0.00
SCOTTS VALLEY	GF	0	00/00/0000	0.00
CA 95067				403.86
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-880.00	MAINTENANCE & SUPPLIES		152.93	0.00
23-70-880.00	MAINTENANCE & SUPPLIES		250.93	0.00

Check No.	0	Total:	403.86
Total for	FORT JONES ACE HARDWARE		403.86

HENRY SCHEIN MEDICAL	Medical Supplies	27952	05/28/2025	
			06/09/2025	
PO BOX 7156	HENRYSH		05/28/2025	0.00
PASADENA	GF	0	00/00/0000	0.00
CA 91109-7156	41565063			46.79
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
50-45-872.00	MEDICAL SUPPLIES		46.79	0.00

HENRY SCHEIN MEDICAL	Medical Supplies	27968	05/30/2025	
			06/09/2025	
PO BOX 7156	HENRYSH		05/30/2025	0.00
PASADENA	GF	0	00/00/0000	0.00
CA 91109-7156	41931971			139.34
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
50-45-872.00	MEDICAL SUPPLIES		139.34	0.00

HENRY SCHEIN MEDICAL	Medical Supplies	27962	06/03/2025	
			06/09/2025	
PO BOX 7156	HENRYSH		06/03/2025	0.00
PASADENA	GF	0	00/00/0000	0.00
CA 91109-7156	42220440			122.42
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
50-45-872.00	MEDICAL SUPPLIES		122.42	0.00

Check No.	0	Total:	308.55
Total for	HENRY SCHEIN MEDICAL		308.55

INVOICE PROCESSING DEPARTMENT	Bridge Toll	27960	05/16/2025	
DEPARTMENT			06/09/2025	
PO BOX 26879	FAS TRAK		05/16/2025	0.00
SAN FRANCISCO	GF	0	00/00/0000	0.00
CA 94126	I712530171175			8.00

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City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
50-45-735.00	TRAVEL & TRAINING		8.00	0.00

Check No.	0	Total:	8.00
Total for	INVOICE PROCESSING DEPARTM		8.00

KELLEY CREATE	Monthly Xerox	27956	05/31/2025	
			06/09/2025	
PO BOX 660831	KELLEY		05/31/2025	0.00
DALLAS	GF	0	00/00/0000	0.00
TX 75266-0831	39361922			378.65

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-750.00	DUES AND SUBSCRIPTIONS		126.23	0.00
40-30-750.00	DUES AND SUBSCRIPTIONS		126.21	0.00
45-33-750.00	DUES AND SUBSCRIPTIONS		126.21	0.00

Check No.	0	Total:	378.65
Total for	KELLEY CREATE		378.65

KIEP-ER KLEEN	Cleaning Services	27946	06/01/2025	
			06/09/2025	
PO BOX 404	KK		06/01/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				300.00

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-760.00	PROFESSIONAL & CONTRACT SERVCS		100.00	0.00
10-40-760.00	PROFESSIONAL & CONTRACT SERVCS		100.00	0.00
10-70-760.00	PROFESSIONAL & CONTRACT SERVCS		100.00	0.00

Check No.	0	Total:	300.00
Total for	KIEP-ER KLEEN		300.00

MOUNTAIN VIEW PAVING, INC.	Cold Mix	27953	05/29/2025	
			06/09/2025	
PO BOX 508	MOUNTAINVI		05/29/2025	0.00
TALENT	GF	0	00/00/0000	0.00
OR 97540	23128			842.40

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
25-60-875.00	SPECIAL DEPT SUPPLIES & EQUIP		842.40	0.00

Check No.	0	Total:	842.40
Total for	MOUNTAIN VIEW PAVING, INC.		842.40

MT. SHASTA AMBULANCE SERVICE	Ambulance Service	27950	05/30/2025	
			06/09/2025	
MT. SHASTA	MT. SHASTA		05/30/2025	0.00
CA 96067	GF	0	00/00/0000	0.00
	83161			165.00

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Vendor Name	Invoice Description1	Ref No.	Discount Date	
Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
Vendor Address	Vendor Number		Due Date	Taxes Withheld
City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
50-45-760.00	PROFESSIONAL & CONTRACT SERVCS		165.00	0.00

Check No.	0	Total:	165.00
Total for	MT. SHASTA AMBULANCE SERVIC		165.00

PACIFIC POWER	401 Island Sewerplant	27955	05/23/2025	
			06/09/2025	
PO BOX 26000	PP		05/23/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				522.94

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
45-33-840.10	ELECTRIC		522.94	0.00

PACIFIC POWER	Streetlights	27971	05/29/2025	
			06/09/2025	
PO BOX 26000	PP		05/29/2025	0.00
PORTLAND	GF	0	00/00/0000	0.00
OR 97256-0001				1,418.99

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-60-867.00	TRAFFIC SAFETY		1,418.99	0.00

Check No.	0	Total:	1,941.93
Total for	PACIFIC POWER		1,941.93

PEACE OFFICERS LEGAL DEFENSE	Etna Reserves	27964	06/03/2025	
			06/09/2025	
	PORAC LDF		06/03/2025	0.00
	GF	0	00/00/0000	0.00
	830894			48.00

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-750.00	DUES AND SUBSCRIPTIONS		48.00	0.00

PEACE OFFICERS LEGAL DEFENSE	Etna PD Dues	27965	06/03/2025	
			06/09/2025	
	PORAC LDF		06/03/2025	0.00
	GF	0	00/00/0000	0.00
	830893			342.00

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
99-00-217.00	PD DUES		342.00	0.00

Check No.	0	Total:	390.00
Total for	PEACE OFFICERS LEGAL DEFENSE		390.00

PEACE OFFICERS RESEARCH ASSOC.	Etna PD Dues	27966	05/30/2025	
			06/09/2025	
2940 ADVANTAGE WAY	PORAC		05/30/2025	0.00
SACRAMENTO	GF	0	00/00/0000	0.00
CA 95834-9666	485198			148.00

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
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Vendor Name	Invoice Description1	Ref No.	Discount Date	
Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
Vendor Address	Vendor Number		Due Date	Taxes Withheld
City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount
99-00-217.00	PD DUES			148.00 0.00
PEACE OFFICERS RESEARCH ASSOC.	Etna Reserves	27967	05/30/2025	
			06/09/2025	
2940 ADVANTAGE WAY	PORAC		05/30/2025	0.00
SACRAMENTO	GF	0	00/00/0000	0.00
CA 95834-9666	485199			24.00
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-750.00	DUES AND SUBSCRIPTIONS		24.00	0.00
		Check No.	0	Total: 172.00
		Total for	PEACE OFFICERS RESEARCH AS	172.00

SCOTT VALLEY AUTO PARTS	Vehicle Maint.	27970	05/31/2025	
			06/09/2025	
P O BOX 215	SVAP		05/31/2025	0.00
FT JONES	GF	0	00/00/0000	0.00
CA 96032				357.52
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-50-860.00	VEHICLE MAINTENANCE	E1413	234.91	0.00
50-45-860.00	VEHICLE MAINTENANCE	Amb	122.61	0.00
		Check No.	0	Total: 357.52
		Total for	SCOTT VALLEY AUTO PARTS	357.52

SCOTT VALLEY DISPOSAL	Trash Service	27954	05/31/2025	
			06/09/2025	
138 FOREST WALK	SVD		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				438.75
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-55-840.30	TRASH		146.25	0.00
10-70-840.30	TRASH		146.25	0.00
23-70-840.30	TRASH		146.25	0.00
		Check No.	0	Total: 438.75
		Total for	SCOTT VALLEY DISPOSAL	438.75

SIERRA SPRINGS	Water	27958	05/30/2025	
			06/09/2025	
PO BOX 660579	SISPRINGS		05/30/2025	0.00
DALLAS	GF	0	00/00/0000	0.00
TX 75266-0579	24391998053025			38.97
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-870.00	OFFICE SUPPLIES		38.97	0.00
		Check No.	0	Total: 38.97
		Total for	SIERRA SPRINGS	38.97

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Vendor Name	Invoice Description1	Ref No.	Discount Date	
Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
Vendor Address	Vendor Number		Due Date	Taxes Withheld
City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount
SISKIYOU TELEPHONE	3295 Fire Hall	27972	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				84.16
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-50-830.00	TELEPHONE EXPENSE		84.16	0.00
SISKIYOU TELEPHONE	3331 Ambulance	27973	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				175.98
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
50-45-830.00	TELEPHONE EXPENSE		175.98	0.00
SISKIYOU TELEPHONE	3400 PD	27974	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				252.79
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-830.00	TELEPHONE EXPENSE		126.39	0.00
53-40-830.00	TELEPHONE EXPENSE		126.40	0.00
SISKIYOU TELEPHONE	3673 Shop & Park Wifi	27975	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				176.72
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-60-830.00	TELEPHONE EXPENSE		32.25	0.00
10-70-830.00	TELEPHONE EXPENSE		79.95	0.00
40-30-830.00	TELEPHONE EXPENSE		32.25	0.00
45-33-830.00	TELEPHONE EXPENSE		32.27	0.00
SISKIYOU TELEPHONE	5232 Pool	27976	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				130.33
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
23-70-830.00	TELEPHONE EXPENSE		130.33	0.00
SISKIYOU TELEPHONE	5256 City Hall	27977	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				228.74
GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-830.00	TELEPHONE EXPENSE		228.74	0.00
SISKIYOU TELEPHONE	5638 PD Fax	27978	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				55.33

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Vendor Name	Invoice Description1	Ref No.	Discount Date	
Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
Vendor Address	Vendor Number		Due Date	Taxes Withheld
City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-830.00	TELEPHONE EXPENSE		27.66	0.00
53-40-830.00	TELEPHONE EXPENSE		27.67	0.00

SISKIYOU TELEPHONE	City Hall Fax	27979	05/31/2025	
			06/09/2025	
P O BOX 157	ST		05/31/2025	0.00
ETNA	GF	0	00/00/0000	0.00
CA 96027				57.05

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-25-830.00	TELEPHONE EXPENSE		57.05	0.00

Check No.	0	Total:	1,161.10
Total for	SISKIYOU TELEPHONE		1,161.10

VERIZON WIRELESS	Monthly Cellular	27947	05/21/2025	
			06/09/2025	
PO BOX 9622	VW		05/21/2025	0.00
MISSION HILLS	GF	0	00/00/0000	0.00
TX 91346-9622				548.12

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-830.30	CELLULAR		112.36	0.00
10-41-830.30	CELLULAR		112.36	0.00
10-60-830.30	CELLULAR		50.86	0.00
40-30-830.30	CELLULAR		50.86	0.00
45-33-830.30	CELLULAR		50.86	0.00
50-45-830.30	CELLULAR		58.46	0.00
53-40-830.30	CELLULAR		112.36	0.00

VERIZON WIRELESS	New Phone	27948	05/21/2025	
			06/09/2025	
PO BOX 9622	VW		05/21/2025	0.00
MISSION HILLS	GF	0	00/00/0000	0.00
TX 91346-9622				972.94

GL Number	Description	Distribution Line Description	Invoice Amount	Amount Relieved
10-40-875.00	SPECIAL DEPT SUPPLIES & EQUIP		324.31	0.00
10-41-875.00	SPECIAL DEPT SUPPLIES & EQUIP		324.31	0.00
53-40-830.30	CELLULAR		324.32	0.00

Check No.	0	Total:	1,521.06
Total for	VERIZON WIRELESS		1,521.06

Total Invoices: 37

Grand Total:	46,539.46
Less Credit Memos:	0.00
Net Total:	46,539.46
Less Hand Check Total:	0.00
Outstanding Invoice Total:	46,539.46

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Vendor Name	Invoice Description1	Ref No.	Discount Date	
Vendor Name Line 2	Invoice Description2	PO No.	Pay Date	
Vendor Address	Vendor Number		Due Date	Taxes Withheld
City	Bank	Check No.	Check Date	Discount Amount
State/Province Zip/Postal	Invoice Number			Check Amount

Recap by Department

Department #	Department Name	Amount To Pay	Amount To Relieve
00	General	490.00	0.00
20	City Council	2,852.55	0.00
25	City Clerk	12,209.62	0.00
30	Water	236.09	0.00
33	Sewer	784.80	0.00
40	Law Enforcement	1,627.77	0.00
41	Police - FJ Station	436.67	0.00
45	Ambulance Services	858.64	0.00
50	Fire Prevention	23,210.74	0.00
55	Governmental Buildings	146.25	0.00
60	Highways & Streets	2,420.13	0.00
70	Parks & Recreation	1,266.20	0.00
Grand Total:		46,539.46	0.00

Public Hearing Handouts

Community Development Block Grant (CDBG) Application for Funding

City of Etna

June 23, 2025

Great Northern Services (GNS) is working through a subrecipient agreement with the city to apply for a CDBG grant to expend CDBG Program Income and if awarded the grant, assist with the implementation of the grant.

This is the public's opportunity to make a comment on what projects or programs they would like Etna to apply for.

Funding & Applications

- As this will be an application to utilize the City's CDBG Program Income, it will not compete against other jurisdictions.
- The funding and total number of applications that can be submitted for CDBG Program Income is determined by the City's CDBG Program Income cash on hand and expected future receipts that would be for a meaningful program or project and is limited to CA Dept. of Housing and Community Development (HCD) eligible activities.
- The City can apply for Economic Development or Housing Rehabilitation programs where low to moderate income individuals are assisted.
- The City is eligible to use CDBG Program Income funds for:
 - Planning or Public Service Programs as HCD does not allow this.
 - Public works or public facility projects because the City does not qualify as a low to moderate income area (LMA).

Proposed Applications

- One application is expected to be submitted for Housing Rehabilitation for homes located in Etna city limits and Income Survey: Total request would be for approximately \$555,000.
 - For housing rehabilitation GNS would perform outreach, client assistance with applications and approval through Etna's loan committee.

Weaving a stronger community, together....

Access to Capital • Portfolio Management • Economic Development • Energy Assistance • Home Weatherization
Community Food Projects • Community Services • HIV/AIDS Case Management • Community Development

- Once an application is approved GNS would assist the city in updating their housing rehabilitation guidelines as necessary, the homeowner with procuring a licensed contractor and assisting with the rehabilitation process until completion.
- Housing rehabilitation can be in the form of low interest rate loans, forgivable loans and grant.
- A portion of the general administration budget will allow GNS to perform an Income Survey. An Income Survey is needed because the latest Low-Moderate Income Data (LMISD) set indicated Etna no longer qualifies as an LMA jurisdiction.
- GNS also assists with grant administration.
- Questions, comments or suggestions for projects.

To find out more about GNS, you may contact Brandy Caporaso, Community Development Manager at 530.938.4115x115 or by email at bcaporaso@gnservices.org or visit GNS website at www.gnservices.org.



City of Etna

Agenda Request

Date of Meeting: 6.23.25

Spokesperson(s): City Council/Staff & Brandy Caparaso Great Northern Services

Is this for Discussion ☒ or are you requesting an Action ☒

Subject/Request: Subrecipient Agreement City of Etna & Great Northern

Please provide a description of the request and attach supporting documentation:

Discuss and approve agreement between the City of Etna and Great Northern Services for Community Development Block Grant Housing and Rehabilitation Services and income survey.

Approve Great Northern to prepare and submit program income survey in order to expend CDBG Program Income Cash on Hand

Will there be a financial impact to the City? ☒ Yes ☐ No If Yes, \$ ~30,000

Please describe:

Pre-award expenditures - income survey - if grant is not awarded the city must pay the cost.

NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.

SUBRECIPIENT AGREEMENT
BETWEEN THE CITY OF ETNA
AND
GREAT NORTHERN SERVICES
FOR COMMUNITY DEVELOPMENT BLOCK GRANT
HOUSING REHABILITATION SERVICES
AND
INCOME SURVEY

THIS AGREEMENT, entered into on the execution date by and between the City of Etna (herein called the "Grantee") and Great Northern Services (herein called the "Subrecipient").

WHEREAS, the Grantee is applying for and expects to be awarded a grant to expend Community Development Block Grant (CDBG) Program Income funds administered by the State of California, Department of Housing and Community Development, State Community Development Block Grant Program ("Department") originating from the United States Government under Title I of the Housing and Community Development Act of 1974, as amended (HCD Act), Public Law 93-383; and,

WHEREAS, the Grantee wishes to engage the Subrecipient to assist the Grantee in applying for the use of such funds;

WHEREAS, the Grantee wishes to engage the Subrecipient to assist the Grantee in utilizing such funds;

NOW, THEREFORE, it is agreed between the parties hereto that;

I. SCOPE OF SERVICE

A. Activities

The subrecipient will be responsible for performing General Administration and Activity Delivery for the "Etna CDBG PI Housing Rehabilitation Program & Income Survey" (Project) in a manner satisfactory to the Grantee and the State and consistent with any standards required as a condition of providing these funds upon HCD's award of the Standard Agreement. Such services will include the following activities eligible under the Community Development Block Grant program:

General Administration

The Subrecipient will perform administrative duties acceptable by the State CDBG Program, including, but not limited:

- Prepare and submit the "Etna CDBG PI Housing Rehabilitation Program & Income Survey" to Grantee in a timely manner for Grantee's submission of the application in the Department's application platform in order to expend CDBG Program Income Cash On Hand. GNS will invoice this as a pre-award cost.
 - If the grant is awarded, the pre-award expenditures will be reported against Program Income General Administration (PI GA) funds

through a standard financial report. If the grant is not awarded, the city must absorb.

- The applications will be reviewed and awarded upon Program Income accepted reporting in the Department's reporting platform.
- Subrecipient and Grantee need to work together to submit the application in a timely manner.
- Prepare and submit future CDBG grant applications.
- Prepare Closeout Documents for this or other CDBG grants.
- Attend City Public Hearings and Council Meetings as needed.
- Attend HCD and HUD trainings and meetings necessary to properly administer CDBG funds.
- Perform other general administration duties to effectively manage the program.
- Assist Grantee with CDBG reports, issues and HCD communications.
- Provide technical assistance to Grantee for administering PI funds including assistance with record keeping, and HCD required reporting.

Activity Delivery

Subrecipient will be responsible for the activities in carrying out housing rehabilitation projects once the Standard Agreement is executed between HCD and Grantee. Activities may include but are not limited to:

Housing Rehabilitation

- Revising guidelines for loan committee and city council approval as needed.
- Marketing program.
- Communications with applicants.
- Accepting and processing client applications.
- Part 5 Income verification.
- Environmental Review.
- Assisting homeowner with construction procurement:
 - Assemble plans and specifications,
 - Prepare and publish project construction bid packet
 - Hold bid walk-through
 - Conduct bid opening
- Presentation of projects to Loan Committee for review and approval.
- Loan underwriting.
- Assisting homeowner with choosing contractor.
- Pre-construction conference.
- Construction oversight.
- Project inspection.
- Processing and submitting contractor pay requests.
- Preparing regular grant reports and documents required by the State for this grant.
- Preparing Closeout Documents for this grant
- Attending HCD and HUD trainings and meetings specifically related to this grant's Scope of Work.

B. National Objectives

All activities funded with CDGB funds must meet one of the CDBG program's National Objectives: benefit low- and moderate-income persons; aid in the prevention or elimination of slums or blight; or meet community development needs having a particular urgency, as defined in 24 CFR 570.208.

The Subrecipient acknowledges that the activities carried out under this Agreement will meet the low- and moderate-income household benefit for housing rehabilitation services.

C. Levels of Accomplishment – Goals and Performance Measures

The Subrecipient agrees to provide the following levels of program services:

- Prepare and submit with the assistance of Grantee's staff the application template for Grantee for final review within 90 days of Agreement execution.
- Enter application into the eCivis platform two weeks after Grantee's final review and acceptance.
- Perform 3-5 housing rehabilitation projects once grant is executed.

D. Performance Monitoring

The Grantee will monitor the performance of the Subrecipient. Substandard performance as determined by the Grantee will constitute noncompliance with this Agreement. If action to correct such substandard performance is not taken by the Subrecipient within a reasonable period of time after being notified by the Grantee, contract suspension or termination procedures will be initiated.

The Subrecipient certifies that the activities carried out under this Agreement will meet the National Objective for the given program. For the Housing Rehabilitation the household must be qualified as low- and moderate-income persons. The low- and moderate income person is a person whose owner's income does not exceed 80% of the county median household income.

Changes to the program scope of services, schedule or budget contained in this Agreement, unless otherwise noted, may only be made through a written amendment to this Agreement, executed by both the Subrecipient and Grantee, with Department notification. If the budget amendment requires a formal grant amendment with the Department, then the Grantee will have Department approval of the change before amending this Agreement.

II. TIME OF PERFORMANCE

Services of the Subrecipient shall become effective June 9, 2025, for writing the "Etna CDBG PI Housing Rehabilitation Program & Income Survey" Grant Application to use CDBG PI Cash on Hand. Implementing the "Etna CDBG PI Housing Rehabilitation Program & Income Survey" will commence upon execution of the Standard Agreement and will end at the completion of the Standard Agreement, unless terminated in accordance with the provision of Part VI. General Conditions (H) of this agreement or as otherwise provided herein.

III. BUDGET

Subrecipient will receive a direct reimbursable rate per hour for services associated within the Scope of Services which includes direct expenses of salaries, supplies, mileage, benefits, taxes, etc. and direct cost pooled expenses. Budget is based on a reimbursable rate of \$85.00 per hour. In addition, Subrecipient will charge the standard IRS mileage rate for all travel and direct reimbursement for materials and supplies for the program.

If indirect costs are charged, Subrecipient will develop an indirect cost allocation plan for determining the appropriate Subrecipient share of administrative costs and shall submit such plan to Grantee for approval.

General Administration Grant: GNS*	\$55,000.00
Activity Delivery Grant: GNS	\$95,000.00
Activity Grant: Contractor Payments	\$400,000.00
Total Budget for 3 years	\$550,000.00

*GNS will invoice the grant writing as a pre-award cost. If the grant is executed, the pre-award expenditures will be reimbursed through a standard financial report. If the grant is not executed, the Grantee must absorb the cost.

Subrecipient will invoice for the actual work performed at our cost (i.e. salaries, benefits, travel, direct pooled costs) which will not exceed the total budget.

Any indirect costs charged must be consistent with the conditions of Paragraph VII (C)(1) of this Agreement. In addition, the Grantee may require a more detailed budget breakdown than the one contained herein, and the Subrecipient shall provide such supplementary budget information in a timely fashion in the form and content prescribed by the Grantee. Any amendments to the budget must be approved in writing by both the Grantee and the Subrecipient.

IV. PAYMENT

It is expressly agreed and understood that the total amount to be paid by the Grantee under this Agreement shall not exceed \$150,000.00 for eligible activities described in the Scope of Services. Drawdowns for the payment of eligible expenses shall be made against the line item budgets specified in Paragraph III herein and in accordance with performance.

Payments may be contingent upon certification of the Subrecipient's financial management system in accordance with the standards specified in 2 CFR 200.302.

V. NOTICES

Notices required by this Agreement shall be in writing and delivered via mail (postage prepaid), commercial courier, or personal delivery or sent by facsimile or other electronic means. Any notice delivered or sent as aforesaid shall be effective on the date of delivery or sending. All notices and other written communications under this Agreement shall be addressed to the individuals in the capacities indicated below, unless otherwise modified by subsequent written notice.

Communication and details concerning this contract shall be directed to the following contract representatives:

Grantee

City of Etna
Pam Eastlick
City Clerk
422 Main St.
Etna, CA 96027

Subrecipient

Great Northern Services
Brandy Caporaso,
Community Development Manager
310 Boles Street
Weed, CA 96094

VI. GENERAL CONDITIONS

A. General Compliance

The Subrecipient agrees to comply with the requirements of Title 24 of the Code of Federal Regulations, Part 570 (the U.S. Housing and Urban Development regulations concerning Community Development Block Grants (CDBG)) including subpart K of these regulations, except that (1) the Subrecipient does not assume the recipient's environmental responsibilities described in 24 CFR 570.604 and (2) the Subrecipient does not assume the recipient's responsibility for initiating the review process under the provisions of 24 CFR Part 52. The Subrecipient also agrees to comply with all other applicable Federal, state and local laws, regulations, and policies governing the funds provided under this contract including 2 CFR Appendix II to Part 200 "Contract Provisions for Non-Federal Entity Contracts under Federal Awards". The Subrecipient further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

B. "Independent Contractor"

Nothing contained in this Agreement is intended to, or shall be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. The Subrecipient shall at all times remain an "independent contractor" with respect to the services to be performed under this Agreement. The Grantee shall be exempt from payment of all Unemployment Compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance, as the Subrecipient is an independent contractor.

C. Hold Harmless

The Subrecipient shall hold harmless, defend and indemnify the Grantee from any and all claims, actions, suits, charges and judgments whatsoever that arise out of the Subrecipient's performance or nonperformance of the services or subject matter called for in this Agreement.

D. Workers' Compensation

The Subrecipient shall provide Workers' Compensation Insurance coverage for all of its employees involved in the performance of this Agreement.

E. Insurance & Bonding

The Subrecipient shall carry sufficient insurance coverage to protect contract assets from loss due to theft, fraud and/or undue physical damage, and as a minimum shall purchase a blanket fidelity bond covering all employees in an amount equal to cash advances from the Grantee.

The Subrecipient shall comply with the bonding and insurance requirements of 2 CFR 200.310 and 200.326, Bonding and Insurance.

F. Grantee Recognition

The Subrecipient shall insure recognition of the role of the Grantee in providing services through this Agreement. All activities, facilities and items utilized pursuant to this Agreement shall be prominently labeled as to funding source. In addition, the Subrecipient will include a reference to the support provided herein in all publications made possible with funds made available under this Agreement.

G. Amendments

The Grantee or Subrecipient may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, and are executed in writing, signed by a duly authorized representative of each organization, and approved by the Department and the Grantee's governing body. Such amendments shall not invalidate this Agreement, nor relieve or release the Grantee or Subrecipient from its obligations under this Agreement.

The Grantee may, in its discretion, amend this Agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the funding, the scope of services, or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both Grantee and Subrecipient.

H. Suspension or Termination

In accordance with 24 CFR 85.43, the Grantee may suspend or terminate this Agreement if the Subrecipient materially fails to comply with any terms of this Agreement, which include (but are not limited to) the following:

1. Failure to comply with any of the rules, regulations or provisions referred to herein, or such statutes, regulations, executive orders, and HUD guidelines, policies or directives as may become applicable at any time;
2. Failure, for any reason, of the Subrecipient to fulfill in a timely and proper manner its obligations under this Agreement;
3. Ineffective or improper use of funds provided under this Agreement; or,
4. Submission by the Subrecipient to the Grantee reports that are incorrect or incomplete in any material respect.

In accordance with 24 CFR 85.44, this Agreement may also be terminated for convenience by either the Grantee or the Subrecipient, in whole or in part, by setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if in the case of a partial termination, the Grantee determines that the remaining portion of the award will not accomplish the purpose for which the award was made, the Grantee may terminate the award in its entirety.

I. Debarment & Suspension

Subrecipient shall be eligible to receive CDBG funds and is not listed on the Federal Consolidated List of Debarred, Suspended, and Ineligible Contractors. Subrecipient shall furnish proof of being eligible to receive federal funding which will become an attachment to this Agreement.

In addition, the Subrecipient must comply with 24 CFR Part 2424 and shall not enter into any agreement, written or oral, with any contractor or subrecipient without the prior determination that the contractor or subrecipient is eligible to receive CDBG funds and is not listed on the Federal Consolidated List of Debarred, Suspended, and Ineligible Contractors.

J. Drug Free Work Place

Subrecipients shall comply with the Drug-Free Workplace Act of 1988 and shall submit their policy so it becomes an attachment to this Agreement.

VII. ADMINISTRATIVE REQUIREMENTS

A. Financial Management

1. Accounting Standards

The Subrecipient agrees to comply with 2 CFR 200 Subpart E and agrees to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.

2. Cost Principles

The Subrecipient shall administer its program in conformance with 2 CFR Part 200 as applicable. These principles shall be applied for all costs incurred whether charged on a direct or indirect basis.

B. Documentation and Record Keeping

1. Records to be Maintained

The Subrecipient shall maintain all records required by the Federal regulations specified in 24 CFR 570.506, that are pertinent to the activities to be funded under this Agreement. Such records shall include but not be limited to:

- a) Records providing a full description of each activity undertaken;
- b) Records demonstrating that each activity undertaken meets one of the National Objectives of the CDBG program;
- c) Records required to determine the eligibility of activities;
- d) Records required to document the acquisition, improvement, use or disposition of real property acquired or improved with CDBG assistance;
- e) Records documenting compliance with the fair housing and equal opportunity components of the CDBG program;
- f) Financial records as required by 24 CFR 570.502, and 2 CFR 200 Subpart E; and
- g) Other records necessary to document compliance with Subpart K of 24 CFR Part 570.

2. Retention

The Subrecipient shall retain copies of all the CDBG activity related financial records, supporting documents, statistical records, and all other records pertinent to this Agreement for a period of five (5) years after expiration of this Agreement. Subrecipient must transfer all CDBG Program-related records to the Grantee with 30 days after termination of this Agreement. The retention period includes finalization of the submission of the Grantee's annual performance and evaluation report to the Department in which the activities assisted under this Agreement are reported on for the final time. Notwithstanding the above, if there is litigation, claims, audits, negotiations or other actions that involve any of the records cited and that have started before the expiration of the five-year period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the five-year period, whichever occurs later.

3. Client Data

The Subrecipient shall maintain client data demonstrating client eligibility for services provided. Such data shall include, but not be limited to, client name, address, income level or other basis for determining eligibility, and description of service provided. Such information shall be made available to Grantee monitors or their designees for review upon request. Subrecipient must transfer all CDBG Program-related records to the Grantee with 30 days after termination of this Agreement.

4. Disclosure

The Subrecipient understands that client information collected under this contract is private and the use or disclosure of such information, when not directly connected with the administration of the Grantee's or Subrecipient's responsibilities with respect to services provided under this contract, is prohibited by the [Privacy Act of 1974](#) unless written consent is obtained from such person receiving service and, in the case of a minor, that of a responsible parent/guardian.

5. Closeouts

The Subrecipient's obligation to the Grantee shall not end until all close-out requirements are completed. Activities during this close-out period shall include, but are not limited to: making final payments, disposing of program assets (including the return of all unused materials, equipment, unspent cash advances, program income balances, and accounts receivable to the Grantee), and determining the custodianship of records. Notwithstanding the foregoing, the terms of this Agreement shall remain in effect during any period that the Subrecipient has engaged in any activities making use of CDBG funds, including program income. Subrecipient must transfer all CDBG Program-related records to the Grantee with 30 days after termination of this Agreement.

6. Audits & Inspections

All Subrecipient records with respect to any matters covered by this Agreement shall be made available to the Grantee, grantor agency, and the Comptroller General of the United States or any of their authorized

representatives, at any time during normal business hours, as often as deemed necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the Subrecipient within 30 days after receipt by the Subrecipient. Failure of the Subrecipient to comply with the above audit requirements will constitute a violation of this contract and may result in the withholding of future payments. The Subrecipient hereby agrees to have an annual agency audit conducted in accordance with current Grantee policy concerning subrecipient audits and 2 CFR Part 200.

C. Reporting and Payment Procedures

1. Indirect Costs

If indirect costs are charged, the Subrecipient will develop an indirect cost allocation plan for determining the appropriate Subrecipient's share of administrative costs and shall submit such plan to the Grantee for approval, in a form specified by the Grantee.

2. Payment Procedures

The Grantee will pay to the Subrecipient funds available under this Agreement based upon information submitted by the Subrecipient and consistent with any approved budget and Grantee policy concerning payments. Payments will be made for eligible expenses actually incurred by the Subrecipient, and not to exceed actual cash requirements. In addition, the Grantee reserves the right to liquidate funds available under this contract for costs incurred by the Grantee on behalf of the Subrecipient.

3. Progress Reports

The Subrecipient shall submit regular Progress Reports to the Grantee in the form, content, and frequency as required by the Grantee.

D. Procurement

1. Compliance

The Subrecipient shall comply with current Grantee policy concerning the purchase of equipment and shall maintain inventory records of all non-expendable personal property as defined by such policy as may be procured with funds provided herein. All program assets (unexpended program income, property, equipment, etc.) shall revert to the Grantee upon termination of this Agreement.

2. 2 CFR 200

Unless specified otherwise within this agreement, the Subrecipient shall procure all materials, property, or services in accordance with the requirements of 2 CFR 200.318-200.327.

3. Travel

The Subrecipient shall obtain written approval from the Grantee for any travel outside the metropolitan area with funds provided under this Agreement.

E. Use and Reversion of Assets

The use and disposition of real property and equipment under this Agreement shall be in compliance with the requirements of 2 CFR 200 and 24 CFR 570.502,

570.503, and 570.504, as applicable, which include but are not limited to the following:

1. The Subrecipient shall transfer to the Grantee any CDBG funds on hand and any accounts receivable attributable to the use of funds under this Agreement at the time of expiration, cancellation, or termination.
2. Real property under the Subrecipient's control that was acquired or improved, in whole or in part, with funds under this Agreement in excess of \$25,000 shall be used to meet one of the CDBG National Objectives pursuant to 24 CFR 570.208 until five (5) years after expiration of this Agreement. If the Subrecipient fails to use CDBG-assisted real property in a manner that meets a CDBG National Objective for the prescribed period of time, the Subrecipient shall pay the Grantee an amount equal to the current fair market value of the property less any portion of the value attributable to expenditures of non-CDBG funds for acquisition of, or improvement to, the property. Such payment shall constitute program income to the Grantee. The Subrecipient may retain real property acquired or improved under this Agreement after the expiration of the five-year period.
3. In all cases in which equipment acquired, in whole or in part, with funds under this Agreement is sold, the proceeds shall be program income (prorated to reflect the extent to that funds received under this Agreement were used to acquire the equipment). Equipment not needed by the Subrecipient for activities under this Agreement shall be (a) transferred to the Grantee for the CDBG program or (b) retained after compensating the Grantee [an amount equal to the current fair market value of the equipment less the percentage of non-CDBG funds used to acquire the equipment].

VIII. RELOCATION, REAL PROPERTY ACQUISITION AND ONE-FOR-ONE HOUSING REPLACEMENT

The Subrecipient agrees to comply with (a) the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (URA), and implementing regulations at 49 CFR Part 24 and 24 CFR 570.606(b); (b) the requirements of 24 CFR 570.606(c) governing the Residential Anti-displacement and Relocation Assistance Plan under section 104(d) of the HCD Act; and (c) the requirements in 24 CFR 570.606(d) governing optional relocation policies. The Subrecipient shall provide relocation assistance to displaced persons as defined by 24 CFR 570.606(b)(2) that are displaced as a direct result of acquisition, rehabilitation, demolition or conversion for a CDBG-assisted project. The Subrecipient also agrees to comply with applicable Grantee ordinances, resolutions and policies concerning the displacement of persons from their residences.

IX. PERSONNEL & PARTICIPANT CONDITIONS

A. Civil Rights

1. Compliance

The Subrecipient agrees to comply with all local and state civil rights ordinances and with Title VI of the Civil Rights Act of 1964 as amended, Title VIII of the Civil Rights Act of 1968 as amended, Section 104(b) and

Section 109 of Title I of the Housing and Community Development Act of 1974 as amended, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Executive Order 11063, and Executive Order 11246 as amended by Executive Orders 11375, 11478, 12107 and 12086.

2. Nondiscrimination

The Subrecipient agrees to comply with the non-discrimination in employment and contracting opportunities laws, regulations, and executive orders referenced in 24 CFR 570.607, as revised by Executive Order 13279. The applicable non-discrimination provisions in Section 109 of the HCDA are still applicable.

3. Land Covenants

This contract is subject to the requirements of Title VI of the Civil Rights Act of 1964 (P. L. 88-352) and 24 CFR 570.601 and 570.602. In regard to the sale, lease, or other transfer of land acquired, cleared or improved with assistance provided under this contract, the Subrecipient shall cause or require a covenant running with the land to be inserted in the deed or lease for such transfer, prohibiting discrimination as herein defined, in the sale, lease or rental, or in the use or occupancy of such land, or in any improvements erected or to be erected thereon, providing that the Grantee and the United States are beneficiaries of and entitled to enforce such covenants. The Subrecipient, in undertaking its obligation to carry out the program assisted hereunder, agrees to take such measures as are necessary to enforce such covenant, and will not itself so discriminate.

4. Section 504

The Subrecipient agrees to comply with all Federal regulations issued pursuant to compliance with Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), which prohibits discrimination against the individuals with disabilities or handicaps in any Federally assisted program. The Grantee shall provide the Subrecipient with any guidelines necessary for compliance with that portion of the regulations in force during the term of this Agreement.

B. Affirmative Action

1. Approved Plan

The Subrecipient agrees that it shall be committed to carry out pursuant to the Grantee's specifications an Affirmative Action Program in keeping with the principles as provided in President's Executive Order 11246 of September 24, 1966. The Grantee shall provide Affirmative Action guidelines to the Subrecipient to assist in the formulation of such program. The Subrecipient shall submit a plan for an Affirmative Action Program for approval prior to the award of funds.

2. Women- and Minority-Owned Businesses (W/MBE)

The Subrecipient will use its best efforts to afford small businesses, minority business enterprises, and women's business enterprises the maximum practicable opportunity to participate in the performance of

this contract. As used in this contract, the terms “small business” means a business that meets the criteria set forth in section 3(a) of the Small Business Act, as amended (15 U.S.C. 632), and “minority and women’s business enterprise” means a business at least fifty-one (51) percent owned and controlled by minority group members or women. For the purpose of this definition, “minority group members” are Afro-Americans, Spanish-speaking, Spanish surnamed or Spanish-heritage Americans, Asian-Americans, and American Indians. The Subrecipient may rely on written representations by businesses regarding their status as minority and female business enterprises in lieu of an independent investigation.

3. Access to Records

The Subrecipient shall furnish and cause each of its own subrecipients or subcontractors to furnish all information and reports required hereunder and will permit access to its books, records and accounts by the Grantee, HUD or its agent, or other authorized Federal officials for purposes of investigation to ascertain compliance with the rules, regulations and provisions stated herein.

4. Notifications

The Subrecipient will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or worker’s representative of the Subrecipient’s commitments hereunder, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

5. Equal Employment Opportunity and Affirmative Action (EEO/AA) Statement

The Subrecipient will, in all solicitations or advertisements for employees placed by or on behalf of the Subrecipient, state that it is an Equal Opportunity or Affirmative Action employer. Additional State of California Requirements regarding the State Equal Opportunity provisions are contained in Attachment A.

6. Subcontract Provisions

The Subrecipient will include the provisions of Paragraphs X.A, Civil Rights, and B, Affirmative Action, in every subcontract or purchase order, specifically or by reference, so that such provisions will be binding upon each of its own subrecipients or subcontractors.

C. Employment Restrictions

1. Prohibited Activity

The Subrecipient is prohibited from using funds provided herein or personnel employed in the administration of the program for: political activities; inherently religious activities; lobbying; political patronage; and nepotism activities.

2. Labor Standards

The Subrecipient agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provisions of Contract Work Hours and Safety Standards Act (40 U.S.C. 327 et seq.) and all other applicable Federal, state and local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this Agreement. The Subrecipient agrees to comply with the Copeland Anti-Kick Back Act (18 U.S.C. 874 et seq.) and its implementing regulations of the U.S. Department of Labor at 29 CFR Part 5. The Subrecipient shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the Grantee for review upon request.

The Subrecipient agrees that, except with respect to the rehabilitation or construction of residential property containing less than eight (8) units, all contractors engaged under contracts in excess of \$2,000.00 for construction, renovation or repair work financed in whole or in part with assistance provided under this contract, shall comply with Federal requirements adopted by the Grantee pertaining to such contracts and with the applicable requirements of the regulations of the Department of Labor, under 29 CFR Parts 1, 3, 5 and 7 governing the payment of wages and ratio of apprentices and trainees to journey workers; provided that, if wage rates higher than those required under the regulations are imposed by state or local law, nothing hereunder is intended to relieve the Subrecipient of its obligation, if any, to require payment of the higher wage. The Subrecipient shall cause or require to be inserted in full, in all such contracts subject to such regulations, provisions meeting the requirements of this paragraph.

3. "Section 3" Clause

- a) Compliance: Compliance with the provisions of Section 3 of the HUD Act of 1968, as amended, and as implemented by the regulations set forth in 24 CFR 135, and all applicable rules and orders issued hereunder prior to the execution of this contract, shall be a condition of the Federal financial assistance provided under this contract and binding upon the Grantee, the Subrecipient and any of the Subrecipient's subrecipients and subcontractors. Failure to fulfill these requirements shall subject the Grantee, the Subrecipient and any of the Subrecipient's subrecipients and subcontractors, their successors and assigns, to those sanctions specified by the Agreement through which Federal assistance is provided. The Subrecipient certifies and agrees that no contractual or other disability exists that would prevent compliance with these requirements.

The Subrecipient further agrees to comply with these "Section 3" requirements and to include the following language in all subcontracts executed under this Agreement:

“The work to be performed under this Agreement is a project assisted under a program providing direct Federal financial assistance from HUD and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 1701). Section 3 requires that to the greatest extent feasible opportunities for training and employment be given to low- and very low-income residents of the project area, and that contracts for work in connection with the project be awarded to business concerns that provide economic opportunities for low- and very low-income persons residing in the metropolitan area in which the project is located.”

The Subrecipient further agrees to ensure that opportunities for training and employment arising in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project are given to low- and very low-income persons residing within the metropolitan area in which the CDBG-funded project is located; where feasible, priority should be given to low- and very low-income persons within the service area of the project or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs; and award contracts for work undertaken in connection with a housing rehabilitation (including reduction and abatement of lead-based paint hazards), housing construction, or other public construction project to business concerns that provide economic opportunities for low- and very low-income persons residing within the metropolitan area in which the CDBG-funded project is located; where feasible, priority should be given to business concerns that provide economic opportunities to low- and very low-income residents within the service area or the neighborhood in which the project is located, and to low- and very low-income participants in other HUD programs.

The Subrecipient certifies and agrees that no contractual or other legal incapacity exists that would prevent compliance with these requirements.

- b) Notifications: The Subrecipient agrees to send to each labor organization or representative of workers with which it has a collective bargaining agreement or other contract or understanding, if any, a notice advising said labor organization or worker’s representative of its commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.
- c) Subcontracts: The Subrecipient will include this Section 3 clause in every subcontract and will take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the grantor agency. The Subrecipient will not subcontract with any entity where it has notice or knowledge that the

latter has been found in violation of regulations under 24 CFR Part 135 and will not let any subcontract unless the entity has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

D. Conduct

1. Assignability

The Subrecipient shall not assign or transfer any interest in this Agreement without the prior written consent of the Grantee thereto; provided, however, that claims for money due or to become due to the Subrecipient from the Grantee under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the Grantee.

2. Subcontracts

- a) Approvals: The Subrecipient shall not enter into any subcontracts with any agency or individual in the performance of this contract without the written consent of the Grantee prior to the execution of such agreement.
- b) Monitoring: The Subrecipient will monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports and supported with documented evidence of follow-up actions taken to correct areas of noncompliance.
- c) Content: The Subrecipient shall cause all of the provisions of this contract in its entirety to be included in and made a part of any subcontract executed in the performance of this Agreement.
- d) Selection Process: The Subrecipient shall undertake to ensure that all subcontracts let in the performance of this Agreement shall be awarded on a fair and open competition basis in accordance with applicable procurement requirements. Executed copies of all subcontracts shall be forwarded to the Grantee along with documentation concerning the selection process.

3. Hatch Act

The Subrecipient agrees that no funds provided, nor personnel employed under this Agreement, shall be in any way or to any extent engaged in the conduct of political activities in violation of Chapter 15 of Title V of the U.S.C.

4. Conflict of Interest

The Subrecipient agrees to abide by the provisions of 2 CFR 200.112 and 570.611, which include (but are not limited to) the following:

- a) The Subrecipient shall maintain a written code or standards of conduct that shall govern the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds.

- b) No employee, officer or agent of the Subrecipient shall participate in the selection, or in the award, or administration of, a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.
- c) No covered persons who exercise or have exercised any functions or responsibilities with respect to CDBG-assisted activities, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest in any contract, or have a financial interest in any contract, subcontract, or agreement with respect to the CDBG-assisted activity, or with respect to the proceeds from the CDBG-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for a period of one (1) year thereafter. For purposes of this paragraph, a "covered person" includes any person who is an employee, agent, consultant, officer, or elected or appointed official of the Grantee, the Subrecipient, or any designated public agency.

5. Lobbying

The Subrecipient hereby certifies that:

- a) No Federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
- b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and
- c) It will require that the language of paragraph (d) of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly:
- d) **Lobbying Certification**
This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S.C.

Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

6. Copyright

If this contract results in any copyrightable material or inventions, the Grantee and/or grantor agency reserves the right to royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use and to authorize others to use, the work or materials for governmental purposes.

7. Religious Activities

The Subrecipient agrees that funds provided under this Agreement will not be utilized for inherently religious activities prohibited by 24 CFR 570.200(j), such as worship, religious instruction, or proselytization.

X. ENVIRONMENTAL CONDITIONS

A. Air and Water

The Subrecipient agrees to comply with the following requirements insofar as they apply to the performance of this Agreement:

- Clean Air Act, 42 U.S.C., 7401, *et seq.*;
- Federal Water Pollution Control Act, as amended, 33 U.S.C., 1251, *et seq.*, as amended, 1318 relating to inspection, monitoring, entry, reports, and information, as well as other requirements specified in said Section 114 and Section 308, and all regulations and guidelines issued thereunder;
- Environmental Protection Agency (EPA) regulations pursuant to 40 CFR Part 50, as amended.

B. Flood Disaster Protection

In accordance with the requirements of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001), the Subrecipient shall assure that for activities located in an area identified by the Federal Emergency Management Agency (FEMA) as having special flood hazards, flood insurance under the National Flood Insurance Program is obtained and maintained as a condition of financial assistance for acquisition or construction purposes (including rehabilitation).

C. Lead-Based Paint

The Subrecipient agrees that any construction or rehabilitation of residential structures with assistance provided under this Agreement shall be subject to HUD Lead-Based Paint Regulations at 24 CFR 570.608, and 24 CFR Part 35, Subpart B. Such regulations pertain to all CDBG-assisted housing and require that all owners, prospective owners, and tenants of properties constructed prior to 1978 be properly notified that such properties may include lead-based paint. Such notification shall point out the hazards of lead-based paint and explain the symptoms, treatment and precautions that should be taken when dealing with lead-based paint poisoning and the advisability and availability of blood lead level screening for children under seven. The notice should also point out that if lead-based paint is found on the property, abatement measures may be undertaken. The regulations further require

that, depending on the amount of Federal funds applied to a property, paint testing, risk assessment, treatment and/or abatement may be conducted.

D. Historic Preservation

The Subrecipient agrees to comply with the Historic Preservation requirements set forth in the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470) and the procedures set forth in 36 CFR Part 800, Advisory Council on Historic Preservation Procedures for Protection of Historic Properties, insofar as they apply to the performance of this agreement.

In general, this requires concurrence from the State Historic Preservation Officer for all rehabilitation and demolition of historic properties that are fifty years old or older or that are included on a Federal, state, or local historic property list.

XI. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby and all other parts of this Agreement shall nevertheless be in full force and effect.

XII. SECTION HEADINGS AND SUBHEADINGS

The section headings and subheadings contained in this Agreement are included for convenience only and shall not limit or otherwise affect the terms of this Agreement.

XIII. WAIVER

The Grantee's failure to act with respect to a breach by the Subrecipient does not waive its right to act with respect to subsequent or similar breaches. The failure of the Grantee to exercise or enforce any right or provision shall not constitute a waiver of such right or provision.

XIV. ENTIRE AGREEMENT

This agreement constitutes the entire agreement between the Grantee and the Subrecipient for the use of funds received under this Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral, or written between the Grantee and the Subrecipient with respect to this Agreement.

IN WITNESS WHEREOF, the Parties have signed this Agreement

City of Etna

Great Northern Services

Cliff Munson
Mayor

Marie-Josée Wells
Executive Director

Date: _____

Date: _____



City of Etna

Agenda Request

Date of Meeting: 06232025

Spokesperson(s): Teresa Arrwood

Is this for Discussion ☐ or are you requesting an Action ☐

Subject/Request: Approval for an Etna Family Fun Event

Please provide a description of the request and attach supporting documentation:

Discussion on holding a family fun event (see attached flyer)

Discuss if city council members would be interested in participating. Public works with dumptruck?

Discuss Time. During Fire Safety Week Oct 5-11? Last week of September when kids back to school?

Will there be a financial impact to the City? ☒ Yes ☐ No If Yes, \$_____

Please describe:

Full time staff payroll

Any "swag" to be distributed

NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.

City of Etna



We are excited to invite you to our upcoming event!

EVENT HIGHLIGHTS

Meet your Etna First Responders from the Police, Fire and Ambulance

Meet your Public Works Department

Meet your City Council Members

Learn hands only CPR

Learn how to use a fire extinguisher

Learn about car seat safety

Learn about the Explorer program

Learn about the Etna PAL program

Participate in a mock firefighter challenge

Touch a truck *for your favorite emergency vehicle*
for a police car fire truck, ambulance

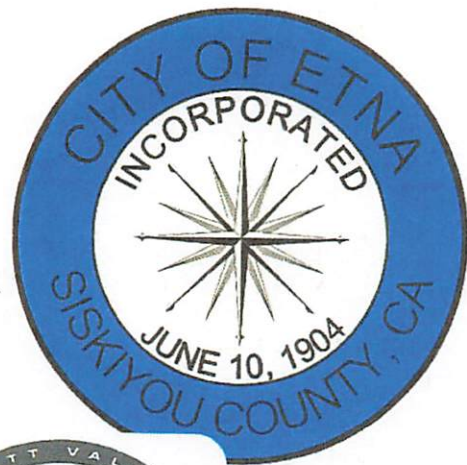
Free File of Life forms

Free Child ID forms



Contact Us
530-467-3300

More Information
EtnaFire@EtnaCA.com



AM - PM

OO
MONTH

ETNA CITY
PARK

HOWELL AVE, ETNA



City of Etna

Agenda Request

Date of Meeting: 06/23/2025

Spokesperson(s): Clint Whitchurch

Is this for Discussion ☒ or are you requesting an Action ☐

Subject/Request: Fourth of July Fireworks

Please provide a description of the request and attach supporting documentation:

Discuss allowing the community to have legal, safe and sane fireworks at the Ashcraft Little League ball field on the fourth of July.

Last year, we allowed this and it was a great community gathering.

We would have a fire engine at sight, along with steel trash cans filled with water for firework disposal.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, \$_____

Please describe:

NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.



City of Etna

Agenda Request

Date of Meeting: 6.23.25

Spokesperson(s): City Council/Staff

Is this for Discussion ☒ or are you requesting an Action ☒

Subject/Request: Combining the Fire & Ambulance Departments

Please provide a description of the request and attach supporting documentation:

Discuss and approve combining the fire and ambulance departments making it one fund instead of two separate funds. Create a EMS fund 50 which will include the fire department.

Give staff direction.

Will there be a financial impact to the City? ☒ Yes ☐ No If Yes, \$ undetermined

Please describe:

NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.



City of Etna

Agenda Request

Date of Meeting: 6.23.25

Spokesperson(s): City Council/Staff

Is this for Discussion ☒ or are you requesting an Action ☒

Subject/Request: Audit Engagement Letter Charles W. Pillon C.P.A.

Please provide a description of the request and attach supporting documentation:

Discuss and approve audit engagement letter with City Auditor Charles Pillon for audit services for years ended June 30, 2022, 2023, 2024, 2025.

Audit services include audit of basic financial statements, single audit, SCO annual financial transactions report, and SCO annual streets report.

Will there be a financial impact to the City? ☒ Yes ☐ No If Yes, \$ 175/hr

Please describe:

\$175/hr for all audit and non audit services plus out of pocket costs etc. See Engagement Letter.

NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.

Charles W. Pillon, C.P.A.

CERTIFIED PUBLIC ACCOUNTANT

Email: charlie@charlespilloncpa.com**Audit Engagement Letter—Yellow Book**

May 30, 2025

To City Council

City of Etna
448 Main Street
Etna, California 96027

I am pleased to confirm our understanding of the services I am to provide City of Etna for the years ended June 30, 2022, 2023, 2024 and 2025.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Etna as of and for the years ended June 30, 2022, 2023, 2024 and 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Etna's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to City of Etna's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedules for major governmental funds
- 3) GASB-required supplementary pension and OPEB schedules

I have also been engaged to report on supplementary information other than RSI that accompanies City of Etna's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements:

- 1) Combining fund statements of non-major governmental funds

The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that,

individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of City of Etna and other procedures I consider necessary to enable me to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by me in connection with the performance of this engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality

(Continued)

agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

My audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinions. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of City of Etna's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

(Continued)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that I report.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, I am not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

I will also assist in preparing the financial statements and related notes of City of Etna in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, I will prepare and electronically file the City's annual Financial Transactions Report and the Annual Streets Report based on the financial statement information available at the time the reports are due to the State Controller (i.e. either unaudited financial statements or audited information, if completed). These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes, financial transactions report, and annual streets report previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services I provide by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash, accounts receivable, or other confirmations, and schedules, I request and will locate any documents selected by me for testing. I will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. I will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your

(Continued)

personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work I have to do to complete the engagement within the established deadlines, resulting in an increase in fees over my original fee estimate.

I will provide copies of my reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Charles W. Pillon, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to certain regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Charles W. Pillon, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If I am aware that a federal awarding agency or other agency is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Charles Pillon is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit within six months following year-end and to issue my reports no later than twelve months after year-end. My audit engagement ends on delivery of my audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

My fee for services will be at my standard hourly rate (increased from the previous audit proposal to \$175 per hour for all audit and non-audit services) plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). I estimate that my fees, including expenses, for these services will be as follows:

	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Audit of basic financial statements (1)	\$ 24,000	\$ 25,000	\$ 26,000	\$ 27,000
Single audit, (if required) (2)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
SCO annual financial transactions report	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
SCO annual streets report	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

(1) Due to the July 1, 2021, implementation of the GASB 87 statement on leases and the anticipated audit hours involved in the first year of auditing, as well as the roll-forward auditing required in subsequent years, audit fees have been increased starting with the year ended June 30, 2022 to account for an anticipated increase in audit time.

Due to the July 1, 2022, implementation of the GASB 96 statement on subscription-based IT arrangements and the anticipated audit hours involved in the first year of auditing, as well as the roll-forward auditing required in subsequent years, audit fees have been increased starting with the year ended June 30, 2023 to account for an anticipated increase in audit time.

Audit fees beginning with the year ended June 30, 2022 have increased since the last proposal due to an increase in the hourly rate for services.

Audit fees have been increased to account for the additional grant activity that the City will experience during these fiscal years, which includes the audit of Covid-19 related funding and projects through the year ended June 30, 2024.

Additional audit fees beginning with the year ended June 30, 2024 have been factored in due to the change in audit requirements related to risk assessment and understanding the entity during the planning stage of the audit.

Additional audit fees beginning with the year ended June 30, 2025 have been factored in due to the implementation of the GASB 101 statement on compensated absences (i.e. paid time off) and the anticipated audit hours involved in the first year of auditing.

(Continued)

Lastly, anticipated audit fees are based on the known issues involving the former City Clerk and the condition of the City's year-end balances, including the fact that the audit adjustments cannot be entered into the correct year in the Fund Balance program due to the years ended June 30, 2021, 2022 and 2023, being closed. Working through these issues, the documentation involved, and the additional substantive testing in the audit to reduce audit risk to an acceptably low level, will result in increased audit fees for all years.

(2) Single Audit fee is based on a single audit base fee plus one major program audited. Additional major programs required by Uniform Guidance standards to be audited will be an additional \$2,000 for each major program. If a Single Audit is required, additional engagement terms will be communicated to you during planning.

My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

Reporting

I will issue a written report upon completion of my audit of City of Etna's financial statements. My report will be addressed to City Council of the City of Etna. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in my professional judgment prevent me from completing the audit or forming an opinion on the financial statements, I retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during my audit I become aware that City of Etna is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

You have requested that I provide you with a copy of my most recent external peer review report and any subsequent reports received during the contract period. Accordingly, my 2022 peer review report accompanies this letter.

(Continued)

I appreciate the opportunity to be of service to City of Etna and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to me.

Very truly yours,



Charles W. Pilon, CPA

RESPONSE:

This letter correctly sets forth the understanding of City of Etna.

Management signature: _____

Title: City Clerk/Finance

Date: _____

Governance signature: _____

Title: Mayor

Date: _____

(Continued)

Report on the Firm's System of Quality Control

To Charles Pillon, CPA
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Charles Pillon, CPA (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Charles Pillon, CPA in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Charles Pillon, CPA has received a peer review rating of *pass*.

Spafford & Landry, Inc.

December 7, 2022



City of Etna

Agenda Request

Date of Meeting: 6.23.25

Spokesperson(s): City Council/Staff

Is this for Discussion ☒ or are you requesting an Action ☒

Subject/Request: Final Approval of 2024/2025 Budget

Please provide a description of the request and attach supporting documentation:

Continued: Discuss/Approve 2024/2025 final budget.

At the last regular meeting the amended changes were adopted and the 2024/2025 budget was to be brought back for final approval at the next regular meeting (6/23/25.)

Please refer to 2025/2026 proposed budget column "6-24-24 Adopted" on the 2025/2026 proposed budget.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, \$_____

Please describe:

NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.



City of Etna

Agenda Request

Date of Meeting: 6.23.25

Spokesperson(s): City Council/Staff

Is this for Discussion ☒ or are you requesting an Action ☒

Subject/Request: 2025/2026 Budget

Please provide a description of the request and attach supporting documentation:

Discuss/Approve 2025/2026 proposed budget.

Will there be a financial impact to the City? ☐ Yes ☐ No If Yes, \$_____

Please describe:

NOTE: Agenda requests must be received no less than four working days before the date of meeting. Return this form and supporting documentation to address below.

CITY OF ETNA 2025/2026 PERSONNEL BUDGET /with COLA and Police Dept. 2 Step Increase

Position	City Clerk	Asst City Clerk	Public Works	PT PW 1/2	Public Works 3/4	Police Chief	Police Officer	Police Officer New Hire	Police Officer DOJ Grant	Police Detective 1/2	Police Reserve 1/2	Code Enforcement 1/2	Pool Piers	Volun Firemen	Amb. Director	Amb. Pd Volunteers	Amb./Fire FT	TOTAL
# of part time or volunteers																		
701.00 Salary Regular	67,974	-	72,114	23,026	34,538	86,299	59,322	55,910	59,322	32,573	-	29,078	35,000	24,231	67,974	41,000	43,846	512,761
703.00 Salary Part Time	-	39,468	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	258,914
710.00 FICA	5,200	3,019	5,517	1,761	2,642	6,602	4,538	4,277	4,538	2,492	-	2,224	2,678	1,854	5,200	3,137	3,354	59,033
PERS employer	6,927	3,142	7,348	1,833	3,519	14,317	6,662	6,279	6,662	3,658	-	-	-	-	5,411	-	3,490	69,247
= employee	4,758	-	5,048	-	2,418	6,041	-	-	-	-	-	-	-	-	-	-	-	18,265
720.00 Health Insur.	18,599	-	-	-	18,599	11,993	11,993	11,993	-	-	-	-	-	-	18,599	-	18,599	110,374
721.00 Health Insur. Allow.	-	9,299	9,299	-	-	-	-	-	5,996	2,998	-	-	-	-	-	-	-	27,593
725.00 Workers Comp	934	543	10,002	3,194	4,791	4,144	2,849	2,685	2,849	1,564	-	1,396	4,855	9,361	9,428	5,687	6,082	70,362
730.00 State Taxes	242	242	242	242	242	242	242	242	242	242	-	242	750	325	232	-	-	3,969
Personnel Total	104,634	55,713	109,570	30,056	66,749	129,638	85,605	81,386	79,608	43,527	-	32,941	43,282	35,770	106,844	-	75,371	1,130,518
745.00 SCORE Liability Ins.	7,877	4,194	8,249	2,263	5,025	9,760	6,445	6,127	5,993	3,277	-	2,480	3,258	2,693	8,014	-	5,674	81,360
General Fund																		FTE
Clerk	25%	10%																0.35
Police			5%			50%		100%		50%	50%	50%						0.55
EJ Police						50%			20%	50%								3.20
DOJ Grant									80%									0.80
Fire														100%			50%	1.50
Buildings			5%	5%	5%													0.15
Streets			15%	25%	10%													0.50
Parks			5%	5%	5%													0.15
Swimming Pool			5%	5%	5%													1.17
Gas Tax-General			15%	25%	5%													0.45
Water			35%	40%	25%													1.55
Sewer			35%	20%	35%													1.50
Ambulance			3%	20%	35%													2.63
State COPIs fund 53			5%	5%														2.50
Check sum	100%	100%	100%	100%	100%	100%	100%	100%	100%	50%	50%	50%	100%	100%	100%	100%	100%	100%

CITY OF ETNA								
Salary Schedule 2025-2026								
		7/1/2024	COLA	7/1/2025				
	Schedule	A	2.50%	New A	B	C	D	E
<u>Police Non-Sworn Unit</u>								
Community Service Officer	PD	25.71	0.64	26.36	27.15	27.96	28.80	29.66
<u>Police Sworn Unit</u>								
Police Chief	PD	38.16	0.95	39.11	40.28	41.49	42.74	44.02
Detective	PD	28.80	0.72	29.52	30.40	31.32	32.26	33.22
Police Sargent	PD	28.80	0.72	29.52	30.40	31.32	32.26	33.22
Police Officer	PD	26.23	0.66	26.88	27.69	28.52	29.38	30.26
On Call	PD				Max. per year \$8,000 hr per year			
<u>Fire</u>								
Fire Chief	VF	1200.00		1200.00	1,400.00	1,600.00	1,800.00	2,000.00
Assistant Fire Chief	VF	600.00		600.00	700.00	800.00	900.00	1,000.00
Secratery	VF	170.00		170.00	180.00	190.00	200.00	210.00
FF Per Call	VF			15.50				
					-			
<u>Ambulance</u>								
Director	AM	31.88	0.80	32.68	33.66	34.67	35.71	36.78
Assist. Director	AM	20.57	0.51	21.08	21.72	22.37	23.04	23.73
EMT/FF	AM	20.00	0.50	20.50	21.12	21.75	22.40	23.07
Paramedic	AM	40.00		40.00				
EMT	AM	30.00		30.00				
Driver	AM	20.00		20.00				
Standby-Paramedic	AM	25.00		25.00				
Standby-EMT	AM	20.00		20.00				
Standby-Driver	AM	16.50		17.50	or \$1 above minimum wage			
On Call	AM	\$5.00/hr			Max. per year \$5,000 hr per year			
<u>Public Works</u>								
Maintenance Worker I	PW	21.60	0.54	22.14	22.80	23.49	24.19	24.92
Maintenance Worker II	PW	26.74	0.67	27.41	28.23	29.08	29.95	30.85
Department Head	PW	31.88	0.80	32.68	33.66	34.67	35.71	36.78
<u>City Hall</u>								
City Clerk	CH	31.88	0.80	32.68	33.66	34.67	35.71	36.78
Asst Clerk	CH	24.68	0.62	25.30	26.06	26.84	27.65	28.48
<u>Pool</u>								
Pool Manager	PR	18.00	19.00	20.00	21.00	22.00	23.00	24.00
Asst. Pool Mgr	PR	17.00	18.00	19.00	20.00	21.00	22.00	23.00
Lifeguard I	PR			17.00	or \$.50 above Minimum Wage			
Lifeguard II	PR			17.50	or \$1 above Minimum Wage			
Lifeguard III	PR			18.00	or \$1.50 above Minimum Wage			

General Fund Revenue	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	24-25 YTD 6-11-25	25/26 Proposed	
Total Revenues	975,594	683,060	781,496	704,938	573,585	802,423	
Total Expenditures	1,488,668	720,917	780,209	904,385	819,312	852,555	
Total Over/Under	(513,074)	(37,857)	1,287	(199,447)	(245,726)	(50,132)	
Dept: 00 General							
401.00 Sec. & Unsecl'D Prop Tx	124,103	133,341	143,844	150,000	140,250	145,000	
415.00 Int., Penlt., Delq Tax	245	109	102	125	102	100	
420.00 Sales Tax	125,746	115,513	121,505	125,000	82,060	130,000	
425.00 Trans. Occupancy Tax (TOT)	22,788	18,272	18,566	22,000	13,439	20,000	
430.00 Franchise Tax Pac Power	8,501	8,031	7,870	10,700	10,672	11,500	
435.00 Business License Tax	4,625	6,149	5,586	5,700	5,861	6,000	
440.00 Real Property Trnsfr Tax	3,640	3,840	1,607	1,200	1,412	2,500	
450.00 Animal License	2,315	1,170	1,169	1,500	639	1,000	
455.00 Animal Fines	900	-	-	-	-	-	
460.00 Other Court Fines	17	1,009	4,684	2,000	1,471	1,500	
465.00 Booking Fees	-	-	-	200	-	-	
480.00 Interest Earnings	484	541	998	1,200	896	1,000	
485.00 Rent	6,329	5,802	6,529	6,300	7,229	7,400	
490.00 Penalties & Delq. Fee	125	161	30	-	-	-	
500.00 Siskiyou VLF	86,390	90,543	97,304	102,000	101,727	105,000	
503.00 State Of Ca VLF	858	701	845	900	1,079	1,100	
505.00 HO Property Tax Relief	1,509	1,496	1,502	2,000	1,236	1,300	
515.00 Prop 172 Public Safety	6,177	-	11,819	10,000	7,893	10,000	
521.00 POST Reimbursement	1,513	6,052	-	-	-	2,000	
525.00 Other State Revenues	1,229	32	81	100	-	-	
530.00 Zoning & Subdivision Fees	6,940	880	2,740	2,000	45	500	
534.00 Police Reimbursable	61,927	17	2,408	6,898	6,898	-	
535.00 Special Police Dept Fees	1,168	320	100	100	-	100	
540.00 Fire Strike	243,841	-	-	-	-	-	
545.00 Animal at Large	-	-	-	-	-	-	
555.00 Parks & Recreation Fees	8,563	8,391	6,120	8,000	7,476	9,000	
599.10 Fort Jones PD	167,306	167,306	223,156	236,545	177,409	243,423	
599.20 DOJ Funds	-	20,000	96,000	-	-	103,000	
605.00 Grants	-	-	-	9,469	-	-	
615.00 COVID Funds	42,490	85,880	-	-	-	-	
620.00 WC Refund	-	-	-	-	-	-	
625.00 Insurance Refund	-	1,812	6,722	-	4,509	-	
630.00 Admin Fees	32,746	-	-	-	-	-	
640.00 Prior Year Cost Reimbursement	-	2,225	18,806	-	-	-	
650.00 Unclassified Revenue	9,919	3,467	1,403	1,000	1,283	1,000	
690.00 Transfer In	-	-	-	-	-	-	
Total	975,594	683,060	781,496	704,938	573,585	802,423	-

General Fund Expenditures	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	24-25 YTD 6-11-25	25/26 Proposed	
Total:	1,237,322	720,917	780,209	904,385	819,312	852,555	
Dept: 20 City Council							
735.00 Travel & Training	-	120	187	400	80	200	
750.00 Dues And Subscriptions	-	231	400	450	443	450	
760.00 Professional & Contract Services	845	45,128	29,337	23,594	26,194	2,500	
760.01 IT							
760.04 Siskiyou EDC				6,000	5,500	6,000	
770.00 Election Expense	-			3,810	3,810	-	
780.00 Attorney Fees			10,641	45,000	35,899	25,000	
874.00 CIIC		900		600	400	400	
875.00 Special Supplies & Equip	150			-			
Subtotal	995	46,379	40,565	79,854	72,325	34,550	-
	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	YTD 6-11-25	25/26 Proposed	
Dept: 25 City Clerk							
701.00 Salaries Regular	13,347	24,239	32,136	26,524	25,504	16,994	
703.00 Salaries PT		2,151	6,851	5,775	6,317	3,947	
710.00 Ss/Mc Tax Expense	1,000	2,064	3,037	2,471	2,502	1,602	
715.00 Pers Retirement	980	3,728	5,586	5,003	4,872	3,235	
716.00 457 Retirement	418	286	428	450	280	300	
720.00 Health Insurance	231	8,458	6,420	7,048	7,194	4,650	
721.00 Health Allowance	471	598	849	908	880	930	
725.00 Workers Comp.	2,486	750	667	446	421	288	
730.00 Sui Tax Expense	42	175	96	133	98	85	
735.00 Travel & Training		1,143	1,163	1,000	1,516	1,000	
737.00 Admin Fees		4	2,204			500	
745.00 SCORE Liability		4,221	3,184	3,925	3,522	2,389	
750.00 Dues And Subscriptions	1,541	1,455	12,125	2,000	13,508	10,000	
755.00 Performance Bonds		259	280	300	280	280	
760.00 Prof & Contract Svcs	5,986	7,370	7,139	4,000	9,475	1,500	
760.01 IT Service & Equipment	6,648	7,954	8,362	3,500	2,312	11,000	
760.02 Pre-Audit Fees	11,444	6,440	-	22,000	18,000	5,000	
765.00 Audit Fees	3,083	7,363	4,013	20,000	7,400	15,000	
780.00 Attorney Fees	4,223	4,154	24,236	10,000	10,077	10,000	
782.00 Engineer Fees	7,242	6,000	6,500	6,000	4,500	6,500	
783.00 Planning Services	15,034	8,004	6,246	5,500	5,154	5,000	
800.00 Advertising	194	376	291	-			
810.00 Public Notice	514	839		-		100	
811.00 Recording Fees	-	2,648	50	100	50	100	
820.00 Postal Expense	1,934	576	995	1,000	627	1,000	
825.00 Bank Charges	281	1,103	1,284	1,200	1,272	1,500	
826.00 Penalties/Interest		1,216		25	16		
827.00 Credit Card Fees					117	250	
830.00 Telephone Expense	3,051	4,035	3,154	3,000	2,632	3,000	
830.30 Cellular Expense	720	114	1,070	1,200	1,284	1,300	
870.00 Office Supplies	4,017	2,943	7,185	5,000	3,519	5,000	
875.00 Special Supplies & Equip	2,216	237	1,722	500	412	500	
879.00 Reimbursable Expenses	341			-			
990.00 Calpers Unfunded Liab	191	3,344	2,843	2,617	2,617	2,009	
Subtotal	87,632	114,247	150,113	141,625	136,360	114,959	

	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	YTD 6-11-25	25/26 Proposed
Dept: 40 Law Enforcement						
701.00 Salaries Regular	276,700	56,124	26,974	40,204	42,048	43,150
701.50 On Call Pay			619	-		
702.00 Overtime	9,057	500	-	-		
703.00 Salaries PT				-		
705.00 Uniform Allowance		850	-	1,000	2,000	3,301
709.50 Volunteer Fire	3,499	20,904		525	503	
710.00 Ss/Mc Tax Expense	22,497	10,831	2,111	3,305	3,343	3,301
715.00 Pers Retirement	39,048	18,004	5,829	9,976	9,579	10,179
716.00 457 Retirement	2,319	609	66	300	326	1,000
720.00 Health Insurance	8,147	21,435	4,021	6,056	6,270	5,996
721.00 Health Allowance	4,707	4,379		440	391	
725.00 Workers Comp.	46,200	27,705	3,688	2,370	2,047	2,147
730.00 Sui Tax Expense	1,223	179	95	652	112	121
735.00 Travel & Training	396	5,230	7	500	512	500
740.00 Medical Exp.		240				-
741.00 ADWRP				216	216	250
743.00 SCORE Vehicle Liability	1,311	877	332	448	448	412
745.00 SCORE Liability	-	6,266	5,092	4,773	4,957	4,880
748.00 Property Insurance		1,571	2,527	2,786	2,763	646
750.00 Dues And Subscriptions	288	1,784	869	1,100	1,037	1,000
760.00 Prof & Contract Svcs	2,516	3,733	927	5,000	4,530	3,000
760.10 IT Supplies & Equipt	13,300	7,922	5,272	4,000	2,480	10,000
762.00 Sheriff'S Contract	20,500	12,813	10,250	10,250		10,250
763.00 Animal Control Exp	-	500		-		
780.00 Attorney Fees	4,296	5,534	13,097	10,000	7,045	5,000
820.00 Postal Expense	-	100	85	100	78	100
830.00 Telephone Expense	3,907	1,627	1,947	2,000	1,539	2,000
830.30 Cellular	4,517	1,235	1,058	1,200	968	1,000
840.10 Electric		517	940	1,500	1,335	1,400
840.20 Heating		1,586	1,119	1,500	1,273	1,500
850.00 Equipt Maintenance	-	78		-		
860.00 Vehicle Maintenance	4,914	11,752	5,490	1,000	3,087	2,000
865.00 Vehicle Fuel & Oil	27,523	5,732	4,556	5,000	3,262	5,000
870.00 Office Supplies	1,299	1,202	1,936	1,000	437	500
875.00 Special Supp & Equip	9,345	4,945	2,914	5,000	8,503	3,000
879.00 Reimbursable Expense	45,695	28		-		
880.00 Maintenance & Supplies	23	324	903	1,000	1,988	1,000
900.00 Capital Outlay	121,375		2,361	7,311	7,059	7,059
990.00 Unfunded Liability	6,538	7,895	20,964	11,897	11,897	14,019
Subtotal	681,141	245,009	126,046	142,409	132,035	143,711

	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	YTD 6-11-25	25/26 Proposed
Dept: 41-Fort Jones PD						
701.00 Salaries Regular	200	68,322	29,475	46,686	47,322	110,924
701.50 On Call Pay			4,214	2,000	1,279	8,000
702.00 Overtime		5,367	352	15,000	16,324	
703.00 Salaries PT		16,156	28,700	50,480	47,970	30,826
705.00 Uniform Allowance		1,500		1,000	1,000	2,000
710.00 Ss/Mc Tax Expense	15	4,011	4,800	8,428	8,675	9,732
715.00 Pers Retirement		3,961	5,548	15,661	14,620	19,619
716.00 457 Retirement		734	448	900	992	1,200
720.00 Health Insurance		7,764	2,670	12,196	11,198	20,687
725.00 Workers Comp.			9,239	5,106	5,360	6,184
730.00 Sui Tax Expense	5	488	261	605	472	532
735.00 Travel & Training		1,456		500	225	1,000
737.00 Admin. Fees		200				
740.00 Medical Exp.		846				
741.00 ADWRP				216	216	250
743.00 SCORE Vehicle Liability		-	665	448	448	917
745.00 SCORE Liability		12,419	16,341	17,142	12,532	15,084
748.00 Property Insurance				748	732	-
750.00 Dues And Subscriptions				125	106	125
760.00 Prof & Contract Svcs				100	70	100
760.10 IT Supplies & Equipt	129	5,446	997	2,500	2,480	10,000
762.00 Sheriff'S Contract		7,687	10,250	10,500		10,250
780.00 Attorney Fees				-		
800.00 Advertising				-		
820.00 Postal Expense			5	-	14	25
830.00 Telephone Expense				-		-
830.30 Cellular		1,019	2,118	2,200	968	1,000
860.00 Vehicle Maintenance		103	1,019	2,000	1,597	2,000
865.00 Vehicle Fuel & Oil		8,026	8,706	5,000	4,598	7,000
870.00 Office Supplies			823	-	85	100
875.00 Special Supp & Equip			4,085	5,500	5,300	5,000
880.00 Maintenance/ Supplies		99	207	-	-	200
899.30 FJ Expenditures	162,461			-	-	
900.00 Calital Outlay			35,302	30,446	22,908	15,000
990.00 Calpers Unfunded Liab		386	259	16,461	9,681	16,137
Subtotal	162,810	145,989	166,482	251,948	217,171	293,892
	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	YTD 6-11-25	25/26 Proposed
Dept. 42-DOJ Grant						
701.00 Salaries Regular		16,181	54,961	59,596	55,894	47,457
701.50 On Call Pay			7,863	5,000	7,265	8,000
705.00 Uniform Allowance				1,500	5,248	
710.00 Ss/Mc Tax Expense		1,607	5,317	4,559	5,230	3,630
715.00 Pers Retirement		2,253	5,446	6,794	4,645	5,329
716.00 457 Retirement		-		-		
720.00 Health Insurance				881		
721.00 Health Allowance		4,674	5,278	6,056	5,445	4,797
725.00 SCORE Workers Comp.		2,339	3,229	2,818	2,070	2,279
730.00 Sui Tax Expense		260	151	254	118	194
Subtotal		27,314	82,245	88,958	85,916	71,686

	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	YTD 6-11-25	25/26 Proposed
Dept: 50 Fire Dept.						
701.00 Salaries Regular	3,505	236				
703.00 Salaries PT	8,474	8,160	16,985	20,200	12,399	24,231
705.00 Uniform Allowance				1,000		
710.00 Ss/Mc Tax Expense	913	642	1,299	1,545	949	1,854
715.00 Pers Retirement		18			20	
716.00 457 Retirement		5			4	
725.00 Workers Comp.	1,983	13,620	12,356	7,415	7,415	9,361
730.00 Sui Tax Expense	153	106	173	163	194	200
735.00 Travel & Training	1,140			-	-	
740.00 Medical Expenses	241	119	127	200	134	200
743.00 SCORE Vehicle	1,158	1,315	1,767	2,167	987	1,033
745.00 SCORE Liability		1,665	2,214	2,026	2,142	2,693
748.00 Property Insurance		4,099	6,593	6,314	7,206	3,646
750.00 Dues And Subscriptions		377	75	500	466	400
760.00 Prof & Contract Servcs	3,649	482		-	2,115	1,500
760.01 IT	377	1,133	1,601	1,000		5,000
820.00 Postal Expense				-	39	50
830.00 Telephone Expense	1,231	893	970	766	855	1,000
830.30 Cellular	87	100		-		500
840.10 Electric		250	156	200	557	750
840.20 Heating	201	1,023	1,314	1,500	3,818	4,000
850.00 Equipment Maintenance	815	3,948	7,193	-	(2,633)	4,000
860.00 Vehicle Maintenance	1,753	6,695	4,676	14,510	4,655	5,000
865.00 Vehicle Fuel & Oil	3,722	3,230	3,221	3,000	2,793	3,000
870.00 Office Supplies	12	-		100	166	250
875.00 Special Sup & Equip	1,251	-	4,800	10,800	7,745	5,000
880.00 Maintenance & Supplies	72	169	29	100	2,253	2,000
Subtotal	31,603	48,285	65,550	73,506	54,278	75,668
Dept: 51 Strike Team						
709.50 Volunteer Fire	131,856	1,227				
710.00 Ss/Mc Tax Expense	12,391	94				
725.00 SCORE Workers Comp. Liability	14,845	13,620				
730.00 Sui Tax Expense	148					
745.00 SCORE Liability	-					
Subtotal	159,240	14,941	-			

	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	YTD 6-11-25	25/26 Proposed
Dept: 55 Buildings						
701.00 Salaries Regular	9,932	3,995	3,301	3,518	3,383	3,606
702.00 Salaries OT		-		-		
703.00 Salaries PT		976	401	2,808	2,970	2,878
710.00 Ss/Mc Tax Expense	751	406	311	484	516	496
715.00 Pers Retirement	1,353	649	590	1,004	968	1,031
716.00 457 Retirement	162	23	8	10	23	25
720.00 Health Insurance	184	999	132	1,481	1,553	930
721.00 Health Ins. Allow	134	334	363	440	391	465
725.00 SCORE Workers Comp.	1,113	748	1,148	900	900	899
730.00 Sui Tax Expense	34	17	9	49	44	36
745.00 SCORE Liability		711	573	741	733	777
748.00 Property Insurance	28,198	10,813	17,391	19,093	19,008	11,414
760.00 Prof & Contract Svcs	582		2,281	2,500		-
785.00 Property Taxes	550	252	441	450	441	450
840.10 Electric	8,211	5,402	3,236	3,500	5,110	5,500
840.20 Heating	13,254	5,879	9,317	9,000	8,947	9,000
840.30 Trash	3,246	1,172	1,508	1,500	1,324	1,400
875.00 Special Supp & Equip	47	500	313	2,500	2,368	2,500
880.00 Maint & Supplies	1,179	786	2,219	6,000	2,334	2,500
990.00 Calpers Unfunded Liab	616	455	282	513	511	635
Subtotal	69,546	34,117	43,823	56,491	51,524	44,542

	21/22 Actual	22/23 Actual	23-24 Actual	24/25 Final Adopted	YTD 6-11-25	25/26 Proposed
Dept: 60 Highways & Streets						
701.00 Salaries Regular	11,106	6,764	9,903	10,555	10,149	10,817
702.00 Salaries - Overtime				-		
703.00 Salaries-PT			9,815	8,986	9,080	9,210
710.00 Ss/Mc Tax Expense	842	554	1,579	1,495	1,561	1,532
715.00 Pers Retirement	1,135	876	2,385	2,899	2,765	2,982
716.00 457 Retirement	120	29	186	200	104	100
720.00 Health Insurance	426	1,379	3,662	1,762	5,202	1,860
721.00 Health Insurance Allowance	171	472	924	1,321	1,174	1,395
725.00 SCORE Workers Comp. Liability	1,113	868	2,328	2,779	2,779	2,778
730.00 SUI Tax Expense	43	17	79	170	128	121
743.00 SCORE Vehicle			483	2,202	271	311
745.00 SCORE Liability		952	1,123	170	2,176	2,306
750.00 Dues & Subscriptions		465		-	76	100
760.00 Prof & Contract Svcs				-	1,867	
790.00 License & Permits		54	91	100	145	200
830.00 Telephone Expense	298	358	407	400	323	400
830.30 Cellular	636	705	515	600	513	550
840.10 Electric	27	434	419	500	1,196	1,500
840.20 Heating		809	388	500		
840.30 Trash	464	2,001	1,508	1,500	1,324	1,600
850.00 Equipment Maintenance			379	500	-	
860.00 Vehicle Maintenance	906	65	33	500	54	100
865.00 Vehicle Fuel & Oil	1,689	1,471	1,230	1,200	452	700
867.00 Traffic Safety			13,961	5,000	13,226	15,000
875.00 Special Supp & Equip	355	1,531	2,087	-		
880.00 Maint & Supplies	1,393	461		5,000	31,077	
900.00 Capital Outlay			35,000	-	(35,000)	
990.00 Calpers Unfunded Liab	598	784	1,007	1,394	1,391	2,306
Subtotal	21,322	21,051	89,491	49,733	52,033	55,868
Dept: 70 Parks & Recreation						
701.00 Salaries Regular	13,391	5,691	3,301	3,518	3,383	3,606
702.00 Salaries - Overtime				-		
703.00 Salaries - PT		976	401	2,808	2,970	2,878
710.00 Ss/Mc Tax Expense	1,023	551	311	484	516	496
715.00 Pers Retirement	1,536	769	590	1,004	968	1,032
716.00 457 Retirement	206	101	8	100	23	25
720.00 Health Insurance	470	1,557	132	881	1,553	930
721.00 Health Ins Allowance	388	529	363	440	391	465
725.00 SCORE Workers Comp.	1,113	911	1,148	866	900	899
730.00 SUI Tax Expense	51	18	9	49	44	36
745.00 SCORE Liability	-	711	582	513	733	777
748.00 Property Insurance		167	269	685	294	-
760.00 Prof & Contract Svcs	927	3,273	3,247	3,500	1,884	1,000
830.00 Telephone Expense	608	577	480	-	800	900
840.10 Electric		340	422	500	132	200
840.30 Trash		2,110	2,258	2,500	1,324	2,000
830.00 Vehicle Maint	537	65	-	-		
865.00 Vehicle Fuel & Oil		132		-	65	100
875.00 Special Supp & Equip	1,489	2,573	501	-		500
880.00 Maint & Supplies	677	2,079	1,590	1,500	1,180	1,200
990.00 Calpers Unfunded Liab	616	455	282	513	511	635
Subtotal	23,032	23,585	15,893	19,861	17,670	17,679

Fund 20: Water Imp. Fund	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 YTD 6-11-25	25/26 Proposed	
Total Revenues	1,651	3,668	76,242	4,679	4,466	
Total Expenditures	-	1,545	-	3,514	2,442	
Total Over/Under	1,651	2,124	76,242	1,165	2,024	
Revenue						
480.00 Interest Earnings	(315)	1,702	6,242	2,713	2,500	
565.00 Water Connection Fees	1,966	1,966		1,966	1,966	
591.00 Water Revenue						
690.00-Transfer In			70,000			
Total	1,651	3,668	76,242	4,679	4,466	
Expenditures						
737.00 Admin. Fees						
760.00 Professional/Contract Services					-	
880.00 Maintenance/Supplies		1,545		2,443	2,442	
881.35 Cleveland St. (WaterLine)				1,071	-	
950.00 Transfer Out					-	
Total	-	1,545	-	3,514	2,442	
605.15 Prop 68-SWTC Planning	129,895	296,396				
605.20 DWR Drought Relief			843,118	631,468	654,364	2,128,950
605.25 EDWG Grant Revenue				14,718	1,000,000	
881.15 Prop 68-SWTC Planning	216,052	210,239		1,071		
881.20 DWR Drought Relief		19,457	339,437	1,138,014	632,042	2,128,950
881.25 EDWG Grant Exp.			-	14,718	1,000,000	

Fund 21: Sewer Imp. Fund	21-22 Unaudited	21-22 Unaudited	23-24 Unaudited	24-25 Final Amended	YTD 6-11-25	25/26 Proposed
Total Revenues	2,261	2,261	53,029		3,848	-
Total Expenditures	23,465	23,465	-	-	-	-
Total Over/Under	(21,204)	(21,204)	53,029		3,848	-
Revenue						
480.00 Interest Earnings	217	217	3,029	-	3,847.99	
565.00 Sewer Connection Fees	2,044	2,044		-		
690.00-Transfer In			50,000	-		
				-		
Total	2,261	2,261	53,029		3,848	-
				-		
Expenditures				-		
737.00 Admin. Fees				-		
760.00 Professional/Contract Services				-		
880.00 Maintenance/Supplies				-		
950.00 Transfer Out	23,465	23,465		-		
				-		
Total	23,465	23,465	-			

Fund 22 RMRA	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Adopted	24-25 YTD 6-11-25	25/26 Proposed	
Total Revenues	14,657	15,265	17,576	20,415	14,283	18,525	
Total Expenditures	-	-	-	-	-	-	
Total Over/Under	14,657	15,265	17,576	20,415	14,283	18,525	
Revenue							
480.00 Interest Earnings			1,577	2,700			
522.00 RMRA Revenue	14,657	15,265	15,999	17,715	14,283	18,525	
690.00 Transfer in		-					
Total	14,657	15,265	17,576	20,415	14,283	18,525	
Expenditures				-			
760.00 Prof & Contract Svc				-			
Total		-					

Fund 23: Pool	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Adopted	YTD 6-11-25	25/26 Proposed
Total Revenues	44,039	43,648	42,680	38,500	13,313	36,600
Total Expenditures	84,655	94,142	88,134	100,061	73,651	86,758
Total Over/Under	(40,616)	(50,494)	(45,454)	(61,561)	(60,338)	(50,158)
Pool Fund-Revenue						
570.00 Special Event Pool Rental	2,300	\$ 2,039	2,438	2,500	910	2,500
574.00 Fundraising	20,236	\$ 22,895	22,075	20,000		20,000
576.00 Swimming Lessons/Classes	5,040	\$ 4,500	5,302	4,000	3,610	4,000
579.00 Snack Shack Revenue	11,199	\$ 9,014	7,845	7,000	3,693	5,000
610.00 Contributions	263	\$ 200	20	-	100	100
690.00 Transfer in	5,000	5,000	5,000	5,000	5,000	5,000
Total	44,039	43,648	42,680	38,500	13,313	36,600
Pool-Expenditures				-		
701.00 Salaries Regular	46,142	36,757	4,846	4,990	4,658	4,965
702.00 Salaries OT			-	-		
703.00 Salaries PT		9,820	33,145	47,478	28,813	38,700
710.00 Ss/Mc Tax Expense	3,269	3,571	2,962	4,014	2,599	3,341
715.00 Pers Retirement	1,582	1,827	931	1,231	1,162	1,331
716.00 457 Retirement	237	291	70	35	50	100
720.00 Health Insurance	603	3,542	453	1,233	1,109	1,302
721.00 Health Allowance	407	722	724	562	508	930
725.00 SCORE W/C Liability	4,720	2,751	7,990	6,897	7,167	5,640
730.00 Sui Tax Expense	596	795	924	793	856	791
735.00 Travel & Training			178	-		
745.00 SCORE Liability	-	3,199	3,535	4,582	4,882	4,289
748.00 Property Insurance		3,158	5,080	5,909	5,552	2,974
760.00 Professional & Contract Servcs	421	377	145	-	-	
785.00 Property Taxes		173	170	200	171	200
790.00 License & Permits	330	395	395	400	395	400
800.00 Advertising		966		300	1,140	1,500
830.00 Telephone Expense	405	670	788	1,800	1,326	1,000
840.10 Electric	8,696	8,111	7,221	3,000	3,520	3,500
840.20 Heating	4,637	2,921	1,319	2,500	1,733	2,500
840.30 Trash	352	464	508	400	333	400
870.00 Office Supplies		-	102	100		100
873.00 Snack Shack Supplies	2,237	218		-		-
875.00 Special Dept Supplies & Equip	3,010	1,671	8,101	5,000	67	2,500
877.00 Chemicals	5,400	8,835	3,697	4,000	5,500	5,500
880.00 Maintenance & Supplies	661	1,662	4,375	4,000	1,474	4,000
990.00 Calpers Unfunded Liab	950	1,245	477	637	636	795
Subtotal	84,655	94,142	88,134	100,061	73,651	86,758

Fund 24 STIP	23-24 YTD	23-24 Unaudited	24-25 Final Adopted	YTD 6/11/25	25/26 Proposed
Total Revenues	-	6,488	-		65,000
Total Expenditures	-	-	-		101,000
Total Over/Under	-	6,488	-		(36,000)
Revenue					
480.00 Interest Earnings		6,488			
STIP-Main St.-Revenue					65,000
690.00 Transfer in					
Total	-	6,488	-	-	65,000
Expenditures					
760.00 Prof & Contract Svc					
STIP-Main St. Exp.	15,191	45,000	20,000	24,557	101,000
Total	-				101,000

Gas Tax	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Budget	YTD 6/11/2025	25/26 Proposed
Total Revenues	28,098	23,817	27,958	25,686	17,722	25,947
Total Expenditures	20,909	26,074	42,312	42,202	35,901	33,855
Total Over/Under	7,189	(2,257)	(14,354)	(16,516)	(18,179)	(7,908)
Revenue						
480.00 Interest Earnings	366	172	2,855			
580.00 Gas Tax - 2105	4,777	3,894	4,149	4318	2,898	4,431
581.00 Gas Tax - 2106	9,251	7,870	8,115	8027	5,568	8,082
582.00 Gas Tax - 2107	5,842	5,306	5,617	5888	3,844	6,028
583.00 Gas Tax - Snow Removal	-	-				
584.00 Gas Tax - 2107.5	1,000	1,000	1,000	1000	1,000	1,000
587.00 Gas Tax-2103	6,861	5,575	6,222	6453	4,412	6,406
690.00 Transfer in						
Reserve						
Total	28,098	23,817	27,958	25,686	17,722	25,947
Expenditures						
701.00 Salaries Regular	13,244	11,502	11,159	10,870	10,149	10,817
703.00 Salaries-PT		900	10,216	7,470	7,601	7,483
710.00 Ss/Mc Tax Expense	1,057	1,006	1,635	1,403	1,448	1,400
715.00 Pers Retirement	1,845	1,680	2,467	2,679	2,493	2,685
716.00 457 Retirement	62	27	194	200	108	100
720.00 Health Insurance	44	1,097	3,794	4,881	4,668	930
721.00 Health Insurance Allowance			-	1,321	1,174	1,395
725.00 Workers Comp.	1,644	1,084	2,700	2,540	2,540	2,538
730.00 Sui Tax Expense				167	106	109
743.00 SCORE Vehicle				1,940		311
745.00 SCORE Liability		2,139	1,331	2,500	1,940	2,054
760.00 Prof & Contract Svc	1,500	1,877	1,621	3,000	2,442	2,500
880.00 Maintenance & Supplies		2,380	5,225	2,000		
880.01 Snow Removal		749		-		
900.00 Capital Outlay			900	1,231		
990.00 Calpers Unfunded Liab	1,513	1,634	1,070		1,232	1,533
Total	20,909	26,074	42,312	42,202	35,901	33,855

Fund 29: LTC	21-22	22-23	23-24	24-25 Final	24-25	25/26 Proposed
	Unaudited	Unaudited	Unaudited	Budget	YTD 6-11-25	
Total Revenues	38,087	38,562	44,811	128,002	97,141	29,030
Total Expenditures	29,882	29,193	1,867	122,962	105,219	19,933
Total Over/Under	8,205	9,369	42,944	5,040	(8,078)	9,097
Revenue						
480.00 Interest Earnings	\$ 1,251	20	2,088			
585.00 Local Transportation Funds	\$ 36,835	38,542	36,835	30,861		29,030
588.00 Regional Surface Trans. Prg.			5,888	97,141	97,141	
Total	38,087	38,562	44,811	128,002	97,141	29,030
Expenditures						
760.00 Prof. Contract Service			1,867		2,190	1,100
867.00 Traffic Safety	12,715	11,982				
868.00 STAGE Exp.	17,167	17,211		19,933		19,933
881.35 Cleveland St. Rehab				103,029	103,029	
Total	29,882	29,193	1,867	122,962	105,219	19,933

Fund 40: Water	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Budget	YTD 11-25	6. 25/26 Proposed
Total Revenues	199,237	202,440	213,492	232,252	233,296	238,000
Total Expenditures	153,670	149,777	201,788	208,864	174,180	205,354
Total Over/Under	45,567	52,663	11,703	23,388	59,116	32,646
Revenue				-		
480.00 Interest Earnings	-	27	100	2,000	1,610	1,500
490.00 Penalties & Delinquent Fees	8,622	8,718	6,425	7,500	7,602	7,500
590.00 Water Usage	103,158	99,629	116,244	122,752	131,939	136,000
591.00 Water Revenue		12,465		-		
593.00 Water Meter Flat Fee	87,457	81,601	90,722	100,000	92,145	93,000
690.00 Transfer In				-		
Total	199,237	202,440	213,492	232,252	233,296	238,000
Expenditures				-		
701.00 Salaries Regular	58,705	40,772	35,823	34,169	32,855	41,819
702.00 Salaries - Overtime				-		
703.00 Salaries-Part-time		16,803	28,022	33,687	34,250	32,481
710.00 Ss/Mc Tax Expense	4,619	4,625	5,196	5,038	5,462	5,684
715.00 Pers Retirement	6,891	6,326	7,913	9,563	9,415	11,007
716.00 457 Retirement	1,080	1,248	1,330	1,000	845	1,200
720.00 Health Insurance	1,013	12,627	7,509	12,572	12,794	13,019
721.00 Health Insurance Allowance	2,843	2,889	4,079	4,625	4,304	6,045
725.00 Workers Comp.	11,321	4,479	7,340	5,252	5,235	5,360
730.00 Sui Tax Expense	252	251	193	457	378	375
735.00 Travel And Training		55	60	100		100
743.00 SCORE Vehicle	295	667	483	271	271	311
745.00 SCORE Liability		7,260	6,555	7,397	7,374	8,708
748.00 Property Insurance		6,519	10,484	11,729	11,459	7,933
750.00 Dues And Subscriptions	572	1,290	30	1,590	1,593	1,600
760.00 Professional & Contract Servcs	5,112		1,140	6,500	6,252	
760.01 IT	3,218	7,922	985	2,300	2,312	12,000
760.02 Pre-Audit Fees	3,538			-		3,000
765.00 Audit Fees	1,625			-		10,000
780.00 Attorney Fees	1,815		1,181	1,000		500
782.00 Engineer Fees	-			-		
790.00 License & Permits	1,779	1,277	3,977	5,700	5,756	6,000
795.00 Laboratory Tests	1,947	1,253		1,400	1,824	2,000
820.00 Postal Expense	612	1,005	988	1,300	1,221	1,300
827.00 Credit Card		1,851	1,521	700	635	500
830.00 Telephone Expense	859	358	406	400	323	400
830.30 Cellular	636	705	525	600	513	600
840.10 Electric	1,953	1,041	951	5,000	3,957	5,000
840.20 Heating	255	1,164	756	1,000	1,032	1,000
840.30 Trash	438			-		
850.00 Equipt Maintenance	1,757	160		-		
860.00 Vehicle Maintenance	1,949	177	623	200	72	200
865.00 Vehicle Fuel & Oil	2,265	1,572	1,881	1,000	1,923	2,000
870.00 Office Supplies	112	605	288	250	209	250
875.00 Special Supp & Equip	3,540	1,682	19	6,500	6,115	6,500
877.00 Chemicals	4,732	16,422	6,349	6,000	5,824	6,000
880.00 Maintenance & Supplies	2,936	2,591	1,577	7,000	5,412	6,000
950.00 Transfer Out to Fund 20	25,000		60,000	30,000		
990.00 Calpers Unfunded Liab		4,181	3,603	4,564	4,564	6,462
Total	153,670	149,777	201,788	208,864	174,180	205,354

Fund 45: Sewer	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	6-24-24 Adopted Final	YTD 6-11-25	25/26 Proposed
Total Revenues	209,154	214,186	216,474	211,736	212,128	216,850
Total Expenditures	204,822	212,605	215,241	196,311	174,706	201,795
Total Over/Under	4,333	1,581	1,233	15,425	37,422	15,055
Revenue						
480.00 Interest Earnings	8	2,124	9,392	3,500	1,732	850
490.00 Penalties & Delinquent Fees	6,398	6,699	5,658	5,500	5,851	6,000
595.00 Sewer Revenues	183,272	187,422	196,262	202,150	203,810	210,000
597.00 Monthly Sewer Bond Fees	19,477	17,942	5,161	586	736	-
Total	209,154	214,186	216,474	211,736	212,128	216,850
Expenditures						
701.00 Salaries Regular	68,588	45,079	36,314	35,194	30,555	38,214
702.00 Salaries - Overtime	-	-	-	-	-	-
703.00 Salaries-Part-time	-	16,410	28,521	32,284	34,250	32,481
710.00 Ss/Mc Tax Expense	5,401	5,044	5,272	5,162	5,257	5,408
715.00 Pers Retirement	7,107	6,810	8,007	9,789	9,002	10,364
716.00 457 Retirement	1,243	1,304	1,336	900	846	846
720.00 Health Insurance	1,434	14,576	7,796	12,572	12,794	13,019
721.00 Health Insurance Allow	3,640	4,450	4,079	4,625	3,914	5,580
725.00 SCORE W/C	8,973	4,938	7,340	4,735	4,735	4,860
730.00 Sui Tax Expense	264	254	193	457	369	363
735.00 Travel & Training	-	-	110	400	-	-
743.00 SCORE Vehicle	295	667	483	271	271	311
745.00 SCORE Liability	-	7,260	6,555	6,984	6,984	8,296
748.00 Property Insurance	-	1,156	1,859	2,041	2,032	2,032
750.00 Dues & Subscriptions	-	88	-	1,000	931	931
760.00 Professional & Contract Servc	6,319	6,287	7,431	13,500	11,277	11,277
760.01 IT	3,218	7,922	985	2,500	2,312	2,312
765.00 Audit Fees	1,625	-	-	10,000	-	10,000
782.00 Engineer Fees	4,101	-	-	-	-	-
785.00 Property Taxes	171	108	108	108	108	108
790.00 License & Permits	27,109	28,140	28,497	30,000	28,296	30,000
795.00 Laboratory Tests	2,921	299	5,817	2,000	1,701	2,000
820.00 Postal Expense	612	962	1,056	1,500	1,221	1,500
827.00 Credit Card Fees	-	1,851	-	700	634	700
830.00 Telephone Expense	859	258	406	500	323	500
830.30 Cellular	638	705	525	600	513	600
840.10 Electric	2,027	4,033	4,355	5,000	4,515	5,000
840.20 Heating	777	1,164	755	1,000	1,031	1,100
860.00 Vehicle Maintenance	1,395	144	237	1,500	1,443	1,500
865.00 Vehicle Fuel & Oil	1,939	1,572	1,881	2,200	1,924	2,200
870.00 Office Supplies	100	605	288	225	209	250
875.00 Special Supp & Equipt	2,265	4,704	-	2,500	261	2,500
880.00 Maint & Supplies	-	533	1,056	1,500	2,434	1,500
897.00 1983 Loan Interest	1,800	1,100	375	-	-	-
900.00 Capital Outlay	25,000	-	-	-	-	-
950.00 Transfer Out to Fund 21	25,000	40,000	50,000	-	-	-
990.00 Calpers Unfunded Liab	-	4,181	3,603	4,564	4,564	6,043
Total	204,822	212,605	215,241	196,311	174,706	201,795

Fund 50-Ambulance	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Amended	24-25 YTD 6-11-25	25/26 Proposed	
Total Revenues	511,617	257,767	320,048	370,709	337,956	346,200	
Total Expenditures	356,138	272,167	243,262	308,639	265,777	304,324	
Total Over/Under	155,480	(14,400)	76,785	62,070	72,179	41,876	
				-			
Revenue				-			
598.00 Ambulance Service Fees	511,617	256,617	318,675	370,209	332,605	340,000	
598.10 Outside Services	-	650	1,073	-	4,265	5,000	
599.00 Education Revenue	-	500	300	500	1,086	1,200	
Subtotal Dept. Revenue	511,617	257,767	320,048	370,709	337,956	346,200	
701.00 Salaries Regular	93,119	53,777	70,100	71,818	73,076	111,820	
702.00 OT Salaries		47	-	-			
703.00 Salaries PT	42,967	34,946	36,614	60,548	44,457	41,000	
709.00 Volunteer		22,647		-			
709.50 Volunteer Fire	69,274	2,040		-			
710.00 Ss/Mc Tax Expense	13,984	8,680	8,178	8,642	9,163	11,691	
715.00 Pers Retirement	5,241	4,305	6,389	8,277	6,780	8,601	
716.00 457 Retirement	258	40	151	150	125		
720.00 Health Insurance	12,931	28,481	16,400	20,548	18,240	18,599	
721.00 Health Insurance Allowance			197	622	1,139	4,695	
725.00 SCORE Workers Comp.	23,517	14,386	5,332	15,583	15,583	21,197	
730.00 SUI	1,330	1,190	890	2,159	1,645	716	
735.00 Travel & Training	-	452	315	2,000	783	2,000	
740.00 Medical Expenses	-	-	900	2,000	1,100	2,000	
743.00 SCORE Vehicle	416	858	496	621	621	863	
744.00 SCORE Liability		9,337	10,093	11,747	11,747	13,718	
747.00 Commercial Auto	5,226	5,226	5,100	5,190	5,190	6,929	
748.00 Property Insurance		1,091	1,754	1,917	1,917	607	
750.00 Dues And Subscript	5,514	11,557	1,395	1,800	2,299	1,800	
760.00 Pro & Contract Svcs	35,744	24,180	30,327	32,000	25,811	3,200	
760.01 IT	4,510	7,510	1,448	2,500	2,312	6,000	
780.00 Attorney Fees	379	66	1,064	500	319	500	
800.00 Advertising				-			
820.00 Postal Expense				-			
830.00 Telephone Expense	1,309	1,259	1,695	1,800	1,719	1,800	
830.30 Cellular	1,579	1,902	929	950	503	950	
840.10 Electric	2,888	2,604	2,515	3,150	2,998	3,150	
840.20 Heating	1,018	-		-			
850.00 Equip. Maint.		79		-			
855.00 Building Maintenance						5,000	
860.00 Vehicle Maintenance	2,244	10,496	5,364	20,000	11,971	20,000	
865.00 Vehicle Fuel & Oil	15,173	11,288	9,622	8,500	2,846	8,500	
865.10 Gasoline				-	1,109		
865.20 Diesel				-	4,349		
870.00 Office Supplies	1,267	900	1,447	1,200	1,018		
872.00 Medical Supplies	13,344	11,371	15,998	14,000	11,990		
875.00 Special Supp & Equip	2,542	178	7,604	5,000	3,821	8,000	
880.00 Maintenance/Supplies		265	418	4,500	252		
888.00 Bad Debt Exp.				-			
900.00 Capital Outlay				-			
950.00 Transfer Out				-			
990.00 Unfunded Liability	364	1,010	528	917	893	987	
Subtotal	356,138	272,167	243,262	308,639	265,777	304,324	

Fund 53-COPS	21-22 Unaudited	22-23 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Amended	24-25 YTD 6-11-25	25/26 Proposed
Total Revenues	168,324	172,572	165,806	186,436	196,500	194,930	200,000
Total Expenditures	171,838	122,262	241,141	303,390	218,435	183,152	183,074
Total Over/Under	(3,514)	50,311	(75,334)	(116,954)	(21,935)	11,778	16,926
Revenue							
480.00 Interest Earnings	54	27	30	267	500	267	
520.00 COPS Revenues	156,727	161,285	165,271	186,159	196,000	194,663	200,000
535.00 Special PD Fees	10,483	11,261	505	10	-		
537.00 CCW	1,060				-		
Total	168,324	172,572	165,806	186,436	196,500	194,930	200,000
Expenditures							
701.00 Salaries Regular	93,398	-	71,407	94,072	68,436	56,894	59,322
701.50 On Call Pay				8,440	15,000	10,100	8,000
702.00 Salaries OT	4,215	-	674		-		
703.00 Salaries PT			26,462	28,700	34,206	30,495	30,826
705.00 Uniform Allowance			650		2,000	2,000	1,000
710.00 SS/MC	379	(11)	5,687	10,239	9,330	7,732	6,896
715.00 PERS Retirement	15,524	111	11,373	17,001	10,882	7,326	8,491
716.00 457 Retirement	200		236	1,082	1,400	1,218	1,100
720.00 Health Ins	13,261	536	7,825	13,780	21,196	10,126	13,492
721.00 Health Ins. Allow	7,163		952	2,634	3,200	2,830	-
725.00 Workers Comp.	7,380	-	-	9,702	5,085	3,623	4,432
730.00 Sui Tax Expense	7763.18	1	433	436	605	328	484
735.00 Travel & Training	2626.85		5,483	189	500	225	1,000
741.00 ADWRP					216	216	225
743.00 Vehicle Insurance				538	448	448	917
745.00 SCORE-Liability	4,068	(4,068)	13,712	12,432	8,468	8,468	9,323
748.00 Property Insurance					586	591	646
750.00 Dues & Subscriptions			577		-		-
760.00 Prof. & Contract Services			769	-	-		-
760.01 IT Services	142		7,922	692	3,500	2,480	5,000
780.00 Attorney Fees				3,835	-		
830.00 Telephone	1,530	118	1,627	1,947	2,000	1,539	1,500
830.30 Cellular	1,386	111	1,235	1,022	1,000	968	1,000
840.10 Electric			517	940	1,400	1,335	1,500
840.20 Heating			1,586	1,118	1,300	1,272	1,500
860.00 Vehicle Maint	2,401		1,610	6,197	500	379	2,000
865.00 Vehicle Fuel	4,215	-	5,732	8,232	8,500	7,020	7,000
870.00 Office Supplies			413	808	1,000	-	
875.00 Special Supplies	1,187		44,456	8,840	5,000	3,908	
899.10 PAL(Library)		-	5,000	5,000	5,000	5,000	5,000
899.10 PAL	5,000	5,000	5,000				
900.00 Capital Outlay				59,376	-	9,040	7,000
950.00 Transfers Out (Pool)		108,723	5,000	5,000	5,000	5,000	5,000
990.00 CalPERS Unfunded Liability		11,741	14,802	1,138	2,677	2,591	420
Total	171,838	122,262	241,141	303,390	218,435	183,152	183,074

Fund 60-Fire Dept. Replmnt	21-22 Unaudited	22-23 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Budget	24-25 YTD 6-11-25	25/26 Proposed
Total Revenues			18,500.00	-			
Total Expenditures			18,549.00	-			
Total Over/Under			(49.00)	-			
Revenue			-				
480.00 Interest Earnings							
606.00 50/50 Grant			18,500.00		18,000.00		
610.00 Contributions							
690.00 Transfers In							
Total			18,500.00	-			
Expenditures							
860.00 Vehicle Maintenance							
875.00 Special Dept. Supplies & Equip.			18,549.00		18,000.00	10,430.00	
950.00 Transfer Out							
Total			18,549.00	-	18,000.00	10,430.00	
Fund 61-Ambulance Replacement	21-22 Unaudited	22-23 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Budget	24-25 YTD 6-11-25	25/26 Proposed
Total Revenues	-						
Total Expenditures	-						
Total Over/Under	-						
Revenue							
480.00 Interest Earnings							
690.00 Transfers In							
Total	-						
Expenditures							
875.00 Special Dept. Supplies/Equipment							
950.00 Transfers Out							
Total	-						
Fund 62-Police Dept Repalcement	20-21 Unaudited	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Budget	YTD 6-11-25	25/26 Proposed
Total Revenues	1,102	-	15,453	487	2,000	1,570	1,700
Total Expenditures	-	-	-	-	15,000	5,120	9,880
Total Over/Under	1,102	-	15,453	487	(13,000)	(3,550)	(8,180)
Revenue							
480.00 Interest Earnings	42	-		42			
535.00 Special Police Dept Fees				105	1,500	1,360	1,500
537.00 CCW Permits	1,060		453	240	500	210	200
560.00 Tow Fees/14601 Admin.				100	-		
Wellness Grant			15,000		-		
Total	1,102	-	15,453	487	2,000	1,570	1,700
Expenditures							
875.00 Special Dept. Supplies/Equipment		-			15,000	5,120	9,880
950.00 Transfers Out		-					
Total	-	-	-	-	15,000	5,120	9,880

Fund 70: CDBG	21-22 Unaudited	22-23 Unaudited	23-24 Unaudited	24-25 Final Budget	24-25 YTD 6-11-25	25/26 Proposed
Total Revenues	391,536	316,136	125,566	36,500	289,858	241,000
Total Expenditures	19,080	15,737	1,527	6,635	6,635	10,000
Total Over/Under	372,456	300,399	124,039	29,865	283,223	231,000
Revenue	-					
480.00 Interest Earnings	1,678	3,076	25,942	19,500	15,493	20,000
482.00 Program Interest	9,020	13,211	13,698	17,000	11,308	11,000
605.00 State Grants						
630.00 Admin Fees						10,000
Loan Receivable	380,838	299,849	85,926		263,057	200,000
Total	391,536	316,136	125,566	36,500	289,858	241,000
Expenditures			-			-
701.00 Salaries Regular	7,524	4,887	-			
703.00 Part-Time		1,162	-			
710.00 Ss/Mc Tax Expense	555	501	-			
715.00 Pers Retirement	569	642	-			
716.00 457 Retirement	230	216	-			
720.00 Health Insurance	1,196	1,116	-			
721.00 Health Ins. Allowanc		494	-			
725.00 SCORE W/C Liability	779		-			
730.00 Sui Tax Expense	33	27	-			
745.00 SCORE Liability		572	-			
760.00 Prof & Contract Services	2,380	265	1,527	6,635	6,635	
760.01 IT			-			
760.00 PreAudit Fees	2,575		-			
765.00 Audit Fees	1,019		-			
780.00 Attorney Fees	495	5,442	-			
800.00 Advertising			-			
820.00 Postal Expense	100	16	-			
847.00 GNC Administration	1,625		-			10,000
950.00 Transfer Out			-			
990.00 Calpers Unfunded Liab		397				
Total	19,080	15,737	1,527	6,635	6,635	10,000