City of Etna

BUDGET WORKSHOP
Wednesday, October 13, 2021 1:00 PM

442 Main Street, Etna or Virtual

CALL TO ORDER

FLAG SALUTE

ROLL CALL

CURRENT BUSINESS

- 1Q 21/22 Budget Meeting

ADJOURNMENT

Teleconference Information:
https://global.gotomeeting.com/join/366504493 Phone: 1 877 309 2073 Access Code: 366-504-493

Parties with a disability as provided by the American Disabilities Act who require special accommodations or aides in order to participate in the public meeting should make the request to the City Clerk at least 48 hours prior to the meeting.

2021 / 2022 Budget

8.2.21

Fund	21/22 Approved			21/22 To Date		
	Budgeted Revenue	Budgeted Expenditures	Over/Under GL Budget	Revenue To Date	Expenditures to Date	Over/Under GL Budget
GOVERNMENTAL FUNDS						
10 General	**$ 1,160,182**	**$ 1,160,182**	**$ (0)**	$ -	$ -	$ -
Police	$ 372,500	$ 514,063	$ (141,563)	$ -	$ -	$ -
Ambulance	$ 250,000	$ 267,615	$ (17,615)	$ -	$ -	$ -
Fire/Strike	$ 17,544	$ 51,136	$ (33,592)	$ -	$ -	$ -
Pool	$ 32,460	$ 80,438	$ (47,978)	$ -	$ -	$ -
24 STIP	$ -	$ -	$ -	$ -	$ -	$ -
25 Gas Tax	**$ 21,010**	**$ 21,010**	**$ 0**	$ -	$ -	$ -
27 Road Maint RMRA	**$ 12,000**	$ -	**$ 12,000**	$ -	$ -	$ -
29 Local Transportation	$ -	$ -	$ -	$ -	$ -	$ -
53 COPS	**$ 155,000**	**$ 155,000**	$ -	$ -	$ -	$ -
70 CDBG	**$ 23,400**	**$ 23,369**	**$ 31**	$ -	$ -	$ -
ENTERPRISE FUNDS						
Water Improvement	$ -	$ -	$ -	$ -	$ -	$ -
Water Fund	$ 147,000	$ 132,691	$ 14,309	$ -	$ -	$ -
20 40 Water Totals	**$ 147,000**	**$ 132,691**	**$ 14,309**	$ -	$ -	$ -
Sewer Improvement	$ -	$ -	$ -	$ -	$ -	$ -
Sewer Fund	$ 167,000	$ 159,261	$ 7,739	$ -	$ -	$ -
Sewer Assessment				$ -		
21 45 Sewer Totals	**$ 167,000**	**$ 159,261**	**$ 7,739**	$ -	$ -	$ -

GENERAL FUND REVENUE	21/22 Approved Budget	To Date	% To Date /Approved
Total Revenues	**1,160,182**	-	
Total Expenditures	**1,160,182**	-	
Total Over/Under	**(0)**	-	
Dept: 00 General			
401.00 Secured & Unsecr'D Prop Tx	115,000		0%
415.00 Interest, Penalties, Delq Tax	2,500		0%
420.00 Sales Tax	70,000		0%
425.00 Trans Occupancy Tax (TOT)	10,000		0%
430.00 Franchise Tax Pac Power	7,550		0%
435.00 Business License Tax	4,300		0%
440.00 Real Property Trnsfr Tax	1,500		0%
450.00 Animal License	3,000		0%
485.00 Rent	5,500		0%
500.00 Siskiyou VLF	83,500		0%
503.00 State Of Ca VLF	550		0%
505.00 HO Property Tax Relief	1,300		0%
515.00 Prop 172 - Public Safety	4,500		0%
521.00 Training Reimbursment POS	-		
520.00 COPS Revenue	155,000		0%
525.00 Other State Revenues	77,000		0%
530.00 Zoning & Subdivision Fees	-		
535.00 Special Police Dept Fees	45,000		0%
540.00 Special Fire Dept Fees	17,544		0%
555.00 Parks & Recreation Fees	3,500		0%
570.00 Special Event Pool Rental	2,000		0%
574.00 Fundraising From Fsvsp	22,000		0%
576.00 Swimming Lessons/Classes	4,000		0%
579.00 Snack Shack Revenue	7,000		0%
610.00 Contributions From Non Go	5,000		0%
598.00 Ambulance Service Fees	250,000		0%
599.10 Fort Jones PD	168,000		0%
605.00 State Grants	-		
650.00 Unclassified Revenue	-		
690.00 Transfer In	94,938		0%
Total	***1,160,182***		

GENERAL FUND EXPENDITURES	21/22 Approved Budget	To Date	% To Date /Approved
Total Budgeted Expenditures	**$ 1,160,182**	**$ -**	**0%**
Dept: 20 City Council			
708.00 Stipend	$ -		
735.00 Travel & Training	$ 400		0%
750.00 Dues And Subscriptions	$ 300		0%
770.00 Election Expense	$ -		
875.00 Special Supplies & Equip	$ -		
Subtotal	***$ 700***	***$ -***	***0%***
Dept: 25 City Clerk			
701.00 Salaries Regular	$ 12,350		0%
710.00 Ss/Mc Tax Expense	$ 945		0%
715.00 Pers Retirement	$ 936		0%
716.00 457 Retirement	$ 405		0%
720.00 Health Insurance	$ 1,770		0%
725.00 SCORE W/C Liability	$ 2,854		0%
730.00 Sui Tax Expense	$ 50		0%
750.00 Dues And Subscriptions	$ 300		0%
755.00 Performance Bonds	$ 100		0%
760.00 Prof & Contract Srvcs	$ 5,200		0%
760.01 It Service & Equipment	$ 3,600		0%
760.02 Pre-Audit Fees	$ 6,000		0%
765.00 Audit Fees	$ 10,000		0%
780.00 Attorney Fees	$ 5,000		0%
782.00 Engineer Fees	$ 6,000		0%
783.00 Planning Services	$ 5,000		0%
800.00 Advertising	$ 500		0%
811.00 Recording Fees	$ 50		0%
820.00 Postal Expense	$ 2,000		0%
825.00 Bank Charges	$ 300		0%
830.00 Telephone Expense	$ 4,000		0%
830.30 Cellular Expense	$ 500		0%
870.00 Office Supplies	$ 4,000		0%
875.00 Special Supplies & Equip	$ 2,000		0%
Subtotal	***$ 73,860***	***$ -***	***0%***
Dept: 40 Law Enforcement			
701.00 Salaries Regular	$ 279,000		0%
709.50 Volunteer Fire	$ -		
710.00 Ss/Mc Tax Expense	$ 21,344		0%
715.00 Pers Retirement	$ 39,650		0%
716.00 457 Retirement	$ 2,940		0%
720.00 Health Insurance	$ 41,460		0%
722.00 Health Ins Allowance	$ -		
725.00 SCORE W/C Liability	$ 53,044		0%
730.00 Sui Tax Expense	$ 1,400		0%
735.00 Travel & Training	$ 5,500		0%
740.00 Medical Expenses	$ 200		0%
750.00 Dues And Subscriptions	$ 2,000		0%

GENERAL FUND EXPENDITURES	21/22 Approved Budget	To Date	% To Date /Approved
760.00 Prof & Contract Srvcs	$ 1,000		0%
760.10 IT Supplies & Equipt	$ 8,200		0%
762.00 Sheriff'S Contract	$ 20,500		0%
780.00 Attorney Fees	$ 325		0%
820.00 Postal Expense	$ 200		0%
830.00 Telephone Expense	$ 3,000		0%
830.30 Cellular	$ 4,000		0%
850.00 Equipt Maintenance	$ 500		0%
860.00 Vehicle Maintenance	$ 2,500		0%
865.00 Vehicle Fuel & Oil	$ 11,300		0%
870.00 Office Supplies	$ 1,000		0%
875.00 Special Supp & Equip	$ 15,000		0%
Subtotal	***$ 514,063***	***$ -***	***0%***
Dept: 45 Ambulance			
701.00 Salaries Regular	$ 112,120		0%
709.00 Volunteer	$ 25,000		0%
709.50 Volunteer Fire	$ -		
710.00 Ss/Mc Tax Expense	$ 10,490		0%
715.00 Pers Retirement	$ 6,615		0%
716.00 457 Retirment	$ 910		0%
720.00 Health Insurance	$ 24,780		0%
725.00 SCORE W/C Liability	$ 27,000		0%
730.00 Sui Tax Expense	$ 1,000		0%
735.00 Travel & Training	$ -		
747.00 Commercial Auto	$ 3,000		0%
750.00 Dues And Subscript	$ 1,000		0%
760.00 Pro & Contract Srvcs	$ 25,000		0%
760.01 IT	$ 4,100		0%
780.00 Attorney Fees	$ 2,500		0%
830.00 Telephone Expense	$ 1,350		0%
830.30 Cellular	$ 2,000		0%
860.00 Vehicle Maintenance	$ 5,000		0%
865.00 Vehicle Fuel & Oil	$ 5,500		0%
870.00 Office Supplies	$ 750		0%
872.00 Medical Supplies	$ 8,000		0%
875.00 Special Supp & Equip	$ 1,500		0%
Subtotal	**$ 267,615**	**$ -**	***0%***
Dept: 50 Fire Prevention			
701.00 Salaries Regular	$ 3,000		0%
708.00 Stipend	$ 8,250		0%
710.00 Ss/Mc Tax Expense	$ 861		0%
715.00 Pers Retirment	$ 228		0%
716.00 457 Retirement	$ 60		0%
720.00 Health Insurance	$ 600		0%
725.00 SCORE W/C Liability	$ 7,368		0%
730.00 Sui Tax Expense	$ 200		0%

GENERAL FUND EXPENDITURES	21/22 Approved Budget	To Date	% To Date /Approved
735.00 Travel & Training	$ 2,000		0%
740.00 Medical Expenses	$ 500		0%
743.00 SCORE Vehicle	$ 500		0%
750.00 Dues And Subscriptions	$ 100		0%
760.00 Prof & Contract Servcs	$ 3,100		0%
760.01 IT	$ 515		0%
820.00 Postal Expense	$ 25		0%
830.00 Telephone Expense	$ 1,200		0%
830.30 Cellular	$ 250		0%
850.00 Equipment Maintenance	$ 750		0%
860.00 Vehicle Maintenance	$ 1,000		0%
865.00 Vehicle Fuel & Oil	$ 1,000		0%
870.00 Office Supplies	$ 75		0%
875.00 Special Sup & Equip	$ 1,000		0%
880.00 Maintenance & Supplies	$ 1,000		0%
Subtotal	***$ 33,582***	***$ -***	***0%***
Dept: 51 Strike Team			
709.50 Volunteer Fire	$ -		
710.00 Ss/Mc Tax Expense	$ -		
725.00 SCORE W/C Liability	$ 17,554		0%
730.00 Sui Tax Expense	$ -		
Subtotal	***$ 17,554***	***$ -***	***0%***
Dept: 55 Buildings			
701.00 Salaries Regular	$ 9,744		0%
710.00 Ss/Mc Tax Expense	$ 745		0%
715.00 Pers Retirement	$ 1,285		0%
716.00 457 Retirement	$ 60		0%
720.00 Health Insurance	$ 2,360		0%
725.00 SCORE W/C Liability	$ 1,916		0%
730.00 Sui Tax Expense	$ 45		0%
785.00 Property Taxes	$ 850		0%
840.10 Electric	$ 17,350		0%
840.20 Heating	$ 13,500		0%
840.30 Trash	$ 2,600		0%
875.00 Special Supp & Equip	$ 1,500		0%
880.00 Maint & Supplies	$ 3,400		0%
Subtotal	***$ 55,355***	***$ -***	***0%***
Dept: 60 Highways & Streets			
701 Salaries Regular	$ 10,700		0%
702 Salaries - Overtime	$ 400		0%
710 Ss/Mc Tax Expense	$ 850		0%
715 Pers Retirement	$ 1,205		0%
716 457 Retirement	$ 145		0%
720 Health Insurance	$ 2,360		0%
725.00 SCORE W/C Liability	$ 1,916		0%
730 Sui Tax Expense	$ 50		0%
760 Prof & Contract Srvcs	$ 1,500		0%

GENERAL FUND EXPENDITURES	21/22 Approved Budget	To Date	% To Date /Approved
790 License & Permits	$ 250		0%
830 Telephone Expense	$ 300		0%
830.3 Cellular	$ 500		0%
860 Vehicle Maintenance	$ 615		0%
865 Vehicle Fuel & Oil	$ 1,500		0%
867 Traffic Safety	$ 14,000		0%
875 Special Supp & Equip	$ 650		0%
880 Maint & Supplies	$ 200		0%
Subtotal	***$ 37,141***	***$ -***	***0%***
Dept: 70 Parks & Recreation			
701 Salaries Regular	$ 11,160		0%
702 Salaries - Overtime	$ -		
710 Ss/Mc Tax Expense	$ 854		0%
715 Pers Retirement	$ 1,390		0%
716 457 Retirement	$ 100		0%
720 Health Insurance	$ 1,180		0%
725.00 SCORE W/C Liability	$ 1,124		0%
730 Sui Tax Expense	$ 50		0%
760 Prof & Contract Srvcs	$ 1,250		0%
830 Telephone Expense	$ 600		0%
875 Special Supp & Equip	$ 1,000		0%
880 Maint & Supplies	$ 350		0%
Subtotal	***$ 19,058***	***$ -***	***0%***
Dept: 71 Pool			
701.00 Salaries Regular	$ 44,570		0%
702.00 Salaries OT	$ 1,000		0%
710.00 Ss/Mc Tax Expense	$ 3,486		0%
715.00 Pers Retirement	$ 1,498		0%
716.00 457 Retirement	$ 145		0%
720.00 Health Insurance	$ 1,770		0%
725.00 SCORE W/C Liability	$ 5,419		0%
730.00 Sui Tax Expense	$ 1,000		0%
735.00 Travel & Training	$ 2,000		0%
760.00 Professional & Contract	$ 2,100		0%
790.00 License & Permits	$ 400		0%
830.00 Telephone Expense	$ 400		0%
870.00 Office Supplies	$ 150		0%
873.00 Snack Shack Supplies	$ 6,000		0%
875.00 Special Dept Supplies &	$ 1,800		0%
877.00 Chemicals	$ 4,700		0%
880.00 Maintenance & Supplies	$ 4,000		0%
Subtotal	***$ 80,438***	***$ -***	***0%***
Dept: 90 Non-Departmental			
701.00 Salaries Regular	$ 3,000		0%
710.00 SS/MC	$ 230		0%
715.00 Pers Retirement	$ 230		0%
716.00 457 Retirement	$ 60		0%

GENERAL FUND EXPENDITURES	21/22 Approved Budget	To Date	% To Date /Approved
720.00 Health Insurance	$ 1,716		0%
748.00 S.C.O.R.E. Property Ins.	$ 20,000		0%
882.00 Library	$ 5,000		0%
899.10 P.A.L.			
990.00 Calpers Unfunded Liab	$ 30,582		0%
Subtotal	***$ 60,818***	***$ -***	***0%***

Fund 25: GAS TAX	21/22 Approved Budget	To Date	% To Date /Approved
Total Revenues	**$ 21,010**		0%
Total Expenditures	**$ 21,010**		0%
Total Over/Under	**$ 0**		**0%**
Revenue			
480.00 Interest Earnings	$ -		
580.00 Gas Tax - 2105	$ 3,350		0%
581.00 Gas Tax - 2106	$ 7,000		0%
582.00 Gas Tax - 2107	$ 4,550		0%
583.00 Gas Tax - Snow Remova	$ -		
584.00 Gas Tax - 2107.5	$ 1,000		0%
587.00 Gas Tax-2103	$ 4,250		0%
690.00 Transfer in	$ 860		0%
Total	***$ 21,010***		**0%**
Expenditures			
701.00 Salaries Regular	$ 12,745		0%
702.00 Salaries - Overtime			
710.00 Ss/Mc Tax Expense	$ 975		0%
715.00 Pers Retirement	$ 1,753		0%
716.00 457 Retirement	$ 60		0%
720.00 Health Insurance	$ 3,540		0%
725.00 SCORE W/C Liability	$ 1,887		0%
730.00 Sui Tax Expense	$ 50		0%
875.00 Special Supplies & Equi	$ -		
Total	***$ 21,010***		**0%**

Fund 40: WATER	21/22 Approved Budget	To Date	% To Date /Approved
Total Revenues	**$ 147,000**		**0%**
Total Expenditures	**$ 132,691**		**0%**
Total Over/Under	**$ 14,309**		**0%**
Revenue			
480.00 Interest Earnings	$ -		
490.00 Penalties & Delinquent Fees	$ 5,000		0%
565.00 Water Connection Fees	$ 2,000		0%
590.00 Water Usage	$ 70,000		0%
593.00 Water Meter Flat Fee	$ 70,000		0%
Total	***$ 147,000***		**0%**
Expenditures			
701.00 Salaries Regular	$ 61,000		0%
702.00 Salaries - Overtime	$ 1,000		0%
710.00 Ss/Mc Tax Expense	$ 4,743		0%
715.00 Pers Retirement	$ 7,290		0%
716.00 457 Retirement	$ 1,345		0%
720.00 Health Insurance	$ 15,340		0%
721.00 Health Insurance Allowance	$ -		
725.00 SCORE W/C Liability	$ 12,998		0%
730.00 Sui Tax Expense	$ 500		0%
735.00 Travel And Training	$ 500		0%
748.00 Property Insurance			
750.00 Dues And Subscriptions	$ 1,300		0%
760.00 Professional & Contract Serv	$ 1,200		0%
760.01 IT	$ 2,250		0%
760.02 Pre-Audit Fees	$ 4,000		0%
765.00 Audit Fees	$ 1,500		0%
790.00 License & Permits	$ 3,700		0%
795.00 Laboratory Tests	$ 500		0%
820.00 Postal Expense	$ 600		0%
830.00 Telephone Expense	$ 400		0%
830.30 Cellular	$ 500		0%
840.10 Electric	$ 1,200		0%
840.20 Heating	$ -		
840.30 Trash	$ 900		0%
850.00 Equipt Maintenance	$ 250		0%
860.00 Vehicle Maintenance	$ 1,500		0%
865.00 Vehicle Fuel & Oil	$ 2,000		0%
870.00 Office Supplies	$ 400		0%
877.00 Chemicals	$ 4,000		0%
880.00 Maintenance & Supplies	$ 275		0%
875.00 Special Supp & Equip	$ 1,500		0%
Total	***$ 132,691***		***0%***

Fund 45: SEWER FUND	21/22 Approved Budget	To Date	% To Date /Approved
Total Revenues	**$ 167,000**		0%
Total Expenditures	**$ 159,261**		0%
Total Over/Under	**$ 7,739**		0%
Revenue			
480.00 Interest Earnings	$ -		
490.00 Penalties & Delinquent Fees	$ 5,000		0%
568.00 Sewer Connection Fees	$ 2,000		0%
595.00 Sewer Revenues	$ 145,000		0%
597.00 Monthly Sewer Bond Fees	$ 15,000		0%
Total	***$ 167,000***		***0%***
Expenditures			
701.00 Salaries Regular	$ 64,750		0%
702.00 Salaries - Overtime	$ 500		0%
710.00 Ss/Mc Tax Expense	$ 4,992		0%
715.00 Pers Retirement	$ 7,301		0%
716.00 457 Retirement	$ 1,555		0%
720.00 Health Insurance	$ 14,160		0%
725.00 SCORE W/C Liability	$ 10,303		0%
730.00 Sui Tax Expense	$ 250		0%
748.00 Property Insurance			
760.00 Professional & Contract Servcs	$ 750		0%
760.01 IT	$ 2,250		0%
760.02 Pre-Audit Fees	$ 4,000		0%
765.00 Audit Fees	$ 3,000		0%
782.00 Engineer Fees	$ 5,000		0%
795.00 Laboratory Tests	$ 2,400		0%
790.00 License & Permits	$ 20,500		0%
820.00 Postal Expense	$ 500		0%
830.00 Telephone Expense	$ 300		0%
830.30 Cellular	$ 500		0%
840.10 Electric	$ 2,500		0%
840.20 Heating	$ -		
860.00 Vehicle Maintenance	$ 250		0%
865.00 Vehicle Fuel & Oil	$ 2,000		0%
870.00 Office Supplies	$ 300		0%
875.00 Special Supp & Equipt	$ 2,000		0%
897.00 1983 Loan Interest	$ 9,200		0%
Total	***$ 159,261***		**0%**

Fund 70: CDBG	21/22 Approved Budget	To Date	% To Date /Approved
Total Revenues	**$ 23,400**		0%
Total Expenditures	23,369		0%
Total Over/Under	**31**		0%
Revenue			
482.00 Program Interest	20,000		0%
605.00 State Grants	-		
630.00 Admin Fees	3,400		0%
Total	***23,400***		***0%***
Expenditures			
701.00 Salaries Regular	6,000		0%
710.00 Ss/Mc Tax Expense	459		0%
715.00 Pers Retirement	455		0%
716.00 457 Retirmement	120		0%
720.00 Health Insurance	1,180		0%
725.00 SCORE W/C Liability	900		0%
730.00 Sui Tax Expense	55		0%
760.00 Prof & Contract Services	8,000		0%
760.01 IT	1,200		0%
760.00 PreAudit Fees	2,000		0%
765.00 Audit Fees	3,000		0%
Total	***$ 23,369***		***0%***