

**City of Eureka**  
**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name    | Department        | Division    | Account       | Account Name                   | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|--------------|-------------------|-------------|---------------|--------------------------------|--------------|--|----------------------|-----------------|-------------|
| General Fund | NA                | NA          | 110-3110-0007 | Sales Tax -12013               | Revenue      | (11,996,459)                                     | 432,012              | (11,564,447)    | 8           |
| General Fund | NA                | NA          | 110-3110-0008 | Sales Tax-Pub Safety           | Revenue      | (362,071)  | 63,462               | (298,609)       | 8           |
| General Fund | NA                | NA          | 110-3110-0010 | Transaction & Use tax 197      | Revenue      | (2,485,752)                                      | (40,726)             | (2,526,478)     | 8           |
| General Fund | NA                | NA          | 110-3110-0011 | Supp-Transaction & Use tax 247 | Revenue      | (1,500)  | (15,049)             | (16,549)        | 3           |
| General Fund | NA                | NA          | 110-3110-0013 | T&U Tax Measure H 935          | Revenue      | (12,495,518)                                     | (203,631)            | (12,699,149)    | 8           |
| General Fund | NA                | NA          | 110-3120-0015 | TOT - VDU                      | Revenue      | -  | (75,000)             | (75,000)        | 17          |
| General Fund | NA                | NA          | 110-3200-0023 | Gas/Elec franchise             | Revenue      | (350,000)  | (100,000)            | (450,000)       | 15          |
| General Fund | NA                | NA          | 110-3200-0024 | Cable TV franchise             | Revenue      | (255,000)  | 30,000               | (225,000)       | 14          |
| General Fund | NA                | NA          | 110-3200-0025 | Garbage franchise              | Revenue      | (800,000)  | (50,000)             | (850,000)       | 15          |
| General Fund | NA                | NA          | 110-3400-0035 | Humb Co-JAG/Byrne              | Revenue      | (62,000)   | 52,000               | (10,000)        | 18          |
| General Fund | NA                | NA          | 110-3400-0999 | Grants- Federal                | Revenue      | -  | (62,500)             | (62,500)        | 4           |
| General Fund | NA                | NA          | 110-3410-0047 | HHAP Grant                     | Revenue      | -  | (138,975)            | (138,975)       | 2           |
| General Fund | NA                | NA          | 110-3410-0048 | 20-LEAP-15991-1-R              | Revenue      | -  | (104,395)            | (104,395)       | 2           |
| General Fund | NA                | NA          | 110-3410-0049 | SB2 19-PGP-13279               | Revenue      | -  | (159,015)            | (159,015)       | 2           |
| General Fund | NA                | NA          | 110-3520-0083 | Engineering reviews            | Revenue      | (51,479)   | 26,479               | (25,000)        | 18          |
| General Fund | NA                | NA          | 110-3540-0126 | Zoo admission                  | Revenue      | (1,350,000)                                      | (150,000)            | (1,500,000)     | 15          |
| General Fund | NA                | NA          | 110-3540-0134 | Zoo Membership 25%             | Revenue      | (225,000)  | (75,000)             | (300,000)       | 15          |
| General Fund | NA                | NA          | 110-3640-0501 | Visitors Center                | Revenue      | (30,000)   | 20,000               | (10,000)        | 18          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1110 | Regular salaries               | Expense      | 623,575  | 30,399               | 653,975         | 16          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1290 | Temp salaries-gen              | Expense      | 71,252   | (13,111)             | 58,141          | 16          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1301 | Life insurance                 | Expense      | 210  | 25                   | 235             | 16          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1302 | PERS-employer contribution     | Expense      | 40,696   | 7,397                | 48,093          | 16          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1304 | Health insurance               | Expense      | 105,879  | 11,829               | 117,708         | 16          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1305 | Medicare                       | Expense      | 9,094  | 762                  | 9,856           | 16          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1313 | Workers Comp                   | Expense      | 10,752   | 3,580                | 14,332          | 13          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-1317 | Dental & Vision                | Expense      | 1,983  | 728                  | 2,711           | 16          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-5160 | Liability Insurance            | Expense      | 17,848   | 3,825                | 21,674          | 12          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-5301 | General Administration         | Expense      | 25,911   | 1,036                | 26,948          | 10          |
| General Fund | City Manager      | C.A.P.E     | 110-4012-5302 | General Government             | Expense      | 40,421   | 1,617                | 42,038          | 10          |
| General Fund | Police Department | Enforcement | 110-4100-1110 | Regular salaries               | Expense      | 5,016,673  | (501,889)            | 4,514,784       | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1111 | Overtime pay                   | Expense      | 400,000  | 575,522              | 975,522         | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1112 | Executive leave                | Expense      | -  | 6,655                | 6,655           | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1113 | Holiday pay                    | Expense      | 113,339  | (62,948)             | 50,390          | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1114 | Vacation buyback               | Expense      | 38,413   | 20,696               | 59,108          | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1115 | Signing Bonus                  | Expense      | 100,000  | (45,833)             | 54,167          | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1290 | Temp salaries-gen              | Expense      | 75,000   | 75,000               | 150,000         | 5           |
| General Fund | Police Department | Enforcement | 110-4100-1301 | Life insurance                 | Expense      | 10,403   | (1,337)              | 9,066           | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1302 | PERS-employer contribution     | Expense      | 745,440  | (83,080)             | 662,361         | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1304 | Health insurance               | Expense      | 929,386  | (64,827)             | 864,560         | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1305 | Medicare                       | Expense      | 75,012   | 1,622                | 76,634          | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1309 | Uniform allowance              | Expense      | 28,800   | 1,800                | 30,600          | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1313 | Workers Comp                   | Expense      | 444,885  | 84,185               | 529,070         | 13          |
| General Fund | Police Department | Enforcement | 110-4100-1314 | ICMA Retirement Plan           | Expense      | 1,080  | (30)                 | 1,050           | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1317 | Dental & Vision                | Expense      | 40,980   | 6,107                | 47,086          | 16          |
| General Fund | Police Department | Enforcement | 110-4100-1390 | Other emp benefits             | Expense      | 25,000   | (5,879)              | 19,121          | 16          |
| General Fund | Police Department | Enforcement | 110-4100-2110 | Oper suppl-miscell.            | Expense      | 35,000   | 25,000               | 60,000          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-2118 | Animal food/supplies           | Expense      | 7,000  | 5,000                | 12,000          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-2160 | Ammunition/range sup           | Expense      | 25,000   | 75,000               | 100,000         | 5           |
| General Fund | Police Department | Enforcement | 110-4100-2161 | Investigation suppl            | Expense      | 1,500  | 500                  | 2,000           | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3100 | Prof/tech-miscell.             | Expense      | 35,000   | 125,000              | 160,000         | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3122 | Veterinary services            | Expense      | 5,000  | 5,000                | 10,000          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3125 | Investigation svcs             | Expense      | 40,000   | 90,000               | 130,000         | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3213 | Veh/equip repairs              | Expense      | 1,500  | 2,000                | 3,500           | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3225 | Digital Evidence               | Expense      | 25,000   | 10,000               | 35,000          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3402 | Building rental                | Expense      | 7,000  | 5,000                | 12,000          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3501 | Travel-general                 | Expense      | 8,500  | 6,000                | 14,500          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3508 | Wellness Programs              | Expense      | 30,000   | 25,000               | 55,000          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3601 | Training-general               | Expense      | 85,000   | 100,000              | 185,000         | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3608 | Emp Background Check           | Expense      | 20,000   | 20,000               | 40,000          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-3711 | Electricity                    | Expense      | 82,791   | 13,000               | 95,791          | 5           |
| General Fund | Police Department | Enforcement | 110-4100-5160 | Liability Insurance            | Expense      | 302,264  | 64,783               | 367,048         | 12          |

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**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name    | Department            | Division       | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|--------------|-----------------------|----------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| General Fund | Police Department     | Enforcement    | 110-4100-5301 | General Administration     | Expense      | 502,984  | 20,119               | 523,103         | 10          |
| General Fund | Police Department     | Enforcement    | 110-4100-5302 | General Government         | Expense      | 784,640  | 31,386               | 816,026         | 10          |
| General Fund | Police Department     | Communications | 110-4101-1110 | Regular salaries           | Expense      | 639,539  | (57,205)             | 582,333         | 16          |
| General Fund | Police Department     | Communications | 110-4101-1111 | Overtime pay               | Expense      | -  | 154,654              | 154,654         | 16          |
| General Fund | Police Department     | Communications | 110-4101-1113 | Holiday pay                | Expense      | 18,895   | (10,978)             | 7,917           | 16          |
| General Fund | Police Department     | Communications | 110-4101-1114 | Vacation buyback           | Expense      | 9,916  | (1,029)              | 8,887           | 16          |
| General Fund | Police Department     | Communications | 110-4101-1290 | Temp salaries-gen          | Expense      | 15,000   | (8,750)              | 6,250           | 16          |
| General Fund | Police Department     | Communications | 110-4101-1301 | Life insurance             | Expense      | 1,896  | (155)                | 1,741           | 16          |
| General Fund | Police Department     | Communications | 110-4101-1302 | PERS-employer contribution | Expense      | 38,436   | (57)                 | 38,379          | 16          |
| General Fund | Police Department     | Communications | 110-4101-1304 | Health insurance           | Expense      | 114,545  | (4,240)              | 110,304         | 16          |
| General Fund | Police Department     | Communications | 110-4101-1305 | Medicare                   | Expense      | 9,652  | 423                  | 10,075          | 16          |
| General Fund | Police Department     | Communications | 110-4101-1313 | Workers Comp               | Expense      | 10,027   | 1,897                | 11,925          | 13          |
| General Fund | Police Department     | Communications | 110-4101-1317 | Dental & Vision            | Expense      | 7,271  | 1,436                | 8,706           | 16          |
| General Fund | Police Department     | Communications | 110-4101-5160 | Liability Insurance        | Expense      | 33,816   | 7,248                | 41,064          | 12          |
| General Fund | Police Department     | Communications | 110-4101-5301 | General Administration     | Expense      | 83,831   | 3,353                | 87,184          | 10          |
| General Fund | Police Department     | Communications | 110-4101-5302 | General Government         | Expense      | 130,773  | 5,231                | 136,004         | 10          |
| General Fund | Humboldt Bay Fire JPA | NA             | 110-4103-5160 | Liability Insurance        | Expense      | 168,008  | 36,008               | 204,016         | 12          |
| General Fund | Public Works          | E.O.C.         | 110-4104-1110 | Regular salaries           | Expense      | 64,921   | (1,967)              | 62,954          | 16          |
| General Fund | Public Works          | E.O.C.         | 110-4104-1302 | PERS-employer contribution | Expense      | 5,849  | 272                  | 6,121           | 16          |
| General Fund | Public Works          | E.O.C.         | 110-4104-1305 | Medicare                   | Expense      | 994  | (29)                 | 965             | 16          |
| General Fund | Public Works          | E.O.C.         | 110-4104-1317 | Dental & Vision            | Expense      | 661  | 214                  | 875             | 16          |
| General Fund | Public Works          | E.O.C.         | 110-4104-5301 | General Administration     | Expense      | 7,621  | 305                  | 7,926           | 10          |
| General Fund | Public Works          | E.O.C.         | 110-4104-5302 | General Government         | Expense      | 11,888   | 476                  | 12,364          | 10          |
| General Fund | Public Works          | Administration | 110-4200-1110 | Regular salaries           | Expense      | 14,003   | 1,079                | 15,082          | 16          |
| General Fund | Public Works          | Administration | 110-4200-1114 | Vacation buyback           | Expense      | 634  | (370)                | 264             | 16          |
| General Fund | Public Works          | Administration | 110-4200-1301 | Life insurance             | Expense      | 7  | 0                    | 7               | 16          |
| General Fund | Public Works          | Administration | 110-4200-1302 | PERS-employer contribution | Expense      | 1,262  | 108                  | 1,370           | 16          |
| General Fund | Public Works          | Administration | 110-4200-1304 | Health insurance           | Expense      | 2,045  | 148                  | 2,193           | 16          |
| General Fund | Public Works          | Administration | 110-4200-1305 | Medicare                   | Expense      | 203  | 16                   | 219             | 16          |
| General Fund | Public Works          | Administration | 110-4200-1313 | Workers Comp               | Expense      | 500  | 95                   | 594             | 13          |
| General Fund | Public Works          | Administration | 110-4200-1317 | Dental & Vision            | Expense      | 66   | 21                   | 88              | 16          |
| General Fund | Public Works          | Administration | 110-4200-5160 | Liability Insurance        | Expense      | 1,094  | 235                  | 1,329           | 12          |
| General Fund | Public Works          | Administration | 110-4200-5301 | General Administration     | Expense      | 762  | 30                   | 793             | 10          |
| General Fund | Public Works          | Administration | 110-4200-5302 | General Government         | Expense      | 1,189  | 48                   | 1,236           | 10          |
| General Fund | Public Works          | Engineering    | 110-4201-1110 | Regular salaries           | Expense      | 118,129  | (5,159)              | 112,969         | 16          |
| General Fund | Public Works          | Engineering    | 110-4201-1114 | Vacation buyback           | Expense      | 1,243  | 167                  | 1,411           | 16          |
| General Fund | Public Works          | Engineering    | 110-4201-1301 | Life insurance             | Expense      | 43   | (2)                  | 41              | 16          |
| General Fund | Public Works          | Engineering    | 110-4201-1302 | PERS-employer contribution | Expense      | 7,914  | 911                  | 8,826           | 16          |
| General Fund | Public Works          | Engineering    | 110-4201-1304 | Health insurance           | Expense      | 24,992   | (4,116)              | 20,876          | 16          |
| General Fund | Public Works          | Engineering    | 110-4201-1305 | Medicare                   | Expense      | 1,718  | (50)                 | 1,668           | 16          |
| General Fund | Public Works          | Engineering    | 110-4201-1313 | Workers Comp               | Expense      | 2,196  | 416                  | 2,612           | 13          |
| General Fund | Public Works          | Engineering    | 110-4201-1317 | Dental & Vision            | Expense      | 397  | 144                  | 541             | 16          |
| General Fund | Public Works          | Engineering    | 110-4201-5160 | Liability Insurance        | Expense      | 9,455  | 2,026                | 11,481          | 12          |
| General Fund | Public Works          | Engineering    | 110-4201-5301 | General Administration     | Expense      | 12,498   | 500                  | 12,998          | 10          |
| General Fund | Public Works          | Engineering    | 110-4201-5302 | General Government         | Expense      | 19,497   | 780                  | 20,277          | 10          |
| General Fund | Public Works          | Traffic        | 110-4202-1110 | Regular salaries           | Expense      | 91,140   | (17,524)             | 73,616          | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-1112 | Executive leave            | Expense      | -  | 127                  | 127             | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-1114 | Vacation buyback           | Expense      | 3,237  | 1,291                | 4,529           | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-1301 | Life insurance             | Expense      | 34   | (14)                 | 20              | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-1302 | PERS-employer contribution | Expense      | 8,212  | (3,332)              | 4,880           | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-1304 | Health insurance           | Expense      | 3,240  | 1,108                | 4,348           | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-1305 | Medicare                   | Expense      | 1,369  | (234)                | 1,135           | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-1313 | Workers Comp               | Expense      | 3,253  | 616                  | 3,869           | 13          |
| General Fund | Public Works          | Traffic        | 110-4202-1317 | Dental & Vision            | Expense      | 595  | (39)                 | 556             | 16          |
| General Fund | Public Works          | Traffic        | 110-4202-2144 | Signal supp/material       | Expense      | 34,000   | 18,000               | 52,000          | 5           |
| General Fund | Public Works          | Traffic        | 110-4202-5160 | Liability Insurance        | Expense      | 5,619  | 1,204                | 6,823           | 12          |
| General Fund | Public Works          | Traffic        | 110-4202-5301 | General Administration     | Expense      | 6,859  | 274                  | 7,133           | 10          |
| General Fund | Public Works          | Traffic        | 110-4202-5302 | General Government         | Expense      | 10,700   | 428                  | 11,128          | 10          |
| General Fund | Public Works          | Streets        | 110-4203-1110 | Regular salaries           | Expense      | 346,370  | (15,191)             | 331,179         | 16          |
| General Fund | Public Works          | Streets        | 110-4203-1111 | Overtime pay               | Expense      | 10,000   | 40,000               | 50,000          | 5           |
| General Fund | Public Works          | Streets        | 110-4203-1114 | Vacation buyback           | Expense      | 2,351  | 1,719                | 4,070           | 16          |

**City of Eureka**  
**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name    | Department           | Division         | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|--------------|----------------------|------------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| General Fund | Public Works         | Streets          | 110-4203-1290 | Temp salaries-gen          | Expense      | 30,000   | (17,500)             | 12,500          | 16          |
| General Fund | Public Works         | Streets          | 110-4203-1301 | Life insurance             | Expense      | 127  | (4)                  | 124             | 16          |
| General Fund | Public Works         | Streets          | 110-4203-1302 | PERS-employer contribution | Expense      | 20,817   | 1,106                | 21,923          | 16          |
| General Fund | Public Works         | Streets          | 110-4203-1304 | Health insurance           | Expense      | 78,218   | (4,448)              | 73,770          | 16          |
| General Fund | Public Works         | Streets          | 110-4203-1305 | Medicare                   | Expense      | 5,022  | (24)                 | 4,998           | 16          |
| General Fund | Public Works         | Streets          | 110-4203-1313 | Workers Comp               | Expense      | 37,093   | 7,019                | 44,112          | 13          |
| General Fund | Public Works         | Streets          | 110-4203-5160 | Liability Insurance        | Expense      | 30,850   | 6,612                | 37,463          | 12          |
| General Fund | Public Works         | Streets          | 110-4203-5301 | General Administration     | Expense      | 49,536   | 1,981                | 51,518          | 10          |
| General Fund | Public Works         | Streets          | 110-4203-5302 | General Government         | Expense      | 77,275   | 3,091                | 80,366          | 10          |
| General Fund | Public Works         | Stormwater       | 110-4204-1110 | Regular salaries           | Expense      | 37,903   | (382)                | 37,522          | 16          |
| General Fund | Public Works         | Stormwater       | 110-4204-1111 | Overtime pay               | Expense      | 188  | 27                   | 216             | 16          |
| General Fund | Public Works         | Stormwater       | 110-4204-1301 | Life insurance             | Expense      | 10   | (0)                  | 10              | 16          |
| General Fund | Public Works         | Stormwater       | 110-4204-1302 | PERS-employer contribution | Expense      | 2,278  | 248                  | 2,526           | 16          |
| General Fund | Public Works         | Stormwater       | 110-4204-1304 | Health insurance           | Expense      | 6,579  | (674)                | 5,905           | 16          |
| General Fund | Public Works         | Stormwater       | 110-4204-1305 | Medicare                   | Expense      | 550  | (5)                  | 545             | 16          |
| General Fund | Public Works         | Stormwater       | 110-4204-1313 | Workers Comp               | Expense      | 4,059  | 768                  | 4,827           | 13          |
| General Fund | Public Works         | Stormwater       | 110-4204-5160 | Liability Insurance        | Expense      | 4,106  | 880                  | 4,987           | 12          |
| General Fund | Public Works         | Stormwater       | 110-4204-5301 | General Administration     | Expense      | 3,810  | 152                  | 3,963           | 10          |
| General Fund | Public Works         | Stormwater       | 110-4204-5302 | General Government         | Expense      | 5,944  | 238                  | 6,182           | 10          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1110 | Regular salaries           | Expense      | 261,131  | 637                  | 261,768         | 16          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1114 | Vacation buyback           | Expense      | -  | 2,280                | 2,280           | 16          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1301 | Life insurance             | Expense      | 117  | (10)                 | 107             | 16          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1302 | PERS-employer contribution | Expense      | 18,557   | 1,651                | 20,208          | 16          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1304 | Health insurance           | Expense      | 54,075   | 2,094                | 56,169          | 16          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1305 | Medicare                   | Expense      | 3,839  | 42                   | 3,881           | 16          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1313 | Workers Comp               | Expense      | 9,322  | 1,764                | 11,085          | 13          |
| General Fund | Public Works         | Code Enforcement | 110-4210-1317 | Dental & Vision            | Expense      | 1,322  | (171)                | 1,151           | 16          |
| General Fund | Public Works         | Code Enforcement | 110-4210-2110 | Oper suppl-miscell.        | Expense      | 2,000  | 2,500                | 4,500           | 5           |
| General Fund | Public Works         | Code Enforcement | 110-4210-3601 | Training-general           | Expense      | 5,000  | 3,000                | 8,000           | 5           |
| General Fund | Public Works         | Code Enforcement | 110-4210-5160 | Liability Insurance        | Expense      | 10,344   | 2,217                | 12,561          | 12          |
| General Fund | Public Works         | Code Enforcement | 110-4210-5301 | General Administration     | Expense      | 30,484   | 1,219                | 31,703          | 10          |
| General Fund | Public Works         | Code Enforcement | 110-4210-5302 | General Government         | Expense      | 47,554   | 1,902                | 49,456          | 10          |
| General Fund | Development Services | Planning         | 110-4300-1110 | Regular salaries           | Expense      | 555,529  | (36,492)             | 519,036         | 16          |
| General Fund | Development Services | Planning         | 110-4300-1112 | Executive leave            | Expense      | -  | 1,396                | 1,396           | 16          |
| General Fund | Development Services | Planning         | 110-4300-1290 | Temp salaries-gen          | Expense      | 55,300   | (12,729)             | 42,571          | 16          |
| General Fund | Development Services | Planning         | 110-4300-1301 | Life insurance             | Expense      | 237  | (3)                  | 234             | 16          |
| General Fund | Development Services | Planning         | 110-4300-1302 | PERS-employer contribution | Expense      | 41,434   | 3,860                | 45,294          | 16          |
| General Fund | Development Services | Planning         | 110-4300-1304 | Health insurance           | Expense      | 81,439   | 7,364                | 88,803          | 16          |
| General Fund | Development Services | Planning         | 110-4300-1305 | Medicare                   | Expense      | 8,107  | (210)                | 7,897           | 16          |
| General Fund | Development Services | Planning         | 110-4300-1311 | Car Allowance              | Expense      | -  | 2,450                | 2,450           | 16          |
| General Fund | Development Services | Planning         | 110-4300-1313 | Workers Comp               | Expense      | 6,489  | 1,228                | 7,717           | 13          |
| General Fund | Development Services | Planning         | 110-4300-1317 | Dental & Vision            | Expense      | 3,966  | 1,293                | 5,259           | 16          |
| General Fund | Development Services | Planning         | 110-4300-2122 | Postage/freight            | Expense      | 2,000  | 4,000                | 6,000           | 5           |
| General Fund | Development Services | Planning         | 110-4300-3501 | Travel-general             | Expense      | 15,000   | (4,000)              | 11,000          | 5           |
| General Fund | Development Services | Planning         | 110-4300-5160 | Liability Insurance        | Expense      | 30,258   | 6,485                | 36,743          | 12          |
| General Fund | Development Services | Planning         | 110-4300-5301 | General Administration     | Expense      | 53,347   | 2,134                | 55,481          | 10          |
| General Fund | Development Services | Planning         | 110-4300-5302 | General Government         | Expense      | 83,219   | 3,329                | 86,548          | 10          |
| General Fund | Community Services   | Administration   | 110-4400-1110 | Regular salaries           | Expense      | 338,672  | (21,984)             | 316,689         | 16          |
| General Fund | Community Services   | Administration   | 110-4400-1114 | Vacation buyback           | Expense      | -  | 1,801                | 1,801           | 16          |
| General Fund | Community Services   | Administration   | 110-4400-1301 | Life insurance             | Expense      | 107  | (7)                  | 100             | 16          |
| General Fund | Community Services   | Administration   | 110-4400-1302 | PERS-employer contribution | Expense      | 26,586   | 2,041                | 28,627          | 16          |
| General Fund | Community Services   | Administration   | 110-4400-1304 | Health insurance           | Expense      | 23,736   | (1,995)              | 21,741          | 16          |
| General Fund | Community Services   | Administration   | 110-4400-1305 | Medicare                   | Expense      | 5,024  | (292)                | 4,731           | 16          |
| General Fund | Community Services   | Administration   | 110-4400-1313 | Workers Comp               | Expense      | 13,243   | 2,506                | 15,749          | 13          |
| General Fund | Community Services   | Administration   | 110-4400-1317 | Dental & Vision            | Expense      | 1,652  | 536                  | 2,188           | 16          |
| General Fund | Community Services   | Administration   | 110-4400-5160 | Liability Insurance        | Expense      | 21,087   | 4,519                | 25,606          | 12          |
| General Fund | Community Services   | Administration   | 110-4400-5301 | General Administration     | Expense      | 28,198   | 1,128                | 29,325          | 10          |
| General Fund | Community Services   | Administration   | 110-4400-5302 | General Government         | Expense      | 43,987   | 1,759                | 45,747          | 10          |
| General Fund | Community Services   | Youth Recreation | 110-4401-1110 | Regular salaries           | Expense      | 316,671  | 22,523               | 339,194         | 16          |
| General Fund | Community Services   | Youth Recreation | 110-4401-1111 | Overtime pay               | Expense      | 936  | (248)                | 688             | 16          |
| General Fund | Community Services   | Youth Recreation | 110-4401-1114 | Vacation buyback           | Expense      | -  | 369                  | 369             | 16          |

City of Eureka  
FY2023-24 Budget  
Mid-Year Adjustments by Line-Item

| Fund Name    | Department         | Division         | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|--------------|--------------------|------------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| General Fund | Community Services | Youth Recreation | 110-4401-1290 | Temp salaries-gen          | Expense      | 296,931  | (35,938)             | 260,993         | 16          |
| General Fund | Community Services | Youth Recreation | 110-4401-1301 | Life insurance             | Expense      | 70   | 22                   | 92              | 16          |
| General Fund | Community Services | Youth Recreation | 110-4401-1302 | PERS-employer contribution | Expense      | 19,032   | 3,739                | 22,771          | 16          |
| General Fund | Community Services | Youth Recreation | 110-4401-1304 | Health insurance           | Expense      | 48,118   | 10,768               | 58,887          | 16          |
| General Fund | Community Services | Youth Recreation | 110-4401-1305 | Medicare                   | Expense      | 4,592  | 2,342                | 6,934           | 16          |
| General Fund | Community Services | Youth Recreation | 110-4401-1313 | Workers Comp               | Expense      | 10,304   | 2,395                | 12,699          | 13          |
| General Fund | Community Services | Youth Recreation | 110-4401-5160 | Liability Insurance        | Expense      | 25,300   | 5,422                | 30,723          | 12          |
| General Fund | Community Services | Youth Recreation | 110-4401-5301 | General Administration     | Expense      | 52,966   | 2,119                | 55,084          | 10          |
| General Fund | Community Services | Youth Recreation | 110-4401-5302 | General Government         | Expense      | 82,625   | 3,305                | 85,930          | 10          |
| General Fund | Community Services | Adult Recreation | 110-4402-1110 | Regular salaries           | Expense      | 44,791   | (3,663)              | 41,129          | 16          |
| General Fund | Community Services | Adult Recreation | 110-4402-1114 | Vacation buyback           | Expense      | -  | 369                  | 369             | 16          |
| General Fund | Community Services | Adult Recreation | 110-4402-1290 | Temp salaries-gen          | Expense      | 56,386   | (12,375)             | 44,011          | 16          |
| General Fund | Community Services | Adult Recreation | 110-4402-1301 | Life insurance             | Expense      | 15   | (1)                  | 13              | 16          |
| General Fund | Community Services | Adult Recreation | 110-4402-1302 | PERS-employer contribution | Expense      | 2,692  | 60                   | 2,752           | 16          |
| General Fund | Community Services | Adult Recreation | 110-4402-1304 | Health insurance           | Expense      | 6,502  | 82                   | 6,584           | 16          |
| General Fund | Community Services | Adult Recreation | 110-4402-1305 | Medicare                   | Expense      | 649  | 249                  | 899             | 16          |
| General Fund | Community Services | Adult Recreation | 110-4402-1313 | Workers Comp               | Expense      | 1,599  | 303                  | 1,901           | 13          |
| General Fund | Community Services | Adult Recreation | 110-4402-5160 | Liability Insurance        | Expense      | 3,845  | 824                  | 4,669           | 12          |
| General Fund | Community Services | Adult Recreation | 110-4402-5301 | General Administration     | Expense      | 6,478  | 259                  | 6,737           | 10          |
| General Fund | Community Services | Adult Recreation | 110-4402-5302 | General Government         | Expense      | 10,105   | 404                  | 10,509          | 10          |
| General Fund | Community Services | Adorni           | 110-4403-1110 | Regular salaries           | Expense      | 51,066   | (4,550)              | 46,516          | 16          |
| General Fund | Community Services | Adorni           | 110-4403-1111 | Overtime pay               | Expense      | 360  | (210)                | 150             | 16          |
| General Fund | Community Services | Adorni           | 110-4403-1290 | Temp salaries-gen          | Expense      | 75,003   | (5,415)              | 69,588          | 16          |
| General Fund | Community Services | Adorni           | 110-4403-1301 | Life insurance             | Expense      | 19   | (1)                  | 18              | 16          |
| General Fund | Community Services | Adorni           | 110-4403-1302 | PERS-employer contribution | Expense      | 3,069  | 42                   | 3,111           | 16          |
| General Fund | Community Services | Adorni           | 110-4403-1304 | Health insurance           | Expense      | 8,415  | 258                  | 8,673           | 16          |
| General Fund | Community Services | Adorni           | 110-4403-1305 | Medicare                   | Expense      | 740  | 490                  | 1,230           | 16          |
| General Fund | Community Services | Adorni           | 110-4403-1313 | Workers Comp               | Expense      | 1,823  | 345                  | 2,168           | 13          |
| General Fund | Community Services | Adorni           | 110-4403-5160 | Liability Insurance        | Expense      | 8,402  | 1,801                | 10,203          | 12          |
| General Fund | Community Services | Adorni           | 110-4403-5301 | General Administration     | Expense      | 8,383  | 335                  | 8,718           | 10          |
| General Fund | Community Services | Adorni           | 110-4403-5302 | General Government         | Expense      | 13,077   | 523                  | 13,600          | 10          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1110 | Regular salaries           | Expense      | 626,569  | 13,783               | 640,353         | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1111 | Overtime pay               | Expense      | 4,000  | 10,963               | 14,963          | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1114 | Vacation buyback           | Expense      | 2,797  | 2,045                | 4,841           | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1290 | Temp salaries-gen          | Expense      | 263,076  | (15,488)             | 247,588         | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1301 | Life insurance             | Expense      | 200  | 13                   | 213             | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1302 | PERS-employer contribution | Expense      | 35,840   | 7,765                | 43,605          | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1304 | Health insurance           | Expense      | 111,281  | 20,440               | 131,721         | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1305 | Medicare                   | Expense      | 9,085  | 2,350                | 11,436          | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1313 | Workers Comp               | Expense      | 31,151   | 5,895                | 37,045          | 13          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-1317 | Dental & Vision            | Expense      | 661  | 214                  | 875             | 16          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-2110 | Oper suppl-miscell.        | Expense      | 8,000  | 10,000               | 18,000          | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-2116 | Veterinary Supplies        | Expense      | 7,500  | 3,500                | 11,000          | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-2118 | Animal food/supplies       | Expense      | 82,000   | 11,000               | 93,000          | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-2122 | Postage/freight            | Expense      | 4,000  | 2,000                | 6,000           | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-2151 | Janitorial/cleaning        | Expense      | 7,000  | 2,000                | 9,000           | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-2163 | Bldg/grounds suppl         | Expense      | 12,000   | 6,000                | 18,000          | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-3100 | Prof/tech-miscell.         | Expense      | 55,000   | 14,000               | 69,000          | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-3122 | Veterinary services        | Expense      | 30,000   | 7,500                | 37,500          | 5           |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-5160 | Liability Insurance        | Expense      | 42,904   | 9,195                | 52,100          | 12          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-5301 | General Administration     | Expense      | 98,310   | 3,932                | 102,243         | 10          |
| General Fund | Community Services | Sequoia Park Zoo | 110-4404-5302 | General Government         | Expense      | 153,361  | 6,134                | 159,496         | 10          |
| General Fund | Community Services | Parks            | 110-4405-1110 | Regular salaries           | Expense      | 555,802  | (104,474)            | 451,329         | 16          |
| General Fund | Community Services | Parks            | 110-4405-1111 | Overtime pay               | Expense      | 6,000  | 4,696                | 10,696          | 16          |
| General Fund | Community Services | Parks            | 110-4405-1114 | Vacation buyback           | Expense      | 2,932  | 2,883                | 5,815           | 16          |
| General Fund | Community Services | Parks            | 110-4405-1301 | Life insurance             | Expense      | 227  | (34)                 | 193             | 16          |
| General Fund | Community Services | Parks            | 110-4405-1302 | PERS-employer contribution | Expense      | 33,994   | (2,819)              | 31,175          | 16          |
| General Fund | Community Services | Parks            | 110-4405-1304 | Health insurance           | Expense      | 107,894  | (23,579)             | 84,315          | 16          |
| General Fund | Community Services | Parks            | 110-4405-1305 | Medicare                   | Expense      | 8,111  | (1,278)              | 6,834           | 16          |
| General Fund | Community Services | Parks            | 110-4405-1308 | Disability insurance       | Expense      | -  | 17,073               | 17,073          | 16          |
| General Fund | Community Services | Parks            | 110-4405-1309 | Uniform allowance          | Expense      | -  | 723                  | 723             | 16          |

**City of Eureka**  
**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name              | Department         | Division               | Account       | Account Name                  | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|------------------------|--------------------|------------------------|---------------|-------------------------------|--------------|--|----------------------|-----------------|-------------|
| General Fund           | Community Services | Parks                  | 110-4405-1313 | Workers Comp                  | Expense      | 59,521   | 11,263               | 70,784          | 13          |
| General Fund           | Community Services | Parks                  | 110-4405-1317 | Dental & Vision               | Expense      | 661  | 214                  | 875             | 16          |
| General Fund           | Community Services | Parks                  | 110-4405-2136 | Construct materials           | Expense      | 11,000   | 6,000                | 17,000          | 5           |
| General Fund           | Community Services | Parks                  | 110-4405-2151 | Janitorial/cleaning           | Expense      | 11,000   | 2,500                | 13,500          | 5           |
| General Fund           | Community Services | Parks                  | 110-4405-3100 | Prof/tech-miscell.            | Expense      | 82,500   | 15,000               | 97,500          | 5           |
| General Fund           | Community Services | Parks                  | 110-4405-5160 | Liability Insurance           | Expense      | 32,633   | 6,994                | 39,627          | 12          |
| General Fund           | Community Services | Parks                  | 110-4405-5301 | General Administration        | Expense      | 85,355   | 3,414                | 88,769          | 10          |
| General Fund           | Community Services | Parks                  | 110-4405-5302 | General Government            | Expense      | 133,151  | 5,326                | 138,477         | 10          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-1110 | Regular salaries              | Expense      | 177,012  | (6,435)              | 170,577         | 16          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-1111 | Overtime pay                  | Expense      | 3,000  | (1,156)              | 1,844           | 16          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-1301 | Life insurance                | Expense      | 71   | 2                    | 73              | 16          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-1302 | PERS-employer contribution    | Expense      | 11,858   | 782                  | 12,640          | 16          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-1304 | Health insurance              | Expense      | 36,537   | 2,161                | 38,698          | 16          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-1305 | Medicare                      | Expense      | 2,619  | (173)                | 2,446           | 16          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-1313 | Workers Comp                  | Expense      | 18,956   | 3,587                | 22,543          | 13          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-5301 | General Administration        | Expense      | 26,673   | 1,067                | 27,740          | 10          |
| General Fund           | Community Services | Harbor Maintenance     | 110-4406-5302 | General Government            | Expense      | 41,610   | 1,664                | 43,274          | 10          |
| General Fund           | Projects           | NA                     | 110-4700-7930 | Small Business Bridge Program | Expense      | -  | 62,500               | 62,500          | 1           |
| General Fund           | Debt Service       | NA                     | 110-4800-8113 | Cap lease principal           | Expense      | 145,788  | 209,220              | 355,008         | 9           |
| Environmental Programs | Community Services | Environmental Programs | 232-4408-1290 | Temp salaries-gen             | Expense      | -  | 22,500               | 22,500          | 7           |
| Environmental Programs | Community Services | Environmental Programs | 232-4408-5160 | Liability Insurance           | Expense      | 1,951  | 418                  | 2,369           | 11          |
| Parking Enforcement    | Public Works       | Parking Enforcement    | 239-4102-1290 | Temp salaries-gen             | Expense      | 20,981   | (2,319)              | 18,662          | 16          |
| Parking Enforcement    | Public Works       | Parking Enforcement    | 239-4102-1305 | Medicare                      | Expense      | -  | 144                  | 144             | 16          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-1110 | Regular salaries              | Expense      | 80,858   | 5,319                | 86,177          | 16          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-1114 | Vacation buyback              | Expense      | 8,786  | (2,671)              | 6,115           | 16          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-1302 | PERS-employer contribution    | Expense      | 5,458  | 2,176                | 7,634           | 16          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-1304 | Health insurance              | Expense      | 7,304  | 517                  | 7,822           | 16          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-1305 | Medicare                      | Expense      | 1,172  | 113                  | 1,285           | 16          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-1313 | Workers Comp                  | Expense      | 570  | 108                  | 678             | 11          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-1317 | Dental & Vision               | Expense      | 661  | 214                  | 875             | 16          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-5301 | General Administration        | Expense      | 15,242   | 610                  | 15,852          | 10          |
| Housing Successor Fund | Finance            | Housing                | 296-4303-5302 | General Government            | Expense      | 23,777   | 951                  | 24,728          | 10          |
| Water                  | Finance            | Finance                | 500-4005-1110 | Regular salaries              | Expense      | 155,828  | 16,856               | 172,683         | 16          |
| Water                  | Finance            | Finance                | 500-4005-1111 | Overtime pay                  | Expense      | 269  | 688                  | 956             | 16          |
| Water                  | Finance            | Finance                | 500-4005-1114 | Vacation buyback              | Expense      | -  | 634                  | 634             | 16          |
| Water                  | Finance            | Finance                | 500-4005-1301 | Life insurance                | Expense      | 64   | 10                   | 75              | 16          |
| Water                  | Finance            | Finance                | 500-4005-1302 | PERS-employer contribution    | Expense      | 9,704  | 3,259                | 12,963          | 16          |
| Water                  | Finance            | Finance                | 500-4005-1304 | Health insurance              | Expense      | 40,857   | 4,614                | 45,471          | 16          |
| Water                  | Finance            | Finance                | 500-4005-1305 | Medicare                      | Expense      | 2,272  | 271                  | 2,543           | 16          |
| Water                  | Finance            | Finance                | 500-4005-1313 | Workers Comp                  | Expense      | 1,098  | 208                  | 1,306           | 13          |
| Water                  | Finance            | Finance                | 500-4005-1317 | Dental & Vision               | Expense      | 350  | 314                  | 664             | 16          |
| Water                  | Finance            | Finance                | 500-4005-5160 | Liability Insurance           | Expense      | 9,010  | 1,931                | 10,941          | 11          |
| Water                  | Finance            | Finance                | 500-4005-5301 | General Administration        | Expense      | 23,092   | 924                  | 24,015          | 10          |
| Water                  | Finance            | Finance                | 500-4005-5302 | General Government            | Expense      | 36,022   | 1,441                | 37,463          | 10          |
| Water                  | Public Works       | Administration         | 500-4200-1110 | Regular salaries              | Expense      | 96,125   | 5,731                | 101,856         | 16          |
| Water                  | Public Works       | Administration         | 500-4200-1114 | Vacation Buyback              | Expense      | 2,537  | (1,480)              | 1,057           | 16          |
| Water                  | Public Works       | Administration         | 500-4200-1301 | Life insurance                | Expense      | 44   | 0                    | 44              | 16          |
| Water                  | Public Works       | Administration         | 500-4200-1302 | PERS-employer contribution    | Expense      | 7,754  | 1,261                | 9,016           | 16          |
| Water                  | Public Works       | Administration         | 500-4200-1304 | Health insurance              | Expense      | 9,621  | (249)                | 9,372           | 16          |
| Water                  | Public Works       | Administration         | 500-4200-1305 | Medicare                      | Expense      | 1,415  | 71                   | 1,486           | 16          |
| Water                  | Public Works       | Administration         | 500-4200-1313 | Workers Comp                  | Expense      | 3,431  | 649                  | 4,081           | 13          |
| Water                  | Public Works       | Administration         | 500-4200-1317 | Dental & Vision               | Expense      | 529  | 170                  | 699             | 16          |
| Water                  | Public Works       | Administration         | 500-4200-5160 | Liability Insurance           | Expense      | 3,860  | 827                  | 4,688           | 11          |
| Water                  | Public Works       | Administration         | 500-4200-5301 | General Administration        | Expense      | 6,097  | 244                  | 6,341           | 10          |
| Water                  | Public Works       | Administration         | 500-4200-5302 | General Government            | Expense      | 9,511  | 380                  | 9,891           | 10          |
| Water                  | Public Works       | Engineering            | 500-4201-1110 | Regular salaries              | Expense      | 541,427  | (86,575)             | 454,852         | 16          |
| Water                  | Public Works       | Engineering            | 500-4201-1111 | Overtime pay                  | Expense      | 7,500  | 5,536                | 13,036          | 16          |
| Water                  | Public Works       | Engineering            | 500-4201-1112 | Executive leave               | Expense      | -  | 12                   | 12              | 16          |
| Water                  | Public Works       | Engineering            | 500-4201-1114 | Vacation buyback              | Expense      | 446  | 2,213                | 2,659           | 16          |
| Water                  | Public Works       | Engineering            | 500-4201-1290 | Temp salaries-gen             | Expense      | 18,000   | (10,500)             | 7,500           | 16          |
| Water                  | Public Works       | Engineering            | 500-4201-1301 | Life insurance                | Expense      | 214  | (37)                 | 177             | 16          |

**City of Eureka**  
**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name  | Department           | Division           | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|------------|----------------------|--------------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| Water      | Public Works         | Engineering        | 500-4201-1302 | PERS-employer contribution | Expense      | 35,278   | (544)                | 34,734          | 16          |
| Water      | Public Works         | Engineering        | 500-4201-1304 | Health insurance           | Expense      | 78,746   | (10,425)             | 68,321          | 16          |
| Water      | Public Works         | Engineering        | 500-4201-1305 | Medicare                   | Expense      | 8,086  | (1,219)              | 6,866           | 16          |
| Water      | Public Works         | Engineering        | 500-4201-1313 | Workers Comp               | Expense      | 27,962   | 5,291                | 33,253          | 13          |
| Water      | Public Works         | Engineering        | 500-4201-1317 | Dental & Vision            | Expense      | 1,818  | 347                  | 2,165           | 16          |
| Water      | Public Works         | Engineering        | 500-4201-5160 | Liability Insurance        | Expense      | 17,296   | 3,707                | 21,003          | 11          |
| Water      | Public Works         | Engineering        | 500-4201-5301 | General Administration     | Expense      | 43,668   | 1,747                | 45,415          | 10          |
| Water      | Public Works         | Engineering        | 500-4201-5302 | General Government         | Expense      | 68,121   | 2,725                | 70,846          | 10          |
| Water      | Public Works         | Water Distribution | 500-4206-1110 | Regular salaries           | Expense      | 372,902  | 38,928               | 411,830         | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1111 | Overtime pay               | Expense      | 50,000   | 25,579               | 75,579          | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1114 | Vacation buyback           | Expense      | 5,877  | 3,465                | 9,341           | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1290 | Temp salaries-gen          | Expense      | 50,000   | (17,878)             | 32,122          | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1301 | Life insurance             | Expense      | 136  | 19                   | 155             | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1302 | PERS-employer contribution | Expense      | 23,693   | 5,180                | 28,874          | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1304 | Health insurance           | Expense      | 77,416   | 9,055                | 86,471          | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1305 | Medicare                   | Expense      | 5,407  | 1,281                | 6,688           | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-1313 | Workers Comp               | Expense      | 36,884   | 6,979                | 43,863          | 13          |
| Water      | Public Works         | Water Distribution | 500-4206-1317 | Dental & Vision            | Expense      | 330  | 120                  | 451             | 16          |
| Water      | Public Works         | Water Distribution | 500-4206-2148 | Water meters/parts         | Expense      | 40,000   | 1,860,000            | 1,900,000       | 5           |
| Water      | Public Works         | Water Distribution | 500-4206-3100 | Prof/tech-miscell.         | Expense      | 25,000   | 40,000               | 65,000          | 5           |
| Water      | Public Works         | Water Distribution | 500-4206-5160 | Liability Insurance        | Expense      | 42,573   | 9,125                | 51,698          | 11          |
| Water      | Public Works         | Water Distribution | 500-4206-5301 | General Administration     | Expense      | 72,399   | 2,896                | 75,295          | 10          |
| Water      | Public Works         | Water Distribution | 500-4206-5302 | General Government         | Expense      | 112,941  | 4,518                | 117,458         | 10          |
| Water      | Public Works         | Water Treatment    | 500-4208-1110 | Regular salaries           | Expense      | 386,384  | (16,710)             | 369,674         | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1111 | Overtime pay               | Expense      | 22,000   | 11,554               | 33,554          | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1114 | Vacation buyback           | Expense      | 160  | (12)                 | 148             | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1290 | Temp salaries-gen          | Expense      | 5,680  | (3,313)              | 2,367           | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1301 | Life insurance             | Expense      | 128  | (11)                 | 117             | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1302 | PERS-employer contribution | Expense      | 23,981   | 243                  | 24,224          | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1304 | Health insurance           | Expense      | 77,977   | (1,841)              | 76,137          | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1305 | Medicare                   | Expense      | 5,621  | (31)                 | 5,590           | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1309 | Boot Allowance             | Expense      | -  | 575                  | 575             | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-1313 | Workers Comp               | Expense      | 40,931   | 7,745                | 48,676          | 13          |
| Water      | Public Works         | Water Treatment    | 500-4208-1317 | Dental & Vision            | Expense      | 165  | 54                   | 219             | 16          |
| Water      | Public Works         | Water Treatment    | 500-4208-2110 | Oper suppl-miscell.        | Expense      | 9,620  | 5,000                | 14,620          | 5           |
| Water      | Public Works         | Water Treatment    | 500-4208-2112 | Chemicals                  | Expense      | 25,000   | 8,000                | 33,000          | 5           |
| Water      | Public Works         | Water Treatment    | 500-4208-5160 | Liability Insurance        | Expense      | 101,927  | 21,846               | 123,772         | 11          |
| Water      | Public Works         | Water Treatment    | 500-4208-5301 | General Administration     | Expense      | 48,393   | 1,936                | 50,329          | 10          |
| Water      | Public Works         | Water Treatment    | 500-4208-5302 | General Government         | Expense      | 75,492   | 3,020                | 78,512          | 10          |
| Water      | Development Services | Planning           | 500-4300-1301 | Life insurance             | Expense      | -  | 0                    | 0               | 16          |
| Water      | Development Services | Planning           | 500-4300-1302 | PERS-employer contribution | Expense      | -  | 68                   | 68              | 16          |
| Water      | Development Services | Planning           | 500-4300-1304 | Health insurance           | Expense      | -  | 693                  | 693             | 16          |
| Water      | Development Services | Planning           | 500-4300-1305 | Medicare                   | Expense      | -  | 10                   | 10              | 16          |
| Water      | Development Services | Planning           | 500-4300-1317 | Dental & Vision            | Expense      | -  | 8                    | 8               | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1110 | Regular salaries           | Expense      | 155,828  | 16,855               | 172,683         | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1111 | Overtime pay               | Expense      | 269  | 687                  | 956             | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1114 | Vacation buyback           | Expense      | -  | 634                  | 634             | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1301 | Life insurance             | Expense      | 64   | 10                   | 74              | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1302 | PERS-employer contribution | Expense      | 9,704  | 3,258                | 12,962          | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1304 | Health insurance           | Expense      | 40,857   | 4,613                | 45,470          | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1305 | Medicare                   | Expense      | 2,272  | 271                  | 2,542           | 16          |
| Wastewater | Finance              | Finance            | 510-4005-1313 | Workers Comp               | Expense      | 1,098  | 208                  | 1,306           | 13          |
| Wastewater | Finance              | Finance            | 510-4005-1317 | Dental & Vision            | Expense      | 350  | 314                  | 664             | 16          |
| Wastewater | Finance              | Finance            | 510-4005-5160 | Liability Insurance        | Expense      | 8,446  | 1,810                | 10,257          | 11          |
| Wastewater | Finance              | Finance            | 510-4005-5301 | General Administration     | Expense      | 23,092   | 924                  | 24,015          | 10          |
| Wastewater | Finance              | Finance            | 510-4005-5302 | General Government         | Expense      | 36,022   | 1,441                | 37,463          | 10          |
| Wastewater | Public Works         | Administration     | 510-4200-1110 | Regular Salaries           | Expense      | 96,125   | 5,731                | 101,856         | 16          |
| Wastewater | Public Works         | Administration     | 510-4200-1114 | Vacation buyback           | Expense      | 2,537  | (1,480)              | 1,057           | 16          |
| Wastewater | Public Works         | Administration     | 510-4200-1301 | Life insurance             | Expense      | 44   | 0                    | 44              | 16          |
| Wastewater | Public Works         | Administration     | 510-4200-1302 | PERS-employer contribution | Expense      | 7,754  | 1,261                | 9,016           | 16          |
| Wastewater | Public Works         | Administration     | 510-4200-1304 | Health insurance           | Expense      | 9,621  | (249)                | 9,372           | 16          |



**City of Eureka**  
**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name  | Department           | Division              | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|------------|----------------------|-----------------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| Wastewater | Public Works         | Administration        | 510-4200-1305 | Medicare                   | Expense      | 1,415  | 71                   | 1,486           | 16          |
| Wastewater | Public Works         | Administration        | 510-4200-1313 | Workers Comp               | Expense      | 3,431  | 649                  | 4,081           | 13          |
| Wastewater | Public Works         | Administration        | 510-4200-1317 | Dental & Vision            | Expense      | 529  | 170                  | 699             | 16          |
| Wastewater | Public Works         | Administration        | 510-4200-5160 | Liability Insurance        | Expense      | 3,792  | 813                  | 4,605           | 11          |
| Wastewater | Public Works         | Administration        | 510-4200-5301 | General Administration     | Expense      | 6,097  | 244                  | 6,341           | 10          |
| Wastewater | Public Works         | Administration        | 510-4200-5302 | General Government         | Expense      | 9,511  | 380                  | 9,891           | 10          |
| Wastewater | Public Works         | Engineering           | 510-4201-1110 | Regular salaries           | Expense      | 445,880  | (60,519)             | 385,362         | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1111 | Overtime pay               | Expense      | -  | 225                  | 225             | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1112 | Executive leave            | Expense      | -  | 12                   | 12              | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1114 | Vacation buyback           | Expense      | 446  | 2,213                | 2,659           | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1290 | Temp salaries-gen          | Expense      | 18,000   | (10,500)             | 7,500           | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1301 | Life insurance             | Expense      | 176  | (27)                 | 149             | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1302 | PERS-employer contribution | Expense      | 29,536   | 647                  | 30,183          | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1304 | Health insurance           | Expense      | 71,546   | (8,767)              | 62,779          | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1305 | Medicare                   | Expense      | 6,596  | (886)                | 5,710           | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-1313 | Workers Comp               | Expense      | 14,291   | 2,704                | 16,995          | 13          |
| Wastewater | Public Works         | Engineering           | 510-4201-1317 | Dental & Vision            | Expense      | 1,818  | 347                  | 2,165           | 16          |
| Wastewater | Public Works         | Engineering           | 510-4201-5160 | Liability Insurance        | Expense      | 15,607   | 3,345                | 18,951          | 11          |
| Wastewater | Public Works         | Engineering           | 510-4201-5301 | General Administration     | Expense      | 51,289   | 2,052                | 53,341          | 10          |
| Wastewater | Public Works         | Engineering           | 510-4201-5302 | General Government         | Expense      | 80,010   | 3,200                | 83,210          | 10          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1110 | Regular salaries           | Expense      | 708,795  | (46,667)             | 662,128         | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1111 | Overtime pay               | Expense      | 55,000   | 38,812               | 93,812          | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1114 | Vacation buyback           | Expense      | 4,448  | 3,330                | 7,778           | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1290 | Temp salaries-gen          | Expense      | 15,000   | (8,141)              | 6,859           | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1301 | Life insurance             | Expense      | 264  | (22)                 | 241             | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1302 | PERS-employer contribution | Expense      | 43,880   | 1,240                | 45,120          | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1304 | Health insurance           | Expense      | 135,205  | (5,937)              | 129,269         | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1305 | Medicare                   | Expense      | 10,382   | (11)                 | 10,371          | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1309 | Uniform allowance          | Expense      | -  | 1,724                | 1,724           | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1313 | Workers Comp               | Expense      | 72,855   | 13,786               | 86,641          | 13          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-1317 | Dental & Vision            | Expense      | 330  | 120                  | 451             | 16          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-5160 | Liability Insurance        | Expense      | 60,960   | 13,065               | 74,025          | 11          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-5301 | General Administration     | Expense      | 102,883  | 4,115                | 106,998         | 10          |
| Wastewater | Public Works         | Wastewater Collection | 510-4207-5302 | General Government         | Expense      | 160,495  | 6,420                | 166,914         | 10          |
| Wastewater | Development Services | Planning              | 510-4300-1301 | Life insurance             | Expense      | -  | 0                    | 0               | 16          |
| Wastewater | Development Services | Planning              | 510-4300-1302 | PERS-employer contribution | Expense      | -  | 68                   | 68              | 16          |
| Wastewater | Development Services | Planning              | 510-4300-1304 | Health insurance           | Expense      | -  | 693                  | 693             | 16          |
| Wastewater | Development Services | Planning              | 510-4300-1305 | Medicare                   | Expense      | -  | 10                   | 10              | 16          |
| Wastewater | Development Services | Planning              | 510-4300-1317 | Dental & Vision            | Expense      | -  | 8                    | 8               | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1110 | Regular salaries           | Expense      | 666,757  | (7,437)              | 659,320         | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1111 | Overtime pay               | Expense      | 30,000   | 4,532                | 34,532          | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1114 | Vacation buyback           | Expense      | 1,436  | 2,612                | 4,048           | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1290 | Temp salaries-gen          | Expense      | 75,000   | (10,014)             | 64,986          | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1301 | Life insurance             | Expense      | 219  | (0)                  | 219             | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1302 | PERS-employer contribution | Expense      | 42,351   | 4,345                | 46,695          | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1304 | Health insurance           | Expense      | 102,381  | 9,354                | 111,735         | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1305 | Medicare                   | Expense      | 9,754  | 498                  | 10,252          | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1309 | Boot Allowance             | Expense      | 447  | (61)                 | 386             | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1313 | Workers Comp               | Expense      | 63,244   | 11,968               | 75,212          | 13          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-1317 | Dental & Vision            | Expense      | 496  | 161                  | 656             | 16          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-2133 | Repair parts               | Expense      | 175,000  | 25,000               | 200,000         | 5           |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-3405 | Misc eqpt rent/lease       | Expense      | 4,370  | 10,000               | 14,370          | 5           |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-4611 | Fines & Penalties          | Expense      | 20,000   | 7,500                | 27,500          | 5           |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-5160 | Liability Insurance        | Expense      | 89,084   | 19,093               | 108,176         | 11          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-5301 | General Administration     | Expense      | 81,163   | 3,247                | 84,410          | 10          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-5302 | General Government         | Expense      | 126,612  | 5,064                | 131,677         | 10          |
| Wastewater | Public Works         | Wastewater Treatment  | 510-4500-7490 | Misc. tools/mach/eqp       | Expense      | 131,652  | 30,000               | 161,652         | 5           |
| Harbor     | Community Services   | Harbor Maintenance    | 530-4406-1110 | Regular salaries           | Expense      | 25,317   | 108                  | 25,425          | 16          |
| Harbor     | Community Services   | Harbor Maintenance    | 530-4406-1111 | Overtime pay               | Expense      | 320  | (83)                 | 237             | 16          |
| Harbor     | Community Services   | Harbor Maintenance    | 530-4406-1114 | Vacation buyback           | Expense      | 4,021  | (1,814)              | 2,207           | 16          |
| Harbor     | Community Services   | Harbor Maintenance    | 530-4406-1301 | Life insurance             | Expense      | 9  | (0)                  | 9               | 16          |

**City of Eureka**  
**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name              | Department           | Division             | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|------------------------|----------------------|----------------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-1302 | PERS-employer contribution | Expense      | 2,281  | 196                  | 2,477           | 16          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-1304 | Health insurance           | Expense      | 1,826  | 130                  | 1,956           | 16          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-1305 | Medicare                   | Expense      | 367  | 9                    | 376             | 16          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-1309 | Boot Allowance             | Expense      | 309  | (180)                | 129             | 16          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-1313 | Workers Comp               | Expense      | 2,711  | 513                  | 3,224           | 13          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-1317 | Dental & Vision            | Expense      | 165  | 54                   | 219             | 16          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-5160 | Liability Insurance        | Expense      | 10,347   | 2,218                | 12,564          | 11          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-5301 | General Administration     | Expense      | 1,905  | 76                   | 1,981           | 10          |
| Harbor                 | Community Services   | Harbor Maintenance   | 530-4406-5302 | General Government         | Expense      | 2,972  | 119                  | 3,091           | 10          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-1110 | Regular salaries           | Expense      | 52,957   | (1,522)              | 51,434          | 16          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-1111 | Overtime pay               | Expense      | 600  | (350)                | 250             | 16          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-1290 | Temp salaries-gen          | Expense      | 38,000   | (5,623)              | 32,377          | 16          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-1302 | PERS-employer contribution | Expense      | 3,183  | 13                   | 3,196           | 16          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-1304 | Health insurance           | Expense      | 7,650  | 1,329                | 8,979           | 16          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-1305 | Medicare                   | Expense      | 768  | 218                  | 986             | 16          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-1313 | Workers Comp               | Expense      | 1,890  | 358                  | 2,248           | 13          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-5160 | Liability Insurance        | Expense      | 7,282  | 1,561                | 8,843           | 11          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-5301 | General Administration     | Expense      | 7,621  | 305                  | 7,926           | 10          |
| Harbor                 | Community Services   | Wharfinger           | 530-4407-5302 | General Government         | Expense      | 11,888   | 476                  | 12,364          | 10          |
| Building               | Development Services | Building             | 540-4209-1110 | Regular salaries           | Expense      | 282,513  | (1,519)              | 280,994         | 16          |
| Building               | Development Services | Building             | 540-4209-1111 | Overtime pay               | Expense      | 773  | (451)                | 322             | 16          |
| Building               | Development Services | Building             | 540-4209-1290 | Temp salaries-gen          | Expense      | 5,000  | (2,917)              | 2,083           | 16          |
| Building               | Development Services | Building             | 540-4209-1301 | Life insurance             | Expense      | 107  | 0                    | 107             | 16          |
| Building               | Development Services | Building             | 540-4209-1302 | PERS-employer contribution | Expense      | 19,693   | 3,311                | 23,004          | 16          |
| Building               | Development Services | Building             | 540-4209-1304 | Health insurance           | Expense      | 40,447   | 3,331                | 43,777          | 16          |
| Building               | Development Services | Building             | 540-4209-1305 | Medicare                   | Expense      | 4,149  | (22)                 | 4,127           | 16          |
| Building               | Development Services | Building             | 540-4209-1313 | Workers Comp               | Expense      | 6,795  | 1,286                | 8,080           | 13          |
| Building               | Development Services | Building             | 540-4209-1317 | Dental & Vision            | Expense      | 1,322  | 430                  | 1,752           | 16          |
| Building               | Development Services | Building             | 540-4209-2122 | Postage/freight            | Expense      | 1,500  | 2,250                | 3,750           | 5           |
| Building               | Development Services | Building             | 540-4209-3100 | Prof/tech-miscell.         | Expense      | 7,500  | (2,250)              | 5,250           | 5           |
| Building               | Development Services | Building             | 540-4209-5160 | Liability Insurance        | Expense      | 19,064   | 4,086                | 23,150          | 11          |
| Building               | Development Services | Building             | 540-4209-5301 | General Administration     | Expense      | 45,726   | 1,829                | 47,555          | 10          |
| Building               | Development Services | Building             | 540-4209-5302 | General Government         | Expense      | 71,331   | 2,853                | 74,184          | 10          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1110 | Regular salaries           | Expense      | 487,427  | (38,385)             | 449,042         | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1111 | Overtime pay               | Expense      | -  | 213                  | 213             | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1114 | Vacation buyback           | Expense      | 634  | (370)                | 264             | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1301 | Life insurance             | Expense      | 170  | (13)                 | 157             | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1302 | PERS-employer contribution | Expense      | 32,557   | 978                  | 33,536          | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1304 | Health insurance           | Expense      | 90,923   | (1,097)              | 89,826          | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1305 | Medicare                   | Expense      | 7,078  | (561)                | 6,517           | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1310 | Tool allowance             | Expense      | 800  | 1,933                | 2,733           | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1313 | Workers Comp               | Expense      | 43,767   | 8,282                | 52,048          | 13          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-1317 | Dental & Vision            | Expense      | 859  | 278                  | 1,137           | 16          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-2159 | Auto supp/repair prt       | Expense      | 255,000  | 55,000               | 310,000         | 5           |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-3100 | Prof/tech-miscell.         | Expense      | 300,000  | 60,000               | 360,000         | 5           |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-3213 | Veh/equip repairs          | Expense      | 60,000   | 30,000               | 90,000          | 5           |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-5160 | Liability Insurance        | Expense      | 52,560   | 11,265               | 63,825          | 11          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-5301 | General Administration     | Expense      | 55,633   | 2,225                | 57,858          | 10          |
| Equipment Operations   | Public Works         | Equipment Operations | 610-4205-5302 | General Government         | Expense      | 86,786   | 3,471                | 90,257          | 10          |
| Risk Management        | NA                   | NA                   | 625-3500-0473 | Liability ins chgs         | Revenue      | (1,304,881)                                      | (279,670)            | (1,584,552)     | 11          |
| Risk Management        | NA                   | NA                   | 625-3500-0474 | Wrkr's comp. chgs          | Revenue      | (1,057,895)                                      | (200,183)            | (1,258,078)     | 13          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1110 | Regular salaries           | Expense      | 385,743  | (4,337)              | 381,407         | 16          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1114 | Vacation buyback           | Expense      | 4,700  | 968                  | 5,668           | 16          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1290 | Temp salaries-gen          | Expense      | 60,000   | 2,000                | 62,000          | 5           |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1302 | PERS-employer contribution | Expense      | 26,038   | 6,593                | 32,631          | 16          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1304 | Health insurance           | Expense      | 25,408   | 1,613                | 27,021          | 16          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1305 | Medicare                   | Expense      | 5,750  | 520                  | 6,270           | 16          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1313 | Workers Comp               | Expense      | 2,719  | 515                  | 3,234           | 13          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-1317 | Dental & Vision            | Expense      | 3,305  | 1,071                | 4,376           | 16          |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-3221 | Hardware maint             | Expense      | 30,000   | 5,000                | 35,000          | 5           |
| Information Technology | City Clerk/IT        | City Clerk/IT        | 630-4007-3817 | Cell Phone Charges         | Expense      | 112,000  | 30,000               | 142,000         | 5           |



**City of Eureka**  
**FY2023-24 Budget**  
**Mid-Year Adjustments by Line-Item**

| Fund Name                   | Department        | Division      | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|-----------------------------|-------------------|---------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| Information Technology      | City Clerk/IT     | City Clerk/IT | 630-4007-5160 | Liability Insurance        | Expense      | 42,211   | 9,047                | 51,258          | 11          |
| Information Technology      | City Clerk/IT     | City Clerk/IT | 630-4007-5301 | General Administration     | Expense      | 38,105   | 1,524                | 39,629          | 10          |
| Information Technology      | City Clerk/IT     | City Clerk/IT | 630-4007-5302 | General Government         | Expense      | 59,442   | 2,378                | 61,820          | 10          |
| General Government & Admin. | NA                | NA            | 650-3500-0484 | General Administration     | Revenue      | (1,780,714)                                      | (71,114)             | (1,851,828)     | 10          |
| General Government & Admin. | NA                | NA            | 650-3500-0485 | General Government         | Revenue      | (2,777,864)                                      | (111,229)            | (2,889,093)     | 10          |
| General Government & Admin. | Elected Officials | Mayor         | 650-4000-1110 | Regular salaries           | Expense      | 7,575  | (44)                 | 7,531           | 16          |
| General Government & Admin. | Elected Officials | Mayor         | 650-4000-1304 | Health insurance           | Expense      | 20,452   | 1,479                | 21,931          | 16          |
| General Government & Admin. | Elected Officials | Mayor         | 650-4000-1305 | Medicare                   | Expense      | 171  | 4                    | 175             | 16          |
| General Government & Admin. | Elected Officials | Mayor         | 650-4000-1314 | ICMA Retirement Plan       | Expense      | 450  | 66                   | 516             | 16          |
| General Government & Admin. | Elected Officials | Mayor         | 650-4000-1317 | Dental & Vision            | Expense      | 661  | 214                  | 875             | 16          |
| General Government & Admin. | Elected Officials | Mayor         | 650-4000-5160 | Liability Insurance        | Expense      | 2,835  | 608                  | 3,443           | 11          |
| General Government & Admin. | Elected Officials | City Council  | 650-4001-1110 | Regular salaries           | Expense      | 30,060   | (35)                 | 30,025          | 16          |
| General Government & Admin. | Elected Officials | City Council  | 650-4001-1302 | PERS-employer contribution | Expense      | -  | 1,077                | 1,077           | 16          |
| General Government & Admin. | Elected Officials | City Council  | 650-4001-1304 | Health insurance           | Expense      | 48,588   | 4,954                | 53,543          | 16          |
| General Government & Admin. | Elected Officials | City Council  | 650-4001-1305 | Medicare                   | Expense      | 845  | 38                   | 882             | 16          |
| General Government & Admin. | Elected Officials | City Council  | 650-4001-1317 | Dental & Vision            | Expense      | 3,305  | 1,071                | 4,376           | 16          |
| General Government & Admin. | Elected Officials | City Council  | 650-4001-5160 | Liability Insurance        | Expense      | 465  | 100                  | 565             | 11          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1110 | Regular salaries           | Expense      | 207,012  | 418                  | 207,431         | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1114 | Vacation buyback           | Expense      | 11,510   | 12,053               | 23,563          | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1290 | Temp salaries-gen          | Expense      | -  | 37,250               | 37,250          | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1301 | Life insurance             | Expense      | 57   | 0                    | 57              | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1302 | PERS-employer contribution | Expense      | 18,652   | 1,390                | 20,042          | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1304 | Health insurance           | Expense      | 25,836   | 1,855                | 27,691          | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1305 | Medicare                   | Expense      | 3,089  | 819                  | 3,907           | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1313 | Workers Comp               | Expense      | 6,506  | 1,231                | 7,737           | 13          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-1317 | Dental & Vision            | Expense      | 991  | 321                  | 1,313           | 16          |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-3501 | Travel-general             | Expense      | 6,000  | 2,500                | 8,500           | 5           |
| General Government & Admin. | City Manager      | City Manager  | 650-4002-5160 | Liability Insurance        | Expense      | 7,565  | 1,621                | 9,186           | 11          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1110 | Regular salaries           | Expense      | 175,148  | 304                  | 175,452         | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1114 | Vacation buyback           | Expense      | 11,335   | (545)                | 10,790          | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1290 | Temp salaries-gen          | Expense      | 1,681  | 5,798                | 7,479           | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1301 | Life insurance             | Expense      | 57   | (0)                  | 56              | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1302 | PERS-employer contribution | Expense      | 15,781   | 1,146                | 16,927          | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1304 | Health insurance           | Expense      | 16,960   | 5,187                | 22,147          | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1305 | Medicare                   | Expense      | 2,627  | 190                  | 2,817           | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1313 | Workers Comp               | Expense      | 1,235  | 234                  | 1,468           | 13          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1314 | ICMA Retirement Plan       | Expense      | 7,004  | (4,086)              | 2,918           | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-1317 | Dental & Vision            | Expense      | 991  | 321                  | 1,313           | 16          |
| General Government & Admin. | City Clerk        | City Clerk    | 650-4003-5160 | Liability Insurance        | Expense      | 8,932  | 1,914                | 10,846          | 11          |
| General Government & Admin. | City Attorney     | City Attorney | 650-4004-1110 | Regular salaries           | Expense      | 232,458  | (619)                | 231,839         | 16          |
| General Government & Admin. | City Attorney     | City Attorney | 650-4004-1302 | PERS-employer contribution | Expense      | 15,691   | 4,696                | 20,387          | 16          |
| General Government & Admin. | City Attorney     | City Attorney | 650-4004-1304 | Health insurance           | Expense      | 14,264   | 180                  | 14,444          | 16          |
| General Government & Admin. | City Attorney     | City Attorney | 650-4004-1305 | Medicare                   | Expense      | 3,432  | (9)                  | 3,423           | 16          |
| General Government & Admin. | City Attorney     | City Attorney | 650-4004-1313 | Workers Comp               | Expense      | 1,639  | 310                  | 1,949           | 13          |
| General Government & Admin. | City Attorney     | City Attorney | 650-4004-1317 | Dental & Vision            | Expense      | 1,322  | 428                  | 1,750           | 16          |
| General Government & Admin. | City Attorney     | City Attorney | 650-4004-5160 | Liability Insurance        | Expense      | 15,288   | 3,277                | 18,564          | 11          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1110 | Regular salaries           | Expense      | 356,389  | (22,087)             | 334,302         | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1111 | Overtime pay               | Expense      | 2,424  | 556                  | 2,981           | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1114 | Vacation buyback           | Expense      | -  | 4,726                | 4,726           | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1290 | Temp salaries-gen          | Expense      | 8,201  | (3,378)              | 4,823           | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1301 | Life insurance             | Expense      | 157  | (16)                 | 142             | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1302 | PERS-employer contribution | Expense      | 23,050   | 1,793                | 24,842          | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1304 | Health insurance           | Expense      | 89,394   | (11,816)             | 77,578          | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1305 | Medicare                   | Expense      | 5,204  | (204)                | 5,000           | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1313 | Workers Comp               | Expense      | 2,512  | 475                  | 2,988           | 11          |
| General Government & Admin. | Finance           | Finance       | 650-4005-1317 | Dental & Vision            | Expense      | 1,943  | 572                  | 2,515           | 16          |
| General Government & Admin. | Finance           | Finance       | 650-4005-5160 | Liability Insurance        | Expense      | 18,021   | 3,862                | 21,883          | 11          |
| General Government & Admin. | Personnel         | Personnel     | 650-4006-1110 | Regular salaries           | Expense      | 465,675  | (2,888)              | 462,786         | 16          |
| General Government & Admin. | Personnel         | Personnel     | 650-4006-1114 | Vacation buyback           | Expense      | 9,310  | 4,718                | 14,028          | 16          |
| General Government & Admin. | Personnel         | Personnel     | 650-4006-1290 | Temp salaries-gen          | Expense      | 9,619  | 6,539                | 16,158          | 16          |
| General Government & Admin. | Personnel         | Personnel     | 650-4006-1302 | PERS-employer contribution | Expense      | 34,445   | 7,481                | 41,926          | 16          |

**City of Eureka  
FY2023-24 Budget  
Mid-Year Adjustments by Line-Item**

| Fund Name                   | Department         | Division             | Account       | Account Name               | Account Type | Original Budget with Current Year Appropriations | Mid-Year Adjustments | Proposed Budget | Reference # |
|-----------------------------|--------------------|----------------------|---------------|----------------------------|--------------|--|----------------------|-----------------|-------------|
| General Government & Admin. | Personnel          | Personnel            | 650-4006-1304 | Health insurance           | Expense      | 68,412   | 4,247                | 72,659          | 16          |
| General Government & Admin. | Personnel          | Personnel            | 650-4006-1305 | Medicare                   | Expense      | 6,865  | 281                  | 7,147           | 16          |
| General Government & Admin. | Personnel          | Personnel            | 650-4006-1313 | Workers Comp               | Expense      | 3,283  | 621                  | 3,904           | 13          |
| General Government & Admin. | Personnel          | Personnel            | 650-4006-1317 | Dental & Vision            | Expense      | 3,966  | 1,285                | 5,251           | 16          |
| General Government & Admin. | Personnel          | Personnel            | 650-4006-5160 | Liability Insurance        | Expense      | 17,972   | 3,852                | 21,824          | 11          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1110 | Regular salaries           | Expense      | 344,153  | (2,894)              | 341,259         | 16          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1114 | Vacation buyback           | Expense      | 2,005  | 3,130                | 5,134           | 16          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1290 | Temp salaries-gen          | Expense      | 40,000   | (16,132)             | 23,868          | 16          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1301 | Life insurance             | Expense      | 147  | (1)                  | 147             | 16          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1302 | PERS-employer contribution | Expense      | 25,260   | 5,357                | 30,617          | 16          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1304 | Health insurance           | Expense      | 41,392   | 721                  | 42,114          | 16          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1305 | Medicare                   | Expense      | 5,042  | 94                   | 5,137           | 16          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1313 | Workers Comp               | Expense      | 6,828  | 1,292                | 8,120           | 13          |
| General Government & Admin. | City Manager       | Economic Development | 650-4008-1317 | Dental & Vision            | Expense      | 2,644  | 833                  | 3,477           | 16          |
| General Government & Admin. | Non-Departmental   | NA                   | 650-4502-1307 | SUI                        | Expense      | 25,000   | 14,523               | 39,523          | 16          |
| General Government & Admin. | Non-Departmental   | NA                   | 650-4502-4302 | Emp recogni/awards         | Expense      | 14,000   | 7,000                | 21,000          | 6           |
| General Government & Admin. | Non-Departmental   | NA                   | 650-4502-4310 | Educational Reimb. Prog    | Expense      | 15,000   | (3,500)              | 11,500          | 6           |
| General Government & Admin. | Non-Departmental   | NA                   | 650-4502-4390 | Misc. promot. activ.       | Expense      | 15,000   | (3,500)              | 11,500          | 6           |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1110 | Regular salaries           | Expense      | 529,984  | (16,419)             | 513,565         | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1111 | Overtime pay               | Expense      | 14,000   | 20,869               | 34,869          | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1114 | Vacation buyback           | Expense      | 7,623  | 1,882                | 9,505           | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1290 | Temp salaries-gen          | Expense      | 20,000   | (767)                | 19,233          | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1301 | Life insurance             | Expense      | 203  | (4)                  | 199             | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1302 | PERS-employer contribution | Expense      | 34,427   | 3,481                | 37,907          | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1304 | Health insurance           | Expense      | 85,721   | 641                  | 86,362          | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1305 | Medicare                   | Expense      | 7,789  | 64                   | 7,853           | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1309 | Uniform allowance          | Expense      | -  | 200                  | 200             | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1313 | Workers Comp               | Expense      | 47,042   | 8,902                | 55,943          | 13          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-1317 | Dental & Vision            | Expense      | 1,157  | 348                  | 1,505           | 16          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-2151 | Janitorial/cleaning        | Expense      | 25,000   | 7,000                | 32,000          | 5           |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-3201 | Building repairs           | Expense      | 20,000   | 18,000               | 38,000          | 5           |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-5301 | General Administration     | Expense      | 74,304   | 2,972                | 77,277          | 10          |
| Facility Maintenance        | Community Services | Facility Maintenance | 660-4501-5302 | General Government         | Expense      | 115,913  | 4,637                | 120,549         | 10          |