



City of  
**IONE** California  
*The Castle City, Gateway to the Motherlode*

# City of Ione Fiscal Year 2022-2023 Budget



Adopted on June 21, 2022

## Adopted Budget for Fiscal Year 2022 - 2023

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## Budget Message

June 21, 2022

Mayor Dan Epperson  
Vice-Mayor Rodney Plamondon  
Council Member Dominic Atlan  
Council Member Stacy Rhoades  
Council Member Diane Wratten

Dear Council:

As the City of Lone's Interim City Manager, it is my privilege to present the Final Draft Fiscal Year 2022-2023 Operating and Capital Budgets for your consideration and adoption. The proposed budget is balanced and, to the extent possible, represents the priorities of the City Council for the year ahead. The operating budget expenditures are proposed at \$6,846,844, debt service at \$56,500 and capital expenses at \$4,541,788 for a grand total of \$11.455 million and an unrestricted reserve at \$1,354,350.

The past several years has presented a variety of public health, economic, social, and fiscal challenges as the global COVID-19 pandemic continues to impact local government. While the City has experienced a decline in some revenue sources as related operational changes were implemented, the major revenue sources including property and sales taxes have remained strong. This solid revenue stream is a significant reason that the budget as presented to you continues to provide the programs and services Lone residents, business, and visitors expect and rely on, as well as supporting efforts toward long-term fiscal sustainability.

With a change in leadership in any organization, it is an opportune time to re-evaluate operations and assess whether there may be better ways to achieve results. This assessment takes into consideration the feedback and recommendations of department heads, staff, City Council, and the community to facilitate an appropriate and balanced approach to service delivery that best meets the needs of the City.

### Strategic Planning and Priorities

The City Council held a Strategic Planning Session on April 2, 2022 and established strategic priorities which have been incorporated in the budget:

1. Financial Stability and Fiscal Sustainability
2. Future / Smart Growth and Capital / Special Projects (tie for second)
3. Public Safety (Fire and Police)
4. Infrastructure
5. Good Governance and Organization Effectiveness
6. Economic Health and Development
7. Community Education, Outreach and Communication

- 8. Culture and Recreation
- 9. Healthy Community

## Key Issues and Priorities

Council has begun the process of identifying and prioritizing their collective priorities through the Strategic Planning Process. Key priorities are:

- Preparation of a long-term financial plan;
- Adoption of a five-year capital improvement program schedule;
- Continued commitment to the interfund loan agreements and repayment schedule;
- Completion of a Sewer/Wastewater Rate Study;
- Reporting of interfund loans status and payment progress in the quarterly financial reports and audited financial statements; and
- Development and implementation of performance measures on City services.

## ARPA

H.R. 1319, the American Rescue Plan Act (ARPA), is a historic Act signed into law on March 11, 2021, delivering \$65 billion of direct and flexible aid to cities and towns across the nation, including \$8 billion to California cities. The Coronavirus State and Local Fiscal Recovery Funds provide a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. The City was awarded \$2,049,648 over two fiscal years. This proposed budget is the second of those two years. Eligible uses include:

- a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- c) For the provision of government services to the extent of the reduction in revenue due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- d) To make necessary investments in water, sewer, or broadband infrastructure.

Use outside of those listed above is prohibited, with specific prohibitions:

- a) Depositing funds into any pension fund.
- b) Using funds to directly or indirectly offset a reduction in the net tax revenue of the State or territory resulting from a change in law, regulation, or administrative interpretation.

## Budget Principles

Good governance is reliant upon adherence to best practices and underlying principles that support designing, implementing, and improving budgets to best serve the community. Several key principles have been incorporated into the budget development process and monitoring:

1. Closely align budget with the strategic priorities of the City Council.  
Discussions and feedback from the City Council and community have been and will continue to be integrated into the budget.
2. Ensure that budget documents and data are open, transparent and accessible.  
The improved budget format and updated website reflect this commitment.
3. Actively plan, manage and monitor budget execution.  
A budget process including schedule were developed with department head participation and updates regularly provided to the City Council.
4. Ensure that performance, evaluation and value are integral to the budget process.  
This will be the next step in enhanced budget development and reporting.
5. Identify, assess, and manage long-term sustainability and other fiscal risks.  
Interfund loans have been substantiated by loan agreements, will be reported on at least annually, and a plan for repayment has been implemented. Sufficient operating and other reserves have been established.
6. Promote the integrity and quality of budgetary forecasts, fiscal plans, and implementation through rigorous quality assurance including independent audit.

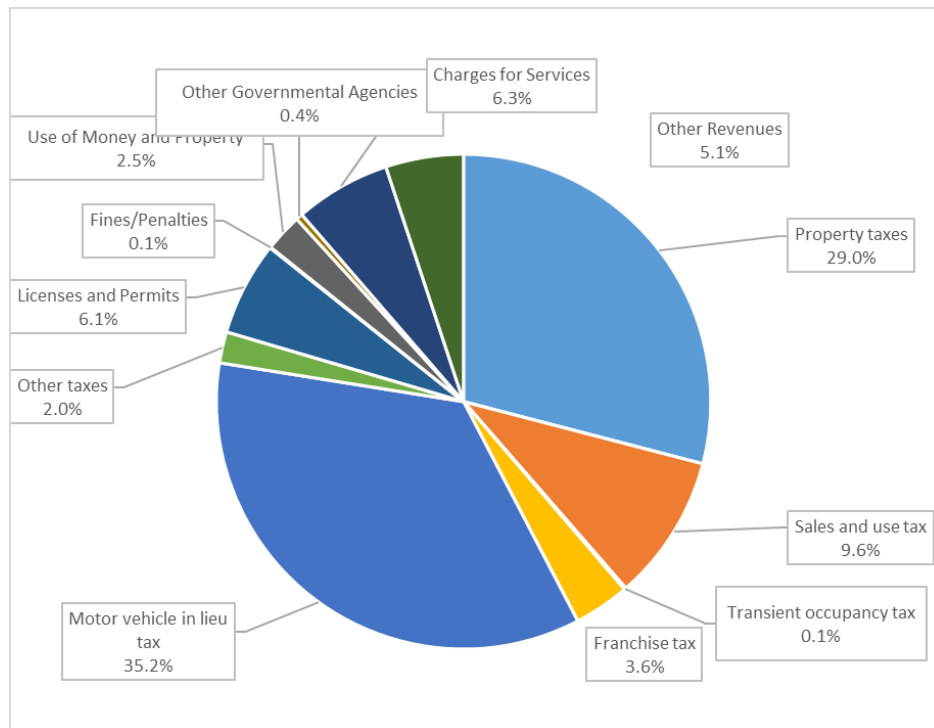
## Revenue Trends

Revenue forecasts have been developed based on a combination of historical data and projections from a variety of sources. Taxes (property, sales, motor vehicle in lieu, and franchise) have again remained strong. Forecasted increases for property tax, sales tax, and property tax in lieu of vehicle license fees have been increased according to Amador County estimates of 3.5%, 5%, and 4%, respectively. Transient occupancy tax has varied from year-to-year with further evaluation planned for this year.

Licenses and Permits reflect building permit activity, so to remain conservative this estimate is in line with prior year budget. Use of Money and Property (Interest Income) is projected to be the same as prior year budget as the City continues to evaluate investments. Plan check fees and CalFire reimbursements account for the largest share of Charges for Services. Budget amounts for these and Other Revenues remain conservative as they fluctuate based on activity levels.

## General Fund Revenues

|                             | Actual<br>(unaudited)<br>FY 20/21 | Projected<br>Actual FY<br>21/22 | Increase/<br>(Decrease) | Budget FY<br>22/23  | Increase/<br>(Decrease) |
|-----------------------------|-----------------------------------|---------------------------------|-------------------------|---------------------|-------------------------|
| <b>Revenues</b>             |                                   |                                 |                         |                     |                         |
| Taxes                       |                                   |                                 |                         |                     |                         |
| Property taxes              | \$ 947,127                        | \$ 1,007,390                    | 6.36%                   | \$ 1,058,650        | 5.09%                   |
| Sales and use tax           | 276,649                           | 303,743                         | 9.79%                   | 348,580             | 14.76%                  |
| Transient occupancy tax     | 6,915                             | 4,710                           | -31.89%                 | 4,000               | -15.07%                 |
| Franchise tax               | 120,736                           | 133,413                         | 10.50%                  | 132,800             | -0.46%                  |
| Motor vehicle in lieu tax   | 1,120,227                         | 1,217,852                       | 8.71%                   | 1,281,540           | 5.23%                   |
| Other taxes                 | 58,982                            | 87,558                          | 48.45%                  | 74,200              | -15.26%                 |
| Licenses and Permits        | 338,502                           | 326,537                         | -3.53%                  | 223,700             | -31.49%                 |
| Fines/Penalties             | 2,853                             | 1,708                           | -40.13%                 | 2,000               | 17.10%                  |
| Use of Money and Property   | 8,084                             | 66,076                          | 717.39%                 | 90,000              | 36.21%                  |
| Other Governmental Agencies | 211,913                           | 80,017                          | -62.24%                 | 15,930              | -80.09%                 |
| Charges for Services        | 303,014                           | 495,082                         | 63.39%                  | 228,400             | -53.87%                 |
| Other Revenues              | 89,634                            | 146,875                         | 63.86%                  | 185,500             | 26.30%                  |
| <b>Total Revenues</b>       | <b>\$ 3,484,636</b>               | <b>\$ 3,870,961</b>             |                         | <b>\$ 3,645,300</b> |                         |
|                             |                                   |                                 |                         | <b>Grants</b>       |                         |



## City Services

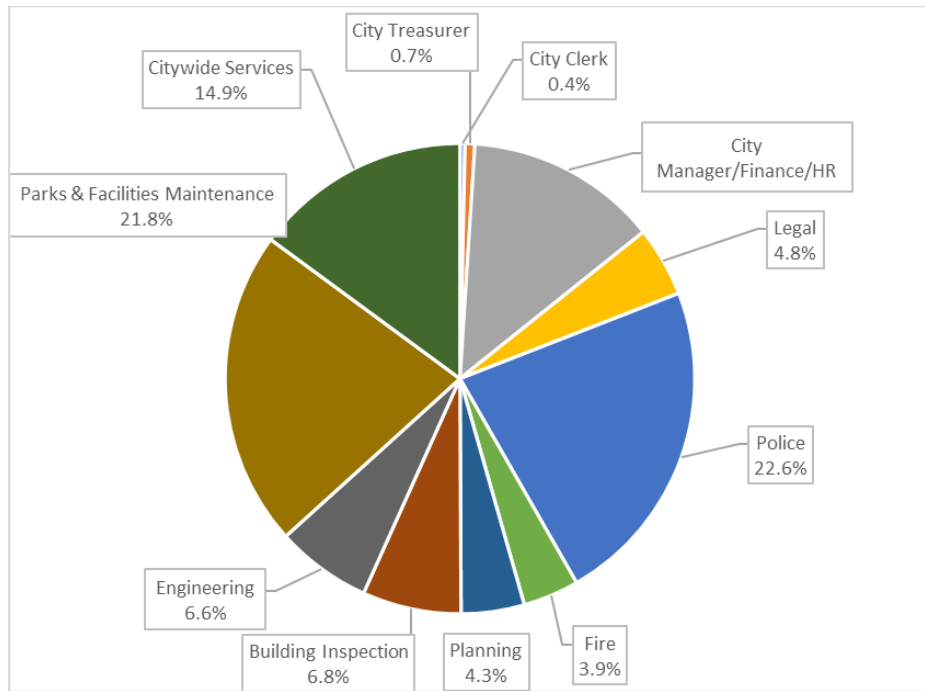
The City provides a spectrum of direct services to the community (fire protection, police, street maintenance, park and facilities maintenance, building inspection and code enforcement, planning and engineering services) which are accounted for in a variety of funds, with the General Fund as the primary and largest fund.

An Equipment/Fleet Replacement Fund has been created. In order to effectively maintain this replacement program, funding needs to be established to properly plan in advance for equipment and vehicle purchases. We are including \$30,000 as the annual funding for this program. Then, all departments would be assessed a replacement fee annually which would be invested for future planned purchases.

Critical wastewater services are provided through an enterprise fund with operations contracted through PERC Water Corporation. While billing and payment collection are currently performed by City staff, many agencies place charges on the property tax bill in the same manner as the delinquent charges. This saves City resources by eliminating costs associated with printing/mailing of invoices and reminders, as well as payment collection in the form of banking and credit card processing charges. Staff time in performing these functions would be available for other City needs. It is recommended that the City perform an analysis of implementing this change for City Council review in the coming months.

## General Fund Expenditures

|                                    | Actual<br>(unaudited)<br>FY 20/21 | Projected<br>Actual FY<br>21/22 | Increase/<br>(Decrease) | Budget FY<br>22/23  | Increase/<br>(Decrease) |
|------------------------------------|-----------------------------------|---------------------------------|-------------------------|---------------------|-------------------------|
| <b>General Fund Expenses</b>       |                                   |                                 |                         |                     |                         |
| City Council                       | \$ 47,536                         | \$ 20,964                       | -55.90%                 | \$ 16,598           | -20.83%                 |
| City Clerk                         | 34,415                            | 34,747                          | 0.96%                   | 14,122              | -59.36%                 |
| City Treasurer                     | 6,242                             | 2,710                           | -56.58%                 | 26,910              | 892.99%                 |
| City Manager/Finance/HR            | 110,387                           | 432,570                         | 291.87%                 | 534,313             | 23.52%                  |
| Legal                              | 77,236                            | 91,886                          | 18.97%                  | 194,000             | 111.13%                 |
| Police                             | 983,470                           | 778,790                         | -20.81%                 | 912,481             | 17.17%                  |
| Fire                               | 143,929                           | 91,633                          | -36.33%                 | 155,400             | 69.59%                  |
| Planning                           | 86,767                            | 132,414                         | 52.61%                  | 175,224             | 32.33%                  |
| Building Inspection                | 277,769                           | 123,107                         | -55.68%                 | 274,460             | 122.94%                 |
| Engineering                        | 150,752                           | 135,341                         | -10.22%                 | 265,000             | 95.80%                  |
| Parks & Facilities Maintenance     | 499,436                           | 525,205                         | 5.16%                   | 877,398             | 67.06%                  |
| Citywide Services                  | 457,169                           | 419,658                         | -8.21%                  | 601,558             | 43.34%                  |
| <b>Total General Fund Expenses</b> | <b>\$ 2,875,108</b>               | <b>\$ 2,789,025</b>             |                         | <b>\$ 4,047,464</b> |                         |



## Staffing

In evaluating appropriate levels of staffing given City Council goals in service delivery to the community, the following changes are recommended in this budget:

- Add a new FTE - Executive Assistant to the City Manager to assist with administrative tasks – increase of \$99,100 fully burdened cost;
- Add a new FTE – Fire Apparatus Engineer to the Fire Department to better cover shifts and reduce the need for some overtime – increase of \$106,000 fully burdened cost
- Increase City Manager maximum base salary to \$160,000 to facilitate recruitment of highly qualified candidates; and
- Inclusion of a 5% Cost-of-Living Allowance (COLA) for all full-time equivalents (FTE) for position alignment – increase of \$56,149.

The CalPERS minimum required employer contribution includes the sum of two components:

- Normal Cost (NC) Rate, which represents the annual cost of service accrual for active employees is shown as a percentage of payroll and paid as part of the monthly payroll reporting process.
- Annual Unfunded Accrued Liability (UAL) payment which is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date. This UAL is billed and paid monthly.

The CalPERS employer contribution rates have **decreased** from the prior year as shown below with an overall increase after the 5% COLA of approximately \$2,209.74 included in the budget.

**CalPERS Retirement Employer Contribution Rates**

|               |                               | (projected) |            |            |          |            |          |
|---------------|-------------------------------|-------------|------------|------------|----------|------------|----------|
| Plan          | Description                   | FY 2020/21  | FY 2021/22 | FY 2022/23 | Increase | FY 2023/24 | Increase |
| Miscellaneous | 1st Tier - prior to 4/10/2011 | 0.00%       | 0.00%      | 0.00%      | 0.0%     | 0.00%      | 0.0%     |
| Miscellaneous | 2nd Tier - on/after 4/10/2011 | 7.20%       | 8.65%      | 8.63%      | 20.1%    | 8.70%      | 0.6%     |
| Miscellaneous | PEPRA - on/after 1/1/2013     | 6.53%       | 7.59%      | 7.47%      | 16.2%    | 7.60%      | 0.1%     |
| Safety/Fire   | 1st Tier - prior to 1/1/2013  | 12.24%      | 14.81%     | 14.74%     | 21.0%    | 14.80%     | -0.1%    |
| Safety/Fire   | PEPRA - on/after 1/1/2013     | 9.51%       | 11.13%     | 10.80%     | 17.0%    | 11.10%     | -0.3%    |
| Safety/Police | 1st Tier - prior to 10/9/2011 | 18.62%      | 22.48%     | 22.47%     | 20.7%    | 22.50%     | 0.1%     |
| Safety/Police | 2nd Tier - on/after 10/9/2011 | 16.84%      | 20.64%     | 20.64%     | 22.6%    | 20.60%     | -0.2%    |
| Safety/Police | PEPRA - on/after 1/1/2013     | 11.99%      | 13.13%     | 12.78%     | 9.5%     | 13.10%     | -0.2%    |

The CalPERS UAL payment has increased from prior year as shown below. This increase of approximately \$3,564 is included in the budget.

**CalPERS Retirement Unfunded Accrued Liability Payment**

|               |                               | (projected) |            |            |          |            |          |
|---------------|-------------------------------|-------------|------------|------------|----------|------------|----------|
| Plan          | Description                   | FY 2020/21  | FY 2021/22 | FY 2022/23 | Increase | FY 2023/24 | Increase |
| Miscellaneous | 1st Tier - prior to 4/10/2011 | \$125,788   | \$127,466  | \$125,659  | 1.0%     | \$126,000  | 0.0%     |
| Miscellaneous | 2nd Tier - on/after 4/10/2011 | \$1,866     | \$1,876    | \$2,198    | 0.5%     | \$1,900    | 1.3%     |
| Miscellaneous | PEPRA - on/after 1/1/2013     | \$3,440     | \$3,942    | \$4,523    | 14.6%    | \$4,300    | 9.1%     |
| Safety/Fire   | 1st Tier - prior to 1/1/2013  | \$3,998     | \$4,313    | \$4,572    | 7.9%     | \$4,600    | 6.7%     |
| Safety/Fire   | PEPRA - on/after 1/1/2013     | \$2,052     | \$2,288    | \$2,524    | 11.5%    | \$2,500    | 9.3%     |
| Safety/Police | 1st Tier - prior to 10/9/2011 | \$85,499    | \$138,074  | \$140,844  | 61.5%    | \$142,000  | 2.8%     |
| Safety/Police | 2nd Tier - on/after 10/9/2011 | \$3,469     | \$3,831    | \$4,189    | 10.4%    | \$4,100    | 7.0%     |
| Safety/Police | PEPRA - on/after 1/1/2013     | \$7,223     | \$8,061    | \$8,906    | 11.6%    | \$8,700    | 7.9%     |
|               |                               | \$233,335   | \$289,851  | \$293,415  |          | \$294,100  |          |

### Interfund Loans and Payback Plan

It has been determined that there are a number of outstanding interfund loans in the City that have yet to be repaid. In accordance with the Government Code, these loans must be established in accordance with a loan agreement which includes a term for repayment. To fulfill this requirement, these loans have now been recorded in loan agreements with established recommended repayment periods and reporting requirements.

| Advances To Other Funds      |      | Advances From Other Funds                      |      | Balance     |             |
|------------------------------|------|------------------------------------------------|------|-------------|-------------|
| (Fund paying out advance)    | Fund | (Fund receiving advance)                       | Fund | 6/30/2022   | 24 Years    |
| General Fund                 | 1111 | Impact Fees-General Plan                       | 9515 | \$ 360,534  | (\$15,704)  |
| General Fund                 | 1111 | Impact Fees - Fire                             | 9511 | 276,365     | (\$12,037)  |
| Sewer-Capital Projects       | 3121 | General Fund                                   | 1111 | 235,357     | (\$10,251)  |
| Local Transportation Comm    | 4211 | General Fund                                   | 1111 | 123,047     | (\$5,360)   |
| Local Transportation Comm    | 4211 | General Fund                                   | 1111 | 381,789     | (\$16,629)  |
| Gas Tax Fund                 | 2111 | General Fund                                   | 1111 | 190,725     | (\$8,307)   |
| Gas Tax Fund                 | 2111 | Impact Fees - General Plan                     | 9515 | 41,341      | (\$1,801)   |
| ARSA                         | 8231 | General Fund                                   | 1111 | 63,363      | (\$2,645)   |
| Tertiary                     | 3131 | General Fund (Arena Loan Includes 3% Interest) | 1111 | 344,567     | (\$14,357)  |
| Traffic Mitigation Fee-Local | 9518 | General Fund                                   | 1111 | 173,056     | (\$7,538)   |
| Measure M                    | 9613 | General Fund                                   | 1111 | 326,396     | (\$14,217)  |
|                              |      |                                                |      | \$2,516,540 | (\$108,846) |

### Key Budget Assumptions

Based on the data currently available, economic forecasts from a range of sources, and recommendations on service delivery and long-term planning, the following key assumptions are incorporated into the proposed Fiscal Year 2022-2023 budget:

1. ARPA funding of \$1,024,000 will be received as the second and final installment with the updated specific spending plan as approved by the City Council;
2. Interfund loans repayment plan continues based upon a twenty-five (25) year payment term requiring an annual expenditure of \$105,224;
3. General Fund fiscal sustainability with operational reserve funding (Unrestricted Reserve of \$1,354,455) of 30% of the operating budget;
4. Cost-of-living allowance for regular City positions of 5% with exception of Police (per MOU) for adequate alignment all City positions;
5. Benefits at existing levels with increased costs as provided by insurers and CalPERS retirement;
6. Maintaining higher level of cash reserves in LAIF to optimize returns; and
7. Adding new position of Executive Assistant and Fire Apparatus Engineer;
8. Return to City Council in six months with an MOU for Unrepresented staff and a proposal for 2% COLA and an increase to the Employee Share of PERS contributions to increase by 2%.

### Performance Measurement

In order to assess the cost effectiveness of City programs and services, key performance indicators will be developed as the basis for performance measurement. There are many reasons agencies establish a performance measurement program, including: provides accountability; focuses policy discussion on results; identifies opportunities for improvement; and guides the allocation of limited resources.

### Looking Ahead

Amador County recently adopted a Comprehensive Economic Development Strategy for 2021-2025 which contains a thoroughly developed action plan and should assist the City of Lone in continuing to build a strong local economy. The four major economic development goals in that plan are:

- Improve the availability, reliability, and speed of communication services for businesses, workers, students, and residents.
- Create a stronger and more diverse economic base.
- Increase affordable housing and rental options.

- Develop a workforce with the academic and technical skills necessary for careers today and tomorrow.

While the County as a whole has an average annual population growth of less than one percent, the City of Lone will experience more growth due to the continued development of Castle Oaks and Wildflower. This population growth contributes to property and sales tax revenues along with a larger workforce. The City has over 1,300 acres of land planned for residential use (all unimproved), an 80-acre former youth correctional facility (now abandoned and surplus State property), and commercial development opportunities in the historic downtown core and at Castle Oaks.

Throughout the County, small business (less than five employees) represents approximately 58 percent of businesses. Growth of this sector can be dependent on access to capital which is one of the largest obstacles when seeking small business loans. The City's small business loan program is designed to assist in mitigating or removing this obstacle to the extent possible.

Infrastructure is a significant economic development factor in creating a desirable location to open or expand a business. As mentioned earlier, the City's commitment to adoption of a five-year capital improvement program will be necessary to facilitate building a strong economy.

I would like to thank all the staff that were instrumental in preparing a budget that is balanced and on time. Special thanks to Julie Millard, Chris Hancock and Mary Mayorga. And lastly, many thanks to the City Council for implementation of fiscal sustainability measures in the prior fiscal year and in this budget. These along with continued efforts to facilitate fiscally sound decision-making will propel the City forward in creating and maintaining a healthy partnership with our community.

Sincerely,



Michael Rock  
Interim City Manager

**RESOLUTION NO. 2022-11**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF IONE ADOPTING THE FINAL  
FISCAL YEAR 2022-23 OPERATING AND CAPITAL BUDGET**

**WHEREAS**, in accordance with City of Ione Municipal Code Chapter 2.10.150 – Power and duties – Budgets: “It shall be the duty of the city manager to prepare and submit the proposed annual budget and the proposed annual salary plan to the city council for its approval.”; and

**WHEREAS**, staff developed the Proposed Fiscal Year 2022-2023 Operating and Capital Budget and presented said budget to the City Council in a publicly noticed meeting where it was reviewed and revised as directed; and

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Ione:

Section 1: The budget document as presented and revised as directed is adopted as the operating and capital budget of the City for Fiscal Year 2022-2023 (attached hereto and incorporated herein by reference) and the amounts stated therein as proposed expenditures are hereby appropriated.

Section 2: Annual payments as established in the twenty-five year interfund loan repayment plan beginning Fiscal Year 2021-2022 are included in the budget. If other City financial obligations arise during the repayment period that require a use of funds, the City Council may adopt a resolution which temporarily reduces said payments.

Section 3: Modifications and amendments to the Fiscal Year 2022-2023 City of Ione Budget shall be allowed in accordance with the Budget Level of Authority.

Section 4: All actions pursuant to this resolution shall be carried out in the ordinary course of business consistent with the ordinances, resolutions, and regulations of the City to the extent that they apply.

Section 5: This resolution is effective immediately.

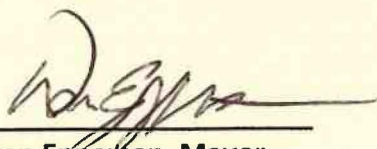
The foregoing resolution was duly introduced and adopted by the City Council of the City of Ione at their regular meeting held on June 21, 2022 by the following vote:

**AYES:** Epperson, Atlan, Wratten

**NOES:** Rhoades

**ABSTAIN:** None

**ABSENT:** Plamondon

  
\_\_\_\_\_  
Dan Epperson, Mayor

**Attest:**

  
\_\_\_\_\_  
Janice Traverso, City Clerk

## City Profile

The “Castle City,” Lone offers the perfect blend of small-town charm and quality living. Its quaint character and convenient location just 30 miles south east of Sacramento make it the perfect place to work, live, and play. Incorporated in 1953 and located in Amador County the City comprises 4.7 square miles with a non-institutionalized population of approximately 6,000. Lone is known for its small-town atmosphere and its outstanding quality of life.

Lone’s historic downtown features shops, restaurants, and landmarks that draw people from throughout the area. You’ll find unique shops with one-of-a-kind items, antiques and pizzerias with family friendly fare. The community enjoys a seasonal creek, biking routes through the scenic foothills, dedicated open space and free parking.

One of Lone's most desirable attributes is its sense of community. The City hosts a wonderful array of events throughout the year from sporting events to street fairs to holiday celebrations. Lone offers highly rated schools, exceptional public safety, and unending recreational activities (including golfing, biking, swimming, community parks, horse arena, baseball and soccer fields, skatepark and more) add to the City's unparalleled appeal.

Community leaders are committed to cultivating and sustaining a positive business environment. This is achieved with proactive and supportive staff and economic and business diversity.

## City Government

Lone has a Council/Manager form of government. Citizens elect five City Council Members at large who serve four-year terms. Three council seats have terms that expire in November 2022; two council seats have terms that expire in November 2024. The position of Mayor and Vice Mayor rotate annually in December. The City currently holds elections on the first Tuesday of November in even-number years.

The City Council Members are elected officers identified in Government Code Section 87200 and file statements of economic interests with the City Clerk’s office. The City Council meets in regular session on the first and third Tuesday of every month at 6:00 p.m. at City Hall. Council agendas are posted at City Hall at least 72 hours prior to the meeting and available online.

Dan Epperson, Mayor: Term 2018-2022

Rodney Plamondon, Vice Mayor: Term 2020-2024

Dominic Atlan, Council Member: Term 2018-2022

Stacy Rhoades, Council Member: Term 2018-2022

Diane Wratten, Council Member: Term 2020-2024

## Fund Structure

The City maintains a variety of funds as required for reporting as well as those for internal tracking purposes which are classified as governmental, proprietary/enterprise, and fiduciary/agency funds: General Fund, Special Revenue Funds (grants), Measure M (fire building), Capital Projects (police/parks/drainage), Road Tax Fund, Traffic Mitigation, and Sewer Fund.

Governmental funds reflect all activities which are general in nature or for specific purposes and not further classified as proprietary or fiduciary: general fund, special revenues, impact fees, capital projects, road tax, Measure M, and local traffic mitigation.

Proprietary or Enterprise funds are used to account for sewer services the City charges customers to provide.

Fiduciary or Agency funds are used to account for resources held for the benefit of others and are not available to support the City's own programs: community facilities districts, asset seizure police, and regional traffic mitigation.

## Budget Level of Legal Authority

The duty to prepare the budget is contained within the City's *Municipal Code, Title 2 – Administration and Personnel, Chapter 2.10 – City Manager, Section 2.10.150 - Powers and duties—Budgets*.

It shall be the duty of the city manager to prepare and submit the proposed annual budget and the proposed annual salary plan to the city council for its approval.

A balanced budget is presented with sufficient detail to evaluate City programs and projects. Expenditures which would overall create a negative budget variance are provided to the City Council for approval either as they occur or as part of the mid-year budget review as appropriate.



## Total Staffing

| FULLTIME                    |                            |                        |                          |
|-----------------------------|----------------------------|------------------------|--------------------------|
| Department                  | Position                   | Fiscal Year<br>2022/23 |                          |
| Administration              | City Manager               | 1                      |                          |
| Administration              | Executive Assistant        | 1                      | New Position for FY22/23 |
| Administration              | Administrative Assistant I | 1                      |                          |
| Administration              | Administrative Assistant I | 1                      |                          |
| Administration              | Management Analyst         | 1                      |                          |
| Finance                     | Finance Manager            | 1                      |                          |
| Finance                     | Accountant                 | 1                      |                          |
| Fire                        | Fire Apparatus Engineer    | 1                      |                          |
| Fire                        | Fire Apparatus Engineer    | 1                      |                          |
| Fire                        | Fire Apparatus Engineer    | 1                      |                          |
| Fire                        | Fire Apparatus Engineer    | 1                      | New Position for FY22/23 |
| Public Works                | Public Works Manager       | 1                      |                          |
| Public Works                | Building Inspector II      | 1                      |                          |
| Public Works                | Maintenance Worker II      | 1                      |                          |
| Public Works                | Maintenance Worker I       | 1                      |                          |
| Public Works                | Maintenance Worker I       | 1                      |                          |
| Police                      | Police Chief               | 1                      |                          |
| Police                      | Police Sergeant            | 1                      |                          |
| Police                      | Police Sergeant            | 1                      |                          |
| Police                      | Police Officer             | 1                      |                          |
| Police                      | Police Officer             | 1                      |                          |
| Police                      | Police Officer             | 1                      |                          |
| Police                      | Police Officer             | 1                      |                          |
| Police                      | Police Officer             | 1                      |                          |
| <b>TOTAL FULLTIME STAFF</b> |                            | <b>24</b>              |                          |

| PART-TIME / EXTRA HELP       |                        |                        |                                           |
|------------------------------|------------------------|------------------------|-------------------------------------------|
| Department                   | Position               | Fiscal Year<br>2022/23 |                                           |
| Fire                         | Fire Chief             | 1                      | Stipend                                   |
| Finance                      | Accountant             | 1                      | <960 hours (RA)*                          |
| Police                       | Reserve Officer        | 2                      | 1 at <960 hours (RA)*<br>1 at <1000 hours |
| Police                       | Administrative Analyst | 1                      | <500 hours (RA)*                          |
| <b>TOTAL PART-TIME STAFF</b> |                        | <b>5</b>               |                                           |

\*Retired Annuitant

| ELECTED                    |                        |                        |         |
|----------------------------|------------------------|------------------------|---------|
| Department                 | Position               | Fiscal Year<br>2022/23 |         |
| City Clerk                 | City Clerk             | 1                      | Stipend |
| City Treasurer             | City Treasurer         | 1                      | Stipend |
| City Council               | City Council Members   | 5                      | Stipend |
| Planning Commission        | Planning Commissioners | 5                      | Stipend |
| <b>TOTAL ELECTED STAFF</b> |                        | <b>12</b>              |         |
| <b>TOTAL ALL STAFF</b>     |                        | <b>41</b>              |         |

## Staff Allocation by Department and Fund

|                     |                          | Allocation % |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
|---------------------|--------------------------|--------------|--------|-----------|----------------|---------|--------|------|----------|----------|-------------|--------|--------|---------|--------|----|-------------------------------|--|
|                     |                          | General Fund |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
|                     |                          | 60           | 62     | 64        | 65             | 65      | 70     | 75   | 80       | 85       | 90          | 92-221 | 92-211 | 92-261  | 92-241 | 94 |                               |  |
|                     |                          |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    | Retiree<br>Ins/Spec<br>ial IT |  |
| Department          | Position                 | Council      | Clerk  | Treasurer | Administration | Finance | Police | Fire | Planning | Building | Engineering | Parks  | Arena  | EB Hall | Pool   |    |                               |  |
| City Council        | Council Member           | 90.0%        |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| City Council        | Council Member           | 90.0%        |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| City Council        | Council Member           | 80.0%        |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| City Council        | Council Member           | 80.0%        |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| City Council        | Council Member           | 90.0%        |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| City Clerk          | City Clerk               |              | 100.0% |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| City Treasurer      | City Treasurer           |              |        | 100.0%    |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Administration      | City Manager             |              |        |           | 66.5%          |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Administration      | Executive Assistant      |              |        |           |                |         |        |      |          | 50.0%    |             | 20.0%  |        |         |        |    |                               |  |
| Administration      | Administrative Assistant |              |        |           |                |         |        |      |          | 50.0%    |             | 20.0%  |        |         |        |    |                               |  |
| Administration      | Administrative Assistant |              |        |           | 20.0%          |         |        |      |          | 40.0%    |             |        |        |         |        |    |                               |  |
| Administration      | Management Analyst       |              |        |           |                |         | 5.0%   |      |          | 15.0%    |             | 5.0%   | 5.0%   | 5.0%    |        |    |                               |  |
| Finance             | Finance Manager          |              |        |           |                | 34.0%   |        |      |          | 10.0%    |             |        |        |         |        |    |                               |  |
| Finance             | Accountant               |              |        |           |                | 70.0%   |        |      |          |          |             |        |        |         |        |    |                               |  |
| Finance             | Finance Consultant P/T   |              |        |           |                | 70.0%   |        |      |          |          |             |        |        |         |        |    |                               |  |
| Fire                | Fire Chief               |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Fire                | Fire Apparatus Engineer  |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Fire                | Fire Apparatus Engineer  |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Fire                | Fire Apparatus Engineer  |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Parks               | Maintenance Worker II    |              |        |           |                |         |        |      |          |          |             | 44.5%  | 1.0%   | 10.0%   | 2.5%   |    |                               |  |
| Parks               | Maintenance Worker I     |              |        |           |                |         |        |      |          |          |             | 44.5%  | 1.0%   | 10.0%   | 2.5%   |    |                               |  |
| Parks               | Maintenance Worker I     |              |        |           |                |         |        |      |          |          |             | 44.5%  | 1.0%   | 10.0%   | 2.5%   |    |                               |  |
| Parks               | Public Works Manager     |              |        |           |                |         |        |      |          |          |             | 7.0%   | 7.5%   | 3.0%    |        |    |                               |  |
| Police              | Police Chief             |              |        |           |                |         | 100.0% |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Police Officer           |              |        |           |                |         | 100.0% |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Police Officer           |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Police Officer           |              |        |           |                |         | 11.0%  |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Police Officer           |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Police Officer           |              |        |           |                |         | 93.5%  |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Police Sergeant          |              |        |           |                |         | 100.0% |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Police Sergeant          |              |        |           |                |         | 100.0% |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Part Time                |              |        |           |                |         | 100.0% |      |          |          |             |        |        |         |        |    |                               |  |
| Police              | Administrative Analyst   |              |        |           |                |         | 100.0% |      |          |          |             |        |        |         |        |    |                               |  |
| Building Official   | Building Official        |              |        |           |                |         |        |      |          | 100.0%   |             |        |        |         |        |    |                               |  |
| Planning Commission | Planning Commission      |              |        |           |                |         |        |      | 100.0%   |          |             |        |        |         |        |    |                               |  |
| Retiree Health      | Retiree                  |              |        |           |                |         |        |      |          |          |             |        |        |         |        |    | 100.0%                        |  |

**Allocation %**

| Department          | Position                 | 2111    | 3111       | 3131     | 5117        | 8221                 | 9111 | 9670                           | 9670                         | 9613      | 9812   | Total  |
|---------------------|--------------------------|---------|------------|----------|-------------|----------------------|------|--------------------------------|------------------------------|-----------|--------|--------|
|                     |                          | Gas Tax | Wastewater | Tertiary | SAFER Grant | District 1<br>(LLAD) | CFDs | Public<br>Safety (Imp<br>Fees) | Public<br>Safety<br>(Casino) | Measure M | COPs   |        |
| City Council        | Council Member           |         | 5.0%       | 5.0%     |             |                      |      |                                |                              |           |        | 100.0% |
| City Council        | Council Member           |         | 5.0%       | 5.0%     |             |                      |      |                                |                              |           |        | 100.0% |
| City Council        | Council Member           |         | 10.0%      | 10.0%    |             |                      |      |                                |                              |           |        | 100.0% |
| City Council        | Council Member           |         | 10.0%      | 10.0%    |             |                      |      |                                |                              |           |        | 100.0% |
| City Council        | Council Member           |         | 5.0%       | 5.0%     |             |                      |      |                                |                              |           |        | 100.0% |
| City Clerk          | City Clerk               |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| City Treasurer      | City Treasurer           |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Administration      | City Manager             | 3.5%    | 15.0%      | 15.0%    |             |                      |      |                                |                              |           |        | 100.0% |
| Administration      | Executive Assistant      |         | 30.0%      |          |             |                      |      |                                |                              |           |        | 100.0% |
| Administration      | Administrative Assistant |         | 30.0%      |          |             |                      |      |                                |                              |           |        | 100.0% |
| Administration      | Administrative Assistant |         | 40.0%      |          |             |                      |      |                                |                              |           |        | 100.0% |
| Administration      | Management Analyst       | 5.0%    | 60.0%      |          |             |                      |      |                                |                              |           |        | 100.0% |
| Finance             | Finance Manager          | 7.0%    | 35.0%      | 7.0%     | 7.0%        |                      |      |                                |                              |           |        | 100.0% |
| Finance             | Accountant               | 5.0%    | 5.0%       | 5.0%     |             |                      | 5.0% | 5.0%                           |                              | 5.0%      |        | 100.0% |
| Finance             | Finance Consultant P/T   | 10.0%   | 10.0%      | 10.0%    |             |                      |      |                                |                              |           |        | 100.0% |
| Fire                | Fire Chief               |         |            |          |             |                      |      |                                |                              | 100.0%    |        | 100.0% |
| Fire                | Fire Apparatus Engineer  |         |            |          |             |                      |      |                                |                              | 100.0%    |        | 100.0% |
| Fire                | Fire Apparatus Engineer  |         |            |          |             |                      |      |                                |                              | 100.0%    |        | 100.0% |
| Fire                | Fire Apparatus Engineer  |         |            |          |             |                      |      |                                |                              | 100.0%    |        | 100.0% |
| Parks               | Maintenance Worker II    | 27.0%   | 15.0%      |          |             |                      |      |                                |                              |           |        | 100.0% |
| Parks               | Maintenance Worker I     | 27.0%   | 15.0%      |          |             |                      |      |                                |                              |           |        | 100.0% |
| Parks               | Maintenance Worker I     | 27.0%   | 15.0%      |          |             |                      |      |                                |                              |           |        | 100.0% |
| Parks               | Public Works Manag       | 15.0%   | 57.5%      | 10.0%    |             |                      |      |                                |                              |           |        | 100.0% |
| Police              | Police Chief             |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Police              | Police Officer           |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Police              | Police Officer           |         |            |          |             |                      |      | 100.0%                         |                              |           |        | 100.0% |
| Police              | Police Officer           |         |            |          |             |                      |      | 41.0%                          |                              |           | 48.0%  | 100.0% |
| Police              | Police Officer           |         |            |          |             |                      |      |                                |                              |           | 100.0% | 100.0% |
| Police              | Police Officer           |         |            |          |             |                      |      |                                | 6.5%                         |           |        | 100.0% |
| Police              | Police Sergeant          |         |            |          |             |                      |      | 40.0%                          | 60.0%                        |           |        | 100.0% |
| Police              | Police Sergeant          |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Police              | Part Time                |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Police              | Administrative Analyst   |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Building Official   | Building Official        |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Planning Commission | Planning Commission      |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |
| Retiree Health      | Retiree                  |         |            |          |             |                      |      |                                |                              |           |        | 100.0% |

## Total Personnel Budget

| Fund           | Department                  | Description            | Annual Salary | Total PR<br>Taxes/<br>Benefits | Projected<br>Total Annual<br>Cost |
|----------------|-----------------------------|------------------------|---------------|--------------------------------|-----------------------------------|
| 1111           | 60                          | Council                | 10,320        | 1,277                          | 11,597                            |
| 1111           | 62                          | Clerk                  | 2,400         | 297                            | 2,697                             |
| 1111           | 64                          | Treasurer              | 2,400         | 297                            | 2,697                             |
| 1111           | 65                          | Administration         | 115,807       | 52,139                         | 167,946                           |
| 1111           | 65                          | Finance                | 114,260       | 33,916                         | 148,176                           |
| 1111           | 70                          | Police                 | 376,106       | 176,476                        | 602,361                           |
| 1111           | 75                          | Fire                   | 0             | 0                              | 0                                 |
| 1111           | 80                          | Planning               | 200           | 24                             | 224                               |
| 1111           | 85                          | Building               | 177,650       | 73,369                         | 251,019                           |
| 1111           | 90                          | Engineering            | 0             | 0                              | 0                                 |
| 1111           | 92-221                      | Parks                  | 88,462        | 45,623                         | 146,515                           |
| 1111           | 92-211                      | Arena                  | 12,805        | 4,245                          | 17,349                            |
| 1111           | 92-261                      | EB Hall                | 21,742        | 9,950                          | 34,687                            |
| 1111           | 92-241                      | Pool                   | 3,663         | 2,016                          | 6,428                             |
| 1111           | 94                          | Retiree Ins/Special IT | 0             | 0                              | 0                                 |
| 1111           | 95                          | Fleet/Equipment Maint  | 9,120         | 4,144                          | 14,163                            |
| 2111           | Gas Tax                     |                        | 77,032        | 33,975                         | 119,094                           |
| 3111           | Wastewater                  |                        | 236,805       | 88,917                         | 330,214                           |
| 3131           | Tertiary                    |                        | 47,730        | 17,887                         | 65,616                            |
| 5117           | SAFER Grant                 |                        | 5,024         | 1,617                          | 6,641                             |
| 8221           | District 1 (LLAD)           |                        | 0             | 0                              | 0                                 |
| 9111           | CFDs                        |                        | 4,419         | 1,646                          | 6,066                             |
| 9670           | Public Safety (Impact Fees) |                        | 147,315       | 71,810                         | 238,586                           |
| 9670           | Public Safety (Casino)      |                        | 52,500        | 23,614                         | 82,910                            |
| 9613           | Measure M                   |                        | 273,247       | 152,927                        | 566,175                           |
| 9612           | COPs                        |                        | 123,215       | 54,212                         | 195,984                           |
| Retiree Health | Retiree                     | Retiree                |               | 49,308                         | 49,308                            |
|                |                             |                        | 1,902,223     | 899,686                        | 3,066,454                         |

## Salary Range Table



City of  
**IONE** California  
*The Castle City, Gateway to the Motherlode*

Adopted:  
Resolution:  
Approval Date:  
Effective Date:

XX/XX/2022  
2022-XX  
6/30/2022  
7/1/2022

### FY 2022-23 Salary Schedule

| Position Title                         |           | Step 1        | Step 2       | Step 3       | Step 4        | Step 5        |
|----------------------------------------|-----------|---------------|--------------|--------------|---------------|---------------|
| Accountant                             | Annual    | \$ 68,359.20  | \$ 71,777.16 | \$ 75,366.02 | \$ 79,134.32  | \$ 83,091.03  |
|                                        | Monthly   | \$ 5,696.60   | \$ 5,981.43  | \$ 6,280.50  | \$ 6,594.53   | \$ 6,924.25   |
|                                        | Bi-Weekly | \$ 2,629.20   | \$ 2,760.66  | \$ 2,898.69  | \$ 3,043.63   | \$ 3,195.81   |
|                                        | Hourly    | \$ 32.87      | \$ 34.51     | \$ 36.23     | \$ 38.05      | \$ 39.95      |
| Administrative Analyst (PD Extra Help) | Hourly    | \$ 27.00      | \$ 28.35     | \$ 29.77     | \$ 31.26      | \$ 32.82      |
| Administrative Assistant I             | Annual    | \$ 42,653.52  | \$ 44,786.20 | \$ 47,025.51 | \$ 49,376.78  | \$ 51,845.62  |
|                                        | Monthly   | \$ 3,554.46   | \$ 3,732.18  | \$ 3,918.79  | \$ 4,114.73   | \$ 4,320.47   |
|                                        | Bi-Weekly | \$ 1,640.52   | \$ 1,722.55  | \$ 1,808.67  | \$ 1,899.11   | \$ 1,994.06   |
|                                        | Hourly    | \$ 20.51      | \$ 21.53     | \$ 22.61     | \$ 23.74      | \$ 24.93      |
| Administrative Assistant II            | Annual    | \$ 51,925.95  | \$ 54,522.25 | \$ 57,248.36 | \$ 60,110.78  | \$ 63,116.32  |
|                                        | Monthly   | \$ 4,327.16   | \$ 4,543.52  | \$ 4,770.70  | \$ 5,009.23   | \$ 5,259.69   |
|                                        | Bi-Weekly | \$ 1,997.15   | \$ 2,097.01  | \$ 2,201.86  | \$ 2,311.95   | \$ 2,427.55   |
|                                        | Hourly    | \$ 24.96      | \$ 26.21     | \$ 27.52     | \$ 28.90      | \$ 30.34      |
| Assistant Fire Chief (stipend)         | Annual    |               |              |              |               | \$ 4,348.26   |
|                                        | Monthly   |               |              |              |               | \$ 362.36     |
|                                        | Bi-Weekly |               |              |              |               |               |
|                                        | Hourly    |               |              |              |               |               |
| Building Inspector I                   | Annual    | \$ 57,559.42  | \$ 60,437.40 | \$ 63,459.26 | \$ 66,632.23  | \$ 69,963.84  |
|                                        | Monthly   | \$ 4,796.62   | \$ 5,036.45  | \$ 5,288.27  | \$ 5,552.69   | \$ 5,830.32   |
|                                        | Bi-Weekly | \$ 2,213.82   | \$ 2,324.52  | \$ 2,440.74  | \$ 2,562.78   | \$ 2,690.92   |
|                                        | Hourly    | \$ 27.67      | \$ 29.06     | \$ 30.51     | \$ 32.03      | \$ 33.64      |
| Building Inspector II                  | Annual    | \$ 70,040.88  | \$ 73,542.92 | \$ 77,220.07 | \$ 81,081.07  | \$ 85,135.13  |
|                                        | Monthly   | \$ 5,836.74   | \$ 6,128.58  | \$ 6,435.01  | \$ 6,756.76   | \$ 7,094.59   |
|                                        | Bi-Weekly | \$ 2,693.88   | \$ 2,828.57  | \$ 2,970.00  | \$ 3,118.50   | \$ 3,274.43   |
|                                        | Hourly    | \$ 33.67      | \$ 35.36     | \$ 37.13     | \$ 38.98      | \$ 40.93      |
| City Council (elected)                 | Annual    |               |              |              |               | \$ 2,400.00   |
|                                        | Monthly   |               |              |              |               | \$ 200.00     |
| City Manager (contract)                | Annual    | \$ 135,000.00 |              |              |               | \$ 160,000.00 |
|                                        | Monthly   | \$ 11,250.00  |              |              |               | \$ 13,333.33  |
|                                        | Bi-Weekly | \$ 5,192.31   |              |              |               | \$ 6,153.85   |
|                                        | Hourly    | \$ 64.90      |              |              |               | \$ 76.92      |
| City Treasurer (elected)               | Annual    |               |              |              |               | \$ 2,400.00   |
|                                        | Monthly   |               |              |              |               | \$ 200.00     |
| Clerk of the City Council (elected)    | Annual    |               |              |              |               | \$ 2,400.00   |
|                                        | Monthly   |               |              |              |               | \$ 200.00     |
| Executive Assistant to CM              | Annual    | \$ 57,616.82  | \$ 60,497.66 | \$ 63,522.54 | \$ 66,698.67  | \$ 70,033.60  |
|                                        | Monthly   | \$ 4,801.40   | \$ 5,041.47  | \$ 5,293.54  | \$ 5,558.22   | \$ 5,836.13   |
|                                        | Bi-Weekly | \$ 2,216.03   | \$ 2,326.83  | \$ 2,443.17  | \$ 2,565.33   | \$ 2,693.60   |
|                                        | Hourly    | \$ 27.70      | \$ 29.09     | \$ 30.54     | \$ 32.07      | \$ 33.67      |
| Finance Manager                        | Annual    | \$ 88,400.83  | \$ 92,820.87 | \$ 97,461.92 | \$ 102,335.01 | \$ 107,451.76 |
|                                        | Monthly   | \$ 7,366.74   | \$ 7,735.07  | \$ 8,121.83  | \$ 8,527.92   | \$ 8,954.31   |
|                                        | Bi-Weekly | \$ 3,400.03   | \$ 3,570.03  | \$ 3,748.54  | \$ 3,935.96   | \$ 4,132.76   |
|                                        | Hourly    | \$ 42.50      | \$ 44.63     | \$ 46.86     | \$ 49.20      | \$ 51.66      |
| Fire Captain (stipend)                 | Annual    |               |              |              |               | \$ 1,863.54   |
|                                        | Monthly   |               |              |              |               | \$ 155.30     |
|                                        | Bi-Weekly |               |              |              |               |               |
|                                        | Hourly    |               |              |              |               |               |
| Fire Chief (stipend)                   | Annual    |               |              |              |               | \$ 12,000.00  |
|                                        | Monthly   |               |              |              |               | \$ 1,000.00   |
|                                        | Bi-Weekly |               |              |              |               |               |
|                                        | Hourly    |               |              |              |               |               |



Adopted: XX/XX/2022  
Resolution: 2022-XX  
Approval Date: 6/30/2022  
Effective Date: 7/1/2022

### FY 2022-23 Salary Schedule

| Position Title                                               |            | Step 1       | Step 2                  | Step 3        | Step 4        | Step 5        |
|--------------------------------------------------------------|------------|--------------|-------------------------|---------------|---------------|---------------|
| Fire Engineer - Probationary                                 | Annual     | \$ 45,700.32 | \$ 47,985.33            | \$ 50,384.60  | \$ 52,903.83  | \$ 55,549.02  |
|                                                              | Monthly    | \$ 3,808.36  | \$ 3,998.78             | \$ 4,198.72   | \$ 4,408.65   | \$ 4,629.09   |
|                                                              | Bi-Weekly  | \$ 1,757.70  | \$ 1,845.59             | \$ 1,937.87   | \$ 2,034.76   | \$ 2,136.50   |
|                                                              | Hourly     | \$ 15.69     | \$ 16.48                | \$ 17.30      | \$ 18.17      | \$ 19.08      |
| Fire Engineer - Non-Probationary                             | Annual     | \$ 56,543.06 | \$ 59,370.21            | \$ 62,338.72  | \$ 65,455.66  | \$ 68,728.44  |
|                                                              | Monthly    | \$ 4,711.92  | \$ 4,947.52             | \$ 5,194.89   | \$ 5,454.64   | \$ 5,727.37   |
|                                                              | Bi-Weekly  | \$ 2,174.73  | \$ 2,283.47             | \$ 2,397.64   | \$ 2,517.53   | \$ 2,643.40   |
|                                                              | Hourly     | \$ 19.42     | \$ 20.39                | \$ 21.41      | \$ 22.48      | \$ 23.60      |
| Fire Fighter (Paid Call/Stipend)                             | Daily Rate |              |                         |               |               | \$ 100.00     |
| Grant Coordinator (SAFER Grant)<br><i>Approved 9/16/2016</i> | Hourly     |              |                         |               |               | \$ 26.43      |
| Maintenance Worker I                                         | Annual     | \$ 37,883.04 | \$ 39,777.19            | \$ 41,766.05  | \$ 43,854.35  | \$ 46,047.07  |
|                                                              | Monthly    | \$ 3,156.92  | \$ 3,314.77             | \$ 3,480.50   | \$ 3,654.53   | \$ 3,837.26   |
|                                                              | Bi-Weekly  | \$ 1,457.04  | \$ 1,529.89             | \$ 1,606.39   | \$ 1,686.71   | \$ 1,771.04   |
|                                                              | Hourly     | \$ 18.21     | \$ 19.12                | \$ 20.08      | \$ 21.08      | \$ 22.14      |
| Maintenance Worker II                                        | Annual     | \$ 46,108.82 | \$ 48,414.26            | \$ 50,834.97  | \$ 53,376.72  | \$ 56,045.55  |
|                                                              | Monthly    | \$ 3,842.40  | \$ 4,034.52             | \$ 4,236.25   | \$ 4,448.06   | \$ 4,670.46   |
|                                                              | Bi-Weekly  | \$ 1,773.42  | \$ 1,862.09             | \$ 1,955.19   | \$ 2,052.95   | \$ 2,155.60   |
|                                                              | Hourly     | \$ 22.17     | \$ 23.28                | \$ 24.44      | \$ 25.66      | \$ 26.94      |
| Management Analyst                                           | Annual     | \$ 74,900.00 | \$ 77,175.79            | \$ 81,034.58  | \$ 85,086.31  | \$ 89,340.62  |
|                                                              | Monthly    | \$ 6,241.67  | \$ 6,431.32             | \$ 6,752.88   | \$ 7,090.53   | \$ 7,445.05   |
|                                                              | Bi-Weekly  | \$ 2,880.77  | \$ 2,968.30             | \$ 3,116.71   | \$ 3,272.55   | \$ 3,436.18   |
|                                                              | Hourly     | \$ 35.34     | \$ 37.10                | \$ 38.96      | \$ 40.91      | \$ 42.95      |
| Police Chief                                                 | Annual     | \$ 92,462.66 | \$ 97,085.79            | \$ 101,940.08 | \$ 107,037.08 | \$ 112,388.94 |
|                                                              | Monthly    | \$ 7,705.22  | \$ 8,090.48             | \$ 8,495.01   | \$ 8,919.76   | \$ 9,365.74   |
|                                                              | Bi-Weekly  | \$ 3,556.26  | \$ 3,734.07             | \$ 3,920.77   | \$ 4,116.81   | \$ 4,322.65   |
|                                                              | Hourly     | \$ 44.45     | \$ 46.68                | \$ 49.01      | \$ 51.46      | \$ 54.03      |
| Police Officer (per MOU)                                     | Annual     | \$ 64,937.60 | \$ 68,184.48            | \$ 71,593.70  | \$ 75,173.39  | \$ 78,932.06  |
|                                                              | Monthly    | \$ 5,411.47  | \$ 5,682.04             | \$ 5,966.14   | \$ 6,264.45   | \$ 6,577.67   |
|                                                              | Bi-Weekly  | \$ 2,497.60  | \$ 2,622.48             | \$ 2,753.60   | \$ 2,891.28   | \$ 3,035.85   |
|                                                              | Hourly     | \$ 31.22     | \$ 32.78                | \$ 34.42      | \$ 36.14      | \$ 37.95      |
| Police Sergeant (per MOU)                                    | Annual     | \$ 77,396.80 | \$ 81,266.64            | \$ 85,329.97  | \$ 89,596.47  | \$ 94,076.29  |
|                                                              | Monthly    | \$ 6,449.73  | \$ 6,772.22             | \$ 7,110.83   | \$ 7,466.37   | \$ 7,839.69   |
|                                                              | Bi-Weekly  | \$ 2,976.80  | \$ 3,125.64             | \$ 3,281.92   | \$ 3,446.02   | \$ 3,618.32   |
|                                                              | Hourly     | \$ 37.21     | \$ 39.07                | \$ 41.02      | \$ 43.08      | \$ 45.23      |
| Police Trainee (per MOU)                                     | Annual     | \$ 49,920.00 | \$ 52,416.00            | \$ 55,036.80  | \$ 57,788.64  | \$ 60,678.07  |
|                                                              | Monthly    | \$ 4,160.00  | \$ 4,368.00             | \$ 4,586.40   | \$ 4,815.72   | \$ 5,056.51   |
|                                                              | Bi-Weekly  | \$ 1,920.00  | \$ 2,016.00             | \$ 2,116.80   | \$ 2,222.64   | \$ 2,333.77   |
|                                                              | Hourly     | \$ 24.00     | \$ 25.20                | \$ 26.46      | \$ 27.78      | \$ 29.17      |
| Public Works Manager                                         | Annual     | \$ 81,624.40 | \$ 85,705.62            | \$ 89,990.90  | \$ 94,490.45  | \$ 99,214.97  |
|                                                              | Monthly    | \$ 6,802.03  | \$ 7,142.14             | \$ 7,499.24   | \$ 7,874.20   | \$ 8,267.91   |
|                                                              | Bi-Weekly  | \$ 3,139.40  | \$ 3,296.37             | \$ 3,461.19   | \$ 3,634.25   | \$ 3,815.96   |
|                                                              | Hourly     | \$ 39.24     | \$ 41.20                | \$ 43.26      | \$ 45.43      | \$ 47.70      |
| Temporary/Seasonal                                           | Hourly     | \$ 14.00     | (based on minimum wage) |               |               |               |

## Budget Summary – All Funds

|                                              | <u>General<br/>Fund</u> | <u>Special<br/>Revenue</u> | <u>Sewer Funds</u>  | <u>ARPA</u>         |
|----------------------------------------------|-------------------------|----------------------------|---------------------|---------------------|
| <b>Beginning Unrestricted Cash Reserves</b>  | <b>\$ 1,756,514</b>     | <b>\$ 6,755,756</b>        | <b>\$ 2,970,229</b> | <b>\$ 1,212,093</b> |
| <b>Revenues</b>                              |                         |                            |                     |                     |
| Taxes                                        |                         |                            |                     |                     |
| Property taxes                               | \$ 1,058,650            |                            |                     |                     |
| Sales and use tax                            | 348,580                 |                            |                     |                     |
| Sales tax-Measure M                          |                         | 600,000                    |                     |                     |
| Sales tax-Public Safety                      |                         | 13,000                     |                     |                     |
| Transient occupancy tax                      | 4,000                   |                            |                     |                     |
| Franchise tax                                | 132,800                 |                            |                     |                     |
| Motor vehicle in lieu tax                    | 1,281,540               |                            |                     |                     |
| Other taxes                                  | 74,200                  | 331,500                    |                     |                     |
| Licenses and Permits                         | 223,700                 |                            |                     |                     |
| Fines, forfeits and Penalties                | 2,000                   |                            |                     |                     |
| Use of Money and Property                    | 90,000                  | 6,700                      |                     |                     |
| Other Governmental Agencies                  | 15,930                  | 326,500                    |                     | 1,024,824           |
| Special Assessments                          |                         | 385,500                    |                     |                     |
| Charges for Services                         | 228,400                 | 21,400                     | 1,086,000           |                     |
| Impact Fees                                  |                         | 558,000                    | 350,000             |                     |
| Tertiary Reimbursements                      |                         |                            | 314,000             |                     |
| Other Revenues                               | 185,500                 | 46,993                     |                     |                     |
| <b>Total Revenues</b>                        | <b>\$ 3,645,300</b>     | <b>\$ 2,289,593</b>        | <b>\$ 1,750,000</b> | <b>\$ 1,024,824</b> |
| <b>Expenditures</b>                          |                         |                            |                     |                     |
| <u>Operating</u>                             |                         |                            |                     |                     |
| Salaries and Employee Benefits               | 1,437,348               | 1,269,165                  | 405,490             |                     |
| Services and Supplies                        | 2,572,910               | 484,962                    | 676,969             |                     |
| <b>Operating Expenditures</b>                | <b>4,010,258</b>        | <b>1,754,127</b>           | <b>1,082,459</b>    | <b>-</b>            |
| <u>Capital and Debt Service</u>              |                         |                            |                     |                     |
| Capital Outlay                               |                         |                            | 3,476,788           | 1,065,000           |
| Interfund Loans Repayment/(Receipt)          | 37,206                  | (26,955)                   | (10,251)            |                     |
| Debt Service                                 |                         |                            | 56,500              |                     |
| <b>Capital and Debt Service Expenditures</b> | <b>37,206</b>           | <b>(26,955)</b>            | <b>3,523,037</b>    | <b>1,065,000</b>    |
| <b>Total Expenditures</b>                    | <b>4,047,464</b>        | <b>1,727,172</b>           | <b>4,605,496</b>    | <b>1,065,000</b>    |
| <b>Net Annual Operating Results</b>          | <b>(402,164)</b>        | <b>562,421</b>             | <b>(2,855,496)</b>  | <b>(40,176)</b>     |
| <b>Ending Unrestricted Cash Reserves</b>     | <b>\$ 1,354,350</b>     | <b>\$ 7,318,177</b>        | <b>\$ 114,733</b>   | <b>\$ 1,171,917</b> |
| <b>Total</b>                                 | <b>\$ 11,445,132</b>    |                            |                     |                     |

*Note: Sewer capital funding will need to be addressed in a sewer rate study.*

Unrestricted cash reserves are those not already restricted for another purpose: existing contract, outstanding current obligation; these are included to show funding that is available if current year revenues are not sufficient. It is important to distinguish cash

reserves from fund balance as the latter contains non-cash items which are important for evaluating financial health on the financial statements; however, fund balance is not a measure of the current ability to pay. For example, the General Fund have been cited in past audits for having a deficit (negative) fund balance. The most significant reason for this is that the interfund loan total is carried as long-term liability as shown in the Interfund Loans Payment Plan schedule on page 9. This demonstrates that the General Fund does not have the ability to pay the full amount of interfund loans; therefore, a proposed twenty-five year payment plan is included in this budget.

## Forecast – General Fund

| <b>General Fund</b>                          |                     |                     |                     |                     |                     |
|----------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                              | <b>2022-23</b>      | <b>2023-24</b>      | <b>2024-25</b>      | <b>2025-26</b>      | <b>2026-27</b>      |
| <b>Beginning Unrestricted Cash Reserves</b>  | <b>\$ 1,756,514</b> | <b>\$ 1,354,350</b> | <b>\$ 1,340,358</b> | <b>\$ 1,345,513</b> | <b>\$ 1,370,833</b> |
| <b>Revenues</b>                              |                     |                     |                     |                     |                     |
| Taxes                                        |                     |                     |                     |                     |                     |
| Property taxes                               | \$ 1,058,650        | \$ 1,090,410        | \$ 1,123,122        | \$ 1,156,816        | \$ 1,191,520        |
| Sales and use tax                            | 348,580             | 362,523             | 377,024             | 392,105             | 407,789             |
| Transient occupancy tax                      | 4,000               | 4,080               | 4,162               | 4,245               | 4,330               |
| Franchise tax                                | 132,800             | 136,784             | 140,888             | 145,115             | 149,468             |
| Motor vehicle in lieu tax                    | 1,281,540           | 1,319,986           | 1,359,586           | 1,400,374           | 1,442,385           |
| Other taxes                                  | 74,200              | 76,426              | 78,719              | 81,081              | 83,513              |
| Licenses and Permits                         | 223,700             | 228,174             | 232,737             | 237,392             | 242,140             |
| Fines, forfeits and Penalties                | 2,000               | 2,040               | 2,081               | 2,123               | 2,165               |
| Use of Money and Property                    | 90,000              | 91,800              | 93,636              | 95,509              | 97,419              |
| Other Governmental Agencies                  | 15,930              | 16,249              | 16,574              | 16,905              | 17,243              |
| Charges for Services                         | 228,400             | 232,968             | 237,627             | 242,380             | 247,228             |
| Other Revenues                               | 185,500             | 189,210             | 192,994             | 196,854             | 200,791             |
| <b>Total Revenues</b>                        | <b>\$ 3,645,300</b> | <b>\$ 3,750,650</b> | <b>\$ 3,859,150</b> | <b>\$ 3,970,899</b> | <b>\$ 4,085,991</b> |
| <b>Expenditures</b>                          |                     |                     |                     |                     |                     |
| <u>Operating</u>                             |                     |                     |                     |                     |                     |
| Salaries and Employee Benefits               | 1,437,348           | 1,480,468           | 1,524,882           | 1,570,628           | 1,617,747           |
| Services and Supplies                        | 2,202,910           | 2,246,968           | 2,291,907           | 2,337,745           | 2,384,500           |
| <b>Operating Expenditures</b>                | <b>3,640,258</b>    | <b>3,727,436</b>    | <b>3,816,789</b>    | <b>3,908,373</b>    | <b>4,002,247</b>    |
| <u>Capital and Debt Service</u>              |                     |                     |                     |                     |                     |
| Capital Outlay                               | 370,000             |                     |                     |                     |                     |
| Interfund Loans Repayment/(Receipt)          | 37,206              | 37,206              | 37,206              | 37,206              | 37,206              |
| Debt Service                                 |                     |                     |                     |                     |                     |
| <b>Capital and Debt Service Expenditures</b> | <b>407,206</b>      | <b>37,206</b>       | <b>37,206</b>       | <b>37,206</b>       | <b>37,206</b>       |
| <b>Total Expenditures</b>                    | <b>4,047,464</b>    | <b>3,764,642</b>    | <b>3,853,995</b>    | <b>3,945,579</b>    | <b>4,039,453</b>    |
| <b>Net Annual Operating Results</b>          | <b>(402,164)</b>    | <b>(13,992)</b>     | <b>5,155</b>        | <b>25,320</b>       | <b>46,538</b>       |
| <b>Ending Unrestricted Cash Reserves</b>     | <b>\$ 1,354,350</b> | <b>\$ 1,340,358</b> | <b>\$ 1,345,513</b> | <b>\$ 1,370,833</b> | <b>\$ 1,417,371</b> |

## Revenue Descriptions

Taxes – secured/unsecured property taxes, sales/use tax, transient occupancy tax (TOT), franchise tax, business licenses

Licenses & Permits – construction permits, fire inspection fee, encroachment permit, bur permit fee, concealed weapons permits

Fines & Forfeitures – vehicle code fines, parking citations

Use of Money & Property – investment income, rental revenue

Intergovernmental – vehicle license fee, grants

Charges for Services – plan check fees, legal reimbursement, building inspection fees, planning fees, police reports, weed abatement fee, returned check fee

Sewer Revenues – sewer service charges for City customers

Miscellaneous Revenues – insurance and miscellaneous reimbursements

Other Financing Sources/(Uses) – transfers in/(out), sale of surplus

## Expenditures

Descriptions of expenditures can vary widely dependent upon the fund, level and purpose of activity, and reporting requirements; however, are generally easily identifiable given the title of the expenditure account. Budget notes in the budget detail are designed to assist the reader to understand this as well.

## Wastewater Contract

The City contracts with PERC Water Corporation for operation and maintenance of the sewer collection system, wastewater treatment facility, and tertiary treatment facility. There are administrative costs associated with the City's administration of these services including preparation of the monthly billing for sewer services and associated payment collection.

## Department Summaries

### City Manager, Finance, & Human Resources

#### Introduction

The City Manager's Office consists of staff who perform the central administrative, finance, and human resources functions of the city. Staff works with the City Council and all departments to add value to citywide operations through these general initiatives:

- ✓ Preparation of annual city budget
- ✓ Strategic planning and policy development
- ✓ Timely preparation of materials for City Council
- ✓ Support for businesses/community through efficient licensing process
- ✓ High-quality customer service interactions at City Hall
- ✓ Economic Development

#### Major 2021-22 Accomplishments

Briefly summarize department accomplishments for the prior fiscal year:

- Support of commercial development of 13 acres at Castle Oaks
- Hired a Management Analyst to assist with Human Resources and support of City Manager and City Council committees and projects
- All Master Fees, Development Impact Fees and Wastewater Fees are under review for recommendations to the City Council
- Remodel of parts of City Hall and 17 E Main Street for Police Station underway

#### Major 2022-23 Objectives

Briefly summarize department objectives for the next fiscal year:

- Hotel and retail businesses are under construction at Castle Oaks
- All Master Fees, Development Impact Fees and Wastewater Fees are updated
- Wastewater billing converted to a quarterly billing
- Personnel and Administrative Policies updated

### Police

#### Introduction

The Lone Police Department is a 24-hour municipal law enforcement agency that is responsible for providing public safety services to the community.

#### Major 2021-22 Accomplishments

Briefly summarize department accomplishments for the prior fiscal year:

- 148 arrests made through May 31, 2022
- 286 citations issued through May 31, 2022
- Updated department tasers
- Transitioned to new department firearms

#### Major 2022-23 Objectives

Briefly summarize department objectives for the next fiscal year:

- Focus on community service, professional development, and internal operations.

- Continue to develop all of our personnel through continued training.
- Develop POST certified training courses to be held in-house.
- Continue with our community policing efforts through National Night Out, Coffee with a Cop, and other programs.
- Work with other city departments to improve and enhance the safety of our community.
- Fill open positions in the department to be at full staffing.
- More specialized training for active shooter incidents with stakeholders in the City.

## Fire

### Introduction

The City of Lone Fire Department is a combination department that provides an all risk service to our city and surrounding communities and participates in the California Master Mutual Aid System. From community risk reduction (Fire Prevention), plan checks, state required and regular safety inspections, public education and outreach programs, our personnel are dedicated to an aggressive training program and strive to assure the city the highest levels of services and through their efforts our City has obtained a Class 1 ISO rating. \*The Fire Fighters Association is a very active organization that holds fundraising events throughout the year to assist the City with funds to aid in needed purchases.

### Major 2021-22 Accomplishments

Briefly summarize department accomplishments for the prior fiscal year:

- Obtaining a free OES wild land quick attack
- Securing thousands of dollars of COVID PPEs for free, thus assuring the safety of staff
- Replacement of our utility pick up – duty officer and obtaining a free SUV fully equipped as a 2<sup>nd</sup> command unit – New/used fire engine (500,000) for \$4,000
- Hazard reduction programs for Howard Park and Wildflower wet land areas

### Major 2022-23 Objectives

Briefly summarize department objectives for the next fiscal year:

- Remodel and addition of Fire Station 1 with second floor and central heat and air
- Replace second staff vehicle
- Fill the vacant fourth Fire Apparatus Engineer position and attempt to hire one seasonal fire fighter for summer
- Upgrade radio equipment – possible grant funding is pending
- CalFire 50/50 grant for personal protective clothing
- Send personnel to more outside training for required certifications to bring back and train in-house
- Continue hazard reduction – hazard mitigation in high fire danger areas (fuel reduction)
- Update City emergency response plan and train City staff for the Incident Command required area (ICS 100-200)

## Public Works

### Introduction

The Public Works Department consists of staff who perform parks and facility maintenance, building inspection, code enforcement,

### Major 2021-22 Accomplishments

Briefly summarize department accomplishments for the prior fiscal year:

- Painted Evalyn Bishop Hall inside and out.
- New flooring inside and painted outside of City Hall.
- Completed fencing around Wastewater Treatment Plant.
- CCTV West Marlette sewer main.

### Major 2022-23 Objectives

Briefly summarize department objectives for the next fiscal year:

- Purchase and install ADA compliant bathrooms at Howard Park Skate Park
- Upgrade filters at Tertiary Plant.
- Finalize the purchase of the new street sweeper.
- Continue to work on the Interconnect Project.
- Construct the shade cover at the Wastewater Treatment Plant.
- Finish Train Depot project.
- Put out RFP for drought tolerant landscaping at Castle Oaks.

## American Rescue Plan Act (ARPA)

The City has been allocated a total of \$2,049,648 which will be received in two installments, each in the amount of \$1,024,824 in the current and following fiscal years. An Ad Hoc Committee was formed to review project requests received from departments in order to evaluate whether requests were appropriate within the terms of eligible uses and provide a recommendation to the City Council on projects that serve the City in COVID19 recovery.

ARPA funds are available for use during FY 2021-22 and 2022-23 within the parameters cited in the budget message. The total of proposed projects for the two years is \$1,940,000 as listed in the following table:

### Fiscal Year 2021/2022 and 2022/23 ARPA Proposed Project List (Fund 5119)

|                                                    | FY 2021/22 | FY 2022/23   |
|----------------------------------------------------|------------|--------------|
| <u>Capital Projects</u>                            |            |              |
| Secure WWTP with proper fencing                    | \$ 100,000 |              |
| Purchase Property on Main Street/TIs               | 250,000    | \$ 300,000   |
| Purchase Property for Municipal Parking Lot        |            | 150,000      |
| Replace Flooring/Paint City Hall                   | 30,000     |              |
| West Marlette Street/Sewer Project                 |            | 400,000      |
| Replace a 2005 Street Sweeper                      | 140,000    |              |
| Small Dog Area at Dog Park and Drinking Fountain   |            | 15,000       |
| Connection from WWTP to Tertiary Plant             | 150,000    | 150,000      |
| Information Technology/Phone Upgrades              | 50,000     |              |
| Fire Station 1 - Upgrades                          | 50,000     | 50,000       |
|                                                    | 770,000    | 1,065,000    |
| <u>Revenues</u>                                    |            |              |
| Lost Revenue -Rents, Leases, TOT, Sales/Prop Taxes | 100,000    | -            |
| <u>Operating Expenditures</u>                      |            |              |
| Emergency Small Business Loan Program Supplemental | 55,000     |              |
| Total ARPA Proposed Project List                   | \$ 925,000 | \$ 1,065,000 |

### Capital Improvement Program

Staff is currently working with the City Engineer on development of an updated five-year capital improvement program schedule for consideration and adoption. As mentioned, this is required and critical to many facets of building and maintaining a strong local economy.

Projects contained in that plan for this fiscal year include: annual sewer repair/replacement of aging, damaged and/or leaking sewer mains; annual pavement management program; improve and upsize lift station with screening at the wastewater treatment plant; additional storage for treated wastewater and expansion of land disposal irrigation fields; wastewater headworks; and installation of roof/shade structure over the existing chlorine contact chamber.

Costs for all capital projects by category are shown in the table that follows (sewer projects do not have adequate funding):

(see next page)

### Fiscal Year 2022-2023 Capital Improvement Program Cost

|                                                  |      |                     |
|--------------------------------------------------|------|---------------------|
| <u>Sanitation Improvements</u>                   | Fund |                     |
| Annual Sewer Repair Project                      | 3111 | \$ 192,000          |
| Total Sanitation Improvements                    |      | 192,000             |
| <u>Street Improvements/Transportation</u>        |      |                     |
| Annual Pavement Restoration Project              | 2111 | 240,000             |
| Total Street Improvements/Transportation         |      | 240,000             |
| <u>Parks and Facilities</u>                      |      |                     |
| Howard Park Restrooms/Parking                    | 1111 | 700,000             |
| Total Parks and Facilities                       |      | 700,000             |
| <u>Wastewater Treatment/Collection</u>           |      |                     |
| WWTP Lift Station Improvements/Upsizing          | 3111 | 954,788             |
| WWTP Compliance Project Phase 2                  | 3121 | 325,000             |
| Tertiary Plat Improvements                       | 3121 | 450,000             |
| WWTP Headworks                                   | 3131 | 1,500,000           |
| Shade Cover/Roof Over Chlorine Contact Chamber   | 3131 | 55,000              |
| Total Wastewater Treatment/Collection            |      | 3,284,788           |
| <u>ARPA</u>                                      |      |                     |
| City Hall/Police Department Redesign             | 5119 | \$ 300,000          |
| Upgrade Municipal Parking Lot                    | 5119 | 150,000             |
| West Marlette Street/Sewer Project               | 5119 | 400,000             |
| Small Dog Area at Dog Park and Drinking Fountain | 5119 | 15,000              |
| Connection from WWTP to Tertiary Plant           | 5119 | 150,000             |
| Fire Station 1 - Upgrades                        | 5119 | 50,000              |
| Total ARPA Projects                              |      | 1,065,000           |
| <b>Total Capital Improvement Program Cost</b>    |      | <b>\$ 5,481,788</b> |

Available funding includes cash reserves that are not restricted for another purpose along with revenues from grants or other sources.

#### Capital Improvement Program by Fund

|                                           | Fund                     |                     |                            |                        |                    |                        |
|-------------------------------------------|--------------------------|---------------------|----------------------------|------------------------|--------------------|------------------------|
|                                           | Gas Tax/SB-<br>1<br>2111 | Sewer CIP<br>3121   | Sewer<br>Operating<br>3111 | Tertiary<br>Plant 3131 | ARPA 5119          | Total CIP<br>All Funds |
| <b>Beginning Available Reserves (est)</b> | <b>\$ 1,037,711</b>      | <b>\$ 1,441,992</b> | <b>\$ 1,912,302</b>        | <b>\$ (384,064)</b>    | <b>\$1,212,093</b> | <b>\$ 5,220,033</b>    |
| Revenues in Excess of Operating           | 84,669                   | 569,000             | (213,791)                  | 38,401                 | 1,024,824          | 1,503,103              |
| CIP Projected Expenditures                | 240,000                  | 775,000             | 1,146,788                  | 1,555,000              | 1,065,000          | 4,781,788              |
| Reserves Net of Expenditures              | 882,380                  | 1,235,992           | 551,723                    | (1,900,663)            | 1,171,917          | 1,941,348              |
| Unfunded/Underfunded Projects             |                          |                     |                            | 1,555,000              | 1,796,968          | 3,351,968              |
| <b>Ending Available Reserves (est)</b>    | <b>\$ 882,380</b>        | <b>\$ 1,235,992</b> | <b>\$ 551,723</b>          | <b>\$ (345,663)</b>    | <b>\$2,968,885</b> | <b>\$ 5,293,316</b>    |

## Appendix

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## Glossary of Terms

**Account, General Ledger** - the City maintains a chart of accounts, each divided into 4 sections.

- Fund number, Four digits identifying segregated sets of records (e.g. the General Fund is 1111).
- Department number, two digits identifying the responsible department (e.g. the City Manager/Finance/Human Resources is 65).
- Object number, four digits identifying the specific type of asset, liability, revenue or expenditure (e.g. Salaries and Wages expenditures is 5110).

**Appropriation** - authorization to expend money. Appropriations are established by resolution.

**Assessed Valuation** - the value of real property set by the County Assessor, used as the basis to calculate property tax due for each parcel. California Proposition 13 limits annual increases of assessed valuation to the lesser of two percent, or the increase in the Consumer Price Index.

**Budget** - a quantified policy implementation plan adopted by the legislative body. The plan allocates resources to provide services, and is adopted for one fiscal year at a time.

**Budget Control** - authority thresholds established by the governing body.

**Capital Asset** - is an asset with a useful life of more than one year. Capital assets can be tangible property such as a roadway or photocopier; or intangible property such as a software license.

**Capital Improvement Plan** - a financial plan of proposed capital improvement projects to construct or rehabilitate public assets such as roadways and park buildings.

**Deficit** - an excess of appropriated expenditures over estimated revenues available. Deficit spending will reduce accumulated fund balance.

**Employee Compensation** - is the cost to compensate a City employee, including wages and benefits such as pension and health insurance.

**Encumbrance** - a reservation of an appropriation for a specific vendor and amount to control the expenditure of funds. An encumbrance is established with a Purchase Order.

**Expenditure and Expense** - the amount of resources spent for goods or services.

**Fee** - a charge to an individual for City specific service provided. State law limits the fee amount to the cost of providing the service. In other words, the City cannot charge fees to derive a profit. An example of a fee is the charge imposed to provide inspect a building for compliance with laws.

**Fiscal Year** - the annual financial period beginning with July 1 and ending with June 30.

**Franchise** - a privilege granted by the legislative body to operate in the public right of way. For example, franchises are granted to public utility companies in exchange for a franchise tax payment.

**Fund** - a segregated set of self-balancing financial records. The General Fund accounts for all general revenues that are not restricted by law or agreement to a specific purpose.

**Fund Balance** - the balance of assets minus liabilities within each fund. Fund balance may be non- spendable in form (e.g. an account receivable that has not yet been collected), designated, committed or assigned for specific future expenditures.

**General Fund** - may be used for any expenditure of the City. Special Revenue Funds have been established to account for the receipt and expenditure of restricted monies.

**Grant** - a contribution from another governmental entity such as federal, state or county. Expenditure of grant money is typically restricted by both use and time.

**Infrastructure** - public facilities including roadways, sewers, storm drains, parkland, and buildings.

**Internal Control** - methods and procedures established to safeguard assets, the legal disbursement of public funds, and the accuracy of financial reporting.

**Municipal Code** - the City's local law established and modified by City Council ordinance.

**Operating Budget** - the spending plan for routine or annual operations and services of the City.

**Ordinance** - formal legislative action of the City Council. An ordinance has the full force and effect of law within City boundaries, unless it is in conflict with a higher form of law, such as state statute or constitutional provision

**Resolution** - formal documentation of legislative body action. Resolutions are used to adopt and modify the budget, approve disbursements, and accept grants.

**Restricted** - funds are restricted when the law, outside agencies or legal obligations places restrictions on the use of the money. For example, Gas Tax can only be used for street maintenance activities.

**Tax** - compulsory charge levied by a government to finance services performed for common benefit. For example, property tax can be used for any expenditure of the City, including police service and park maintenance.

**Transfers** - monies transferred from one fund to another to finance activities of that fund. For example, the General Fund may transfer money to a special revenue fund to subsidize expenditures when the restricted revenue source is insufficient as approved by the City Council.

## New Position



# Executive Assistant to the City Manager

**Salary** \$57,616.82 - \$70,033.00 Annually

### **DEFINITION**

Performs a wide variety of highly responsible, confidential and technically complex and detailed administrative office support duties for the City Manager and executive/management staff in the City Manager's Office and Public Works Dept., with primary responsibility to the City Manager; and performs related administrative office duties and projects as assigned.

### **SUPERVISION RECEIVED**

Receives general supervision from the City Manager or his/her designee.

### **DISTINGUISHING CHARACTERISTICS**

The Executive Assistant to the City Manager is a single position classification. The primary responsibilities are to manage the administrative work of the City Manager's Office and to contribute to effective day-to-day functioning of the City Manager's Office by providing a wide variety of complex and responsible secretarial and administrative support services. This position will serve as the first point of contact for the City Manager.

Responsibilities requires tact, discretion, and strong ability to implement City administrative procedures. This class is distinguished from other office administrative classes in that the nature, scope, and diversity of responsibilities require a broader understanding of City functions and the competence to perform duties that require the exercise of discretion and independence with respect to matters of significance.

The incumbent works with minimal or no supervision in the performance of the majority of office duties and administrative or technical tasks; however, special and unusual assignments may be subject to closer guidance. Work is reviewed by the City Manager for the achievement of desired results and adherence to policies and procedures.

### **CONFIDENTIAL EMPLOYEE DESIGNATION**

An employee in this classification may have access to decisions or the decision-making process of the City concerning matters related to employer-employee relations and may have access to or may prepare confidential materials and/or information and/or recommendations on behalf of the City in matters relating to employer-employee relations.

### **EXAMPLES OF ESSENTIAL DUTIES**

Duties may include, but are not limited to, the following:

- Provide exceptional customer service, including serving as a liaison between department personnel, other City departments and the general public, and outside organizations and the City; including screening visitors and callers, taking detailed messages for distribution to appropriate personnel, referring the public to and coordinating with other City departments or outside agencies as necessary.
- Independently respond to letters and general correspondence not requiring the attention of the City Manager.
- Address concerns, inquiries or complaints, and take appropriate action to ensure an expedient and appropriate resolution which regularly requires the use of judgment and the interpretation and application of policies and procedures, including situations in which individuals may be angry and/or upset over issues involving City activities or policies.
- Perform a variety of special projects and research assignments as assigned by the City Manager or designee.
- Research and analyze routine administrative projects for the City Manager or City Council.
- Prepare first draft reports on routine administrative matters.
- Review and summarize miscellaneous reports and documents.
- Provides follow up to assignments given to management and/or staff by executive.
- Manage the City Manager's calendar and executive files, both electronic and physical.
- Plan, organize, and schedule meetings, business lunches, travel, special events, team building, and training programs as assigned.
- Compose, prepare, and proofread confidential correspondence, reports, and other complex documents.
- Assists in development and preparation of staff reports for submittal to City Manager or City Council as needed.
- Proofs and compiles staff reports for quality assurance and completeness.
- Build and maintain positive working relationships with co-workers, other City employees and the public using principles of good customer service.
- Receive, research, and respond to questions from outside agencies, other City departments, and the general public.
- Support City's communications and public relations efforts, including handling social media communication as directed by the City Manager or designee.
- Answer questions and provide information to the public, via telephone, e-mail, and written correspondence.
- Participate in the development and implementation of departmental strategic plans.
- Investigate, analyze, develop, and prepare special studies or projects and corresponding documentation and technical reports; make recommendations.
- Evaluate operations and activities of assigned responsibilities and recommend process improvements and modifications.
- Research, document, coordinate and participate in the implementation of new technology including the development of tools, processes, and procedures.

- Assist in the development and analysis of departmental policies, procedures, and systems; recommend goals and objectives as necessary.
- Develop, monitor, analyze, and administer contracts, ensuring compliance with department procedures, City policies, and pertinent laws, regulations, and ordinances.
- Review a variety of financial documents for accuracy and completeness before they are presented to the City Manager for signature.
- Research grant opportunities and review grant guidelines and requirements to assess compliance with requirements and risks associated with receiving grants.
- Coordinate technical support activities with other departments, divisions, and outside agencies.
- Provide professional guidance with respect to City policies and procedures.
- May direct the flow of work through office staff.
- Perform other related duties as assigned.

### **REQUIRED KNOWLEDGE AND ABILITIES**

#### **Knowledge of:**

- Principles and practices of office administration.
- Principles and methods of business letter and report writing.
- Proper English usage, spelling, grammar, and punctuation.
- Modern office methods, procedures, computer equipment, and computer software, including graphics and desktop publishing software.
- Social media communication standards for professionalism and inclusion.
- Principles and practices of records management organization.
- Principles and practices of budget preparation, analysis, and administration.
- Principles and practices of research and quantitative analysis.
- Principles and procedures of financial record keeping and reporting.
- Technical report writing procedures and grant proposal development.
- Pertinent City functions, policies, rules, and regulations.

#### **Ability to:**

- Provide outstanding customer service for both internal and external customers.
- Communicate clearly and concisely, both orally and in writing
- Perform responsible analytical, programmatic, and administrative duties involving the use of independent and sound judgment and personal initiative within established guidelines, rules, and procedures.
- Perform responsible secretarial and clerical work requiring independent judgment with speed and accuracy on a continuous basis.
- Maintain organization while managing and prioritizing multiple tasks.
- Work with and maintain the confidentiality of information.
- Establish and maintain cooperative working relationships with employees, City officials, and the general public.
- Work in a fast-paced environment under steady pressure with frequent interruptions and a high degree of public contact by phone and in person.
- On a continuous basis, know and understand all aspects of the job.
- Intermittently analyze work papers, reports and special projects.
- Analyze situations carefully, recommend solutions, and adopt effective courses of action.
- Compile and maintain complex and extensive records and prepare reports.

- Take notes and write summaries of meetings.
- Type at a speed necessary for successful job performance.
- Identify and interpret technical and numerical information.
- Observe and problem solve operational and technical policies and procedures.
- Stay abreast of innovations in modern business technology and processes.
- Learn applicable federal, state, and local laws, codes, and regulations.
- Research, analyze and resolve technical administrative issues.

### **MINIMUM QUALIFICATIONS**

*Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:*

#### **Experience**

Three to five years of progressively responsible secretarial and clerical experience, including high level administrative support to executive level staff. Experience supporting a City Manager, municipal governing body, or other public governing body, and/or commission is highly desirable.

#### **Training**

Graduation from high school or its equivalent, is qualifying. Equivalent to an Associate's degree from an accredited college or university, preferability in business administration, finance, public administration, or a related field is preferred. A Bachelor's degree from an accredited college or university, preferably in business administration, finance, public administration, or a related field, is highly desired.

License or Certificate: Possession of a valid California Class C driver's license.

### **Supplemental Information**

**WORKING CONDITIONS:** May be required to attend off-hour meetings.

**PHYSICAL DEMANDS:** Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard, typewriter keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information. Positions in this classification occasionally lift and carry reports and records that typically weigh less than 20 pounds.

**ENVIRONMENTAL ELEMENTS:** Employees work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing department guidelines, policies and procedures.

# Budget Detail

| CITY OF IONE 2022-2023 PROPOSED BUDGET |                                |                                   |                                     |                             |                                 |                                                   |
|----------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |                                |                                   |                                     |                             |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES                           |                                |                                   |                                     |                             |                                 |                                                   |
| GENERAL FUND                           |                                |                                   |                                     |                             |                                 |                                                   |
| TAXES                                  |                                |                                   |                                     |                             |                                 |                                                   |
| 1111-41-4111                           | CURRENT SEC/UNSEC PROPERTY TAX | 931,048.43                        | 1,007,390.00                        | 1,447,275.59                | 1,042,650.00                    | 35,260                                            |
| 1111-41-4112                           | PROPERTY TAX IN LIEU OF VLF    | 1,120,227.00                      | 1,232,250.00                        | 1,208,704.25                | 1,281,540.00                    | 49,290                                            |
| 1111-41-4115                           | CURRENT SUPPLEMENTAL ROLL TAX  | .00                               | .00                                 | .00                         | .00                             | .00                                               |
| 1111-41-4116                           | PRIOR SUPPLEMENTAL ROLL TAX    | 14,358.55                         | .00                                 | 8,436.48                    | 16,000.00                       | 16,000                                            |
| 1111-41-4131                           | SALES AND USE TAX              | 276,649.15                        | 331,980.00                          | 245,258.98                  | 348,580.00                      | 16,600                                            |
| 1111-41-4151                           | TOT - TRANSIENT OCCUPANCY TAX  | 6,915.00                          | 2,000.00                            | 5,484.87                    | 4,000.00                        | 2,000                                             |
| 1111-41-4161                           | FRANCHISE TAX                  | 120,736.36                        | 132,804.00                          | 133,412.68                  | 132,800.00                      | ( 4)                                              |
| 1111-41-4165                           | BUSINESS LICENSE TAX           | 22,090.40                         | 23,412.00                           | 20,894.80                   | 23,400.00                       | ( 12)                                             |
| 1111-41-4171                           | REAL PROPERTY TRANSFER TAX     | 37,306.73                         | 41,040.00                           | 66,663.42                   | 50,800.00                       | 9,760                                             |
| Total TAXES:                           |                                | 2,529,331.62                      | 2,770,876.00                        | 3,136,131.07                | 2,899,770.00                    | 128,894                                           |
| LICENSES & PERMITS                     |                                |                                   |                                     |                             |                                 |                                                   |
| 1111-42-4221                           | CONSTRUCTION PERMITS           | 330,092.05                        | 219,996.00                          | 363,594.70                  | 220,000.00                      | 4                                                 |
| 1111-42-4225                           | VACANT PROPERTY FEE            | .00                               | 200.00                              | 70.00                       | 200.00                          | .00                                               |
| 1111-42-4233                           | FIRE INSPECTION FEE            | 576.00                            | 600.00                              | .00                         | 600.00                          | .00                                               |
| 1111-42-4235                           | ENCROACHMENT PERMIT            | 3,780.00                          | 1,000.00                            | 810.00                      | 1,000.00                        | .00                                               |
| 1111-42-4242                           | BURN PERMIT FEE                | 432.00                            | 400.00                              | 288.00                      | 400.00                          | .00                                               |
| 1111-42-4281                           | CONCEALED WEAPONS PERMITS      | 4,171.00                          | 1,500.00                            | 2,847.00                    | 1,500.00                        | .00                                               |
| Total LICENSES & PERMITS:              |                                | 339,051.05                        | 223,696.00                          | 367,609.70                  | 223,700.00                      | 4                                                 |
| FINES & FORFEITURES                    |                                |                                   |                                     |                             |                                 |                                                   |
| 1111-43-4311                           | VEHICLE CODE FINES             | 2,313.00                          | .00                                 | 846.00                      | 500.00                          | 500                                               |
| 1111-43-4332                           | FINANCE CHARGES                | .00                               | .00                                 | .00                         | .00                             | .00                                               |
| 1111-43-4333                           | COURT FINES                    | .00                               | .00                                 | .00                         | 500.00                          | 500                                               |
| 1111-43-4381                           | PARKING CITATION REVENUE       | 540.00                            | 1,000.00                            | 980.00                      | 1,000.00                        | .00                                               |
| Total FINES & FORFEITURES:             |                                | 2,853.00                          | 1,000.00                            | 1,826.00                    | 2,000.00                        | 1,000                                             |
| USE OF MONEY & PROP                    |                                |                                   |                                     |                             |                                 |                                                   |
| 1111-44-4411                           | INVESTMENT INCOME              | 7,932.59                          | 20,000.00                           | 10,086.72-                  | 20,000.00                       | .00                                               |
| 1111-44-4421                           | RENTAL REVENUE                 | 546.00                            | 30,000.00                           | 29,447.45                   | 30,000.00                       | .00                                               |
| 1111-44-4431                           | GOLF COURSE LEASE              | .00                               | 40,000.00                           | 46,484.73                   | 40,000.00                       | .00                                               |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |                                |                                   |                                     |                             |                                 |                                                   |                              |
|----------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------------------------|------------------------------|
| Periods: 00/22-14/23                   |                                |                                   |                                     |                             |                                 |                                                   |                              |
| GL NUMBER                              | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                 |
| Total USE OF MONEY & PROP:             |                                |                                   |                                     |                             |                                 |                                                   |                              |
|                                        |                                | 8,478.59                          | 90,000.00                           | 65,845.46                   | 90,000.00                       | .00                                               |                              |
| INTERGOVERNMENTAL                      |                                |                                   |                                     |                             |                                 |                                                   |                              |
| 1111-45-4517                           | HOMEOWNERS PROPERTY TAX RELIE  | 9,513.54                          | 10,080.00                           | 8,303.80                    | 10,430.00                       | 350                                               | +3.5% per County             |
| 1111-45-4520                           | VEHICLE LICENSE FEE COLLECTION | 5,873.32                          | 5,496.00                            | .00                         | 5,500.00                        | 4                                                 | Account coding?              |
| 1111-45-4560                           | GRANT REVENUE - STATE          | .00                               | 177,952.00                          | .00                         | .00                             | ( 177,952)                                        | ~2022 Parks Per Capita Grant |
| 1111-45-4561                           | GRANT REVENUE                  | 97,650.00                         | 227,238.00                          | 56,203.00                   | .00                             | ( 227,238)                                        | ~2023 None known yet         |
| 1111-45-4574                           | COMMUNITY DEV BLOCK GRANT      | 98,876.00                         | 63,003.00                           | .00                         | .00                             | ( 63,003)                                         | ~2022 CHP Cannabis (shared)  |
| 1111-45-4591                           | MISCELLANEOUS STATE REIMB      | .00                               | .00                                 | .00                         | .00                             | .00                                               | NEED IONE %                  |
| Total INTERGOVERNMENTAL:               |                                |                                   |                                     |                             | 15,930.00                       | ( 467,839)                                        | ~2023 None known yet         |
| CHARGES FOR SERVICES                   |                                |                                   |                                     |                             |                                 |                                                   |                              |
| 1111-46-4620                           | ADMINISTRATION FEES            | .00                               | .00                                 | 20,858.85                   | 20,000.00                       | 20,000                                            | CY actual                    |
| 1111-46-4621                           | PLAN CHECK FEES                | 160,209.03                        | 100,000.00                          | 146,989.68                  | 100,000.00                      | .00                                               | No change-conservative       |
| 1111-46-4622                           | PLANNING/ENGINEERING REIMB     | .00                               | .00                                 | 48,174.30                   | .00                             | .00                                               |                              |
| 1111-46-4623                           | LEGAL REIMBURSEMENT            | 3,992.50                          | .00                                 | .00                         | .00                             | .00                                               |                              |
| 1111-46-4626                           | DEVELOPER REIMBURSEMENT        | .00                               | .00                                 | .00                         | .00                             | .00                                               |                              |
| 1111-46-4641                           | BUILDING INSPECTION FEES       | 1,872.50                          | 2,000.00                            | 294.70                      | 2,000.00                        | .00                                               | No change                    |
| 1111-46-4642                           | PLANNING FEES                  | 5,941.25                          | 6,000.00                            | 7,332.49                    | 6,000.00                        | .00                                               | No change                    |
| 1111-46-4643                           | OTHER FEES                     | .00                               | .00                                 | .00                         | .00                             | .00                                               |                              |
| 1111-46-4658                           | SPECIAL POLICE DEPT SERVICES   | .00                               | .00                                 | .00                         | .00                             | .00                                               |                              |
| 1111-46-4660                           | POLICE REPORT REVENUE          | 428.00                            | .00                                 | 627.00                      | 400.00                          | 400                                               | Use CY actual                |
| 1111-46-4671                           | SPECIAL FIRE DEPT SERVICES     | 130,597.03                        | .00                                 | 289,456.94                  | 100,000.00                      | 100,000                                           | Historical data              |
| 1111-46-4676                           | RETURNED CHECK FEE             | .00                               | .00                                 | 10.00-                      | .00                             | .00                                               |                              |
| Total CHARGES FOR SERVICES:            |                                |                                   | 108,000.00                          | 513,723.96                  | 228,400.00                      | 120,400                                           |                              |
| MISCELLANEOUS REVENUES                 |                                |                                   |                                     |                             |                                 |                                                   |                              |
| 1111-47-4705                           | INSURANCE REIMBURSEMENTS       | 1,423.20                          | 800.00                              | 17,972.20                   | 2,000.00                        | 1,200                                             | Conservative est             |
| 1111-47-4790                           | DONATIONS                      | .00                               | .00                                 | .00                         | .00                             | .00                                               |                              |
| 1111-47-4791                           | MISCELLANEOUS REIMBURSEMENTS   | 84,563.52                         | 12,000.00                           | 107,795.35                  | 80,000.00                       | 68,000                                            | Update to PY actual          |
| 1111-47-4792                           | MISCELLANEOUS REVENUE          | 3,646.48                          | 2,000.00                            | 21,391.95                   | 3,500.00                        | 1,500                                             | Use PY for base              |
| 1111-47-4798                           | CASH OVER / SHORT              | .58                               | .00                                 | .68-                        | .00                             | .00                                               |                              |

| CITY OF IONE                          |                    | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |                        |
|---------------------------------------|--------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|------------------------|
|                                       |                    | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |                        |
| GL NUMBER                             | ACCOUNT TITLE      | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes           |
| Total MISCELLANEOUS REVENUES:         |                    | 89,633.78                              | 14,800.00                           | 147,158.82                               | 85,500.00                       | 70,700                                            |                        |
| OTHER FINANCING SOURCES/(USES)        |                    |                                        |                                     |                                          |                                 |                                                   |                        |
| 1111-49-4900                          | TRANSFERS IN       | .00                                    | .00                                 | 127,741.00                               | 27,741.00                       | 27,741                                            | ARPA - Lost Revenue    |
| 1111-49-4915                          | SURPLUS ITEMS SOLD | .00                                    | 20,000.00                           | .00                                      | .00                             | ( 20,000)                                         | Vehicles, etc. planned |
| 1111-49-4949                          | TRANSFERS OUT      | .00                                    | .00                                 | 75,382.00-                               | 79,304.30                       | 79,304                                            |                        |
| Total OTHER FINANCING SOURCES/(USES): |                    | .00                                    | 20,000.00                           | 52,359.00                                | 107,045.30                      | 87,045                                            |                        |
| Total Revenue:                        |                    | 3,484,301.21                           | 3,712,141.00                        | 4,349,160.81                             | 3,652,345.30                    | ( 59,796)                                         |                        |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |                                |                                   |                                     |                                          |                                 |                                                   |
|----------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |                                |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
|                                        |                                |                                   |                                     |                                          |                                 | Budget Notes                                      |
| <b>CITY COUNCIL</b>                    |                                |                                   |                                     |                                          |                                 |                                                   |
| 1111-60-5120                           | STIPEND - ELECTED              | 11,900.00                         | 10,320.00                           | 8,780.00                                 | <b>10,320.00</b>                | .00                                               |
| 1111-60-5211                           | FRINGE BENEFITS(PRIOR YRS)     | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |
| 1111-60-5215                           | MEDICARE EXPENSE               | 172.55                            | 150.00                              | 127.31                                   | <b>151.00</b>                   | 1                                                 |
| 1111-60-5216                           | SOCIAL SECURITY EXPENSE        | 737.80                            | 640.00                              | 544.36                                   | <b>641.00</b>                   | 1                                                 |
| 1111-60-5218                           | CALIF SUI & ETT                | 392.60                            | 490.00                              | 306.00                                   | <b>486.00</b>                   | ( 4)                                              |
| 1111-60-6100                           | SERVICES & SUPPLIES            | .00                               | 200.00                              | .00                                      | <b>.00</b>                      | ( 200)                                            |
| 1111-60-6111                           | OFFICE EXPENSE                 | 184.70                            | .00                                 | 58.98                                    | <b>.00</b>                      | .00                                               |
| 1111-60-6122                           | TRAINING                       | 2,200.00                          | 2,000.00                            | .00                                      | <b>2,000.00</b>                 | .00                                               |
|                                        |                                |                                   |                                     |                                          |                                 | Ethics/harassment prevention/League-new council   |
| 1111-60-6123                           | STAFF RECRUITMENT              | 24,519.21                         | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |
| 1111-60-6150                           | ADVERTISING                    | 1,734.24                          | 2,000.00                            | 1,719.65                                 | <b>.00</b>                      | ( 2,000)                                          |
| 1111-60-6166                           | SOFTWARE/COMPUTER UPGRADES     | 548.42                            | 500.00                              | .00                                      | <b>.00</b>                      | ( 500)                                            |
| 1111-60-6240                           | MEMBERSHIPS AND DUES           | 5,146.00                          | 5,500.00                            | 5,364.00                                 | <b>.00</b>                      | ( 5,500)                                          |
| 1111-60-6250                           | TRAVEL, CONFERENCES & MEETINGS | .00                               | 3,000.00                            | 1,897.81                                 | <b>3,000.00</b>                 | .00                                               |
| Total CITY COUNCIL:                    |                                | 47,535.52                         | 24,800.00                           | 18,798.11                                | <b>16,598.00</b>                | ( 8,202)                                          |

## CITY OF IONE

## CITY OF IONE 2022-2023 PROPOSED BUDGET

Periods: 00/22-14/23

| GL NUMBER         | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
|-------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| <b>CITY CLERK</b> |                                |                                   |                                     |                                          |                                 |                                                   |              |
| 1111-62-5110      | SALARIES & WAGES REG EMPLOYEES | 26,400.00                         | .00                                 | 220.00                                   | <b>24,000.00</b>                | 24,000                                            |              |
| 1111-62-5120      | STIPEND - ELECTED              | .00                               | 26,400.00                           | 22,000.00                                | <b>2,400.00</b>                 | ( 24,000)                                         |              |
| 1111-62-5211      | FRINGE BENEFITS                | 37.45                             | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-62-5215      | MEDICARE EXPENSE               | 382.80                            | 380.00                              | 322.19                                   | <b>383.00</b>                   | 3                                                 |              |
| 1111-62-5216      | SOCIAL SECURITY EXPENSE        | 1,636.80                          | 1,640.00                            | 1,377.64                                 | <b>1,637.00</b>                 | ( 3)                                              |              |
| 1111-62-5218      | CALIF SUI & ETT                | 236.20                            | 330.00                              | 209.93                                   | <b>113.00</b>                   | ( 217)                                            |              |
| 1111-62-6120      | SPECIAL DEPARTMENTAL EXPENSE   | 5,195.11                          | 1,000.00                            | .00                                      | <b>6,000.00</b>                 | 5,000 Election 11/2022                            |              |
| 1111-62-6122      | TRAINING                       | .00                               | 500.00                              | .00                                      | .00                             | ( 500)                                            |              |
| 1111-62-6166      | SOFTWARE PROGRAMS              | .00                               | 500.00                              | .00                                      | .00                             | ( 500)                                            |              |
| 1111-62-6215      | PROF & SPEC SERV. - OTHER      | 527.08                            | 6,500.00                            | 4,391.46                                 | <b>4,500.00</b>                 | ( 2,000) Muni Code updates                        |              |
| 1111-62-6240      | MEMBERSHIPS AND DUES           | .00                               | 200.00                              | 925.00                                   | <b>925.00</b>                   | 725 CCA                                           |              |
| 1111-62-6250      | TRAVEL, CONFERENCES & MEETINGS | .00                               | 300.00                              | .00                                      | .00                             | ( 300)                                            |              |
| 1111-62-9200      | MISCELLANEOUS EXPENSE          | .00                               | 200.00                              | .00                                      | .00                             | ( 200)                                            |              |
| Total CITY CLERK: |                                | 34,415.44                         | 37,950.00                           | 29,446.22                                | <b>39,958.00</b>                | 2,008                                             |              |

## CITY OF IONE

## CITY OF IONE 2022-2023 PROPOSED BUDGET

Periods: 00/22-14/23

| GL NUMBER             | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes             |
|-----------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------------------|
| <b>CITY TREASURER</b> |                                |                                   |                                     |                                          |                                 |                                                   |                          |
| 1111-64-5110          | SALARIES & WAGES REG EMPLOYEES | 1,600.00                          | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-64-5120          | STIPEND - ELECTED              | 600.00                            | 2,400.00                            | 2,000.00                                 | 2,400.00                        | .00                                               |                          |
| 1111-64-5211          | FRINGE BENEFITS                | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-64-5215          | MEDICARE EXPENSE               | 31.90                             | 40.00                               | 29.00                                    | 35.00                           | ( 5)                                              |                          |
| 1111-64-5216          | SOCIAL SECURITY EXPENSE        | 136.80                            | 150.00                              | 124.00                                   | 149.00                          | ( 1)                                              |                          |
| 1111-64-5218          | CALIF SUI & ETT                | 6.80                              | 120.00                              | 3.40                                     | 113.00                          | ( 7)                                              |                          |
| 1111-64-6111          | OFFICE EXPENSE                 | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-64-6120          | SPECIAL DEPARTMENTAL EXPENSE   | .00                               | 50.00                               | .00                                      | .00                             | ( 50)                                             |                          |
| 1111-64-6122          | TRAINING                       | .00                               | 100.00                              | .00                                      | 100.00                          | .00                                               | CA Muni Treasurers Assoc |
| 1111-64-6166          | SOFTWARE PROGRAMS              | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-64-6210          | PROF & SPEC SERVICES-ATTORNEY  | 3,866.60                          | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-64-6250          | TRAVEL, CONFERENCES & MEETINGS | .00                               | 100.00                              | .00                                      | 100.00                          | .00                                               | CA Muni Treasurers Assoc |
| Total CITY TREASURER: |                                | 6,242.10                          | 2,960.00                            | 2,156.40                                 | 2,897.00                        | ( 63)                                             |                          |

| CITY OF IONE                   |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                             |                                 |                                                   |                                        |
|--------------------------------|--------------------------------|----------------------------------------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------------------------|----------------------------------------|
|                                |                                | Periods: 00/22-14/23                   |                                     |                             |                                 |                                                   |                                        |
| GL NUMBER                      | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                           |
| <b>CITY MANAGER/FINANCE/HR</b> |                                |                                        |                                     |                             |                                 |                                                   |                                        |
| 1111-65-5110                   | SALARIES & WAGES REG EMPLOYEES | 67,006.10                              | 219,700.00                          | 147,649.82                  | 190,089.00                      | ( 29,611)                                         | CM/EA/AA/MA/FM/Acct                    |
| 1111-65-5112                   | PART TIME EMPLOYEES            | .00                                    | .00                                 | .00                         | 39,978.00                       | 39,978                                            |                                        |
| 1111-65-5115                   | HOLIDAY PAY                    | 80.77                                  | .00                                 | .00                         | .00                             | .00                                               |                                        |
| 1111-65-5119                   | SPECIAL IT                     | .00                                    | .00                                 | 175.28                      | 7,178.00                        | 7,178                                             |                                        |
| 1111-65-5130                   | OVERTIME EXPENSE               | .00                                    | .00                                 | 598.15                      | .00                             | .00                                               | Exec Asst/AA/MA/Acct                   |
| 1111-65-5211                   | HEALTH INSURANCE-ER            | 6,761.36                               | 10,500.00                           | 9,043.55                    | 26,379.00                       | 15,879                                            | Staff realloc/Acct reclass/Adm Analyst |
| 1111-65-5212                   | DENTAL INSURANCE               | 382.72                                 | 1,460.00                            | 1,460.00                    | 2,158.00                        | 698                                               |                                        |
| 1111-65-5213                   | PERS RETIREMENT                | 3,930.38                               | 31,620.00                           | 5,010.22                    | 34,242.00                       | 2,622                                             |                                        |
| 1111-65-5215                   | MEDICARE EXPENSE               | 941.14                                 | 3,190.00                            | 2,145.67                    | 3,372.00                        | 182                                               |                                        |
| 1111-65-5216                   | SOCIAL SECURITY EXPENSE        | 4,024.03                               | 13,620.00                           | 9,174.64                    | 14,416.00                       | 796                                               |                                        |
| 1111-65-5218                   | CALIF SUI & ETT                | 308.08                                 | 860.00                              | 601.28                      | 857.00                          | ( 3)                                              |                                        |
| 1111-65-5222                   | VISION INSURANCE               | 54.40                                  | 250.00                              | 250.00                      | 417.00                          | 167                                               |                                        |
| 1111-65-5223                   | AD&D/LIFE INSURANCE            | .00                                    | 270.00                              | 270.00                      | 411.00                          | 141                                               |                                        |
| 1111-65-5225                   | AUTO ALLOWANCE                 | .00                                    | .00                                 | .00                         | 3,990.00                        | 3,990                                             | CM                                     |
| 1111-65-5298                   | CALPERS UNFUNDED LIABILITY     | 17,102.28                              | 18,000.00                           | 14,983.79                   | 18,219.00                       | 219                                               |                                        |
| 1111-65-6111                   | OFFICE EXPENSE                 | 1,279.64                               | .00                                 | 368.11                      | .00                             | .00                                               |                                        |
| 1111-65-6120                   | SPECIAL DEPARTMENTAL EXPENSE   | .00                                    | 1,000.00                            | 24.24                       | 1,000.00                        | .00                                               |                                        |
| 1111-65-6122                   | TRAINING                       | .00                                    | 3,000.00                            | 129.00                      | 10,000.00                       | 7,000                                             | CM Conf-League, GFOA, MMANC            |
| 1111-65-6123                   | STAFF RECRUITMENT              | .00                                    | 30,000.00                           | 6,943.48                    | 10,000.00                       | ( 20,000)                                         | CM/FM/Admin/PD                         |
| 1111-65-6166                   | SOFTWARE PROGRAMS              | 12.50                                  | .00                                 | .00                         | .00                             | .00                                               |                                        |
| 1111-65-6211                   | PROF SERVICES - AUDITOR        | .00                                    | 22,000.00                           | 20,200.00                   | 40,000.00                       | 18,000                                            | 2 audits, add'l work                   |
| 1111-65-6215                   | PROF & SPEC SERV. - OTHER      | 8,182.00                               | 100,000.00                          | 84,066.50                   | 120,000.00                      | 20,000                                            | Finance/HR, re-eval@6/22               |
| 1111-65-6240                   | MEMBERSHIPS AND DUES           | 321.80                                 | 3,000.00                            | 230.00                      | 10,000.00                       | 7,000                                             | ICMA/GFOA/CCMF/MMANC/C SMFO            |
| 1111-65-6250                   | TRAVEL, CONFERENCES & MEETINGS | .00                                    | 5,000.00                            | 281.71                      | .00                             | ( 5,000)                                          |                                        |
| Total CITY MANAGER/FINANCE/HR: |                                | 110,387.20                             | 463,470.00                          | 303,605.44                  | 532,706.00                      | 69,236                                            |                                        |

| CITY OF IONE |                               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |                           |
|--------------|-------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|---------------------------|
|              |                               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |                           |
| GL NUMBER    | ACCOUNT TITLE                 | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes              |
| <b>LEGAL</b> |                               |                                        |                                     |                                          |                                 |                                                   |                           |
| 1111-68-6210 | PROF & SPEC SERVICES-ATTORNEY | 68,851.88                              | 75,000.00                           | 89,067.64                                | <b>120,000.00</b>               | 45,000                                            | General legal svcs        |
| 1111-68-6212 | PROF SERVICES-HUMAN RESOURCES | 8,384.22                               | 12,000.00                           | 2,145.00                                 | <b>12,000.00</b>                | .00                                               |                           |
| 1111-68-6221 | PROF SERVICES-LITIGATION EXP  | .00                                    | 60,000.00                           | 3,325.00                                 | <b>62,000.00</b>                | 2,000                                             | Allow for potential cases |
| Total LEGAL: |                               | 77,236.10                              | 147,000.00                          | 94,537.64                                | <b>194,000.00</b>               | 47,000                                            |                           |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                    | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
|------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| <b>POLICE (GENERAL FUND)</b> |                                |                                   |                                     |                                          |                                 |                                                   |              |
| 1111-70-5110                 | SALARIES & WAGES REG EMPLOYEES | 388,714.32                        | 321,200.00                          | 299,158.99                               | 335,386.00                      | 14,186                                            |              |
| 1111-70-5112                 | PART TIME EMPLOYEES            | .00                               | .00                                 | .00                                      | 40,720.00                       | 40,720                                            |              |
| 1111-70-5113                 | LONGEVITY PAY                  | 4,266.73                          | 5,352.00                            | 4,746.33                                 | .00                             | ( 5,352)                                          |              |
| 1111-70-5114                 | INCENTIVE PAY-POST             | 1,710.82                          | 5,619.00                            | .00                                      | 10,487.00                       | 4,868                                             |              |
| 1111-70-5115                 | HOLIDAY PAY                    | 20,806.57                         | 12,030.00                           | 8,554.25                                 | 13,532.00                       | 1,502                                             |              |
| 1111-70-5117                 | INCENTIVE PAY-EDUCATION        | 7,237.66                          | 9,600.00                            | 5,482.47                                 | 5,887.00                        | ( 3,713)                                          |              |
| 1111-70-5119                 | SPECIAL IT                     | 6,329.28                          | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-5121                 | FIELD OFFICER TRAINING         | .00                               | 468.00                              | 2,115.21                                 | 468.00                          | .00                                               |              |
| 1111-70-5130                 | OVERTIME EXPENSE               | 12,092.69                         | 10,874.00                           | 11,199.51                                | 10,874.00                       | .00                                               |              |
| 1111-70-5199                 | INTERFUND REIMBURSEMENTS       | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-5205                 | HEALTH INSURANCE               | 41,230.00                         | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-5210                 | MEDICAL IN-LIEU                | 4,007.69                          | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-5211                 | HEALTH INSURANCE-ER            | 132,117.83                        | 60,040.00                           | 57,490.68                                | 58,554.00                       | ( 1,486)                                          |              |
| 1111-70-5212                 | DENTAL INSURANCE               | 502.40                            | 5,230.00                            | 3,542.43                                 | 5,229.00                        | ( 1)                                              |              |
| 1111-70-5213                 | PERS RETIREMENT                | 67,159.71                         | 56,250.00                           | 49,976.11                                | 62,634.00                       | 6,384                                             |              |
| 1111-70-5215                 | MEDICARE EXPENSE               | 5,958.61                          | 5,400.00                            | 4,525.71                                 | 6,052.00                        | 652                                               |              |
| 1111-70-5216                 | SOCIAL SECURITY EXPENSE        | 25,839.68                         | 23,080.00                           | 19,351.19                                | 25,875.00                       | 2,795                                             |              |
| 1111-70-5217                 | DEFERRED COMP ER MATCH (457)   | 5,598.65                          | 8,400.00                            | 1,606.14                                 | 8,400.00                        | .00                                               |              |
| 1111-70-5218                 | CALIF SUI & ETT                | 1,344.18                          | 1,660.00                            | 1,065.97                                 | 1,983.00                        | 323                                               |              |
| 1111-70-5219                 | TUITION REIMBURSEMENT          | 2,000.00                          | 2,000.00                            | .00                                      | .00                             | ( 2,000)                                          |              |
| 1111-70-5222                 | VISION INSURANCE               | 128.90                            | 950.00                              | 950.00                                   | 953.00                          | 3                                                 |              |
| 1111-70-5223                 | AD&D/LIFE INSURANCE            | 382.50                            | 890.00                              | 538.06                                   | 885.00                          | ( 5)                                              |              |
| 1111-70-5224                 | UNIFORM ALLOWANCE              | 6,499.69                          | 5,260.00                            | 4,540.12                                 | 5,259.00                        | ( 1)                                              |              |
| 1111-70-5298                 | CALPERS UNFUNDED LIABILITY     | 85,511.39                         | 90,000.00                           | 71,907.58                                | 91,096.00                       | 1,096                                             |              |
| 1111-70-5299                 | INTERFUND REIMB-PUBLIC SAFETY  | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-6111                 | OFFICE EXPENSE                 | 7,144.11                          | .00                                 | 1,009.06                                 | .00                             | .00                                               |              |
| 1111-70-6119                 | SAFETY EQUIPMENT               | 22,213.21                         | 12,000.00                           | 14,657.17                                | 12,000.00                       | .00                                               |              |
| 1111-70-6120                 | SPECIAL DEPARTMENTAL EXPENSE   | 4,551.47                          | 850.00                              | 1,046.25                                 | 850.00                          | .00                                               |              |
| 1111-70-6121                 | TRAINING SUPPLIES              | .00                               | 1,000.00                            | 754.24                                   | 7,000.00                        | 6,000                                             |              |
| 1111-70-6122                 | TRAINING                       | 9,251.26                          | 10,000.00                           | 3,169.04                                 | 5,000.00                        | ( 5,000)                                          |              |
| 1111-70-6123                 | STAFF RECRUITMENT              | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-6127                 | VOLUNTEER SUPPLIES             | .00                               | 500.00                              | .00                                      | 1,000.00                        | 500                                               |              |
| 1111-70-6140                 | CLOTHING / UNIFORM-NON-PAYROLL | 1,840.21                          | 500.00                              | 161.50                                   | 1,000.00                        | 500                                               |              |
| 1111-70-6160                 | COMMUNICATIONS                 | 7,243.54                          | 8,000.00                            | 6,775.16                                 | .00                             | ( 8,000)                                          |              |
| 1111-70-6163                 | IT SERVICES                    | 4,129.81                          | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-6165                 | IT/NETWORK SERVICES            | 3,722.24                          | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-70-6190                 | MAINT OF BLDGS, STRUCT, GROUND | 3,478.55                          | .00                                 | 230.60                                   | .00                             | .00                                               |              |
| 1111-70-6201                 | FUEL                           | 18,997.34                         | .00                                 | .00                                      | 40,000.00                       | 40,000                                            |              |

| CITY OF IONE                 |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 | Periods: 00/22-14/23                              |                            |
|------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------------|
| GL NUMBER                    | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes               |
| 1111-70-6202                 | MAINT & OPERATIONS - VEHICLES  | 18,539.97                              | .00                                 | .00                                      | <b>20,000.00</b>                | 20,000                                            |                            |
| 1111-70-6203                 | MAINT & OPERATIONS - EQUIPMENT | 691.16                                 | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |                            |
| 1111-70-6215                 | PROF & SPEC SERV. - OTHER      | 200.00                                 | .00                                 | 63.00                                    | <b>500.00</b>                   | 500                                               |                            |
| 1111-70-6220                 | OTHER CONTRACTUAL SERVICES     | 100,710.01                             | 115,000.00                          | 106,302.41                               | <b>122,000.00</b>               | 7,000                                             | Dispatch Service Contract  |
| 1111-70-6240                 | MEMBERSHIPS AND DUES           | 410.00                                 | 500.00                              | 748.70                                   | <b>500.00</b>                   | .00                                               |                            |
| 1111-70-6250                 | TRAVEL, CONFERENCES & MEETINGS | 165.00                                 | 1,000.00                            | 1,376.29                                 | <b>6,000.00</b>                 | 5,000                                             | Cal Cheif Police-IAPC & CA |
| 1111-70-8814                 | CAPITAL EXP - EQUIPMENT        | 51,953.75                              | 500.00                              | 18,578.37                                | <b>.00</b>                      | ( 500)                                            |                            |
| 1111-70-9261                 | MISCELLANEOUS EXPENSE          | 29.92                                  | 500.00                              | 33.39                                    | <b>500.00</b>                   | .00                                               |                            |
| Total POLICE (GENERAL FUND): |                                | 983,470.47                             | 774,653.00                          | 701,655.93                               | <b>900,624.00</b>               | 125,971                                           |                            |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                  | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                    |
|----------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|---------------------------------|
| <b>FIRE (GENERAL FUND)</b> |                                |                                   |                                     |                                          |                                 |                                                   |                                 |
| 1111-75-5110               | SALARIES & WAGES REG EMPLOYEES | 47,933.10                         | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5130               | OVERTIME EXPENSE               | 1,553.81                          | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5199               | INTERFUND P/R REIMB-MEASURE M  | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5211               | HEALTH INSURANCE-ER            | 6,279.00                          | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5212               | DENTAL INSURANCE               | 783.50                            | .00                                 | 222.58                                   | .00                             | .00                                               |                                 |
| 1111-75-5213               | PERS RETIREMENT                | 3,968.36                          | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5215               | MEDICARE EXPENSE               | 672.47                            | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5216               | SOCIAL SECURITY EXPENSE        | 2,875.26                          | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5218               | CALIF SUI & ETT                | 171.06                            | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-5222               | VISION INSURANCE               | 137.44                            | .00                                 | 61.35                                    | .00                             | .00                                               |                                 |
| 1111-75-5224               | UNIFORM ALLOWANCE              | 161.52                            | .00                                 | .00                                      | 300.00                          | 300                                               |                                 |
| 1111-75-5298               | CALPERS UNFUNDED LIABILITY     | .00                               | .00                                 | 550.09                                   | .00                             | .00                                               |                                 |
| 1111-75-5299               | INTERFUND REIMB-PUBLIC SAFETY  | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-6100               | SERVICES & SUPPLIES            | 317.63                            | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-6111               | OFFICE EXPENSE                 | 13,045.50                         | 750.00                              | 2,123.52                                 | .00                             | ( 750)                                            |                                 |
| 1111-75-6119               | SAFETY EQUIPMENT               | 2,139.34                          | 5,000.00                            | 5,436.93                                 | 15,000.00                       | 10,000                                            |                                 |
| 1111-75-6120               | SPECIAL DEPARTMENTAL EXPENSE   | 354.00                            | 3,500.00                            | .00                                      | 3,500.00                        | .00                                               |                                 |
| 1111-75-6121               | TRAINING SUPPLIES              | 98.48                             | 200.00                              | 177.85                                   | 400.00                          | 200                                               |                                 |
| 1111-75-6122               | TRAINING                       | 1,658.31                          | 3,000.00                            | 3,190.16                                 | 4,000.00                        | 1,000                                             |                                 |
| 1111-75-6123               | STAFF RECRUITMENT              | 100.00                            | 2,500.00                            | 400.00                                   | 2,500.00                        | .00                                               |                                 |
| 1111-75-6130               | TOOLS & SMALL EQUIP            | 2,344.58                          | 4,000.00                            | 3,082.26                                 | 4,000.00                        | .00                                               |                                 |
| 1111-75-6140               | CLOTHING / UNIFORM NON-PAYROLL | 1,050.99                          | 1,000.00                            | 1,262.23                                 | 1,200.00                        | 200                                               |                                 |
| 1111-75-6160               | COMMUNICATIONS                 | 3,749.18                          | 7,200.00                            | 3,153.25                                 | 10,000.00                       | 2,800                                             |                                 |
| 1111-75-6166               | SOFTWARE PROGRAMS              | 149.90                            | .00                                 | .00                                      | .00                             | .00                                               |                                 |
| 1111-75-6170               | UTILITIES                      | 12,729.19                         | 13,000.00                           | 13,201.64                                | 16,000.00                       | 3,000                                             |                                 |
| 1111-75-6190               | MAINT OF BLDGS, STRUCT, GROUND | 11,653.17                         | 10,000.00                           | 4,856.67                                 | 12,000.00                       | 2,000                                             |                                 |
| 1111-75-6199               | EXPENSE REIMBURSEMENT          | .00                               | 200.00                              | .00                                      | .00                             | ( 200)                                            |                                 |
| 1111-75-6201               | FUEL                           | 14,053.28                         | 5,000.00                            | 681.01                                   | 17,000.00                       | 12,000                                            |                                 |
| 1111-75-6202               | MAINT & OPERATIONS - VEHICLES  | 8,715.68                          | .00                                 | .00                                      | 12,000.00                       | 12,000                                            |                                 |
| 1111-75-6203               | MAINT & OPERATIONS - EQUIPMENT | 2,678.63                          | .00                                 | .00                                      | 3,000.00                        | 3,000                                             |                                 |
| 1111-75-6215               | PROF & SPEC SERV. - OTHER      | .00                               | 2,000.00                            | .00                                      | .00                             | ( 2,000)                                          |                                 |
| 1111-75-6250               | TRAVEL, CONFERENCES & MEETINGS | 4,555.75                          | 1,000.00                            | 2,830.10                                 | 4,500.00                        | 3,500                                             |                                 |
| 1111-75-8814               | CAPITAL EXP - EQUIPMENT        | .00                               | .00                                 | 48,410.07                                | 50,000.00                       | 50,000                                            |                                 |
| 1111-75-9211               | INTEREST EXPENSE               | .00                               | 5,000.00                            | .00                                      | .00                             | ( 5,000)                                          |                                 |
| 1111-75-9700               | TRANSFERS OUT                  | .00                               | 20,000.00                           | .00                                      | .00                             | ( 20,000)                                         | INTERFUND PRIN<br>REIMBURSEMENT |

| CITY OF IONE               |               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |
|----------------------------|---------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
|                            |               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                  | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
|                            |               |                                        |                                     |                                          |                                 | Budget Notes                                      |
| Total FIRE (GENERAL FUND): |               | 143,929.13                             | 83,350.00                           | 89,639.71                                | <b>155,400.00</b>               | 72,050                                            |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER       | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
|-----------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| <b>PLANNING</b> |                                |                                   |                                     |                                          |                                 |                                                   |              |
| 1111-80-5110    | SALARIES & WAGES REG EMPLOYEES | 3,357.27                          | 5,250.00                            | 120.00                                   | .00                             | ( 5,250)                                          |              |
| 1111-80-5115    | HOLIDAY PAY                    | 40.38                             | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-80-5117    | SALARIES & WAGES - APPOINTED   | .00                               | 200.00                              | .00                                      | 200.00                          | .00                                               |              |
| 1111-80-5120    | SALARIES & WAGES-ELECTED       | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-80-5205    | HEALTH INSURANCE               | .00                               | 461.00                              | .00                                      | .00                             | ( 461)                                            |              |
| 1111-80-5210    | MEDICAL IN-LIEU                | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-80-5211    | HEALTH INSURANCE-ER            | 220.63                            | .00                                 | .00                                      | .00                             | .00                                               |              |
| 1111-80-5212    | DENTAL INSURANCE               | 76.74                             | .00                                 | 247.86                                   | .00                             | .00                                               |              |
| 1111-80-5213    | PERS RETIREMENT                | 196.04                            | 406.00                              | .00                                      | .00                             | ( 406)                                            |              |
| 1111-80-5215    | MEDICARE EXPENSE               | 49.31                             | 79.00                               | 1.74                                     | 3.00                            | ( 76)                                             |              |
| 1111-80-5216    | SOCIAL SECURITY EXPENSE        | 210.69                            | 10.00                               | 7.44                                     | 12.00                           | 2                                                 |              |
| 1111-80-5218    | CALIF SUI & ETT                | 15.56                             | 10.00                               | 3.60                                     | 9.00                            | ( 1)                                              |              |
| 1111-80-5222    | VISION INSURANCE               | 4.75                              | 6.00                                | 4.32                                     | .00                             | ( 6)                                              |              |
| 1111-80-5223    | AD&D/LIFE INSURANCE            | .00                               | 21.00                               | .00                                      | .00                             | ( 21)                                             |              |
| 1111-80-6150    | ADVERTISING                    | 1,393.56                          | 1,500.00                            | 2,606.64                                 | .00                             | ( 1,500)                                          |              |
| 1111-80-6213    | PROF & SPEC SERVICES-PLANNER   | 81,202.50                         | 75,000.00                           | 112,870.74                               | 150,000.00                      | 75,000                                            |              |
| 1111-80-6215    | PROF & SPEC SERV. - OTHER      | .00                               | 25,000.00                           | .00                                      | 25,000.00                       | .00                                               |              |
| Total PLANNING: |                                | 86,767.43                         | 107,943.00                          | 115,862.34                               | 175,224.00                      | 67,281                                            |              |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                  | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes       |
|----------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------------|
| <b>BUILDING INSPECTION</b> |                                |                                   |                                     |                                          |                                 |                                                   |                    |
| 1111-85-5110               | SALARIES & WAGES REG EMPLOYEES | 68,376.15                         | 119,300.00                          | 86,857.95                                | 181,907.00                      | 62,607                                            | AA/MA/FM/Bldg Insp |
| 1111-85-5115               | HOLIDAY PAY                    | 60.58                             | .00                                 | 164.08                                   | .00                             | .00                                               |                    |
| 1111-85-5130               | OVERTIME EXPENSE               | .00                               | .00                                 | 563.37                                   | .00                             | .00                                               |                    |
| 1111-85-5211               | HEALTH INSURANCE-ER            | 10,348.54                         | 16,200.00                           | 10,623.85                                | 36,854.00                       | 20,654                                            |                    |
| 1111-85-5212               | DENTAL INSURANCE               | 604.10                            | 1,270.00                            | 930.90                                   | 1,729.00                        | 459                                               |                    |
| 1111-85-5213               | PERS RETIREMENT                | 6,278.96                          | 13,290.00                           | 9,606.97                                 | 19,646.00                       | 6,356                                             |                    |
| 1111-85-5215               | MEDICARE EXPENSE               | 955.05                            | 1,730.00                            | 1,228.50                                 | 2,648.00                        | 918                                               |                    |
| 1111-85-5216               | SOCIAL SECURITY EXPENSE        | 4,083.72                          | 7,400.00                            | 5,252.84                                 | 11,323.00                       | 3,923                                             |                    |
| 1111-85-5218               | CALIF SUI & ETT                | 672.25                            | 710.00                              | 637.80                                   | 872.00                          | 162                                               |                    |
| 1111-85-5222               | VISION INSURANCE               | 187.62                            | 500.00                              | 531.85                                   | 565.00                          | 65                                                |                    |
| 1111-85-5223               | AD&D/LIFE INSURANCE            | .00                               | 460.00                              | 274.79                                   | 572.00                          | 112                                               |                    |
| 1111-85-5298               | CALPERS UNFUNDED LIABILITY     | 8,537.37                          | 9,000.00                            | 5,327.00                                 | 9,110.00                        | 110                                               |                    |
| 1111-85-6111               | OFFICE EXPENSE                 | 426.09                            | .00                                 | 48.10                                    | .00                             | .00                                               |                    |
| 1111-85-6122               | TRAINING                       | .00                               | 1,000.00                            | .00                                      | 2,000.00                        | 1,000                                             |                    |
| 1111-85-6123               | STAFF RECRUITMENT              | .00                               | .00                                 | 177.65                                   | .00                             | .00                                               |                    |
| 1111-85-6150               | ADVERTISING                    | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                    |
| 1111-85-6160               | COMMUNICATIONS                 | .00                               | 1,400.00                            | .00                                      | .00                             | ( 1,400)                                          |                    |
| 1111-85-6166               | SOFTWARE PROGRAMS              | 5,300.00                          | .00                                 | .00                                      | .00                             | .00                                               |                    |
| 1111-85-6190               | MAINT OF BLDGS, STRUCT, GROUND | 102.36                            | .00                                 | .00                                      | .00                             | .00                                               |                    |
| 1111-85-6201               | FUEL                           | .00                               | .00                                 | .00                                      | 3,500.00                        | 3,500                                             |                    |
| 1111-85-6212               | PROF & SPEC SERVICES-ENGINEER  | 171,770.89                        | .00                                 | .00                                      | .00                             | .00                                               |                    |
| 1111-85-6216               | PROF SERVICES - BLDG INSPECTOR | .00                               | 25,000.00                           | .00                                      | .00                             | ( 25,000)                                         |                    |
| 1111-85-6240               | MEMBERSHIPS AND DUES           | 65.00                             | 100.00                              | 16.25                                    | 500.00                          | 400                                               | Sac Valley Bldrs   |
| 1111-85-6250               | TRAVEL, CONFERENCES & MEETINGS | .00                               | 400.00                              | .00                                      | 500.00                          | 100                                               |                    |
| 1111-85-9200               | MISCELLANEOUS EXPENSE          | .00                               | .00                                 | 3,244.50                                 | .00                             | .00                                               |                    |
| Total BUILDING INSPECTION: |                                |                                   | 197,760.00                          | 125,486.40                               | 271,726.00                      | 73,966                                            |                    |

## CITY OF IONE

## CITY OF IONE 2022-2023 PROPOSED BUDGET

Periods: 00/22-14/23

| GL NUMBER          | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                  |
|--------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|-------------------------------|
| <b>ENGINEERING</b> |                                |                                   |                                     |                                          |                                 |                                                   |                               |
| 1111-90-5110       | SALARIES & WAGES REG EMPLOYEES | 3,357.27                          | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 1111-90-5115       | HOLIDAY PAY                    | 40.38                             | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 1111-90-5211       | HEALTH INSURANCE-ER            | 220.63                            | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 1111-90-5212       | DENTAL INSURANCE               | 102.22                            | .00                                 | 371.14                                   | .00                             | .00                                               |                               |
| 1111-90-5213       | PERS RETIREMENT                | 196.04                            | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 1111-90-5215       | MEDICARE EXPENSE               | 49.31                             | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 1111-90-5216       | SOCIAL SECURITY EXPENSE        | 210.69                            | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 1111-90-5218       | CALIF SUI & ETT                | 15.56                             | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 1111-90-5222       | VISION INSURANCE               | 4.80                              | .00                                 | 110.36                                   | .00                             | .00                                               |                               |
| 1111-90-6212       | PROF & SPEC SERVICES-ENGINEER  | 56,554.66                         | 165,000.00                          | 41,174.88                                | 165,000.00                      | .00                                               | Developer reimb/fees-passthru |
| 1111-90-6225       | ENGINEER SERVICES-BILLABLE     | 90,000.56                         | 100,000.00                          | 99,017.48                                | 100,000.00                      | .00                                               | Contracted City Engineer      |
| Total ENGINEERING: |                                | 150,752.12                        | 265,000.00                          | 140,673.86                               | 265,000.00                      | .00                                               |                               |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                                 | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes            |
|-------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|-----------------------------|---------------------------------|---------------------------------------------------|-------------------------|
| <b>PARKS &amp; FACILITIES MAINTENANCE</b> |                                |                                   |                                     |                             |                                 |                                                   |                         |
| 1111-92-5110                              | SALARIES & WAGES REG EMPLOYEES | 74,471.08                         | 65,000.00                           | 71,343.77                   | <b>97,582.00</b>                | 32,582                                            |                         |
| 1111-92-5115                              | HOLIDAY PAY                    | 92.88                             | .00                                 | 382.60                      | <b>.00</b>                      | .00                                               |                         |
| 1111-92-5116                              | SALARIES & WAGES-0241-POOL     | .00                               | 3,200.00                            | .00                         | <b>3,663.00</b>                 | 463                                               |                         |
| 1111-92-5118                              | SALARIES & WAGES -0261-EB HALL | .00                               | 16,700.00                           | .00                         | <b>21,742.00</b>                | 5,042                                             |                         |
| 1111-92-5119                              | SALARIES & WAGES - 0211-ARENA  | .00                               | 8,800.00                            | .00                         | <b>12,805.00</b>                | 4,005                                             |                         |
| 1111-92-5122                              | STANDBY PAY                    | 10,635.24                         | 16,500.00                           | 9,854.27                    | <b>17,372.00</b>                | 872                                               |                         |
| 1111-92-5130                              | OVERTIME EXPENSE               | 48.72                             | 2,000.00                            | 512.64                      | <b>.00</b>                      | ( 2,000)                                          |                         |
| 1111-92-5211                              | HEALTH INSURANCE-ER            | 20,179.80                         | 27,310.00                           | 20,038.60                   | <b>33,495.00</b>                | 6,185                                             |                         |
| 1111-92-5212                              | DENTAL INSURANCE               | 1,868.06                          | 2,930.00                            | 2,748.94                    | <b>3,291.00</b>                 | 361                                               |                         |
| 1111-92-5213                              | PERS RETIREMENT                | 5,318.77                          | 12,730.00                           | 5,157.85                    | <b>14,666.00</b>                | 1,936                                             |                         |
| 1111-92-5215                              | MEDICARE EXPENSE               | 1,222.84                          | 1,600.00                            | 1,143.56                    | <b>2,221.00</b>                 | 621                                               |                         |
| 1111-92-5216                              | SOCIAL SECURITY EXPENSE        | 5,228.84                          | 6,820.00                            | 4,889.67                    | <b>9,496.00</b>                 | 2,676                                             |                         |
| 1111-92-5218                              | CALIF SUI & ETT - ER PAID      | 502.34                            | 700.00                              | 445.19                      | <b>811.00</b>                   | 111                                               |                         |
| 1111-92-5222                              | VISION INSURANCE               | 295.90                            | 540.00                              | 273.21                      | <b>604.00</b>                   | 64                                                |                         |
| 1111-92-5223                              | AD&D/LIFE INSURANCE            | 689.82                            | 460.00                              | 1,454.15                    | <b>532.00</b>                   | 72                                                |                         |
| 1111-92-5224                              | UNIFORM ALLOWANCE              | 551.25                            | 800.00                              | 798.75                      | <b>862.00</b>                   | 62                                                |                         |
| 1111-92-5298                              | CALPERS UNFUNDED LIABILITY     | 17,102.28                         | 18,000.00                           | 14,983.79                   | <b>18,219.00</b>                | 219                                               |                         |
| 1111-92-6111                              | OFFICE EXPENSE                 | 319.03                            | .00                                 | 57.00                       | <b>.00</b>                      | .00                                               |                         |
| 1111-92-6113                              | CHEMICALS                      | 5,414.70                          | 7,000.00                            | 4,615.93                    | <b>7,000.00</b>                 | .00                                               |                         |
| 1111-92-6120                              | SPECIAL DEPARTMENTAL EXPENSE   | 275.30                            | .00                                 | .00                         | <b>750.00</b>                   | 750                                               |                         |
| 1111-92-6122                              | TRAINING                       | .00                               | 800.00                              | 120.00                      | <b>1,000.00</b>                 | 200                                               |                         |
| 1111-92-6123                              | STAFF RECRUITMENT              | .00                               | .00                                 | 112.65                      | <b>.00</b>                      | .00                                               |                         |
| 1111-92-6130                              | TOOLS & SMALL EQUIP            | 1,657.42                          | 6,000.00                            | 1,834.51                    | <b>6,000.00</b>                 | .00                                               |                         |
| 1111-92-6140                              | CLOTHING / UNIFORM-NON-PAYROLL | .00                               | 200.00                              | .00                         | <b>.00</b>                      | ( 200)                                            |                         |
| 1111-92-6160                              | COMMUNICATIONS                 | 1,181.70                          | .00                                 | 645.81                      | <b>.00</b>                      | .00                                               |                         |
| 1111-92-6170                              | UTILITIES                      | 53,806.63                         | 65,000.00                           | 63,686.74                   | <b>65,000.00</b>                | .00                                               |                         |
| 1111-92-6190                              | MAINT OF BLDGS, STRUCT, GROUND | 38,819.18                         | 40,000.00                           | 38,730.72                   | <b>60,000.00</b>                | 20,000                                            |                         |
| 1111-92-6191                              | MAINT / OPERATIONS OF POOL0241 | 51,843.96                         | 20,000.00                           | 17,542.75                   | <b>25,000.00</b>                | 5,000                                             | In-house maintenance    |
| 1111-92-6201                              | FUEL                           | 4,488.44                          | .00                                 | .00                         | <b>6,000.00</b>                 | 6,000                                             |                         |
| 1111-92-6202                              | MAINT & OPERATIONS - VEHICLES  | 4,844.16                          | .00                                 | .00                         | <b>6,000.00</b>                 | 6,000                                             |                         |
| 1111-92-6203                              | MAINT & OPERATIONS - EQUIPMENT | 8,760.82                          | .00                                 | .00                         | <b>10,000.00</b>                | 10,000                                            |                         |
| 1111-92-6215                              | PROF & SPEC SERV. - OTHER      | 1,133.90                          | 16,000.00                           | 16,738.40                   | <b>25,000.00</b>                | 9,000                                             |                         |
| 1111-92-6240                              | MEMBERSHIPS AND DUES           | .00                               | 300.00                              | .00                         | <b>300.00</b>                   | .00                                               |                         |
| 1111-92-6300                              | REFUNDS                        | .00                               | .00                                 | .00                         | <b>.00</b>                      | .00                                               |                         |
| 1111-92-8810                              | CAPITAL EXP -VEHICLES          | .00                               | .00                                 | 30,206.10                   | <b>.00</b>                      | .00                                               |                         |
| 1111-92-8812                              | CAPITAL OUTLAY-BUILDING        | 97,650.00                         | 100,000.00                          | 19,304.99                   | <b>10,000.00</b>                | ( 90,000)                                         |                         |
| 1111-92-8813                              | CAPITAL OUTLAY-OTHER THAN BLDG | .00                               | .00                                 | .00                         | <b>10,000.00</b>                | 10,000                                            |                         |
| 1111-92-8814                              | CAPITAL EXP - EQUIPMENT        | 82,964.92                         | 300,000.00                          | .00                         | <b>70,000.00</b>                | ( 230,000)                                        | Rollover-Street Sweeper |

| CITY OF IONE                          |                              | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   | Periods: 00/22-14/23 |  |
|---------------------------------------|------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------|--|
| GL NUMBER                             | ACCOUNT TITLE                | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes         |  |
| 1111-92-9211                          | INTEREST EXPENSE             | 177.66                                 | .00                                 | .00                                      | .00                             | .00                                               |                      |  |
| 1111-92-9231                          | BANK CHARGES/PROCESSING FEES | .00                                    | .00                                 | 200.00                                   | .00                             | .00                                               |                      |  |
| 1111-92-9300                          | RETIREMENT OF PRINCIPAL      | 7,890.25                               | .00                                 | .00                                      | .00                             | .00                                               |                      |  |
| Total PARKS & FACILITIES MAINTENANCE: |                              | 499,435.89                             | 739,390.00                          | 327,822.59                               | 539,411.00                      | ( 199,979)                                        |                      |  |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes             |
|--------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------------------|
| <b>CITYWIDE SERVICES</b> |                                |                                   |                                     |                                          |                                 |                                                   |                          |
| 1111-94-5111             | VACATION BUYOUT                | .00                               | .00                                 | .00                                      | 20,000.00                       | 20,000                                            |                          |
| 1111-94-5119             | SPECIAL IT                     | .00                               | .00                                 | 1,556.96                                 | .00                             | .00                                               |                          |
| 1111-94-5211             | HEALTH INSURANCE-ER            | 20,181.98                         | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-94-5212             | DENTAL INSURANCE               | 1,178.00                          | .00                                 | 127.99                                   | .00                             | .00                                               |                          |
| 1111-94-5214             | AD&D/LIFE INSURANCE            | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-94-5219             | WORKERS COMPENSATION           | 7,645.00                          | 56,414.00                           | 73,759.00                                | 50,000.00                       | ( 6,414)                                          |                          |
| 1111-94-5221             | OPEB EXPENSE                   | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-94-5225             | OPEB INSURANCE                 | 20,387.49                         | 36,000.00                           | 47,389.31                                | 49,308.00                       | 13,308                                            |                          |
| 1111-94-5298             | CALPERS UNFUNDED LIABILITY     | 34,287.18                         | 36,100.00                           | 46,320.00                                | 36,544.00                       | 444                                               |                          |
| 1111-94-6111             | OFFICE EXPENSE                 | 17,190.63                         | 22,500.00                           | 23,337.35                                | 20,000.00                       | ( 2,500)                                          |                          |
| 1111-94-6112             | PAYROLL PROCESSING FEE         | 7,348.03                          | 7,000.00                            | 8,200.20                                 | 9,000.00                        | 2,000                                             |                          |
| 1111-94-6120             | SPECIAL DEPARTMENTAL EXPENSE   | .00                               | 1,000.00                            | 1,299.75                                 | 1,000.00                        | .00                                               |                          |
| 1111-94-6125             | ADMINISTRATION COSTS           | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-94-6150             | ADVERTISING                    | 122.46                            | 200.00                              | 125.55                                   | .00                             | ( 200)                                            |                          |
| 1111-94-6160             | COMMUNICATIONS                 | 23,447.53                         | 35,000.00                           | 27,038.45                                | 25,000.00                       | ( 10,000)                                         | Phones/Internet          |
| 1111-94-6163             | IT SERVICES                    | 4,429.87                          | 8,500.00                            | 23,487.58                                | 40,000.00                       | 31,500                                            |                          |
| 1111-94-6165             | IT HARDWARE                    | 8,566.55                          | 13,000.00                           | 13,000.00                                | 10,000.00                       | ( 3,000)                                          |                          |
| 1111-94-6166             | SOFTWARE PROGRAMS              | 25,874.95                         | 28,000.00                           | 28,000.00                                | 28,000.00                       | .00                                               |                          |
| 1111-94-6170             | UTILITIES                      | 20,405.74                         | 25,000.00                           | 19,388.98                                | 30,000.00                       | 5,000                                             | PG&E/Amador Water        |
| 1111-94-6190             | MAINT OF BLDGS, STRUCT, GROUND | 8,819.65                          | 10,800.00                           | 10,809.81                                | .00                             | ( 10,800)                                         |                          |
| 1111-94-6203             | MAINT & OPERATIONS - EQUIPMENT | 174.71                            | 500.00                              | 114.82                                   | 500.00                          | .00                                               |                          |
| 1111-94-6210             | PROF & SPEC SERVICES-ATTORNEY  | 25,713.47                         | .00                                 | .00                                      | .00                             | .00                                               | Transferred to 68-Legal  |
| 1111-94-6211             | PROF SERVICES - AUDITOR        | 13,800.00                         | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-94-6214             | PROF & SPEC SERV.-IT HOSTING   | .00                               | 8,000.00                            | .00                                      | 50,000.00                       | 42,000                                            | New website              |
| 1111-94-6215             | PROF & SPEC SERV. - OTHER      | 31,710.49                         | 32,000.00                           | 35,377.87                                | 32,000.00                       | .00                                               |                          |
| 1111-94-6220             | OTHER CONTRACTUAL SERVICES     | 6,105.75                          | 3,000.00                            | 2,730.24                                 | 3,000.00                        | .00                                               |                          |
| 1111-94-6230             | INSURANCE                      | 42,000.00                         | 45,000.00                           | 80,721.00                                | 100,000.00                      | 55,000                                            |                          |
| 1111-94-6231             | PROPERTY INSURANCE             | 22,051.00                         | 23,000.00                           | 55,536.00                                | 60,000.00                       | 37,000                                            |                          |
| 1111-94-6240             | MEMBERSHIPS AND DUES           | 34,300.00                         | 6,900.00                            | 1,845.00                                 | .00                             | ( 6,900)                                          |                          |
| 1111-94-6250             | TRAVEL, CONFERENCES & MEETINGS | 74.50                             | 100.00                              | 67.00                                    | .00                             | ( 100)                                            |                          |
| 1111-94-8813             | CAPITAL EXP-OTHER THAN BLDG    | .00                               | 10,000.00                           | .00                                      | .00                             | ( 10,000)                                         |                          |
| 1111-94-8814             | CAPITAL EXP - EQUIPMENT        | 74,376.70                         | .00                                 | .00                                      | .00                             | .00                                               |                          |
| 1111-94-9211             | INTEREST EXPENSE               | .00                               | 35,000.00                           | .00                                      | .00                             | ( 35,000)                                         |                          |
| 1111-94-9231             | BANK CHARGES/PROCESSING FEES   | 6,977.73                          | 4,400.00                            | 19,526.67                                | .00                             | ( 4,400)                                          |                          |
| 1111-94-9261             | MISCELLANEOUS EXPENSE          | .00                               | 1,500.00                            | 100.00                                   | .00                             | ( 1,500)                                          |                          |
| 1111-94-9700             | TRANSFERS OUT                  | .00                               | 37,206.00                           | .00                                      | .00                             | ( 37,206)                                         | Interfund Loan Repayment |

| CITY OF IONE             |               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |
|--------------------------|---------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
|                          |               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
|                          |               |                                        |                                     |                                          |                                 | Budget Notes                                      |
| Total CITYWIDE SERVICES: |               | 457,169.41                             | 486,120.00                          | 519,859.53                               | <b>564,352.00</b>               | 78,232                                            |

| CITY OF IONE                       |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 | Periods: 00/22-14/23                              |                            |
|------------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------------|
| GL NUMBER                          | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes               |
| <b>EQUIPMENT/FLEET REPLACEMENT</b> |                                |                                        |                                     |                                          |                                 |                                                   |                            |
| 1111-95-5110                       | SALARIES & WAGES REG EMPLOYEES | .00                                    | 7,750.00                            | 6,495.47                                 | .00                             | ( 7,750)                                          |                            |
| 1111-95-5122                       | STANDBY                        | .00                                    | 900.00                              | 537.51                                   | .00                             | ( 900)                                            |                            |
| 1111-95-5130                       | OVERTIME EXPENSE               | .00                                    | .00                                 | 15.54                                    | .00                             | .00                                               |                            |
| 1111-95-5211                       | HEALTH INSURANCE               | .00                                    | 1,900.00                            | 1,496.63                                 | .00                             | ( 1,900)                                          |                            |
| 1111-95-5213                       | PERS RETIREMENT                | .00                                    | 1,000.00                            | 480.70                                   | .00                             | ( 1,000)                                          |                            |
| 1111-95-5215                       | MEDICARE EXPENSE               | .00                                    | 130.00                              | 100.12                                   | .00                             | ( 130)                                            |                            |
| 1111-95-5216                       | SOCIAL SECURITY EXPENSE        | .00                                    | 540.00                              | 428.22                                   | .00                             | ( 540)                                            |                            |
| 1111-95-5218                       | CALIF SUI & ETT                | .00                                    | 50.00                               | 35.73                                    | .00                             | ( 50)                                             |                            |
| 1111-95-5224                       | UNIFORM ALLOWANCE              | .00                                    | 70.00                               | 67.13                                    | .00                             | ( 70)                                             |                            |
| 1111-95-6201                       | FUEL                           | .00                                    | 27,000.00                           | 68,383.88                                | .00                             | ( 27,000)                                         | Transferred from All Depts |
| 1111-95-6202                       | MAINT & OPERATIONS - VEHICLES  | .00                                    | 31,000.00                           | 35,851.17                                | .00                             | ( 31,000)                                         | Transferred from All Depts |
| 1111-95-6203                       | MAINT & OPERATIONS - EQUIPMENT | .00                                    | 21,500.00                           | 18,888.17                                | .00                             | ( 21,500)                                         | Transferred from All Depts |
| 1111-95-8810                       | CAPITAL EXP - VEHICLES         | .00                                    | .00                                 | .00                                      | 30,000.00                       | 30,000                                            | Funding                    |
| 1111-95-9261                       | MISCELLANEOUS EXPENSE          | 2,501.35-                              | 5,800.00                            | 599.00                                   | .00                             | ( 5,800)                                          | Transferred from All Depts |
| Total EQUIPMENT/FLEET REPLACEMENT: |                                | 2,501.35-                              | 97,640.00                           | 133,379.27                               | 30,000.00                       | ( 67,640)                                         |                            |
| Total Expenditure:                 |                                | 2,872,608.14                           | 3,428,036.00                        | 2,602,923.44                             | 3,687,896.00                    | 259,860                                           |                            |
| GENERAL FUND Revenue Total:        |                                | 3,484,301.21                           | 3,712,141.00                        | 4,349,160.81                             | 3,652,345.30                    | ( 59,796)                                         |                            |
| GENERAL FUND Expenditure Total:    |                                | 2,872,608.14                           | 3,428,036.00                        | 2,602,923.44                             | 3,687,896.00                    | 259,860                                           |                            |
| Net Total GENERAL FUND:            |                                | 611,693.07                             | 284,105.00                          | 1,746,237.37                             | 35,550.70-                      | ( 319,656)                                        |                            |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |                              |                                   |                                     |                                          |                                 |                                                   |
|----------------------------------------|------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |                              |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE                | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES                           |                              |                                   |                                     |                                          |                                 |                                                   |
| GAS TAX FUND                           |                              |                                   |                                     |                                          |                                 |                                                   |
| USE OF MONEY & PROP                    |                              |                                   |                                     |                                          |                                 |                                                   |
| 2111-44-4411                           | INVESTMENT INCOME            | .00                               | 1,500.00                            | .00                                      | .00                             | ( 1,500)                                          |
| Total USE OF MONEY & PROP:             |                              | .00                               | 1,500.00                            | .00                                      | .00                             | ( 1,500)                                          |
| INTERGOVERNMENTAL                      |                              |                                   |                                     |                                          |                                 |                                                   |
| 2111-45-4501                           | OTHER GOVERNMENTAL AGENCIES  | 76,475.00                         | 76,500.00                           | .00                                      | .00                             | ( 76,500)                                         |
| 2111-45-4521                           | HUTF - GAS TAX               | 35,085.76                         | 35,000.00                           | 12,312.54                                | 35,000.00                       | .00                                               |
| 2111-45-4522                           | HUTF - GAS TAX 2107          | 52,692.17                         | 50,000.00                           | 49,518.77                                | 50,000.00                       | .00                                               |
| 2111-45-4523                           | HUTF - GAS TAX 2107.5        | 5,757.06                          | 5,500.00                            | .00                                      | 5,500.00                        | .00                                               |
| 2111-45-4524                           | HUTF - GAS TAX 2105          | 43,312.45                         | 36,000.00                           | 40,291.56                                | 36,000.00                       | .00                                               |
| 2111-45-4525                           | HUTF - GAS TAX 2103          | 43,556.62                         | 36,000.00                           | 58,648.83                                | 48,000.00                       | 12,000                                            |
| 2111-45-4526                           | HUTF - GAS TAX               | 5,952.22                          | .00                                 | 23,611.84                                | 25,000.00                       | 25,000                                            |
| 2111-45-4531                           | RMRA - SB-1 GAS TAX          | 132,573.43                        | 173,000.00                          | 160,618.17                               | 132,000.00                      | ( 41,000)                                         |
| 2111-45-4551                           | TRAFFIC CONGESTION RELIEF    | .00                               | .00                                 | .00                                      | .00                             | .00                                               |
| Total INTERGOVERNMENTAL:               |                              | 395,404.71                        | 412,000.00                          | 345,001.71                               | 331,500.00                      | ( 80,500)                                         |
| CHARGES FOR SERVICES                   |                              |                                   |                                     |                                          |                                 |                                                   |
| 2111-46-4677                           | CALTRANS - STREET CLEANING   | .00                               | .00                                 | 4,599.75                                 | .00                             | .00                                               |
| Total CHARGES FOR SERVICES:            |                              | .00                               | .00                                 | 4,599.75                                 | .00                             | .00                                               |
| MISCELLANEOUS REVENUES                 |                              |                                   |                                     |                                          |                                 |                                                   |
| 2111-47-4791                           | MISCELLANEOUS REIMBURSEMENTS | .00                               | .00                                 | .00                                      | .00                             | .00                                               |
| Total MISCELLANEOUS REVENUES:          |                              | .00                               | .00                                 | .00                                      | .00                             | .00                                               |
| OTHER FINANCING SOURCES/(USES)         |                              |                                   |                                     |                                          |                                 |                                                   |
| 2111-49-4900                           | TRANSFERS IN                 | .00                               | 10,108.00                           | 10,108.00                                | 10,108.00                       | .00                                               |
| Total OTHER FINANCING SOURCES/(USES):  |                              | .00                               | 10,108.00                           | 10,108.00                                | 10,108.00                       | .00                                               |
| Total Revenue:                         |                              | 395,404.71                        | 423,608.00                          | 359,709.46                               | 341,608.00                      | ( 82,000)                                         |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                   | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                  |
|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|-------------------------------|
| <b>GAS TAX EXPENDITURES</b> |                                |                                   |                                     |                                          |                                 |                                                   |                               |
| 2111-50-5110                | SALARIES & WAGES REG EMPLOYEES | 56,103.70                         | 66,000.00                           | 48,253.21                                | 77,032.00                       | 11,032                                            |                               |
| 2111-50-5115                | HOLIDAY PAY                    | 28.27                             | .00                                 | 209.16                                   | .00                             | .00                                               |                               |
| 2111-50-5119                | SPECIAL IT                     | .00                               | .00                                 | 12.52                                    | .00                             | .00                                               |                               |
| 2111-50-5122                | STANDBY PAY                    | 5,801.04                          | 8,100.00                            | 4,837.58                                 | 8,087.00                        | ( 13)                                             |                               |
| 2111-50-5130                | OVERTIME EXPENSE               | 35.96                             | .00                                 | 172.95                                   | .00                             | .00                                               |                               |
| 2111-50-5211                | HEALTH INSURANCE-ER            | 13,352.10                         | 13,780.00                           | 10,346.61                                | 15,700.00                       | 1,920                                             |                               |
| 2111-50-5212                | DENTAL INSURANCE               | 1,006.32                          | 1,590.00                            | 1,492.85                                 | 1,619.00                        | 29                                                |                               |
| 2111-50-5213                | PERS RETIREMENT - ER PAID      | 4,123.59                          | 8,580.00                            | 3,051.94                                 | 8,541.00                        | ( 39)                                             |                               |
| 2111-50-5214                | AD&D/LIFE INSURANCE            | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 2111-50-5215                | MEDICARE EXPENSE               | 886.66                            | 1,080.00                            | 757.30                                   | 1,242.00                        | 162                                               |                               |
| 2111-50-5216                | SOCIAL SECURITY EXPENSE        | 3,791.11                          | 4,590.00                            | 3,238.12                                 | 5,308.00                        | 718                                               |                               |
| 2111-50-5218                | CALIF SUI & ETT                | 258.49                            | 420.00                              | 264.91                                   | 416.00                          | ( 4)                                              |                               |
| 2111-50-5219                | WORKERS COMPENSATION           | 12,800.00                         | .00                                 | .00                                      | .00                             | .00                                               |                               |
| 2111-50-5222                | VISION INSURANCE               | 181.20                            | 290.00                              | 190.19                                   | 294.00                          | 4                                                 |                               |
| 2111-50-5223                | AD&D/LIFE INSURANCE            | 61.89                             | 250.00                              | .00                                      | 252.00                          | 2                                                 |                               |
| 2111-50-5224                | UNIFORM ALLOWANCE              | .00                               | 430.00                              | 432.00                                   | 642.00                          | 212                                               |                               |
| 2111-50-5298                | CALPERS UNFUNDED LIABILITY     | 14,403.37                         | 15,200.00                           | 13,285.69                                | 15,359.00                       | 159                                               |                               |
| 2111-50-6110                | MATERIALS & SUPPLIES           | 527.84                            | .00                                 | 107.49                                   | 10,000.00                       | 10,000                                            |                               |
| 2111-50-6111                | OFFICE EXPENSE                 | 123.54                            | 500.00                              | 519.19                                   | 500.00                          | .00                                               |                               |
| 2111-50-6113                | CHEMICALS                      | 2,680.30                          | 3,500.00                            | 1,743.88                                 | 3,500.00                        | .00                                               |                               |
| 2111-50-6119                | SAFETY EQUIPMENT               | 788.79                            | 4,000.00                            | 1,242.97                                 | 4,000.00                        | .00                                               |                               |
| 2111-50-6120                | SPECIAL DEPARTMENTAL EXPENSE   | 275.30                            | 300.00                              | .00                                      | 750.00                          | 450                                               |                               |
| 2111-50-6122                | TRAINING                       | .00                               | 1,000.00                            | 120.00                                   | 1,000.00                        | .00                                               |                               |
| 2111-50-6130                | TOOLS & SMALL EQUIP            | 702.19                            | 1,000.00                            | 456.07                                   | 1,000.00                        | .00                                               |                               |
| 2111-50-6140                | CLOTHING / UNIFORM             | .00                               | 200.00                              | .00                                      | .00                             | ( 200)                                            |                               |
| 2111-50-6150                | ADVERTISING                    | 529.68                            | 600.00                              | .00                                      | 600.00                          | .00                                               |                               |
| 2111-50-6160                | COMMUNICATIONS                 | 606.28                            | 1,000.00                            | 831.34                                   | 1,000.00                        | .00                                               |                               |
| 2111-50-6165                | NETWORK SERVICES               | .00                               | 1,800.00                            | 1,800.00                                 | 1,800.00                        | .00                                               |                               |
| 2111-50-6166                | SOFTWARE                       | .00                               | 3,200.00                            | 3,200.00                                 | 3,200.00                        | .00                                               |                               |
| 2111-50-6170                | UTILITIES                      | 23,552.77                         | 26,000.00                           | 26,013.34                                | 26,000.00                       | .00                                               |                               |
| 2111-50-6190                | MAINT OF BLDGS, STRUCT, GROUND | 4,308.20                          | 3,000.00                            | 1,544.57                                 | 3,000.00                        | .00                                               |                               |
| 2111-50-6201                | FUEL                           | 3,036.82                          | 3,500.00                            | 1,089.78                                 | 6,000.00                        | 2,500                                             |                               |
| 2111-50-6202                | MAINT & OPERATIONS - VEHICLES  | 1,083.70                          | 2,000.00                            | 1,181.14                                 | 2,000.00                        | .00                                               |                               |
| 2111-50-6203                | MAINT & OPERATIONS - EQUIPMENT | 4,565.02                          | 10,000.00                           | 134.79                                   | 5,000.00                        | ( 5,000)                                          |                               |
| 2111-50-6210                | PROF & SPEC SERVICES-ATTORNEY  | 2,100.00                          | 2,200.00                            | 746.48                                   | 3,500.00                        | 1,300                                             |                               |
| 2111-50-6211                | PROF SERVICES - AUDITOR        | .00                               | 8,000.00                            | .00                                      | 8,000.00                        | .00                                               |                               |
| 2111-50-6212                | PROF & SPEC SERVICES-ENGINEER  | .00                               | 7,500.00                            | .00                                      | 7,500.00                        | .00                                               | Pavement Mgmt Report          |
| 2111-50-6215                | PROF & SPEC SERV. - OTHER      | 3,099.34                          | 4,000.00                            | 3,621.01                                 | .00                             | ( 4,000)                                          | CA Youth Auth to Parks Budget |

| CITY OF IONE                    |                            | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   | Periods: 00/22-14/23 |  |
|---------------------------------|----------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------|--|
| GL NUMBER                       | ACCOUNT TITLE              | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes         |  |
| 2111-50-6220                    | OTHER CONTRACTUAL SERVICES | 2,105.78                               | 3,000.00                            | 2,758.59                                 | .00                             | ( 3,000)                                          |                      |  |
| 2111-50-6230                    | INSURANCE AND SURETY BONDS | 11,700.00                              | 15,000.00                           | 15,000.00                                | .00                             | ( 15,000)                                         |                      |  |
| 2111-50-6231                    | PROPERTY INSURANCE         | 9,900.00                               | 9,900.00                            | 9,900.00                                 | 12,000.00                       | 2,100                                             |                      |  |
| 2111-50-8112                    | STREET RESURFACING         | 1,945.00                               | 50,000.00                           | .00                                      | 50,000.00                       | .00                                               |                      |  |
| 2111-50-8114                    | STORM DRAIN & DITCH REPAIR | .00                                    | 5,000.00                            | 695.01                                   | 5,000.00                        | .00                                               |                      |  |
| 2111-50-8120                    | MIRCO-SURFACING            | .00                                    | .00                                 | .00                                      | 240,000.00                      | 240,000                                           |                      |  |
| 2111-50-8814                    | CAPITAL EXP - EQUIPMENT    | .00                                    | 6,500.00                            | .00                                      | 300,000.00                      | 293,500                                           |                      |  |
| Total GAS TAX EXPENDITURES:     |                            | 186,464.25                             | 293,010.00                          | 159,250.68                               | 829,842.00                      | 536,832                                           |                      |  |
| Total Expenditure:              |                            | 186,464.25                             | 293,010.00                          | 159,250.68                               | 829,842.00                      | 536,832                                           |                      |  |
| GAS TAX FUND Revenue Total:     |                            | 395,404.71                             | 423,608.00                          | 359,709.46                               | 341,608.00                      | ( 82,000)                                         |                      |  |
| GAS TAX FUND Expenditure Total: |                            | 186,464.25                             | 293,010.00                          | 159,250.68                               | 829,842.00                      | 536,832                                           |                      |  |
| Net Total GAS TAX FUND:         |                            | 208,940.46                             | 130,598.00                          | 200,458.78                               | 488,234.00-                     | ( 618,832)                                        |                      |  |

| CITY OF IONE                        |                          | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|-------------------------------------|--------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                     |                          | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                           | ACCOUNT TITLE            | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| WWTP-OPER & MAINT.                  |                          |                                        |                                     |                                          |                                 |                                                   |              |
| CAPITAL CONTRIB. & TRANSFERS        |                          |                                        |                                     |                                          |                                 |                                                   |              |
| 3111-38-4949                        | TRANSFERS OUT            | .00                                    | .00                                 | 1,600,000.00-                            | .00                             | .00                                               |              |
| Total CAPITAL CONTRIB. & TRANSFERS: |                          | .00                                    | .00                                 | 1,600,000.00-                            | .00                             | .00                                               |              |
| SEWER REVENUES                      |                          |                                        |                                     |                                          |                                 |                                                   |              |
| 3111-48-4805                        | SEWER SERVICE CHARGES    | 858,192.41                             | 852,000.00                          | 664,482.75                               | 852,000.00                      | .00                                               |              |
| 3111-48-4821                        | RETURNED CHECK CHARGES   | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |              |
| 3111-48-4824                        | MISCELLANEOUS REVENUE    | 35.00                                  | .00                                 | 140.00                                   | .00                             | .00                                               |              |
| 3111-48-4840                        | SEWER DELINQUENT CHARGES | 34,824.09                              | 10,000.00                           | 15,566.38                                | 15,000.00                       | 5,000                                             |              |
| 3111-48-4841                        | INVESTMENT INCOME        | .00                                    | 3,000.00                            | .00                                      | .00                             | ( 3,000)                                          |              |
| Total SEWER REVENUES:               |                          | 893,051.50                             | 865,000.00                          | 680,189.13                               | 867,000.00                      | 2,000                                             |              |
| Total Revenue:                      |                          | 893,051.50                             | 865,000.00                          | 919,810.87-                              | 867,000.00                      | 2,000                                             |              |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                |
|--------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|-----------------------------|
| <b>WWTP EXPENDITURES</b> |                                |                                   |                                     |                                          |                                 |                                                   |                             |
| 3111-50-5110             | SALARIES & WAGES REG EMPLOYEES | 186,454.38                        | 166,400.00                          | 119,396.72                               | <b>236,805.00</b>               | 70,405                                            |                             |
| 3111-50-5115             | HOLIDAY PAY                    | 282.69                            | .00                                 | 511.71                                   | <b>.00</b>                      | .00                                               |                             |
| 3111-50-5119             | SPECIAL IT                     | .00                               | .00                                 | 12.52                                    | <b>.00</b>                      | .00                                               |                             |
| 3111-50-5120             | SALARIES & WAGES-ELECTED       | .00                               | .00                                 | .00                                      | <b>840.00</b>                   | 840                                               |                             |
| 3111-50-5122             | STANDBY PAY                    | 2,900.52                          | 4,500.00                            | 2,687.54                                 | <b>4,493.00</b>                 | ( 7)                                              |                             |
| 3111-50-5130             | OVERTIME EXPENSE               | 876.70                            | .00                                 | 723.45                                   | <b>.00</b>                      | .00                                               |                             |
| 3111-50-5211             | HEALTH INSURANCE-ER            | 34,388.48                         | 23,920.00                           | 17,223.44                                | <b>36,047.00</b>                | 12,127                                            |                             |
| 3111-50-5212             | DENTAL INSURANCE               | 1,680.88                          | 2,110.00                            | 1,520.48                                 | <b>2,713.00</b>                 | 603                                               |                             |
| 3111-50-5213             | PERS RETIREMENT - ER PAID      | 13,037.23                         | 20,920.00                           | 9,164.81                                 | <b>27,853.00</b>                | 6,933                                             |                             |
| 3111-50-5214             | AD&D/LIFE INSURANCE            | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |                             |
| 3111-50-5215             | MEDICARE EXPENSE-ER PAID       | 2,691.76                          | 2,480.00                            | 1,749.84                                 | <b>3,536.00</b>                 | 1,056                                             |                             |
| 3111-50-5216             | SOCIAL SECURITY EXPENSE        | 11,509.32                         | 10,600.00                           | 7,482.06                                 | <b>15,116.00</b>                | 4,516                                             |                             |
| 3111-50-5218             | CALIF SUI & ETT                | 1,064.35                          | 1,020.00                            | 770.54                                   | <b>1,117.00</b>                 | 97                                                |                             |
| 3111-50-5219             | WORKERS COMPENSATION           | 39,240.00                         | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |                             |
| 3111-50-5222             | VISION INSURANCE               | 368.40                            | 590.00                              | 420.22                                   | <b>680.00</b>                   | 90                                                |                             |
| 3111-50-5223             | AD&D/LIFE INSURANCE            | 985.90                            | 590.00                              | .00                                      | <b>686.00</b>                   | 96                                                |                             |
| 3111-50-5224             | UNIFORM ALLOWANCE              | 393.75                            | 460.00                              | 461.25                                   | <b>1,361.00</b>                 | 901                                               |                             |
| 3111-50-5298             | CALPERS UNFUNDED LIABILITY     | 34,287.18                         | 36,100.00                           | 34,440.00                                | <b>36,544.00</b>                | 444                                               |                             |
| 3111-50-6111             | OFFICE EXPENSE                 | 11,650.90                         | 15,000.00                           | 12,318.46                                | <b>15,000.00</b>                | .00                                               |                             |
| 3111-50-6113             | CHEMICALS                      | 1,636.43                          | 2,500.00                            | .00                                      | <b>2,500.00</b>                 | .00                                               |                             |
| 3111-50-6119             | SAFETY EQUIPMENT               | .00                               | 1,500.00                            | .00                                      | <b>500.00</b>                   | ( 1,000)                                          |                             |
| 3111-50-6120             | SPECIAL DEPARTMENTAL EXPENSE   | 2,015.48                          | 2,500.00                            | 41,026.08                                | <b>2,500.00</b>                 | .00                                               |                             |
| 3111-50-6122             | TRAINING                       | .00                               | 1,000.00                            | .00                                      | <b>1,000.00</b>                 | .00                                               |                             |
| 3111-50-6126             | SWRCB DISCHARGE PERMIT FEE     | 43,572.00                         | 25,000.00                           | 50,892.00                                | <b>55,000.00</b>                | 30,000                                            |                             |
| 3111-50-6130             | SMALL TOOLS                    | .00                               | 200.00                              | 96.96                                    | <b>200.00</b>                   | .00                                               |                             |
| 3111-50-6140             | CLOTHING/UNIFORM EXPENSE       | .00                               | 200.00                              | .00                                      | <b>.00</b>                      | ( 200)                                            |                             |
| 3111-50-6150             | ADVERTISING                    | .00                               | 800.00                              | .00                                      | <b>800.00</b>                   | .00                                               |                             |
| 3111-50-6160             | COMMUNICATIONS                 | 6,032.11                          | 4,500.00                            | 4,500.00                                 | <b>4,500.00</b>                 | .00                                               |                             |
| 3111-50-6165             | NETWORK SERVICES               | .00                               | 4,200.00                            | 4,200.00                                 | <b>4,200.00</b>                 | .00                                               |                             |
| 3111-50-6166             | SOFTWARE PROGRAMS              | 20,437.97                         | 14,000.00                           | 10,736.34                                | <b>14,000.00</b>                | .00                                               |                             |
| 3111-50-6170             | UTILITIES                      | 91,308.08                         | 50,000.00                           | 55,445.31                                | <b>50,000.00</b>                | .00                                               |                             |
| 3111-50-6190             | MAINT OF BLDGS, STRUCT, GROUND | 756.57                            | 8,000.00                            | 3,745.88                                 | <b>8,000.00</b>                 | .00                                               |                             |
| 3111-50-6193             | MAINT OF COLLECTION SYSTEM     | 8,966.26                          | 35,000.00                           | 12,432.77                                | <b>35,000.00</b>                | .00                                               | Plugged mainlines-vac truck |
| 3111-50-6201             | FUEL                           | 2,780.13                          | 4,500.00                            | 1,036.00                                 | <b>7,000.00</b>                 | 2,500                                             |                             |
| 3111-50-6202             | MAINT & OPERATIONS - VEHICLES  | .00                               | 2,000.00                            | 999.29                                   | <b>2,000.00</b>                 | .00                                               |                             |
| 3111-50-6203             | MAINT & OPERATIONS - EQUIPMENT | 899.38                            | 2,000.00                            | 47.76                                    | <b>2,000.00</b>                 | .00                                               |                             |
| 3111-50-6210             | PROF & SPEC SERVICES-ATTORNEY  | 18,366.75                         | 30,000.00                           | 5,914.82                                 | <b>30,000.00</b>                | .00                                               |                             |
| 3111-50-6211             | PROF SERVICES - AUDITOR        | .00                               | 10,000.00                           | .00                                      | <b>10,000.00</b>                | .00                                               |                             |

| CITY OF IONE                          |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 | Periods: 00/22-14/23                              |                        |
|---------------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|------------------------|
| GL NUMBER                             | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes           |
| 3111-50-6212                          | PROF & SPEC SERVICES-ENGINEER  | 16,917.50                              | 20,000.00                           | .00                                      | 20,000.00                       | .00                                               |                        |
| 3111-50-6215                          | PROF & SPEC SERV. - OTHER      | .00                                    | 10,000.00                           | .00                                      | 45,000.00                       | 35,000                                            |                        |
| 3111-50-6220                          | OTHER CONTRACTUAL SERVICES     | 2,735.96                               | 4,000.00                            | 1,989.42                                 | 35,000.00                       | 31,000                                            | Eco Urban              |
| 3111-50-6221                          | PROF & SPED SERV-LITIGATION RE | .00                                    | 4,000.00                            | .00                                      | .00                             | ( 4,000)                                          |                        |
| 3111-50-6222                          | CONTRACT OPERATOR COSTS        | 225,090.10                             | 300,000.00                          | 354,955.97                               | 350,000.00                      | 50,000                                            | PERC Agreement         |
| 3111-50-6230                          | INSURANCE AND SURETY BONDS     | 42,924.00                              | 50,000.00                           | 50,000.00                                | 50,000.00                       | .00                                               |                        |
| 3111-50-6231                          | PROPERTY INSURANCE             | 27,500.00                              | 44,000.00                           | 44,000.00                                | 50,000.00                       | 6,000                                             |                        |
| 3111-50-6240                          | MEMBERSHIPS AND DUES           | 349.82                                 | 700.00                              | 487.17                                   | 800.00                          | 100                                               |                        |
| 3111-50-8813                          | CAPITAL OUTLAY-OTHER THAN BLDG | .00                                    | .00                                 | .00                                      | 600,000.00                      | 600,000                                           | Interconnect-W Marlett |
| 3111-50-9231                          | BANK CHARGES/PROCESSING FEES   | 16,682.43                              | 3,000.00                            | 17,411.61                                | 17,000.00                       | 14,000                                            |                        |
| 3111-50-9235                          | COLLECTION FEES                | .00                                    | 2,000.00                            | .00                                      | .00                             | ( 2,000)                                          |                        |
| 3111-50-9250                          | I BANK ANNUAL FEE              | 8,296.83                               | .00                                 | 8,034.59                                 | 8,100.00                        | 8,100                                             |                        |
| 3111-50-9261                          | MISCELLANEOUS EXPENSE          | .00                                    | 200.00                              | .70                                      | .00                             | ( 200)                                            |                        |
| 3111-50-9271                          | INTEREST EXPENSE-I BANK LOAN   | 56,343.39                              | 56,500.00                           | 54,512.94                                | 56,500.00                       | .00                                               |                        |
| 3111-50-9272                          | DEBT ISSUANCE COSTS            | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                        |
| Total WWTP EXPENDITURES:              |                                | 935,423.63                             | 976,990.00                          | 931,348.65                               | 1,844,391.00                    | 867,401                                           |                        |
| Total Expenditure:                    |                                | 935,423.63                             | 976,990.00                          | 931,348.65                               | 1,844,391.00                    | 867,401                                           |                        |
| WWTP-OPER & MAINT. Revenue Total:     |                                | 893,051.50                             | 865,000.00                          | 919,810.87-                              | 867,000.00                      | 2,000                                             |                        |
| WWTP-OPER & MAINT. Expenditure Total: |                                | 935,423.63                             | 976,990.00                          | 931,348.65                               | 1,844,391.00                    | 867,401                                           |                        |
| Net Total WWTP-OPER & MAINT.:         |                                | 42,372.13-                             | 111,990.00-                         | 1,851,159.52-                            | 977,391.00-                     | ( 865,401)                                        |                        |

| CITY OF IONE              |                               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |
|---------------------------|-------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
|                           |                               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                 | ACCOUNT TITLE                 | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES              |                               |                                        |                                     |                                          |                                 |                                                   |
| SEWER CIP FUND            |                               |                                        |                                     |                                          |                                 |                                                   |
| SEWER CIP REVENUES        |                               |                                        |                                     |                                          |                                 |                                                   |
| 3121-48-4850              | SEWER SERVICE CHARGES         | 221,704.66                             | 219,000.00                          | 169,136.54                               | 219,000.00                      | .00                                               |
| 3121-48-4855              | IMPACT FEES (SEWER CONNECTION | 742,816.24                             | 350,000.00                          | 780,738.04                               | 350,000.00                      | .00                                               |
| 3121-48-4900              | TRANSFERS IN                  | .00                                    | 10,251.00                           | 1,610,251.00                             | 10,251.00                       | .00                                               |
| Total SEWER CIP REVENUES: |                               | 964,520.90                             | 579,251.00                          | 2,560,125.58                             | 579,251.00                      | .00                                               |
| Total Revenue:            |                               | 964,520.90                             | 579,251.00                          | 2,560,125.58                             | 579,251.00                      | .00                                               |

| CITY OF IONE                      |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   | Periods: 00/22-14/23         |  |
|-----------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|------------------------------|--|
| GL NUMBER                         | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                 |  |
| SEWER CIP EXPENDITURES            |                                |                                        |                                     |                                          |                                 |                                                   |                              |  |
| 3121-50-6203                      | MAINT & OPERATIONS - EQUIPMENT | .00                                    | 20,000.00                           | .00                                      | .00                             | ( 20,000)                                         |                              |  |
| 3121-50-6212                      | PROF & SPEC SERVICES-ENGINEER  | 15,000.00                              | 500,000.00                          | 12,060.25                                | .00                             | ( 500,000)                                        |                              |  |
| 3121-50-6215                      | PROF & SPEC SERV. - OTHER      | .00                                    | 5,000.00                            | .00                                      | .00                             | ( 5,000)                                          |                              |  |
| 3121-50-6225                      | PROF & SPEC SERV-STUDIES/PLANS | .00                                    | 28,000.00                           | .00                                      | .00                             | ( 28,000)                                         |                              |  |
| 3121-50-6226                      | PROF & SPEC SERV-GHD           | .00                                    | 1,000,000.00                        | .00                                      | .00                             | ( 1,000,000)                                      |                              |  |
| 3121-50-8814                      | NEW EQUIPMENT                  | .00                                    | 40,000.00                           | 33,408.38                                | .00                             | ( 40,000)                                         |                              |  |
| 3121-50-8819                      | CONSTRUCTION MANAGEMENT        | .00                                    | 1,500,000.00                        | .00                                      | 775,000.00                      | ( 725,000)                                        | Design engineering-Headworks |  |
| 3121-50-8820                      | CONSTRUCTION COSTS             | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                              |  |
| Total SEWER CIP EXPENDITURES:     |                                | 15,000.00                              | 3,093,000.00                        | 45,468.63                                | 775,000.00                      | ( 2,318,000)                                      |                              |  |
| Total Expenditure:                |                                | 15,000.00                              | 3,093,000.00                        | 45,468.63                                | 775,000.00                      | ( 2,318,000)                                      |                              |  |
| SEWER CIP FUND Revenue Total:     |                                | 964,520.90                             | 579,251.00                          | 2,560,125.58                             | 579,251.00                      | .00                                               |                              |  |
| SEWER CIP FUND Expenditure Total: |                                | 15,000.00                              | 3,093,000.00                        | 45,468.63                                | 775,000.00                      | ( 2,318,000)                                      |                              |  |
| Net Total SEWER CIP FUND:         |                                | 949,520.90                             | 2,513,749.00-                       | 2,514,656.95                             | 195,749.00-                     | 2,318,000                                         |                              |  |

| CITY OF IONE                        |                               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |                        |
|-------------------------------------|-------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|------------------------|
|                                     |                               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |                        |
| GL NUMBER                           | ACCOUNT TITLE                 | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes           |
| TERTIARY PLANT FUND                 |                               |                                        |                                     |                                          |                                 |                                                   |                        |
| CAPITAL CONTRIB. & TRANSFERS        |                               |                                        |                                     |                                          |                                 |                                                   |                        |
| 3131-38-4900                        | TRANSFERS IN                  | .00                                    | .00                                 | 10,435.00                                | 14,357.00                       | 14,357                                            | Interfund loan payment |
| Total CAPITAL CONTRIB. & TRANSFERS: |                               | .00                                    | .00                                 | 10,435.00                                | 14,357.00                       | 14,357                                            |                        |
| TERTIARY PLANT REVENUES             |                               |                                        |                                     |                                          |                                 |                                                   |                        |
| 3131-48-4810                        | TERTIARY PLANT REIMBURSEMENTS | 212,969.96                             | 314,000.00                          | 154,510.73                               | 314,000.00                      | .00                                               |                        |
| Total TERTIARY PLANT REVENUES:      |                               | 212,969.96                             | 314,000.00                          | 154,510.73                               | 314,000.00                      | .00                                               |                        |
| Total Revenue:                      |                               | 212,969.96                             | 314,000.00                          | 164,945.73                               | 328,357.00                      | 14,357                                            |                        |

| CITY OF IONE                       |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 | Periods: 00/22-14/23                              |                       |
|------------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|-----------------------|
| GL NUMBER                          | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes          |
| <b>TERTIARY PLANT EXPENDITURES</b> |                                |                                        |                                     |                                          |                                 |                                                   |                       |
| 3131-50-5110                       | SALARIES & WAGES REG EMPLOYEES | 26,226.23                              | 42,600.00                           | 31,863.25                                | <b>47,730.00</b>                | 5,130                                             |                       |
| 3131-50-5115                       | HOLIDAY PAY                    | 121.15                                 | .00                                 | 60.42                                    | .00                             | .00                                               |                       |
| 3131-50-5119                       | SPECIAL IT                     | .00                                    | .00                                 | 12.52                                    | .00                             | .00                                               |                       |
| 3131-50-5130                       | SALARIES & WAGES - ELECTED     | .00                                    | .00                                 | 33.05                                    | <b>840.00</b>                   | 840                                               |                       |
| 3131-50-5211                       | HEALTH INSURANCE-ER            | 2,910.26                               | 2,110.00                            | 1,968.20                                 | <b>5,098.00</b>                 | 2,988                                             |                       |
| 3131-50-5212                       | DENTAL INSURANCE               | 192.00                                 | 270.00                              | 453.27                                   | <b>401.00</b>                   | 131                                               |                       |
| 3131-50-5213                       | PERS RETIREMENT - ER PAID      | 1,874.89                               | 6,510.00                            | 928.42                                   | <b>7,433.00</b>                 | 923                                               |                       |
| 3131-50-5215                       | MEDICARE EXPENSE-ER PAID       | 376.24                                 | 620.00                              | 461.91                                   | <b>700.00</b>                   | 80                                                |                       |
| 3131-50-5216                       | SOCIAL SECURITY EXPENSE        | 1,608.59                               | 2,640.00                            | 1,975.16                                 | <b>2,991.00</b>                 | 351                                               |                       |
| 3131-50-5218                       | CALIF SUI & ETT                | 70.81                                  | 200.00                              | 137.48                                   | <b>194.00</b>                   | ( 6)                                              |                       |
| 3131-50-5219                       | WORKERS COMPENSATION           | 4,640.00                               | .00                                 | .00                                      | .00                             | .00                                               |                       |
| 3131-50-5222                       | VISION INSURANCE               | 36.70                                  | 50.00                               | 33.03                                    | <b>84.00</b>                    | 34                                                |                       |
| 3131-50-5223                       | AD&D/LIFE INSURANCE            | 429.00                                 | 50.00                               | .00                                      | <b>80.00</b>                    | 30                                                |                       |
| 3131-50-5224                       | UNIFORM ALLOWANCE              | 45.00                                  | 50.00                               | 45.00                                    | <b>945.00</b>                   | 895                                               |                       |
| 3131-50-5298                       | CAL PERS UNFUNDED LIABILITY    | 3,580.19                               | 3,800.00                            | 2,875.42                                 | <b>3,813.00</b>                 | 13                                                |                       |
| 3131-50-6111                       | OFFICE EXPENSE                 | .00                                    | 300.00                              | .00                                      | <b>300.00</b>                   | .00                                               |                       |
| 3131-50-6113                       | CHEMICALS                      | 45,618.69                              | 50,000.00                           | 26,673.89                                | <b>60,000.00</b>                | 10,000                                            |                       |
| 3131-50-6126                       | SWRCB DISCHARGE PERMIT FEE     | 2,848.00                               | 3,200.00                            | 3,326.00                                 | <b>4,000.00</b>                 | 800                                               |                       |
| 3131-50-6160                       | COMMUNICATIONS                 | 372.63                                 | 300.00                              | 384.69                                   | <b>300.00</b>                   | .00                                               |                       |
| 3131-50-6165                       | NETWORK SERVICES               | .00                                    | 1,200.00                            | .00                                      | <b>1,200.00</b>                 | .00                                               |                       |
| 3131-50-6166                       | SOFTWARE PROGRAMS              | .00                                    | 25,000.00                           | 4,765.13                                 | <b>25,000.00</b>                | .00                                               |                       |
| 3131-50-6170                       | UTILITIES                      | 39,855.02                              | 25,000.00                           | 55,990.93                                | <b>40,000.00</b>                | 15,000                                            |                       |
| 3131-50-6190                       | MAINT OF BLDGS, STRUCT, GROUND | 2,684.54                               | 2,000.00                            | 332.10                                   | <b>2,000.00</b>                 | .00                                               |                       |
| 3131-50-6203                       | MAINT & OPERATIONS - EQUIPMENT | .00                                    | 5,000.00                            | 36.61                                    | <b>5,000.00</b>                 | .00                                               |                       |
| 3131-50-6210                       | PROF & SPEC SERVICES-ATTORNEY  | 8,920.71                               | 4,000.00                            | 2,851.75                                 | <b>4,000.00</b>                 | .00                                               |                       |
| 3131-50-6211                       | PROF SERVICES - AUDITOR        | .00                                    | 5,000.00                            | .00                                      | <b>5,000.00</b>                 | .00                                               |                       |
| 3131-50-6212                       | PROF & SPEC SERVICES-ENGINEER  | .00                                    | 5,000.00                            | .00                                      | .00                             | ( 5,000)                                          |                       |
| 3131-50-6215                       | PROF & SPEC SERV. - OTHER      | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                       |
| 3131-50-6220                       | OTHER CONTRACTUAL SERVICES     | .00                                    | 45,000.00                           | 23,765.94                                | <b>35,000.00</b>                | ( 10,000)                                         | Sludge removal        |
| 3131-50-6222                       | CONTRACT OPERATOR COSTS        | 159,951.43                             | 165,000.00                          | 37,549.15                                | <b>35,000.00</b>                | ( 130,000)                                        | PERC Agreement        |
| 3131-50-6230                       | LIABILITY INSURANCE            | 4,700.00                               | 6,000.00                            | 6,000.00                                 | <b>8,000.00</b>                 | 2,000                                             |                       |
| 3131-50-6231                       | PROPERTY & CRIME INSURANCE     | 5,100.00                               | 8,160.00                            | 8,160.00                                 | <b>10,000.00</b>                | 1,840                                             |                       |
| 3131-50-6240                       | MEMBERSHIPS AND DUES           | .00                                    | 500.00                              | .00                                      | <b>500.00</b>                   | .00                                               |                       |
| 3131-50-8813                       | CAPITAL OUTLAY-OTHER THAN BLDG | .00                                    | 10,000.00                           | .00                                      | <b>50,000.00</b>                | 40,000                                            | Shade cover/roof-ARPA |
| Total TERTIARY PLANT EXPENDITURES: |                                | 312,162.08                             | 419,560.00                          | 210,683.32                               | <b>355,609.00</b>               | ( 63,951)                                         |                       |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |               |                                   |                                     |                                          |                                 |                                                   |
|----------------------------------------|---------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |               |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
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| CITY OF IONE                                  |                 | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |                          |
|-----------------------------------------------|-----------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------------------|
|                                               |                 | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |                          |
| GL NUMBER                                     | ACCOUNT TITLE   | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes             |
| TRANSP. COMMISSION - LOCAL                    |                 |                                        |                                     |                                          |                                 |                                                   |                          |
| USE OF MONEY & PROP                           |                 |                                        |                                     |                                          |                                 |                                                   |                          |
| 4211-44-4411                                  | INTEREST EARNED | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                          |
| Total USE OF MONEY & PROP:                    |                 | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                          |
| OTHER FINANCING SOURCES/(USES)                |                 |                                        |                                     |                                          |                                 |                                                   |                          |
| 4211-49-4900                                  | TRANSFERS IN    | .00                                    | 21,989.00                           | 21,989.00                                | 21,989.00                       | .00                                               | Interfund Loan Repayment |
| Total OTHER FINANCING SOURCES/(USES):         |                 | .00                                    | 21,989.00                           | 21,989.00                                | 21,989.00                       | .00                                               |                          |
| Total Revenue:                                |                 | .00                                    | 21,989.00                           | 21,989.00                                | 21,989.00                       | .00                                               |                          |
| TRANSP. COMMISSION - LOCAL Revenue Total:     |                 | .00                                    | 21,989.00                           | 21,989.00                                | 21,989.00                       | .00                                               |                          |
| TRANSP. COMMISSION - LOCAL Expenditure Total: |                 | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                          |
| Net Total TRANSP. COMMISSION - LOCAL:         |                 | .00                                    | 21,989.00                           | 21,989.00                                | 21,989.00                       | .00                                               |                          |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |               |                                   |                                     |                                          |                                 |                                                   |
|----------------------------------------|---------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |               |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES                           |               |                                   |                                     |                                          |                                 |                                                   |
| <b>GRANT-FEMA SAFER GRANT(FIRE)</b>    |               |                                   |                                     |                                          |                                 |                                                   |
| <b>INTERGOVERNMENTAL</b>               |               |                                   |                                     |                                          |                                 |                                                   |
| 5117-45-4565                           | GRANT REVENUE | .00                               | .00                                 | .00                                      | .00                             | .00                                               |
| Total INTERGOVERNMENTAL:               |               | .00                               | .00                                 | .00                                      | .00                             | .00                                               |
| Total Revenue:                         |               | .00                               | .00                                 | .00                                      | .00                             | .00                                               |

## CITY OF IONE

## CITY OF IONE 2022-2023 PROPOSED BUDGET

Periods: 00/22-14/23

| GL NUMBER                                       | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
|-------------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| <b>FEMA SAFER GRANT EXPENDITURES</b>            |                                |                                   |                                     |                                          |                                 |                                                   |              |
| 5117-50-5110                                    | SALARIES & WAGES REG EMPLOYEES | .00                               | 4,600.00                            | 1,399.20                                 | .00                             | ( 4,600)                                          |              |
| 5117-50-5112                                    | PART TIME EMPLOYEES            | .00                               | .00                                 | .00                                      | <b>5,024.00</b>                 | 5,024                                             |              |
| 5117-50-5145                                    | SAFER GRANT PERSONNEL          | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 5117-50-5211                                    | HEALTH INSURANCE               | .00                               | .00                                 | 165.56                                   | <b>598.00</b>                   | 598                                               |              |
| 5117-50-5212                                    | DENTAL INSURANCE               | .00                               | 40.00                               | .00                                      | <b>35.00</b>                    | ( 5)                                              |              |
| 5117-50-5213                                    | PERS RETIREMENT - ER PAID      | .00                               | 510.00                              | 108.19                                   | <b>543.00</b>                   | 33                                                |              |
| 5117-50-5215                                    | MEDICARE EXPENSE-ER PAID       | .00                               | 70.00                               | 19.13                                    | <b>80.00</b>                    | 10                                                |              |
| 5117-50-5216                                    | SOCIAL SECURITY EXPENSE        | .00                               | 280.00                              | 81.80                                    | <b>343.00</b>                   | 63                                                |              |
| 5117-50-5218                                    | CALIF SUI & ETT                | .00                               | 30.00                               | .00                                      | <b>23.00</b>                    | ( 7)                                              |              |
| 5117-50-5222                                    | VISION INSURANCE               | .00                               | 20.00                               | .00                                      | <b>19.00</b>                    | ( 1)                                              |              |
| 5117-50-5223                                    | AD&D/LIFE INSURANCE            | .00                               | 20.00                               | .00                                      | <b>15.00</b>                    | ( 5)                                              |              |
| 5117-50-6122                                    | TRAINING                       | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 5117-50-6198                                    | SAFER GRANT EXPENSES           | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| Total FEMA SAFER GRANT EXPENDITURES:            |                                | .00                               | 5,570.00                            | 1,773.88                                 | <b>6,680.00</b>                 | 1,110                                             |              |
| Total Expenditure:                              |                                | .00                               | 5,570.00                            | 1,773.88                                 | <b>6,680.00</b>                 | 1,110                                             |              |
| GRANT-FEMA SAFER GRANT(FIRE) Revenue Total:     |                                | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| GRANT-FEMA SAFER GRANT(FIRE) Expenditure Total: |                                | .00                               | 5,570.00                            | 1,773.88                                 | <b>6,680.00</b>                 | 1,110                                             |              |
| Net Total GRANT-FEMA SAFER GRANT(FIRE):         |                                | .00                               | 5,570.00-                           | 1,773.88-                                | <b>6,680.00-</b>                | ( 1,110)                                          |              |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |               |                                   |                                     |                                          |                                 |                                                   |
|----------------------------------------|---------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |               |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES                           |               |                                   |                                     |                                          |                                 |                                                   |
|                                        |               |                                   |                                     |                                          |                                 |                                                   |
| COVID RELIEF                           |               |                                   |                                     |                                          |                                 |                                                   |
|                                        |               |                                   |                                     |                                          |                                 |                                                   |
| Source: 45                             |               |                                   |                                     |                                          |                                 |                                                   |
| 5119-45-4569                           | USDA REVENUE  | 114,681.87                        | .00                                 | 112,721.58                               | .00                             | .00                                               |
| 5119-45-4571                           | ARPA REVENUE  | .00                               | 1,024,824.00                        | 1,024,824.00                             | 1,024,824.00                    | .00                                               |
| Total Source: 45:                      |               | 114,681.87                        | 1,024,824.00                        | 1,137,545.58                             | 1,024,824.00                    | .00                                               |
| Total Revenue:                         |               | 114,681.87                        | 1,024,824.00                        | 1,137,545.58                             | 1,024,824.00                    | .00                                               |

| CITY OF IONE                    |                      | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|---------------------------------|----------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                 |                      | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                       | ACCOUNT TITLE        | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| <b>Department: 50</b>           |                      |                                        |                                     |                                          |                                 |                                                   |              |
| 5119-50-6261                    | ARPA EXPENSE         | .00                                    | 50,000.00                           | 10,941.54                                | <b>55,000.00</b>                | 5,000                                             |              |
| 5119-50-8121                    | ARPA CAPITAL EXPENSE | .00                                    | 770,000.00                          | 596,863.40                               | <b>1,065,000.00</b>             | 295,000                                           |              |
| 5119-50-9700                    | TRANSFERS OUT        | .00                                    | .00                                 | 100,000.00                               | <b>100,000.00</b>               | 100,000                                           |              |
| Total Department: 50:           |                      | .00                                    | 820,000.00                          | 707,804.94                               | <b>1,220,000.00</b>             | 400,000                                           |              |
| Total Expenditure:              |                      | .00                                    | 820,000.00                          | 707,804.94                               | <b>1,220,000.00</b>             | 400,000                                           |              |
| COVID RELIEF Revenue Total:     |                      | 114,681.87                             | 1,024,824.00                        | 1,137,545.58                             | <b>1,024,824.00</b>             | .00                                               |              |
| COVID RELIEF Expenditure Total: |                      | .00                                    | 820,000.00                          | 707,804.94                               | <b>1,220,000.00</b>             | 400,000                                           |              |
| Net Total COVID RELIEF:         |                      | 114,681.87                             | 204,824.00                          | 429,740.64                               | <b>195,176.00-</b>              | ( 400,000)                                        |              |

| CITY OF IONE                                    |                       | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|-------------------------------------------------|-----------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                                 |                       | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                                       | ACCOUNT TITLE         | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| 20CDBG-EMERGENCY SM BUS LOAN                    |                       |                                        |                                     |                                          |                                 |                                                   |              |
| Department: 50                                  |                       |                                        |                                     |                                          |                                 |                                                   |              |
| 7122-50-7141                                    | SMALL BUSINESS GRANTS | .00                                    | .00                                 | 53,200.00                                | .00                             | .00                                               |              |
| Total Department: 50:                           |                       | .00                                    | .00                                 | 53,200.00                                | .00                             | .00                                               |              |
| Total Expenditure:                              |                       | .00                                    | .00                                 | 53,200.00                                | .00                             | .00                                               |              |
| 20CDBG-EMERGENCY SM BUS LOAN Revenue Total:     |                       | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |              |
| 20CDBG-EMERGENCY SM BUS LOAN Expenditure Total: |                       | .00                                    | .00                                 | 53,200.00                                | .00                             | .00                                               |              |
| Net Total 20CDBG-EMERGENCY SM BUS LOAN:         |                       | .00                                    | .00                                 | 53,200.00-                               | .00                             | .00                                               |              |

| CITY OF IONE                          |                 | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|---------------------------------------|-----------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                       |                 | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                             | ACCOUNT TITLE   | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| <b>CONSERVATION MAINT. FIRE BREAK</b> |                 |                                        |                                     |                                          |                                 |                                                   |              |
| <b>USE OF MONEY &amp; PROP</b>        |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 8211-44-4411                          | INTEREST EARNED | .00                                    | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |
| Total USE OF MONEY & PROP:            |                 | .00                                    | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |
| Total Revenue:                        |                 | .00                                    | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |

| CITY OF IONE                                      |                      | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   | Periods: 00/22-14/23 |  |
|---------------------------------------------------|----------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------|--|
| GL NUMBER                                         | ACCOUNT TITLE        | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes         |  |
| <b>FIRE BREAK EXPENDITURES</b>                    |                      |                                        |                                     |                                          |                                 |                                                   |                      |  |
| 8211-50-6125                                      | ADMINISTRATION COSTS | .00                                    | 43,000.00                           | 30,000.00                                | .00                             | ( 43,000)                                         |                      |  |
| Total FIRE BREAK EXPENDITURES:                    |                      | .00                                    | 43,000.00                           | 30,000.00                                | .00                             | ( 43,000)                                         |                      |  |
| Total Expenditure:                                |                      | .00                                    | 43,000.00                           | 30,000.00                                | .00                             | ( 43,000)                                         |                      |  |
| CONSERVATION MAINT. FIRE BREAK Revenue Total:     |                      |                                        |                                     |                                          |                                 |                                                   |                      |  |
|                                                   |                      | .00                                    | 100.00                              | .00                                      | .00                             | ( 100)                                            |                      |  |
| CONSERVATION MAINT. FIRE BREAK Expenditure Total: |                      |                                        |                                     |                                          |                                 |                                                   |                      |  |
|                                                   |                      | .00                                    | 43,000.00                           | 30,000.00                                | .00                             | ( 43,000)                                         |                      |  |
| Net Total CONSERVATION MAINT. FIRE BREAK:         |                      |                                        |                                     |                                          |                                 |                                                   |                      |  |
|                                                   |                      | .00                                    | 42,900.00-                          | 30,000.00-                               | .00                             | 42,900                                            |                      |  |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |                              |                                   |                                     |                                          |                                 |                                                   |
|----------------------------------------|------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |                              |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE                | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES                           |                              |                                   |                                     |                                          |                                 |                                                   |
| LIGHTING & LANDSCAPE DIST. 1 C         |                              |                                   |                                     |                                          |                                 |                                                   |
| SPECIAL BENEFITS ASSESSMENTS           |                              |                                   |                                     |                                          |                                 |                                                   |
| 8221-40-4666                           | DIST 1 COIS REVENUES         | 72,475.67                         | 72,500.00                           | 7,070.38                                 | 72,500.00                       | .00                                               |
| Total SPECIAL BENEFITS ASSESSMENTS:    |                              | 72,475.67                         | 72,500.00                           | 7,070.38                                 | 72,500.00                       | .00                                               |
| Source: 46                             |                              |                                   |                                     |                                          |                                 |                                                   |
| 8221-46-4662                           | CFD LL ASSESSEMENTS REVENUES | 346.94                            | .00                                 | .00                                      | .00                             | .00                                               |
| 8221-46-4666                           | DIST 1 COIS REVENUES         | 130.75                            | .00                                 | .00                                      | .00                             | .00                                               |
| Total Source: 46:                      |                              | 477.69                            | .00                                 | .00                                      | .00                             | .00                                               |
| Total Revenue:                         |                              | 72,953.36                         | 72,500.00                           | 7,070.38                                 | 72,500.00                       | .00                                               |

| CITY OF IONE                                      |                                |                                   |                                     |                                          |                                 |                                                   |              |
|---------------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| CITY OF IONE 2022-2023 PROPOSED BUDGET            |                                |                                   |                                     |                                          |                                 |                                                   |              |
| Periods: 00/22-14/23                              |                                |                                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                                         | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| <b>LIGHTING/LANDSCAPE EXPENDITURE</b>             |                                |                                   |                                     |                                          |                                 |                                                   |              |
| 8221-50-6125                                      | ADMINISTRATION COSTS           | .00                               | 3,000.00                            | .00                                      | .00                             | ( 3,000)                                          |              |
| 8221-50-6170                                      | UTILITIES                      | 30,643.07                         | 29,500.00                           | 25,079.94                                | <b>31,000.00</b>                | 1,500                                             |              |
| 8221-50-6190                                      | MAINT OF BLDGS, STRUCT, GROUND | 22,844.65                         | 34,800.00                           | 30,145.19                                | <b>35,000.00</b>                | 200                                               |              |
| 8221-50-6203                                      | MAINT & OPERATIONS - EQUIPMENT | .00                               | 400.00                              | .00                                      | .00                             | ( 400)                                            |              |
| Total LIGHTING/LANDSCAPE EXPENDITURE:             |                                | 53,487.72                         | 67,700.00                           | 55,225.13                                | <b>66,000.00</b>                | ( 1,700)                                          |              |
| Total Expenditure:                                |                                | 53,487.72                         | 67,700.00                           | 55,225.13                                | <b>66,000.00</b>                | ( 1,700)                                          |              |
| LIGHTING & LANDSCAPE DIST. 1 C Revenue Total:     |                                | 72,953.36                         | 72,500.00                           | 7,070.38                                 | <b>72,500.00</b>                | .00                                               |              |
| LIGHTING & LANDSCAPE DIST. 1 C Expenditure Total: |                                | 53,487.72                         | 67,700.00                           | 55,225.13                                | <b>66,000.00</b>                | ( 1,700)                                          |              |
| Net Total LIGHTING & LANDSCAPE DIST. 1 C:         |                                | 19,465.64                         | 4,800.00                            | 48,154.75-                               | <b>6,500.00</b>                 | 1,700                                             |              |

| CITY OF IONE                          |               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |                          |
|---------------------------------------|---------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------------------|
|                                       |               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |                          |
| GL NUMBER                             | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes             |
| ARSA                                  |               |                                        |                                     |                                          |                                 |                                                   |                          |
| ENTERPRISE REVENUES                   |               |                                        |                                     |                                          |                                 |                                                   |                          |
| 8231-48-4900                          | TRANSFERS IN  | .00                                    | 2,645.00                            | 2,645.00                                 | 2,645.00                        | .00                                               | Interfund Loan Repayment |
| Total ENTERPRISE REVENUES:            |               | .00                                    | 2,645.00                            | 2,645.00                                 | 2,645.00                        | .00                                               |                          |
| OTHER FINANCING SOURCES/(USES)        |               |                                        |                                     |                                          |                                 |                                                   |                          |
| 8231-49-4949                          | TRANSFERS OUT | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                          |
| Total OTHER FINANCING SOURCES/(USES): |               | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                          |
| Total Revenue:                        |               | .00                                    | 2,645.00                            | 2,645.00                                 | 2,645.00                        | .00                                               |                          |
| ARSA Revenue Total:                   |               | .00                                    | 2,645.00                            | 2,645.00                                 | 2,645.00                        | .00                                               |                          |
| ARSA Expenditure Total:               |               | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |                          |
| Net Total ARSA:                       |               | .00                                    | 2,645.00                            | 2,645.00                                 | 2,645.00                        | .00                                               |                          |

| CITY OF IONE 2022-2023 PROPOSED BUDGET            |                         |                                   |                                     |                                          |                                 |                                                   |
|---------------------------------------------------|-------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                              |                         |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                                         | ACCOUNT TITLE           | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES                                      |                         |                                   |                                     |                                          |                                 |                                                   |
| <b>CFD-COMMUNITY FACILITIES DIST.</b>             |                         |                                   |                                     |                                          |                                 |                                                   |
| <b>CFD FACILITY EXPENDITURES</b>                  |                         |                                   |                                     |                                          |                                 |                                                   |
| 9111-50-5110                                      | SALARIES & WAGES        | .00                               | .00                                 | 2,901.64                                 | <b>4,419.00</b>                 | 4,419                                             |
| 9111-50-5119                                      | SPECIAL IT              | .00                               | .00                                 | 12.52                                    | .00                             | .00                                               |
| 9111-50-5130                                      | OVERTIME                | .00                               | .00                                 | 33.05                                    | .00                             | .00                                               |
| 9111-50-5211                                      | HEALTH INSURANCE        | .00                               | .00                                 | 529.95                                   | <b>750.00</b>                   | 750                                               |
| 9111-50-5212                                      | DENTAL INSURANCE        | .00                               | .00                                 | .00                                      | <b>46.00</b>                    | 46                                                |
| 9111-50-5213                                      | PERS RETIREMENT         | .00                               | .00                                 | 222.10                                   | <b>477.00</b>                   | 477                                               |
| 9111-50-5215                                      | MEDICARE EXPENSE        | .00                               | .00                                 | 42.82                                    | <b>64.00</b>                    | 64                                                |
| 9111-50-5216                                      | SOCIAL SECURITY EXPENSE | .00                               | .00                                 | 182.67                                   | <b>274.00</b>                   | 274                                               |
| 9111-50-5218                                      | CALIF SUI & ETT         | .00                               | .00                                 | 12.62                                    | <b>16.00</b>                    | 16                                                |
| 9111-50-5222                                      | VISION INSURANCE        | .00                               | .00                                 | .00                                      | <b>8.00</b>                     | 8                                                 |
| 9111-50-5223                                      | AD&D/ LIFE INSURANCE    | .00                               | .00                                 | .00                                      | <b>11.00</b>                    | 11                                                |
| 9111-50-6125                                      | ADMINISTRATION COSTS    | 81,966.50                         | 7,000.00                            | 41,227.90                                | <b>40,000.00</b>                | 33,000                                            |
| Total CFD FACILITY EXPENDITURES:                  |                         | 81,966.50                         | 7,000.00                            | 45,165.27                                | <b>46,065.00</b>                | 39,065                                            |
| Total Expenditure:                                |                         | 81,966.50                         | 7,000.00                            | 45,165.27                                | <b>46,065.00</b>                | 39,065                                            |
| CFD-COMMUNITY FACILITIES DIST. Revenue Total:     |                         | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |
| CFD-COMMUNITY FACILITIES DIST. Expenditure Total: |                         | 81,966.50                         | 7,000.00                            | 45,165.27                                | <b>46,065.00</b>                | 39,065                                            |
| Net Total CFD-COMMUNITY FACILITIES DIST.:         |                         | 81,966.50-                        | 7,000.00-                           | 45,165.27-                               | <b>46,065.00-</b>               | ( 39,065)                                         |

| CITY OF IONE                   |               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|--------------------------------|---------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                |               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                      | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| IMPACT FEES-FIRE DEPT(WAS CAP) |               |                                        |                                     |                                          |                                 |                                                   |              |
| TAXES                          |               |                                        |                                     |                                          |                                 |                                                   |              |
| 9511-41-4180                   | IMPACT FEES   | 74,564.00                              | 75,000.00                           | 73,865.00                                | 75,000.00                       | .00                                               |              |
| Total TAXES:                   |               | 74,564.00                              | 75,000.00                           | 73,865.00                                | 75,000.00                       | .00                                               |              |
| Total Revenue:                 |               | 74,564.00                              | 75,000.00                           | 73,865.00                                | 75,000.00                       | .00                                               |              |

| CITY OF IONE 2022-2023 PROPOSED BUDGET            |                         |                                   |                                     |                                          |                                 |                                                   |                          |
|---------------------------------------------------|-------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------------------|
| Periods: 00/22-14/23                              |                         |                                   |                                     |                                          |                                 |                                                   |                          |
| GL NUMBER                                         | ACCOUNT TITLE           | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes             |
| <b>FIRE IMPACT EXPENDITURES</b>                   |                         |                                   |                                     |                                          |                                 |                                                   |                          |
| 9511-50-9211                                      | INTEREST EXPENSE        | 10,769.35                         | 10,000.00                           | 9,532.03                                 | 7,000.00                        | ( 3,000)                                          |                          |
| 9511-50-9311                                      | RETIREMENT OF PRINCIPAL | 31,162.49                         | 32,000.00                           | 32,399.81                                | 25,000.00                       | ( 7,000)                                          |                          |
| 9511-50-9700                                      | TRANSFERS OUT           | .00                               | 38,913.00                           | 629,083.00                               | 12,037.00                       | ( 26,876)                                         | Interfund Loan Repayment |
| Total FIRE IMPACT EXPENDITURES:                   |                         | 41,931.84                         | 80,913.00                           | 671,014.84                               | 44,037.00                       | ( 36,876)                                         |                          |
| Total Expenditure:                                |                         | 41,931.84                         | 80,913.00                           | 671,014.84                               | 44,037.00                       | ( 36,876)                                         |                          |
| IMPACT FEES-FIRE DEPT(WAS CAP) Revenue Total:     |                         | 74,564.00                         | 75,000.00                           | 73,865.00                                | 75,000.00                       | .00                                               |                          |
| IMPACT FEES-FIRE DEPT(WAS CAP) Expenditure Total: |                         | 41,931.84                         | 80,913.00                           | 671,014.84                               | 44,037.00                       | ( 36,876)                                         |                          |
| Net Total IMPACT FEES-FIRE DEPT(WAS CAP):         |                         | 32,632.16                         | 5,913.00-                           | 597,149.84-                              | 30,963.00                       | 36,876                                            |                          |

| CITY OF IONE                                      |                 | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|---------------------------------------------------|-----------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                                   |                 | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                                         | ACCOUNT TITLE   | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| IMPACT FEES-PD(WAS CAPITAL PRO                    |                 |                                        |                                     |                                          |                                 |                                                   |              |
| TAXES                                             |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9513-41-4181                                      | IMPACT FEES     | 74,291.00                              | 74,000.00                           | 73,865.00                                | 74,000.00                       | .00                                               |              |
| Total TAXES:                                      |                 | 74,291.00                              | 74,000.00                           | 73,865.00                                | 74,000.00                       | .00                                               |              |
| USE OF MONEY & PROP                               |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9513-44-4411                                      | INTEREST EARNED | .00                                    | 500.00                              | .00                                      | .00                             | ( 500)                                            |              |
| Total USE OF MONEY & PROP:                        |                 | .00                                    | 500.00                              | .00                                      | .00                             | ( 500)                                            |              |
| Source: 48                                        |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9513-48-4900                                      | TRANSFERS IN    | .00                                    | .00                                 | 766,066.00                               | .00                             | .00                                               |              |
| Total Source: 48:                                 |                 | .00                                    | .00                                 | 766,066.00                               | .00                             | .00                                               |              |
| Total Revenue:                                    |                 | 74,291.00                              | 74,500.00                           | 839,931.00                               | 74,000.00                       | ( 500)                                            |              |
| IMPACT FEES-PD(WAS CAPITAL PRO Revenue Total:     |                 |                                        |                                     |                                          |                                 |                                                   |              |
| IMPACT FEES-PD(WAS CAPITAL PRO Expenditure Total: |                 |                                        |                                     |                                          |                                 |                                                   |              |
|                                                   |                 | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |              |
| Net Total IMPACT FEES-PD(WAS CAPITAL PRO:         |                 |                                        |                                     |                                          |                                 |                                                   |              |
|                                                   |                 | 74,291.00                              | 74,500.00                           | 839,931.00                               | 74,000.00                       | ( 500)                                            |              |

| CITY OF IONE 2022-2023 PROPOSED BUDGET |                  |                                   |                                     |                                          |                                 |                                                   |
|----------------------------------------|------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|
| Periods: 00/22-14/23                   |                  |                                   |                                     |                                          |                                 |                                                   |
| GL NUMBER                              | ACCOUNT TITLE    | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET |
| BUDGET NOTES                           |                  |                                   |                                     |                                          |                                 |                                                   |
| <b>IMPACT FEES-PARKS(WAS CAP. PRO</b>  |                  |                                   |                                     |                                          |                                 |                                                   |
| <b>TAXES</b>                           |                  |                                   |                                     |                                          |                                 |                                                   |
| 9514-41-4182                           | IMPACT FEES      | 339,095.60                        | 200,000.00                          | 355,220.60                               | 310,000.00                      | 110,000                                           |
| 9514-41-4186                           | IMPACT FEES-ACRA | 16,465.00                         | 16,000.00                           | 16,465.00-                               | 16,000.00                       | .00                                               |
| Total TAXES:                           |                  | 355,560.60                        | 216,000.00                          | 338,755.60                               | 326,000.00                      | 110,000                                           |
| <b>USE OF MONEY &amp; PROP</b>         |                  |                                   |                                     |                                          |                                 |                                                   |
| 9514-44-4411                           | INTEREST EARNED  | .00                               | 2,000.00                            | .00                                      | .00                             | ( 2,000)                                          |
| Total USE OF MONEY & PROP:             |                  | .00                               | 2,000.00                            | .00                                      | .00                             | ( 2,000)                                          |
| Total Revenue:                         |                  | 355,560.60                        | 218,000.00                          | 338,755.60                               | 326,000.00                      | 108,000                                           |

| CITY OF IONE                                      |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |                                 |
|---------------------------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|---------------------------------|
|                                                   |                                | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |                                 |
| GL NUMBER                                         | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                    |
| <b>PARKS IMPACT EXPENDITURES</b>                  |                                |                                        |                                     |                                          |                                 |                                                   |                                 |
| 9514-50-6190                                      | MAINT OF BLDGS, STRUCT, GROUND | .00                                    | .00                                 | 22.85                                    | .00                             | .00                                               | HPMP \$100k, Train Depot \$100k |
| 9514-50-8813                                      | CAPITAL OUTLAY-OTHER THAN BLDG | 256,110.00                             | .00                                 | .00                                      | <b>200,000.00</b>               | 200,000                                           |                                 |
| Total PARKS IMPACT EXPENDITURES:                  |                                | 256,110.00                             | .00                                 | 22.85                                    | <b>200,000.00</b>               | 200,000                                           |                                 |
| Total Expenditure:                                |                                | 256,110.00                             | .00                                 | 22.85                                    | <b>200,000.00</b>               | 200,000                                           |                                 |
| IMPACT FEES-PARKS(WAS CAP. PRO Revenue Total:     |                                | 355,560.60                             | 218,000.00                          | 338,755.60                               | <b>326,000.00</b>               | 108,000                                           |                                 |
| IMPACT FEES-PARKS(WAS CAP. PRO Expenditure Total: |                                | 256,110.00                             | .00                                 | 22.85                                    | <b>200,000.00</b>               | 200,000                                           |                                 |
| Net Total IMPACT FEES-PARKS(WAS CAP. PRO:         |                                | 99,450.60                              | 218,000.00                          | 338,732.75                               | <b>126,000.00</b>               | ( 92,000)                                         |                                 |

| CITY OF IONE               |               | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|----------------------------|---------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                            |               | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                  | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| IMPACT FEES - GENERAL PLAN |               |                                        |                                     |                                          |                                 |                                                   |              |
| TAXES                      |               |                                        |                                     |                                          |                                 |                                                   |              |
| 9515-41-4183               | IMPACT FEES   | 15,181.76                              | 10,000.00                           | 15,107.40                                | 13,000.00                       | 3,000                                             |              |
| Total TAXES:               |               | 15,181.76                              | 10,000.00                           | 15,107.40                                | 13,000.00                       | 3,000                                             |              |
| Total Revenue:             |               | 15,181.76                              | 10,000.00                           | 15,107.40                                | 13,000.00                       | 3,000                                             |              |

| CITY OF IONE                                  |               |                                   |                                     |                                          |                                 |                                                   | CITY OF IONE 2022-2023 PROPOSED BUDGET |  |  |  |
|-----------------------------------------------|---------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------------------------|--|--|--|
|                                               |               |                                   |                                     |                                          |                                 |                                                   | Periods: 00/22-14/23                   |  |  |  |
| GL NUMBER                                     | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                           |  |  |  |
| <b>GEN PLAN IMPACT EXPENDITURES</b>           |               |                                   |                                     |                                          |                                 |                                                   |                                        |  |  |  |
| 9515-50-9700                                  | TRANSFERS OUT | .00                               | 25,043.00                           | 159,153.00                               | <b>17,505.00</b>                | ( 7,538)                                          | Interfund Loan Repayment               |  |  |  |
| Total GEN PLAN IMPACT EXPENDITURES:           |               | .00                               | 25,043.00                           | 159,153.00                               | <b>17,505.00</b>                | ( 7,538)                                          |                                        |  |  |  |
| Total Expenditure:                            |               | .00                               | 25,043.00                           | 159,153.00                               | <b>17,505.00</b>                | ( 7,538)                                          |                                        |  |  |  |
| IMPACT FEES - GENERAL PLAN Revenue Total:     |               | 15,181.76                         | 10,000.00                           | 15,107.40                                | <b>13,000.00</b>                | 3,000                                             |                                        |  |  |  |
| IMPACT FEES - GENERAL PLAN Expenditure Total: |               | .00                               | 25,043.00                           | 159,153.00                               | <b>17,505.00</b>                | ( 7,538)                                          |                                        |  |  |  |
| Net Total IMPACT FEES - GENERAL PLAN:         |               | 15,181.76                         | 15,043.00-                          | 144,045.60-                              | <b>4,505.00-</b>                | 10,538                                            |                                        |  |  |  |

| CITY OF IONE                              |                 | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|-------------------------------------------|-----------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                           |                 | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                                 | ACCOUNT TITLE   | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| IMPACT FEES-GEN. ADMIN                    |                 |                                        |                                     |                                          |                                 |                                                   |              |
| TAXES                                     |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9516-41-4184                              | IMPACT FEES     | 37,910.40                              | 30,000.00                           | 35,371.40                                | 32,000.00                       | 2,000                                             |              |
| Total TAXES:                              |                 | 37,910.40                              | 30,000.00                           | 35,371.40                                | 32,000.00                       | 2,000                                             |              |
| USE OF MONEY & PROP                       |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9516-44-4411                              | INTEREST EARNED | .00                                    | 300.00                              | .00                                      | .00                             | ( 300)                                            |              |
| Total USE OF MONEY & PROP:                |                 | .00                                    | 300.00                              | .00                                      | .00                             | ( 300)                                            |              |
| Source: 48                                |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9516-48-4900                              | TRANSFERS IN    | .00                                    | .00                                 | 24,036.00                                | .00                             | .00                                               |              |
| Total Source: 48:                         |                 | .00                                    | .00                                 | 24,036.00                                | .00                             | .00                                               |              |
| Total Revenue:                            |                 | 37,910.40                              | 30,300.00                           | 59,407.40                                | 32,000.00                       | 1,700                                             |              |
| IMPACT FEES-GEN. ADMIN Revenue Total:     |                 | 37,910.40                              | 30,300.00                           | 59,407.40                                | 32,000.00                       | 1,700                                             |              |
| IMPACT FEES-GEN. ADMIN Expenditure Total: |                 | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |              |
| Net Total IMPACT FEES-GEN. ADMIN:         |                 | 37,910.40                              | 30,300.00                           | 59,407.40                                | 32,000.00                       | 1,700                                             |              |

| CITY OF IONE                              |                 |                                   |                                     |                                          |                                 |                                                   | CITY OF IONE 2022-2023 PROPOSED BUDGET |  |  |
|-------------------------------------------|-----------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------------------------|--|--|
|                                           |                 |                                   |                                     |                                          |                                 |                                                   | Periods: 00/22-14/23                   |  |  |
| GL NUMBER                                 | ACCOUNT TITLE   | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                           |  |  |
| CITY DRAINAGE CIP FUND                    |                 |                                   |                                     |                                          |                                 |                                                   |                                        |  |  |
| USE OF MONEY & PROP                       |                 |                                   |                                     |                                          |                                 |                                                   |                                        |  |  |
| 9517-44-44 11                             | INTEREST EARNED | .00                               | 300.00                              | .00                                      | .00                             | ( 300)                                            |                                        |  |  |
| Total USE OF MONEY & PROP:                |                 | .00                               | 300.00                              | .00                                      | .00                             | ( 300)                                            |                                        |  |  |
| Total Revenue:                            |                 | .00                               | 300.00                              | .00                                      | .00                             | ( 300)                                            |                                        |  |  |
| CITY DRAINAGE CIP FUND Revenue Total:     |                 | .00                               | 300.00                              | .00                                      | .00                             | ( 300)                                            |                                        |  |  |
| CITY DRAINAGE CIP FUND Expenditure Total: |                 | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                                        |  |  |
| Net Total CITY DRAINAGE CIP FUND:         |                 | .00                               | 300.00                              | .00                                      | .00                             | ( 300)                                            |                                        |  |  |

| CITY OF IONE                 |                 | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|------------------------------|-----------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                              |                 | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                    | ACCOUNT TITLE   | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| TRAFFIC MITIGATION FEE-LOCAL |                 |                                        |                                     |                                          |                                 |                                                   |              |
| TAXES                        |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9518-41-4185                 | IMPACT FEES     | 168,736.60                             | 100,000.00                          | 171,073.10                               | 150,000.00                      | 50,000                                            |              |
| Total TAXES:                 |                 | 168,736.60                             | 100,000.00                          | 171,073.10                               | 150,000.00                      | 50,000                                            |              |
| USE OF MONEY & PROP          |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9518-44-4411                 | INTEREST EARNED | .00                                    | 3,000.00                            | .00                                      | .00                             | ( 3,000)                                          |              |
| Total USE OF MONEY & PROP:   |                 | .00                                    | 3,000.00                            | .00                                      | .00                             | ( 3,000)                                          |              |
| Source: 48                   |                 |                                        |                                     |                                          |                                 |                                                   |              |
| 9518-48-4900                 | TRANSFERS IN    | .00                                    | .00                                 | 7,538.00                                 | 7,538.00                        | 7,538                                             |              |
| Total Source: 48:            |                 | .00                                    | .00                                 | 7,538.00                                 | 7,538.00                        | 7,538                                             |              |
| Total Revenue:               |                 | 168,736.60                             | 103,000.00                          | 178,611.10                               | 157,538.00                      | 54,538                                            |              |

| CITY OF IONE                                    |                               |                                   |                                     |                                          |                                 |                                                   | CITY OF IONE 2022-2023 PROPOSED BUDGET |  |  |  |  |  |  |
|-------------------------------------------------|-------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|----------------------------------------|--|--|--|--|--|--|
|                                                 |                               |                                   |                                     |                                          |                                 |                                                   | Periods: 00/22-14/23                   |  |  |  |  |  |  |
| GL NUMBER                                       | ACCOUNT TITLE                 | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes                           |  |  |  |  |  |  |
| <b>LOCAL TRAFFIC IMPACT EXP.</b>                |                               |                                   |                                     |                                          |                                 |                                                   |                                        |  |  |  |  |  |  |
| 9518-50-6212                                    | PROF & SPEC SERV. - COASTLAND | 1,266.25                          | .00                                 | 8,945.00                                 | .00                             | .00                                               |                                        |  |  |  |  |  |  |
| Total LOCAL TRAFFIC IMPACT EXP.:                |                               | 1,266.25                          | .00                                 | 8,945.00                                 | .00                             | .00                                               |                                        |  |  |  |  |  |  |
| Total Expenditure:                              |                               | 1,266.25                          | .00                                 | 8,945.00                                 | .00                             | .00                                               |                                        |  |  |  |  |  |  |
| TRAFFIC MITIGATION FEE-LOCAL Revenue Total:     |                               | 168,736.60                        | 103,000.00                          | 178,611.10                               | 157,538.00                      | 54,538                                            |                                        |  |  |  |  |  |  |
| TRAFFIC MITIGATION FEE-LOCAL Expenditure Total: |                               | 1,266.25                          | .00                                 | 8,945.00                                 | .00                             | .00                                               |                                        |  |  |  |  |  |  |
| Net Total TRAFFIC MITIGATION FEE-LOCAL:         |                               | 167,470.35                        | 103,000.00                          | 169,666.10                               | 157,538.00                      | 54,538                                            |                                        |  |  |  |  |  |  |

| CITY OF IONE                           |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|----------------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                        |                                | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                              | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| RAILROAD DEPOT PARK                    |                                |                                        |                                     |                                          |                                 |                                                   |              |
| RAILROAD PARK EXPENDITURES             |                                |                                        |                                     |                                          |                                 |                                                   |              |
| 9520-50-6111                           | OFFICE EXPENSE                 | 560.40                                 | .00                                 | .00                                      | .00                             | .00                                               |              |
| 9520-50-6190                           | MAINT OF BLDGS, STRUCT, GROUND | 593.68                                 | .00                                 | 2,267.63                                 | .00                             | .00                                               |              |
| 9520-50-8100                           | CAPITAL REPAIRS                | 639.97                                 | .00                                 | .00                                      | .00                             | .00                                               |              |
| 9520-50-8812                           | CAPITAL OUTLAY-BUILDING        | 26,655.00                              | .00                                 | 15,190.68                                | 257,000.00                      | 257,000                                           |              |
| 9520-50-8813                           | CAPITAL OUTLAY-OTHER THAN BLDG | 91,773.69                              | .00                                 | 3,516.02-                                | 80,000.00                       | 80,000                                            |              |
| 9520-50-8817                           | CONSTRUCTION PLANS & SPECS     | 1,879.11                               | .00                                 | 1,056.25                                 | 2,000.00                        | 2,000                                             |              |
| Total RAILROAD PARK EXPENDITURES:      |                                | 122,101.85                             | .00                                 | 14,998.54                                | 339,000.00                      | 339,000                                           |              |
| Total Expenditure:                     |                                | 122,101.85                             | .00                                 | 14,998.54                                | 339,000.00                      | 339,000                                           |              |
| RAILROAD DEPOT PARK Revenue Total:     |                                | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |              |
| RAILROAD DEPOT PARK Expenditure Total: |                                | 122,101.85                             | .00                                 | 14,998.54                                | 339,000.00                      | 339,000                                           |              |
| Net Total RAILROAD DEPOT PARK:         |                                | 122,101.85-                            | .00                                 | 14,998.54-                               | 339,000.00-                     | ( 339,000)                                        |              |

| CITY OF IONE                   |                       | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|--------------------------------|-----------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                |                       | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                      | ACCOUNT TITLE         | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| <b>COPS (AB3229)</b>           |                       |                                        |                                     |                                          |                                 |                                                   |              |
| <b>USE OF MONEY &amp; PROP</b> |                       |                                        |                                     |                                          |                                 |                                                   |              |
| 9612-44-4411                   | INTEREST EARNED       | .00                                    | 300.00                              | .00                                      | .00                             | ( 300)                                            |              |
| Total USE OF MONEY & PROP:     |                       | .00                                    | 300.00                              | .00                                      | .00                             | ( 300)                                            |              |
| <b>INTERGOVERNMENTAL</b>       |                       |                                        |                                     |                                          |                                 |                                                   |              |
| 9612-45-4564                   | AB3229 (COPS) REVENUE | 257,526.58                             | 250,000.00                          | 159,594.86                               | 250,000.00                      | .00                                               |              |
| Total INTERGOVERNMENTAL:       |                       | 257,526.58                             | 250,000.00                          | 159,594.86                               | 250,000.00                      | .00                                               |              |
| Total Revenue:                 |                       | 257,526.58                             | 250,300.00                          | 159,594.86                               | 250,000.00                      | ( 300)                                            |              |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                        | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
|----------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| <b>COPS FUND EXPENDITURES</b>    |                                |                                   |                                     |                                          |                                 |                                                   |              |
| 9612-50-5110                     | SALARIES & WAGES REG EMPLOYEES | 81,602.60                         | 108,700.00                          | 94,172.17                                | <b>123,215.00</b>               | 14,515                                            |              |
| 9612-50-5114                     | INCENTIVE PAY-POST             | 2,812.50                          | 3,705.00                            | 1,598.05                                 | <b>4,266.00</b>                 | 561                                               |              |
| 9612-50-5115                     | HOLIDAY PAY                    | 3,105.00                          | 4,180.00                            | 4,141.34                                 | <b>4,740.00</b>                 | 560                                               |              |
| 9612-50-5117                     | INCENTIVE PAY-EDUCATION        | 2,812.50                          | 3,705.00                            | 1,598.05                                 | <b>4,266.00</b>                 | 561                                               |              |
| 9612-50-5121                     | FIELD OFFICER TRAINING         | .00                               | .00                                 | 279.83                                   | <b>.00</b>                      | .00                                               |              |
| 9612-50-5130                     | OVERTIME EXPENSE               | .00                               | .00                                 | 3,661.12                                 | <b>5,285.00</b>                 | 5,285                                             |              |
| 9612-50-5199                     | INTERFUND REIMBURSEMENTS       | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| 9612-50-5205                     | HEALTH INSURANCE-ER            | 20,720.00                         | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| 9612-50-5211                     | HEALTH INSURANCE               | 168.04                            | 22,200.00                           | 20,129.09                                | <b>22,200.00</b>                | .00                                               |              |
| 9612-50-5212                     | DENTAL INSURANCE               | 3,786.47                          | 2,290.00                            | 2,107.97                                 | <b>2,288.00</b>                 | ( 2)                                              |              |
| 9612-50-5213                     | PERS RETIREMENT - ER PAID      | 11,779.20                         | 14,280.00                           | 14,966.50                                | <b>15,747.00</b>                | 1,467                                             |              |
| 9612-50-5215                     | MEDICARE EXPENSE-ER PAID       | 1,310.00                          | 1,820.00                            | 1,468.26                                 | <b>2,056.00</b>                 | 236                                               |              |
| 9612-50-5216                     | SOCIAL SECURITY EXPENSE        | 5,600.80                          | 7,800.00                            | 6,278.15                                 | <b>8,790.00</b>                 | 990                                               |              |
| 9612-50-5218                     | CALIF SUI & ETT                | 405.80                            | 490.00                              | 288.91                                   | <b>487.00</b>                   | ( 3)                                              |              |
| 9612-50-5222                     | VISION INSURANCE               | 668.40                            | 400.00                              | 333.96                                   | <b>401.00</b>                   | 1                                                 |              |
| 9612-50-5223                     | AD&D/LIFE INSURANCE            | 502.30                            | 320.00                              | .00                                      | <b>320.00</b>                   | .00                                               |              |
| 9612-50-5224                     | UNIFORM ALLOWANCE              | 1,603.30                          | 1,950.00                            | 1,640.04                                 | <b>1,924.00</b>                 | ( 26)                                             |              |
| 9612-50-5298                     | CALPERS UNFUNDED LIABILITY     | 20,489.69                         | 21,600.00                           | 12,433.00                                | <b>21,821.00</b>                | 221                                               |              |
| 9612-50-5299                     | INTERFUND REIMBURSEMENTS       | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| Total COPS FUND EXPENDITURES:    |                                | 157,366.60                        | 193,440.00                          | 165,096.44                               | <b>217,806.00</b>               | 24,366                                            |              |
| Total Expenditure:               |                                | 157,366.60                        | 193,440.00                          | 165,096.44                               | <b>217,806.00</b>               | 24,366                                            |              |
| COPS (AB3229) Revenue Total:     |                                | 257,526.58                        | 250,300.00                          | 159,594.86                               | <b>250,000.00</b>               | ( 300)                                            |              |
| COPS (AB3229) Expenditure Total: |                                | 157,366.60                        | 193,440.00                          | 165,096.44                               | <b>217,806.00</b>               | 24,366                                            |              |
| Net Total COPS (AB3229):         |                                | 100,159.98                        | 56,860.00                           | 5,501.58-                                | <b>32,194.00</b>                | ( 24,666)                                         |              |

| CITY OF IONE                |                            | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |                        |
|-----------------------------|----------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|------------------------|
|                             |                            | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |                        |
| GL NUMBER                   | ACCOUNT TITLE              | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes           |
| MEASURE M-FIRE              |                            |                                        |                                     |                                          |                                 |                                                   |                        |
| TAXES                       |                            |                                        |                                     |                                          |                                 |                                                   |                        |
| 9613-41-4135                | SALES TAX FIRE (MEASURE M) | 460,713.47                             | 460,000.00                          | 607,297.78                               | 600,000.00                      | 140,000                                           |                        |
| Total TAXES:                |                            | 460,713.47                             | 460,000.00                          | 607,297.78                               | 600,000.00                      | 140,000                                           |                        |
| USE OF MONEY & PROP         |                            |                                        |                                     |                                          |                                 |                                                   |                        |
| 9613-44-4411                | INTEREST EARNED            | .00                                    | 600.00                              | .00                                      | .00                             | ( 600)                                            |                        |
| Total USE OF MONEY & PROP:  |                            | .00                                    | 600.00                              | .00                                      | .00                             | ( 600)                                            |                        |
| CHARGES FOR SERVICES        |                            |                                        |                                     |                                          |                                 |                                                   |                        |
| 9613-46-4674                | LOCAL FIRE DEPLOYMENT      | 42,330.71                              | 300.00                              | .00                                      | .00                             | ( 300)                                            | CalFire Reimbursements |
| Total CHARGES FOR SERVICES: |                            | 42,330.71                              | 300.00                              | .00                                      | .00                             | ( 300)                                            |                        |
| Source: 48                  |                            |                                        |                                     |                                          |                                 |                                                   |                        |
| 9613-48-4900                | TRANSFERS IN               | .00                                    | .00                                 | 14,217.00                                | 14,217.00                       | 14,217                                            |                        |
| Total Source: 48:           |                            | .00                                    | .00                                 | 14,217.00                                | 14,217.00                       | 14,217                                            |                        |
| Total Revenue:              |                            | 503,044.18                             | 460,900.00                          | 621,514.78                               | 614,217.00                      | 153,317                                           |                        |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                         | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes     |
|-----------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|------------------|
| <b>MEASURE M EXPENDITURES</b>     |                                |                                   |                                     |                                          |                                 |                                                   |                  |
| 9613-50-5110                      | SALARIES & WAGES REG EMPLOYEES | 413,057.17                        | 221,700.00                          | 391,370.34                               | 273,247.00                      | 51,547                                            | Add 4th Engineer |
| 9613-50-5112                      | TEMPORARY EMPLOYEES            | .00                               | .00                                 | .00                                      | 80,000.00                       | 80,000                                            | Volunteers       |
| 9613-50-5115                      | HOLIDAY PAY                    | 5,289.48                          | 6,500.00                            | 5,035.20                                 | .00                             | ( 6,500)                                          |                  |
| 9613-50-5119                      | SPECIAL IT                     | .00                               | .00                                 | 12.52                                    | .00                             | .00                                               |                  |
| 9613-50-5130                      | OVERTIME EXPENSE               | 41,628.68                         | 45,000.00                           | 17,037.90                                | .00                             | ( 45,000)                                         |                  |
| 9613-50-5199                      | INTERFUND REIMBURSEMENTS       | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                  |
| 9613-50-5211                      | HEALTH INSURANCE-ER            | 33,633.21                         | 40,520.00                           | 28,916.54                                | 60,750.00                       | 20,230                                            |                  |
| 9613-50-5212                      | DENTAL INSURANCE               | 3,134.00                          | 4,690.00                            | 3,832.45                                 | 6,230.00                        | 1,540                                             |                  |
| 9613-50-5213                      | PERS RETIREMENT - ER PAID      | 19,469.02                         | 27,590.00                           | 17,483.17                                | 49,307.00                       | 21,717                                            |                  |
| 9613-50-5215                      | MEDICARE EXPENSE-ER PAID       | 6,445.72                          | 3,870.00                            | 5,721.77                                 | 5,991.00                        | 2,121                                             |                  |
| 9613-50-5216                      | SOCIAL SECURITY EXPENSE        | 27,559.42                         | 16,540.00                           | 24,464.60                                | 25,621.00                       | 9,081                                             |                  |
| 9613-50-5218                      | CALIF SUI & ETT                | 3,335.16                          | 1,340.00                            | 2,581.43                                 | 1,661.00                        | 321                                               |                  |
| 9613-50-5219                      | WORKERS COMPENSATION           | 11,000.00                         | 11,000.00                           | 11,000.00                                | .00                             | ( 11,000)                                         |                  |
| 9613-50-5222                      | VISION INSURANCE               | 549.76                            | 820.00                              | 698.73                                   | 1,092.00                        | 272                                               |                  |
| 9613-50-5223                      | AD&D/LIFE INSURANCE            | 295.30                            | 670.00                              | 1,521.53                                 | 875.00                          | 205                                               |                  |
| 9613-50-5224                      | UNIFORM ALLOWANCE              | 1,326.73                          | 1,050.00                            | 933.78                                   | 1,400.00                        | 350                                               |                  |
| 9613-50-5298                      | CALPERS UNFUNDED LIABILITY     | 6,003.70                          | 6,300.00                            | 3,850.63                                 | 6,409.00                        | 109                                               |                  |
| 9613-50-5299                      | INTERFUND REIMBURSEMENTS       | .00                               | .00                                 | .00                                      | .00                             | .00                                               |                  |
| 9613-50-6112                      | PAYROLL PROCESSING FEE         | .00                               | 2,600.00                            | 2,000.00                                 | .00                             | ( 2,600)                                          |                  |
| 9613-50-9700                      | TRANSFERS OUT                  | .00                               | 63,410.00                           | .00                                      | .00                             | ( 63,410)                                         | Reserve Fund     |
| Total MEASURE M EXPENDITURES:     |                                | 572,727.35                        | 453,600.00                          | 516,460.59                               | 512,583.00                      | 58,983                                            |                  |
| Total Expenditure:                |                                | 572,727.35                        | 453,600.00                          | 516,460.59                               | 512,583.00                      | 58,983                                            |                  |
| MEASURE M-FIRE Revenue Total:     |                                | 503,044.18                        | 460,900.00                          | 621,514.78                               | 614,217.00                      | 153,317                                           |                  |
| MEASURE M-FIRE Expenditure Total: |                                | 572,727.35                        | 453,600.00                          | 516,460.59                               | 512,583.00                      | 58,983                                            |                  |
| Net Total MEASURE M-FIRE:         |                                | 69,683.17-                        | 7,300.00                            | 105,054.19                               | 101,634.00                      | 94,334                                            |                  |

| CITY OF IONE                        |                              | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|-------------------------------------|------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                     |                              | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                           | ACCOUNT TITLE                | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| RESTRICTED - POLICE FUND            |                              |                                        |                                     |                                          |                                 |                                                   |              |
| SPECIAL BENEFITS ASSESSMENTS        |                              |                                        |                                     |                                          |                                 |                                                   |              |
| 9670-40-4655                        | SPECIAL ASSESSMENTS-PD       | 213,990.31                             | 210,000.00                          | 18,474.37                                | .00                             | ( 210,000)                                        |              |
| Total SPECIAL BENEFITS ASSESSMENTS: |                              | 213,990.31                             | 210,000.00                          | 18,474.37                                | .00                             | ( 210,000)                                        |              |
| TAXES                               |                              |                                        |                                     |                                          |                                 |                                                   |              |
| 9670-41-4132                        | SALES TAX PUBLIC SAFETY      | 14,955.61                              | 13,000.00                           | 12,995.14                                | 13,000.00                       | .00                                               |              |
| Total TAXES:                        |                              | 14,955.61                              | 13,000.00                           | 12,995.14                                | 13,000.00                       | .00                                               |              |
| INTERGOVERNMENTAL                   |                              |                                        |                                     |                                          |                                 |                                                   |              |
| 9670-45-4501                        | OTHER GOVERNMENTAL AGENCIES  | 4,745.05                               | .00                                 | 1,350.00                                 | 1,500.00                        | 1,500                                             |              |
| 9670-45-4570                        | BUENA VISTA CASINO           | .00                                    | .00                                 | 25,703.84                                | 26,000.00                       | 26,000                                            |              |
| Total INTERGOVERNMENTAL:            |                              | 4,745.05                               | .00                                 | 27,053.84                                | 27,500.00                       | 27,500                                            |              |
| CHARGES FOR SERVICES                |                              |                                        |                                     |                                          |                                 |                                                   |              |
| 9670-46-4658                        | SPECIAL POLICE DEPT SERVICES | 146.00                                 | .00                                 | .00                                      | 234,750.00                      | 234,750                                           |              |
| 9670-46-4660                        | POLICE REPORT REVENUE        | .00                                    | .00                                 | .00                                      | .00                             | .00                                               |              |
| Total CHARGES FOR SERVICES:         |                              | 146.00                                 | .00                                 | .00                                      | 234,750.00                      | 234,750                                           |              |
| Total Revenue:                      |                              | 233,836.97                             | 223,000.00                          | 58,523.35                                | 275,250.00                      | 52,250                                            |              |

| CITY OF IONE                                |                                | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 | Periods: 00/22-14/23                              |              |
|---------------------------------------------|--------------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| GL NUMBER                                   | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| <b>RESTRICTED PD EXPENDITURES</b>           |                                |                                        |                                     |                                          |                                 |                                                   |              |
| 9670-50-5110                                | SALARIES & WAGES REG EMPLOYEES | 137,718.30                             | 179,300.00                          | 165,495.98                               | <b>199,816.00</b>               | 20,516                                            |              |
| 9670-50-5114                                | INCENTIVE PAY-POST             | 4,218.30                               | 3,441.00                            | 5,126.58                                 | <b>5,921.00</b>                 | 2,480                                             |              |
| 9670-50-5115                                | HOLIDAY PAY                    | 5,265.00                               | 6,700.00                            | 6,892.06                                 | <b>7,517.00</b>                 | 817                                               |              |
| 9670-50-5117                                | INCENTIVE PAY-EDUCATION        | 2,811.70                               | 5,162.00                            | 8,754.67                                 | <b>3,947.00</b>                 | ( 1,215)                                          |              |
| 9670-50-5119                                | SPECIAL IT                     | .00                                    | .00                                 | 12.52                                    | <b>.00</b>                      | .00                                               |              |
| 9670-50-5121                                | FIELD OFFICER TRAINING         | .00                                    | .00                                 | 1,922.47                                 | <b>33.00</b>                    | 33                                                |              |
| 9670-50-5130                                | OVERTIME EXPENSE               | .00                                    | .00                                 | 7,282.54                                 | <b>8,838.00</b>                 | 8,838                                             |              |
| 9670-50-5199                                | INTERFUND REIMBURSEMENTS       | .00                                    | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| 9670-50-5205                                | HEALTH INSURANCE-ER            | 20,510.00                              | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| 9670-50-5210                                | MEDICAL IN-LIEU                | 5,000.00                               | .00                                 | .00                                      | <b>6,000.00</b>                 | 6,000                                             |              |
| 9670-50-5211                                | HEALTH INSURANCE               | 454.47                                 | 37,900.00                           | 34,421.93                                | <b>37,875.00</b>                | ( 25)                                             |              |
| 9670-50-5212                                | DENTAL INSURANCE               | 5,251.56                               | 3,250.00                            | 2,561.01                                 | <b>3,243.00</b>                 | ( 7)                                              |              |
| 9670-50-5213                                | PERS RETIREMENT EXPENSE        | 19,846.70                              | 23,780.00                           | 25,270.12                                | <b>25,852.00</b>                | 2,072                                             |              |
| 9670-50-5215                                | MEDICARE EXPENSE               | 2,175.80                               | 2,960.00                            | 2,717.33                                 | <b>3,278.00</b>                 | 318                                               |              |
| 9670-50-5216                                | SOCIAL SECURITY EXPENSE        | 9,302.50                               | 12,630.00                           | 11,619.14                                | <b>14,016.00</b>                | 1,386                                             |              |
| 9670-50-5218                                | STATE UNEMPLOYMENT INS/ETT     | 678.30                                 | 847.00                              | 673.10                                   | <b>831.00</b>                   | ( 16)                                             |              |
| 9670-50-5219                                | WORKERS COMPENSATION           | 21,750.00                              | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| 9670-50-5222                                | VISION INSURANCE               | 905.76                                 | 570.00                              | 334.76                                   | <b>566.00</b>                   | ( 4)                                              |              |
| 9670-50-5223                                | EMPLOYEE LIFE INSURANCE        | 535.09                                 | 550.00                              | 257.40                                   | <b>545.00</b>                   | ( 5)                                              |              |
| 9670-50-5224                                | EMPLOYEE UNIFORM               | 2,681.70                               | 3,220.00                            | 2,705.34                                 | <b>3,218.00</b>                 | ( 2)                                              |              |
| 9670-50-5298                                | CALPERS UNFUNDED LIABILITY     | 34,094.37                              | 36,000.00                           | 44,739.87                                | <b>36,388.00</b>                | 388                                               |              |
| 9670-50-5299                                | INTERFUND REIMBURSEMENTS       | .00                                    | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| 9670-50-6112                                | PAYROLL PROCESSING FEE         | 2,166.70                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |              |
| Total RESTRICTED PD EXPENDITURES:           |                                | 275,366.25                             | 316,310.00                          | 320,786.82                               | <b>357,884.00</b>               | 41,574                                            |              |
| Total Expenditure:                          |                                | 275,366.25                             | 316,310.00                          | 320,786.82                               | <b>357,884.00</b>               | 41,574                                            |              |
| RESTRICTED - POLICE FUND Revenue Total:     |                                | 233,836.97                             | 223,000.00                          | 58,523.35                                | <b>275,250.00</b>               | 52,250                                            |              |
| RESTRICTED - POLICE FUND Expenditure Total: |                                | 275,366.25                             | 316,310.00                          | 320,786.82                               | <b>357,884.00</b>               | 41,574                                            |              |
| Net Total RESTRICTED - POLICE FUND:         |                                | 41,529.28-                             | 93,310.00-                          | 262,263.47-                              | <b>82,634.00-</b>               | 10,676                                            |              |

| CITY OF IONE                        |                            | CITY OF IONE 2022-2023 PROPOSED BUDGET |                                     |                                          |                                 |                                                   |              |
|-------------------------------------|----------------------------|----------------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
|                                     |                            | Periods: 00/22-14/23                   |                                     |                                          |                                 |                                                   |              |
| GL NUMBER                           | ACCOUNT TITLE              | PRIOR YEAR<br>2020-2021<br>ACTUAL      | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
| RESTRICTED - FIRE FUND              |                            |                                        |                                     |                                          |                                 |                                                   |              |
| SPECIAL BENEFITS ASSESSMENTS        |                            |                                        |                                     |                                          |                                 |                                                   |              |
| 9675-40-4665                        | SPECIAL ASSESSMENTS-FIRE   | 106,155.06                             | 103,000.00                          | 8,370.79                                 | .00                             | ( 103,000)                                        |              |
| Total SPECIAL BENEFITS ASSESSMENTS: |                            | 106,155.06                             | 103,000.00                          | 8,370.79                                 | .00                             | ( 103,000)                                        |              |
| INTERGOVERNMENTAL                   |                            |                                        |                                     |                                          |                                 |                                                   |              |
| 9675-45-4501                        | MISCELLANEOUS REVENUE      | 10.00                                  | .00                                 | 756.84                                   | .00                             | .00                                               |              |
| Total INTERGOVERNMENTAL:            |                            | 10.00                                  | .00                                 | 756.84                                   | .00                             | .00                                               |              |
| CHARGES FOR SERVICES                |                            |                                        |                                     |                                          |                                 |                                                   |              |
| 9675-46-4669                        | FIRE SPRINKLER INSPECTIONS | 7,416.00                               | 3,500.00                            | 8,496.00                                 | 7,400.00                        | 3,900                                             |              |
| 9675-46-4671                        | SPECIAL FIRE DEPT SERVICES | 14,454.00                              | 7,000.00                            | 16,992.00                                | 14,000.00                       | 7,000                                             |              |
| Total CHARGES FOR SERVICES:         |                            | 21,870.00                              | 10,500.00                           | 25,488.00                                | 21,400.00                       | 10,900                                            |              |
| MISCELLANEOUS REVENUES              |                            |                                        |                                     |                                          |                                 |                                                   |              |
| 9675-47-4790                        | DONATIONS                  | .00                                    | .00                                 | 12,428.90                                | .00                             | .00                                               |              |
| Total MISCELLANEOUS REVENUES:       |                            | .00                                    | .00                                 | 12,428.90                                | .00                             | .00                                               |              |
| Total Revenue:                      |                            | 128,035.06                             | 113,500.00                          | 47,044.53                                | 21,400.00                       | ( 92,100)                                         |              |

## CITY OF IONE

## CITY OF IONE 2022-2023 PROPOSED BUDGET

Periods: 00/22-14/23

| GL NUMBER                                 | ACCOUNT TITLE                  | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
|-------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| <b>RESTRICTED FIRE EXPENDITURES</b>       |                                |                                   |                                     |                                          |                                 |                                                   |              |
| 9675-50-6119                              | SAFETY EQUIPMENT               | 29,315.55                         | 25,000.00                           | 185.30                                   | .00                             | ( 25,000)                                         |              |
| 9675-50-6202                              | MAINT & OPERATIONS - VEHICLES  | 5,677.62                          | 5,000.00                            | .00                                      | .00                             | ( 5,000)                                          |              |
| 9675-50-6203                              | MAINT & OPERATIONS - EQUIPMENT | 5,038.85                          | 5,000.00                            | .00                                      | .00                             | ( 5,000)                                          |              |
| 9675-50-8810                              | CAPITAL EXP -VEHICLES/EQUIPT   | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| 9675-50-8814                              | NEW EQUIPMENT                  | 16,077.00                         | 16,000.00                           | .00                                      | .00                             | ( 16,000)                                         |              |
| Total RESTRICTED FIRE EXPENDITURES:       |                                | 56,109.02                         | 51,000.00                           | 185.30                                   | .00                             | ( 51,000)                                         |              |
| Total Expenditure:                        |                                | 56,109.02                         | 51,000.00                           | 185.30                                   | .00                             | ( 51,000)                                         |              |
| RESTRICTED - FIRE FUND Revenue Total:     |                                | 128,035.06                        | 113,500.00                          | 47,044.53                                | 21,400.00                       | ( 92,100)                                         |              |
| RESTRICTED - FIRE FUND Expenditure Total: |                                | 56,109.02                         | 51,000.00                           | 185.30                                   | .00                             | ( 51,000)                                         |              |
| Net Total RESTRICTED - FIRE FUND:         |                                | 71,926.04                         | 62,500.00                           | 46,859.23                                | 21,400.00                       | ( 41,100)                                         |              |

| GL NUMBER                                      | ACCOUNT TITLE   | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes |
|------------------------------------------------|-----------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|--------------|
| AFFORDABLE HOUSING DEV. FEE                    |                 |                                   |                                     |                                          |                                 |                                                   |              |
| USE OF MONEY & PROP                            |                 |                                   |                                     |                                          |                                 |                                                   |              |
| 9731-44-4411                                   | INTEREST EARNED | .00                               | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |
| Total USE OF MONEY & PROP:                     |                 | .00                               | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |
| Total Revenue:                                 |                 | .00                               | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |
| AFFORDABLE HOUSING DEV. FEE Revenue Total:     |                 | .00                               | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |
| AFFORDABLE HOUSING DEV. FEE Expenditure Total: |                 | .00                               | .00                                 | .00                                      | .00                             | .00                                               |              |
| Net Total AFFORDABLE HOUSING DEV. FEE:         |                 | .00                               | 100.00                              | .00                                      | .00                             | ( 100)                                            |              |

CITY OF IONE CITY OF IONE 2022-2023 PROPOSED BUDGET  
Periods: 00/22-14/23

| GL NUMBER                     | ACCOUNT TITLE | PRIOR YEAR<br>2020-2021<br>ACTUAL | CURRENT YEAR<br>2021-2022<br>BUDGET | CURRENT YEAR<br>2021-2022<br>FYTD ACTUAL | PROPOSED<br>2022-2023<br>BUDGET | INCREASE<br>(DECREASE)<br>FROM PRIOR<br>FY BUDGET | Budget Notes        |
|-------------------------------|---------------|-----------------------------------|-------------------------------------|------------------------------------------|---------------------------------|---------------------------------------------------|---------------------|
| <b>Fund: 9995</b>             |               |                                   |                                     |                                          |                                 |                                                   |                     |
| <b>Source: 49</b>             |               |                                   |                                     |                                          |                                 |                                                   |                     |
| 9995-49-4900                  | TRANSFERS IN  | .00                               | .00                                 | .00                                      | <b>10,000.00</b>                | 10,000                                            | ARPA - Lost Revenue |
| Total Source: 49:             |               | .00                               | .00                                 | .00                                      | <b>10,000.00</b>                | 10,000                                            |                     |
| Total Revenue:                |               | .00                               | .00                                 | .00                                      | <b>10,000.00</b>                | 10,000                                            |                     |
| Fund: 9995 Revenue Total:     |               | .00                               | .00                                 | .00                                      | <b>10,000.00</b>                | 10,000                                            |                     |
| Fund: 9995 Expenditure Total: |               | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |                     |
| Net Total Fund: 9995:         |               | .00                               | .00                                 | .00                                      | <b>10,000.00</b>                | 10,000                                            |                     |
| Total Asset:                  |               | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |                     |
| Total Liability:              |               | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |                     |
| Total Equity:                 |               | .00                               | .00                                 | .00                                      | <b>.00</b>                      | .00                                               |                     |
| Total Revenue:                |               | 7,986,570.66                      | 8,574,958.00                        | 10,075,735.69                            | <b>8,738,924.30</b>             | 163,966                                           |                     |
| Total Expenditure:            |               | 5,940,091.48                      | 10,274,172.00                       | 6,699,507.32                             | <b>10,520,298.00</b>            | 246,126                                           |                     |
| Net Grand Totals:             |               | 2,046,479.18                      | 1,699,214.00-                       | 3,376,228.37                             | <b>1,781,373.70-</b>            | ( 82,160)                                         |                     |