



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

# **City of Ione Adopted Fiscal Year 2023-2024 Budget**

## Adopted Budget for Fiscal Year 2023 - 2024

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## MEMORANDUM

DATE: AUGUST 1, 2023

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: AMY GEDNEY, INTERIM CITY MANAGER

RE: 2023-2024 OPERATING BUDGET

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### Overview

The DRAFT Fiscal Year 2023-2024 Operating Budget is included for your review and approval. The 2022-2023 fiscal year included many challenges for the City of Ione, including turnover in multiple positions, resulting in many of the 2022-2023 objectives not being met. The budget as presented reflects staffing changes in the Administration – specifically in Finance to adequately address the staffing needs and shortfalls within that area and to “deepen” the bench of responsibility and coverage areas. 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.

The building boom over the last several years is coming to a close, as a result, building fees as a source of general fund revenue have been projected to decline heavily. Within the general fund however, 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 Ione residents, business, and visitors expect and rely on, as well as supporting efforts toward long-term fiscal sustainability.

### Opportunities and Challenges

The “Castle City,” Ione 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. Ione is known for its small-town atmosphere and its outstanding quality of life.

Ione’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 Ione's most desirable attributes is its sense of community. The City offers tremendous opportunities for residents and businesses. There are a broad range of recreation opportunities in and around Ione. Additionally, 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.

The tremendous turnover in staffing and a tumultuous political environment have contributed to some of the challenges that the City is now facing. Projects have been left undone and due to the staffing turnover, institutional knowledge is lacking. Cultivating an atmosphere of change and “can do” will be a significant factor in overcoming these challenges. The Council must work together to ensure that projects come to fruition and the City’s resources are well spent.

### City Government

Ione 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.

Stacy Rhoades, Mayor: Term 2022-2024

Jack Mitchell, Vice Mayor: Term 2022-2026

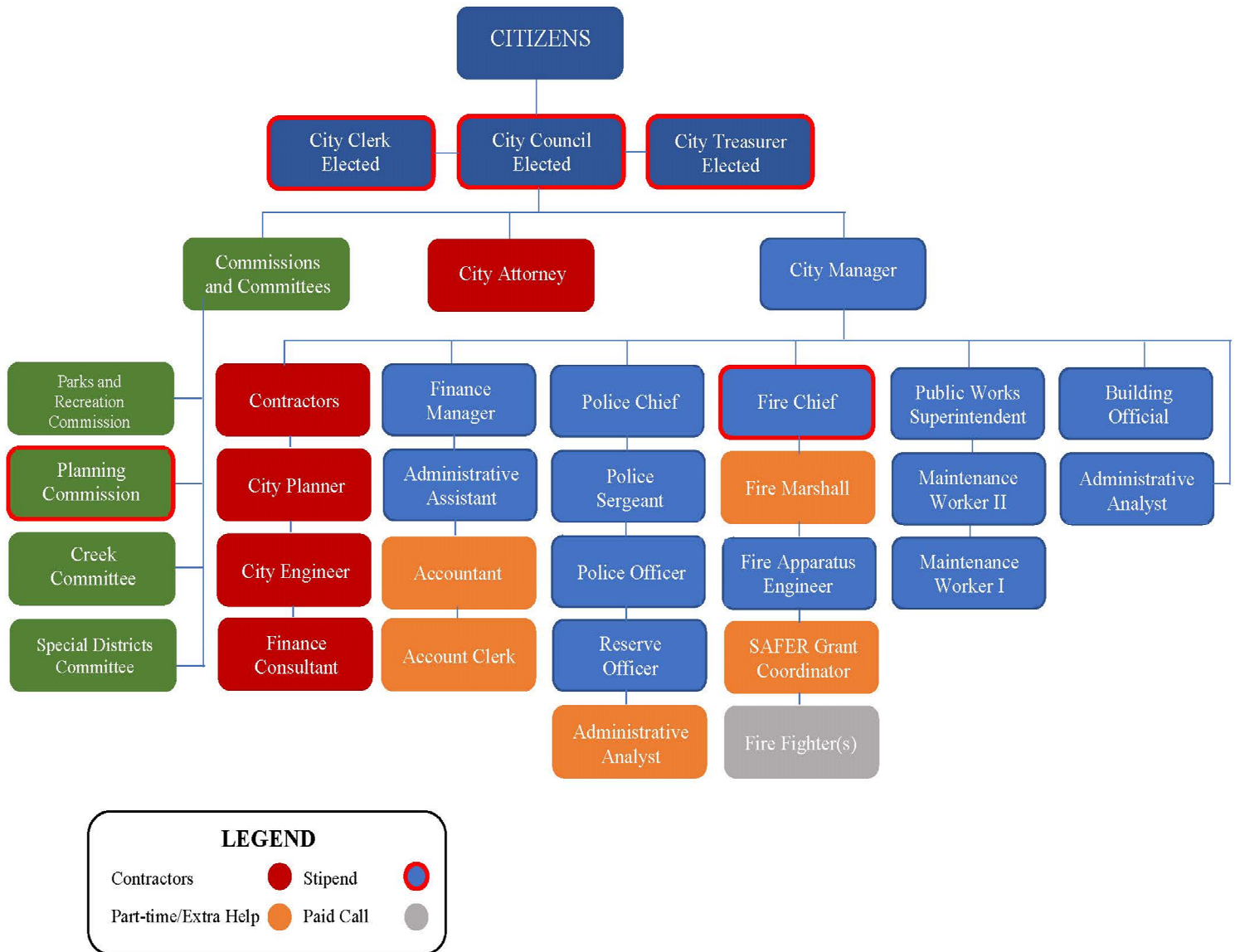
Dominic Atlan, Council Member: Term 2022-2026

Alison LaFayne, Council Member: Term 2022-2026

Diane Wratten, Council Member: Term 2020-2024

Figure 1 illustrates the organization of the City.

Figure 1. City Organization Chart



### 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.

## Budget Overview

Excellence in government is reliant upon adherence to best practices and underlying principles that support designing, implementing, and improving budgets to best serve the community. For the last three years, the City has had significant turnover in staffing. This turnover has resulted in inconsistencies in all aspects of city operations. Therefore, making comparisons for past years to review trends is a bit more difficult. This budget as presented does not provide historic expenditures as they are inaccurate. This Budget is a zero based balanced budget and every expenditure is derived out a specific department. In past years, Department budgets were only allocated in the General Fund. This Budget is presented by Department and each department budget details which fund the expenditures will be posted against. The Summary page then combines each Department budget.

## Revenues

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 by department and then allocated across various operating funding sources.

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.

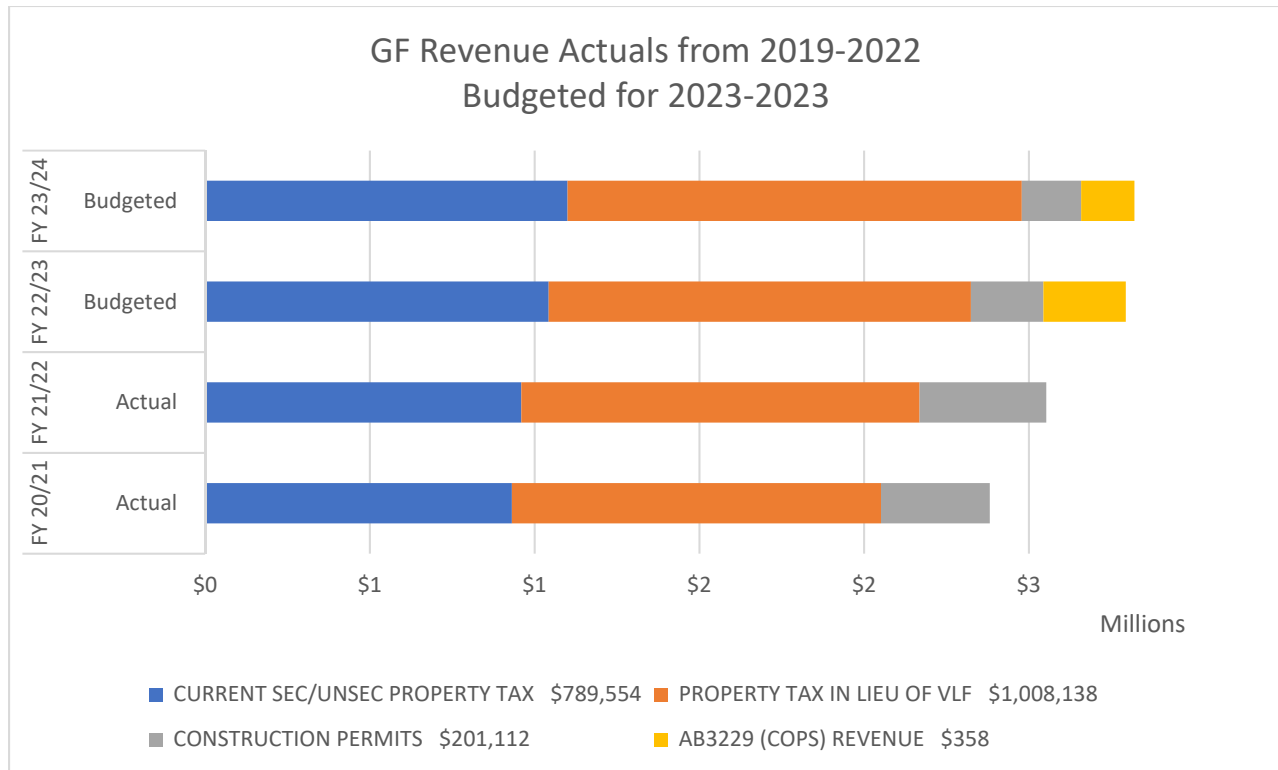
Governmental funds reflect all activities which are general in nature or for specific purposes and not further classified as proprietary or fiduciary: general fund, special revenues, impact fees, capital projects, road tax, Measure M, and local traffic mitigation.

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.

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 year to date actuals and historic trends. 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 has been significantly decreased as projected buildout of current phases is nearing completion. Interest rates and the homebuyer economy play a significant role in those revenue streams. Figure 2 provides a snapshot of actual and anticipated General Fund Revenues.

**Figure 2. General Fund Revenue Snapshot.**



Appendix A details the estimated revenue for all of the operating funds. Gas Tax revenue is expected to increase slightly. Restricted CFD funds for Police and Fire are expected to remain the same without a cost of living increase on the tax levy.

## Expenditures

As noted above, expenditures are categorized by Department. Department expenditures comprise three categories: employee services, operating costs, and capital costs.

### Employee Costs

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

- Adjusting of Administrative Assistant position, Maintenance worker positions, and Police Chief, increase in stipend for Fire Chief, addition of Fire Marshall and elimination of Executive Assistant to the City Manager position. Table 1 outlines staffing by Department.

**Table 1. Total Staffing.**

FULLTIME			
Department	Position	Fiscal Year 2022/23	
Administration	City Manager	1	
Administration	Administrative Assistant	1	
Administration	Administrative Assistant	1	

Finance	Finance Manager	1	
Fire	Fire Apparatus Engineer	1	
Fire	Fire Apparatus Engineer	1	
Fire	Fire Apparatus Engineer	1	
Fire	Fire Apparatus Engineer	1	
Building	Building Inspector II	1	
Public Works	Public Works Superintendent	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>	
<b>PART-TIME / EXTRA HELP</b>			
<b>Department</b>	<b>Position</b>	<b>Fiscal Year 2023/24</b>	
Fire	Fire Chief	1	Stipend
Fire	Marshall	1	Hourly
Finance	Accountant	1	<960 hours (RA)*
Finance	Account Clerk	1	<960 hours
Police	Reserve Officer	2	1 at <960 hours (RA)* 1 at <1000 hours
Police	Administrative Analyst	1	<500 hours (RA)*
<b>TOTAL PART-TIME STAFF</b>		<b>6</b>	
<b>ELECTED</b>			
<b>Department</b>	<b>Position</b>	<b>Fiscal Year 2022/23</b>	
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>42</b>	

\*Retired Annuitant

Employee expenses are first derived from the Salary Schedule, shown in Appendix B and are then allocated across various operating funds, see Table 2. Maintaining employee longevity is a critical factor in the success of the City. As noted above, high turnover in staffing inhibits the City's ability to successfully provide services as well as maintain the City's financial position. The Salary Schedule for 2023-2024 has been adjusted to account for the Memorandum of



Understanding with the Police Officers' Association with a 2% COLA; an adjustment for Administrative Assistant pay to reflect market conditions and responsibilities, adjustments to the Maintenance worker schedule to also reflect market conditions and responsibilities; a adjustment to the Police Chief salary and the Fire Chief stipend. Again, the objective is longevity for the success of the City.

Employee costs comprise salary, benefits – including CalPERS, and health, and workers' compensation costs.

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. This is accounted for in each department as costs for employee services are calculated.
- 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. This is accounted for in Central Services.

**Table. 2. Staff Allocation by Department and Fund.**

		Allocation % General Fund		Allocation %							
		1111	4111	4311	2111	3111	3131	9670	9675	9613	
Department	Position	General	Pool	Arena	Gas Tax	Wastewater	Tertiary	Restricted CFD Police	Restricted CFD Fire	Measure M	Total
City Council	Council Member	100.0%									
City Council	Council Member	100.0%									100.0%
City Council	Council Member	100.0%									100.0%
City Council	Council Member	100.0%									100.0%
City Council	Council Member	100.0%									100.0%
City Clerk	City Clerk	100.0%									100.0%
City Treasurer	City Treasurer	100.0%									100.0%
Administration	City Manager	91.5%			3.5%	5.0%	0.0%				100.0%
Administration	Account Clerk	50.0%				50.0%					100.0%
Administration	Administrative Assistant	50.0%				50.0%					100.0%
Administration	Administrative Analyst	100.0%				0.0%					100.0%
Finance	Account Tech	60.0%			5.0%	25.0%		5.0%	5.0%		100.0%
Finance	Finance Manager	82.5%			5.0%	5.0%		2.5%	5.0%		100.0%
Police	Police Chief	100.0%									100.0%
Police	Police Officer	85.0%						15.0%			100.0%
Police	Police Officer	85.0%						15.0%			100.0%
Police	Police Officer	85.0%						15.0%			100.0%
Police	Police Officer	85.0%						15.0%			100.0%
Police	Police Officer	85.0%						15.0%			100.0%
Police	Police Sergeant	85.0%						15.0%			100.0%
Police	Police Sergeant	85.0%						15.0%			100.0%
Police	Part Time	85.0%						15.0%			100.0%
Police	Administrative Analyst	100.0%									100.0%
Fire	Fire Chief	100.0%							0.0%	0.0%	100.0%
Fire	Fire Apparatus Engine	0.0%							30.0%	70.0%	100.0%
Fire	Fire Apparatus Engine	0.0%							30.0%	70.0%	100.0%
Fire	Fire Apparatus Engine	0.0%							30.0%	70.0%	100.0%
Fire	Fire Apparatus Engine	0.0%							30.0%	70.0%	100.0%
	Marshall	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Fire	Paid call	0.0%							30.0%	70.0%	100.0%
Building Official	Building Official	100.0%									100.0%
Administration	Administrative Assistant	90.0%				10.0%					100.0%
PW	Maintenance Worker	50.0%	7.5%	7.5%	25.0%	10.0%					100.0%
PW	Maintenance Worker	70.0%	10.0%	0.0%	20.0%	0.0%					100.0%
PW	Maintenance Worker	70.0%	10.0%	0.0%	20.0%	0.0%					100.0%
PW	Public Works Supervisor	80.0%	0.0%	0.0%	10%	10.0%					100.0%
PW	Temporary Seasonal Help	100.0%	0.0%	0.0%	0.0%	0.0%					100.0%
PW	Temporary Seasonal Help	100.0%	0.0%	0.0%	0.0%	0.0%					100.0%

### 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. The debt payment is posted in the Admin/Finance budget by appropriate fund, and the income to the fund is posted in the revenue, shown in Attachment A.

Advances to Other Funds		Advances From Other Funds		Balance	
(Fund paying out advance)	Fund	(Funds receiving advance)	Fund	6/30/2023	23 years
General Fund	1111	Impact Fees - General Plan	9515	\$ 344,830	(\$15,704)
General Fund	1111	Impact Fees - Fire	9511	264,328	(12,037)
Sewer-Capital Projects	3121	General Fund	1111	225,106	(10,251)
Local Transportation Comm	4211	General Fund	1111	117,687	(5,360)
Local Transportation Comm	4211	General Fund	1111	365,160	(16,629)
Gas Tax Fund	2111	General Fund	1111	182,418	(8,307)
Gas Tax Fund	2111	Impact Fees - General Plan	9515	39,540	(1,801)
ARSA	8231	General Fund	1111	60,718	(2,645)
Tertiary	3131	General Fund (Arena Loan 3% interest)	1111	330,210	(14,357)
Traffic Mitigation Fee - Local	9518	General Fund	1111	165,518	(7,538)
Measure M	9613	General Fund	1111	312,179	(14,217)
				\$ 2,407,694	(\$108,846)

### Department Budget Summaries

Appendix C shows each Department's budget Total and then illustrates across which fund those expenses are allocated. Table 3 summarizes those expenses across funding sources. With the exception of the wastewater and tertiary funds, each fund is balanced. It is a necessity to undertake a wastewater rate study this year. The last wastewater rate study was completed in 2009. This will be a critical undertaking.

Table 3. Summary of 202302024 Operating Budget by Department and Fund.

Line #			1222 GF Operating Reserves		1333 GF Capital Reserves								8221 - CFD LI&D		9670 - CFD Restricted PD		9675 - CFD Restricted Fire		9613 - Measure M	
	1111 - GF						4111 - Pool    4311 - Arena    2111 - Gas Tax    3111 - WWTP    3131 - Tertiary													
	Projected Balance July 1																			
	2023																			
	Projected Revenue																			
	\$	1,966,124	\$	-			\$	808,963	\$	1,507,550	\$	(936,687)	\$	118,135	\$	703,475	\$	763,713	\$	797,818
	\$	3,745,388	\$	187,269	\$	262,177	\$	397,133	\$	946,000	\$	195,000	\$	85,000	\$	230,000	\$	124,134	\$	699,217
1	<u>New Policy</u>																			
	Move to Operating Reserves (5%)																			
	\$	187,269	\$	262,177																
	Move to Capital Reserves (7%)																			
	\$	262,177																		

**Table 3. Summary of 2023-2024 Operating Budget by Department and Fund.**

Line #	2025 - 2026														2026 - 2027														2027 - 2028														2028 - 2029														2029 - 2030													
	DEPT CODE		TOTAL DEPARTMENTAL BUDGET		1111 - GF		1222 GF Operating Reserves		1333 GF Capital Reserves		4111 - Pool		4311 - Arena		2111 - Gas Tax		3111 - WWTP		3131 - Tertiary		8221 - CTD LI&D		9670 - CTD Restricted PD		9675 - CTD Restricted Fire		9613 - Measure M																																											
60	City Council	Employee Services	\$ 14,483	\$ 14,483							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ 18,000	\$ 18,000							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 32,483	\$ 32,483								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									
62	City Clerk	Employee Services	\$ 26,400	\$ 26,400							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ 383	\$ 383							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 26,783	\$ 26,783								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									
64	City Treasurer	Employee Services	\$ 2,897	\$ 2,897							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 2,897	\$ 2,897								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									
65	Admin	Employee Services	\$ 701,065	\$ 574,201							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ 406,036	\$ 160,850							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 1,107,121	\$ 735,051								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									
68	Legal	Employee Services	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ 81,000	\$ 36,000							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 81,000	\$ 36,000								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									
70	Police	Employee Services	\$ 1,224,587	\$ 1,055,681							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ 302,141	\$ 166,178							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ 7,500	\$ 5,000							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 1,534,228	\$ 1,226,859								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									
75	Fire	Employee Services	\$ 663,421	\$ 24,873							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ 171,830	\$ 103,098							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ 666,000	\$ 39,600							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 901,251	\$ 167,571								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									
80	Planning	Employee Services	\$ 241	\$ 241							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Operating	\$ 57,500	\$ 57,500							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
		Capital	\$ -	\$ -							-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																										
			\$ 57,741	\$ 57,741								-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -		\$ -	-	\$ -	-	\$ -	-	\$ -																																									

Table 3. Summary of 202302024 Operating Budget by Department and Fund.

Line #		1111 - GF	1222 GF Operating Reserves	1333 GF Capital Reserves	4111 -Pool	4311 - Arena	2111 - Gas Tax	3111 - WWTP	3131 - Tertiary	8221 - CFD L.A.B.D	9670 - CFD Restricted PD	9675 - CFD Restricted Fire	9613 - Measure M
85	<b>Building</b> Employee Services Operating Capital	\$ 236,422 \$ 27,000 \$ -	\$ 226,869 \$ 27,000 \$ -		\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 9,533 \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
		\$ 263,422	\$ 253,869		\$ -	\$ -	\$ -	\$ 9,533	\$ -	\$ -	\$ -	\$ -	\$ -
90	<b>Engineering</b> Employee Services Operating Capital	\$ - \$ 160,000 \$ 155,000	\$ - \$ 90,000 \$ -		\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 25,000 \$ -	\$ - \$ 30,000 \$ -	\$ - \$ 15,000 \$ 155,000	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
		\$ 315,000	\$ 90,000		\$ -	\$ -	\$ 25,000	\$ 30,000	\$ 170,000	\$ -	\$ -	\$ -	\$ -
92	<b>PW</b> Employee Services Operating Capital	\$ 446,184 \$ 921,850 \$ 531,306	\$ 323,358 \$ 199,650 \$ 21,500		\$ 21,144 \$ 21,000 \$ -	\$ 6,577 \$ 4,700 \$ 26,277	\$ 75,326 \$ 27,650 \$ 20,500	\$ 19,779 \$ 393,250 \$ 463,029	\$ - \$ 225,600 \$ -	\$ - \$ 50,000 \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
		\$ 1,899,340	\$ 544,508		\$ 42,144	\$ 37,554	\$ 123,476	\$ 876,059	\$ 225,600	\$ 50,000	\$ -	\$ -	\$ -
94	<b>Citywide Services</b> Employee Services Operating Capital	\$ 60,000 \$ 403,445 \$ 2,500	\$ 60,000 \$ 337,324 \$ 21,500		\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 66,121 \$ 66,121	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
		\$ 465,945	\$ 399,824		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Services Operating Capital	\$ 2,309,003 \$ 1,195,982 \$ 68,600			\$ 21,144 \$ 21,000 \$ -	\$ 6,577 \$ 19,057 \$ 26,277	\$ 92,640 \$ 68,235 \$ 20,500	\$ 127,599 \$ 733,530 \$ 463,029	\$ - \$ 240,600 \$ 155,000	\$ - \$ 50,000 \$ -	\$ 175,390 \$ 144,006 \$ 2,500	\$ 209,644 \$ 42,409 \$ 13,200	\$ 433,725 \$ 34,366 \$ 13,200
	TOTAL EXPENSES	\$ 3,573,585			\$ 42,144	\$ 51,911	\$ 181,375	\$ 1,324,158	\$ 395,600	\$ 50,000	\$ 321,896	\$ 265,252	\$ 481,291
2	Projected June 30, 2024 Balance without moving to reserves	\$ 2,137,927	\$ 187,269	\$ 262,177		\$ 1,024,721	\$ 1,129,392			\$ 153,135	\$ 611,579	\$ 622,595	\$ 1,015,744
3	Projected Balance after 5% for operating reserves	\$ 1,950,657											
	Projected Balance after 7% for capital reserves	\$ 1,688,480											
4	Net over Exp Less Pool Less Arena	\$ 171,803 \$ 129,659 \$ 77,748				\$ 215,758		\$ (379,158)	\$ (206,600)	\$ 35,000	\$ (91,896)	\$ (141,118)	\$ 217,926

Below are Department Summaries from the 2022-2023 fiscal year and anticipated objectives for the 2023-2024 fiscal year.

#### City Manager, Finance, & Human Resources

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 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
- Enact a Section 125 Plan.
- Create a new Employee Handbook.

#### Police

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

#### Major 2022-2023 Accomplishments

- Increased our community outreach by holding coffee with the Chief, National Night Out, C4K Fundraiser, and Ione Police Foundation fundraiser to supply equipment for the department.
- We filled all open full-time positions during the fiscal year.
- Coordinated active shooter training with the Amador County Sheriff's Office and ACUSD.
- Stronger relationships with internal departments. Unified command during Homecoming with police, fire, and public works.
- All personnel have attended mandatory training. Sgt Sgroi is attending SLI, a POST Leadership Program.
- Supplied ballistic vests and helmets to fire for active shooter situations.

#### Major 2023-24 Objectives

- New Police Facility.
- Continue to enhance training by offering more POST in-house training.
- Reduce traffic accidents through vehicle enforcement.
- Modernize department functions and processes.
- Additional training for Officers to better serve our community.

- Modernize property/evidence room and processes.
- Seek grants to help fund projects and initiatives in the Police Department.

## Fire

The City of Ione 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 2022-23 Accomplishments

- 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 2023-24 Objectives

- 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

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

### Major 2022-23 Accomplishments:

- Purchased and received a new street sweeper.
- Purchased two additional trucks.
- Hired additional full-time staff.
- Assisted with Ione Homecoming.
- Increased communication between departments.
- Internal Process improvement.

### Major 2023-24 Objectives



Briefly summarize department objectives for the next fiscal year:

- Upgrade filters at Tertiary Plant.
- Continue to work on the Interconnect Project.
- Update WDR permit.
- Modernize public works work order process
- Increase staff training.
- Put out RFP for drought tolerant landscaping at Castle Oaks.
- Finish Train Depot project.
- Weed abatement.
- Shop expansion to add bathrooms.
- Increased involvement with WWTP operators and SSMP process.
- Sidewalk repairs.
- Stop bar painting.
- Implementation of mobile management asset system.
- Decreased water usage at all city facilities.

### Information Technology

Information and Technology handle all computers, networks, phones, software, cellular phones, and other technology within the City of Ione.

### Major 2022-23 Accomplishments

Briefly summarize department accomplishments for the prior fiscal year:

- Modernized city network infrastructure with new Meraki Firewalls
- Updated all city desktops with new computers (including fire and public works)
- Deployed network intrusion/virus software to the entire network
- Started upgrade to servers for wastewater
- Audited network for security concerns and corrected concerns
- Deployed new City website
- Deployed new city phone system

### Major 2023-24 Objectives

Briefly summarize department objectives for the next fiscal year:

- Complete wastewater project
- Complete additional modules for the website (meetings manager)
- Conduct annual training for staff
- Draft and institute City technology policy

### 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.

### Policy Considerations

A Community Facilities District Committee has been meeting the last year to review the special services tax for Police and Fire Services. Their recommendation is to Their recommendation is to

maintain the current level of tax levy while we work through other policy discussions regarding the fund balance in those accounts. Staff concurs with this recommendation.

An Ad Hoc Budget Committee was formed by the City Council to review the Budget and make policy recommendations. After a thorough review of the Draft budget their recommendation is to set aside 5% of General Fund revenues into an Operating Reserve account and 7% into a Capital Reserve account. Their recommendation is incorporated as APPENDIX D.

## SUMMARY

The City needs to ensure fiscal stability over the next three fiscal years. The Ad Hoc Budget Committee's recommendation is a first step in creating fiscal stability. Reducing utility costs will also be a significant factor for maintaining the health of the city's assets for the long term.

This year's objectives will be to reduce utility costs citywide and to complete previously started projects including: The Train Depot Park, wrap up issues relating to the Howard Park Master Plan and enter into agreements with various user groups, develop a Capital Improvement Plan, and associated funding sources, and establish programs for use of Community Development Block grant program funds we already have available. Additionally, staff will be working with the Economic Development Committee to explore additional revenue sources within our community.

And finally, recruitment for a permanent City Manager will also need to get underway. Staff anticipates this process will begin in mid September with a permanent placement expected the first part of 2024.

I would like to thank the City Council, Department Managers, and staff for their hard work and support while developing this budget. This is the first step in a number of wonderful things for this next fiscal year.

Respectfully,

*A. Gedney*

Amy Gedney  
Interim City Manager

		FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY24/25		
		Actual	Actual	Actual	Budgeted	Projected YE	Proposed Budget	% chg over Projected YE	Projected
GENERAL FUND									
	Beginning Cash Balance	\$ 26,208	\$ 680,273	\$ 1,455,196	\$ 1,819,695	\$ 1,819,695	\$ 1,966,124		
1111-41-4111	CURRENT SEC/UNSEC PROPERTY	\$ 789,554	\$ 931,048	\$ 959,679	\$	\$ 1,075,708	\$ 1,100,000	2%	\$ 1,116,500
1111-41-4112	PROPERTY TAX IN LIEU OF VLF	\$ 1,008,138	\$ 1,120,227	\$ 1,208,704	\$	\$ 1,378,560	\$ 1,378,560	0%	\$ 1,378,560
1111-41-4115	CURRENT SUPPLEMENTAL ROLL	\$ 12,419	\$ -	\$ -	\$	\$ 22,083	\$ 22,083	0%	
1111-41-4116	PRIOR SUPPLEMENTAL ROLL TAX	\$ 5,126	\$ 14,359	\$ 8,436	\$	\$ 7,361	\$ 10,000	26%	\$ 10,000
1111-41-4131	SALES AND USE TAX	\$ 225,558	\$ 276,649	\$ 283,976	\$	\$ 244,802	\$ 265,000	8%	\$ 280,000
1111-41-4151	TOT - TRANSIENT OCCUPANCY TAX	\$ 435	\$ 6,915	\$ 5,485	\$	\$ 18,498	\$ 19,000	3%	\$ 15,000
1111-41-4161	FRANCHISE TAX	\$ 106,610	\$ 120,736	\$ 145,968	\$	\$ -	\$ -	0%	
	VOLCANO	\$ 11,362	\$ 11,260	\$ 14,381	\$	\$ 20,000	\$ 20,000	0%	\$ 15,000
	PG&E	\$ 52,501	\$ 56,947	\$ 60,732	\$	\$ 71,908	\$ 72,000	0%	\$ 73,440
	ACES	\$ 42,747	\$ 52,530	\$ 70,855	\$	\$ 57,385	\$ 58,000	1%	\$ 58,580
1111-41-4165	BUSINESS LICENSE TAX	\$ 14,619	\$ 22,085	\$ 21,325	\$	\$ 26,463	\$ 28,000	5%	\$ 28,000
1111-41-4171	REAL PROPERTY TRANSFER TAX	\$ 33,037	\$ 37,307	\$ 66,663	\$	\$ 50,000	\$ 50,000	0%	\$ 50,000
1111-41-4172	SALES TAX PUBLIC SAFETY	\$ 5,583	\$ 213,990	\$ 12,995	\$	\$ 12,379	\$ 13,000	5%	\$ 13,000
1111-42-4221	CONSTRUCTION PERMITS	\$ 201,112	\$ 330,092	\$ 384,608	\$	\$ 249,617	\$ 180,000	-39%	\$ 85,000
1111-42-4222	ADJ-CA GOV CODE 66015 BLDG	\$ -	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-42-4225	VACANT PROPERTY FEE	\$ 170	\$ -	\$ 70	\$	\$ -	\$ 100	100%	\$ -
1111-42-4233	FIRE INSPECTION FEE	\$ 1,926	\$ 576	\$ -	\$	\$ -	\$ 250	100%	\$ 250
1111-42-4235	ENCROACHMENT PERMIT	\$ 910	\$ 3,780	\$ 1,350	\$	\$ 2,970	\$ 3,500	15%	\$ 2,000
1111-42-4242	BURN PERMIT FEE	\$ 491	\$ 432	\$ 288	\$	\$ 415	\$ 400	-4%	\$ -
1111-42-4281	CONCEALED WEAPONS PERMITS	\$ 1,354	\$ 4,171	\$ 2,960	\$	\$ 3,407	\$ 2,500	-36%	\$ 2,500
1111-43-4311	VEHICLE CODE FINES	\$ 9,758	\$ 2,313	\$ 1,118	\$	\$ 1,426	\$ 1,000	-43%	\$ 1,000
1111-43-4312	VEHICLE RELEASE	\$ -	\$ -	\$ -	\$	\$ 756	\$ 500	-51%	\$ 500
1111-43-4332	FINANCE CHARGES	\$ 52	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-43-4333	COURT FINES	\$ -	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ 500
1111-43-4381	PARKING CITATION REVENUE	\$ 1,078	\$ 540	\$ 1,000	\$	\$ 1,373	\$ 1,000	-37%	\$ 1,000
1111-44-4411	INVESTMENT INCOME	\$ 26,152	\$ (399)	\$ (12,149)	\$	\$ 40,453	\$ 39,000	-4%	\$ -
1111-44-4421	RENTAL REVENUE	\$ 11,059	\$ 2,546	\$ 29,796	\$	\$ 32,842	\$ 38,000	14%	\$ 42,000
1111-44-4431	GOLF COURSE LEASE	\$ 37,000	\$ -	\$ 44,485	\$	\$ 40,000	\$ 40,000	0%	\$ 40,000
1111-45-4517	HOMEOWNERS PROPERTY TAX	\$ 8,979	\$ 9,514	\$ 9,769	\$	\$ 10,295	\$ 10,295	0%	\$ 5,000
1111-45-4520	VEHICLE LICENSE FEE COLLECTION	\$ 6,325	\$ 5,873	\$ -	\$	\$ 9,110	\$ 9,200	1%	\$ 8,000
1111-45-4560	GRANT REVENUE - STATE	\$ -	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-45-4561	GRANT REVENUE	\$ 100	\$ 97,650	\$ 56,203	\$	\$ 64,800	\$ -	0%	\$ -
1111-45-4574	COMMUNITY DEV BLOCK GRANT	\$ -	\$ 98,876	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-45-4576	GRANT REVENUE - COUNTY	\$ -	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-45-4577	AB3229 (COPS) REVENUE	\$ 358	\$ -	\$ -	\$	\$ 162,000	\$ 162,000	0%	\$ 165,000
1111-45-4578	OTHER GOVERNMENTAL AGENCIES	\$ 1,103	\$ 4,745	\$ 1,350	\$	\$ -	\$ -	0%	\$ -
1111-45-4579	BUENA VISTA CASINO	\$ 144,251	\$ -	\$ 100,000	\$	\$ -	\$ -	0%	\$ -
1111-45-4580	POST TRAINING	\$ -	\$ -	\$ 25,704	\$	\$ -	\$ -	0%	\$ -
1111-45-4591	MISCELLANEOUS STATE REIMB	\$ 358	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-46-4620	ADMINISTRATION FEES	\$ -	\$ -	\$ 20,859	\$	\$ -	\$ -	0%	\$ -
1111-46-4621	PLAN CHECK FEES	\$ 35,870	\$ 160,209	\$ 157,665	\$	\$ 98,029	\$ 75,000	-31%	\$ 65,000
1111-46-4622	PLANNING/ENGINEERING REIMB	\$ 27,876	\$ -	\$ 48,174	\$	\$ -	\$ 30,000	100%	\$ -
1111-46-4626	DEVELOPER REIMBURSEMENT	\$ 38,427	\$ -	\$ -	\$	\$ -		0%	\$ -
1111-46-4641	BUILDING INSPECTION FEES	\$ 6,426	\$ 1,873	\$ 377	\$	\$ 771	\$ 1,000	23%	\$ 1,000
1111-46-4642	PLANNING FEES	\$ 17,034	\$ 5,941	\$ 7,516	\$	\$ 11,372	\$ 8,500	-34%	\$ 8,500
1111-46-4643	OTHER FEES	\$ 65	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-46-4658	SPECIAL POLICE DEPT SERVICES	\$ 9	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-46-4659	SALES OF AGENDAS & COPIES	\$ -	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-46-4660	POLICE REPORT REVENUE	\$ -	\$ 428	\$ 645	\$	\$ 1,404	\$ 500	-181%	\$ 500
1111-46-4671	SPECIAL FIRE DEPT SERVICES	\$ -	\$ 130,597	\$ 289,457	\$	\$ 99,389	\$ 100,000	1%	\$ 100,000
1111-46-4674	LOCAL FIRE DEPLOYMENT	\$ -	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-46-4676	RETURNED CHECK FEE	\$ -	\$ -	\$ (10)	\$	\$ -	\$ -	0%	\$ -
1111-46-4677	SPECIAL POLICE DEPT SERVICES	\$ 10,741	\$ 146	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-46-4678	POLICE REPORT REVENUE	\$ 756	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-47-4705	INSURANCE REIMBURSEMENTS	\$ 7,231	\$ 1,423	\$ 21,280	\$	\$ 101,450	\$ -	0%	\$ -
1111-47-4790	DONATIONS	\$ 1,500	\$ -	\$ -	\$	\$ -	\$ -	0%	\$ -
1111-47-4791	MISCELLANEOUS REIMBURSEMENTS	\$ 11,482	\$ 84,564	\$ 107,826	\$	\$ 36,490	\$ 3,500	-943%	\$ 3,500
1111-47-4792	MISCELLANEOUS REVENUE	\$ 130,694	\$ 3,646	\$ 21,402	\$	\$ 1,727	\$ 3,500	51%	\$ 3,500
1111-47-4798	CASH OVER / SHORT	\$ 0	\$ 1	\$ (1)	\$	\$ -	\$ -	0%	\$ -
1111-49-4900	TRANSFERS IN	\$ 502	\$ -	\$ 27,741	\$	\$ 127,741	\$ -	0%	\$ -
1111-49-4915	SURPLUS ITEMS SOLD	\$ 1,841	\$ -	\$ -	\$	\$ 4,544	\$ -	0%	\$ -
1111-49-4949	TRANSFERS OUT	\$ (375)	\$ -	\$ (75,382)	\$	\$ -	\$ -	0%	\$ -
	TOTAL OTHER FINANCING	\$ 1,969	\$ -	\$ (47,641)	\$	\$ -	\$ -	0%	\$ -
	TRANSFERS IN - LOAN REPAYMENT						\$ 27,741		
TOTAL FUND REVENUE		\$ 3,052,274	\$ 3,813,589	\$ 4,085,661	\$ 3,895,482	\$ 4,087,528	\$ 3,745,388	-9%	\$ 3,572,830
GAS TAX									
	Beginning Cash Balance	\$ 16,688	\$ 383,676	\$ 605,407	\$ 798,352	\$ 909,616	\$ 808,963		
2111-44-4411	INVESTMENT INCOME	\$ 3,872	\$ 607	\$ -	\$ -	\$ -	\$ -	0%	
2111-45-4501	LTF	\$ 89,862	\$ 76,475	\$ -	\$ -	\$ 87,974	\$ -	0%	\$ -
2111-45-4521	HUTF - GAS TAX	\$ 183,186	\$ 35,086	\$ 12,313	\$ 35,000	\$ 35,000	\$ 40,000	13%	\$ 41,000
2111-45-4522	HUTF - GAS TAX 2107	\$ -	\$ 52,692	\$ 49,519	\$ 50,000	\$ 50,000	\$ 60,000	17%	\$ 60,000
2111-45-4523	HUTF - GAS TAX 2107.5	\$ -	\$ 5,757	\$ -	\$ 5,500	\$ 2,000	\$ -	0%	\$ -
2111-45-4524	HUTF - GAS TAX 2105	\$ -	\$ 43,312	\$ 40,292	\$ 36,000	\$ 42,540	\$ 44,000	3%	\$ 44,000
2111-45-4525	HUTF - GAS TAX 2103	\$ -	\$ 43,557	\$ 58,649	\$ 48,000	\$ 60,300	\$ 62,000	3%	\$ 62,000
2111-45-4526	HUTF - GAS TAX	\$ -	\$ 5,952	\$ 23,612	\$ 25,000	\$ -	\$ -	0%	\$ -
2111-45-4531	RMRA - SB-I GAS TAX	\$ 138,403	\$ 132,573	\$ 160,618	\$ 132,000	\$ 161,821	\$ 185,000	13%	\$ 203,500
2111-45-4551	TRAFFIC CONGESTION RELIEF	\$ 10,487	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2111-46-4677	CALTRANS - STREET CLEANING	\$ 6,133	\$ 6,133	\$ 4,600	\$ -	\$ 4,599	\$ 6,133	25%	\$ 6,200
	TRANSFERS IN - LOAN REPAYMENT						\$ 10,108		\$ 10,108
TOTAL FUND REVENUE		\$ 431,943	\$ 402,145	\$ 349,601	\$ 331,500	\$ 444,234	\$ 397,133	-12%	\$ 426,808

		FY 19/20	FY 20/21	FY 21/22	FY 22/23		FY 23/24		FY24/25
		Actual	Actual	Actual	Budgeted	Projected YE	Proposed Budget	% chg over Projected YE	Projected
<b>WWTP</b>									
	<i>Beginning Cash Balance</i>						\$ 1,507,550		
3111-48-4805	SEWER SERVICE CHARGES	\$ 848,983	\$ 874,735	\$ 901,108	\$ 852,000	\$ 925,000	\$ 912,000	-1%	
3111-48-4820	ADMINISTRATION FEES	\$ 4,010	\$ -	\$ -	\$ -		\$ -	0%	
3111-48-4821	RETURNED CHECK CHARGES	\$ 60	\$ -	\$ -	\$ -		\$ -	0%	
3111-48-4824	MISCELLANEOUS REVENUE	\$ 276	\$ 35	\$ 140	\$ -		\$ -	0%	
3111-48-4840	SEWER DELINQUENT CHARGES	\$ 14,374	\$ 34,824	\$ 38,746	\$ 15,000	\$ 15,000	\$ 34,000	56%	
3111-48-4841	INVESTMENT INCOME	\$ -	\$ 2,622	\$ -	\$ -		\$ -	0%	
	<b>TOTAL SEWER REVENUES</b>	<b>\$ 867,703</b>	<b>\$ 912,216</b>	<b>\$ 939,993</b>	<b>\$ 867,000</b>	<b>\$ 940,000</b>	<b>\$ 946,000</b>	<b>1%</b>	
"10,251 is a loan; 181,970 is ARPA \$"									
<b>TERTIARY PLANT</b>									
	<i>Beginning Cash Balance</i>	\$ (419,296)	\$ (537,166)	\$ (660,995)	\$ (675,973)		\$ (936,687)	0%	
3131-48-4810	TERTIARY PLANT	\$ 213,477	\$ 177,970	\$ 105,977	\$ 105,977	\$ 25,000	\$ 125,000	80%	
3131-48-4812	TERTIARY PLANT PORTLOCK TRANSFERS IN LOAN REPAYMENT	\$ -	\$ 52,500	\$ 48,533	\$ 70,000	\$ 70,000	\$ 70,000	0%	
	<b>TOTAL TERTIARY PLANT REVENUES</b>	<b>\$ 213,477</b>	<b>\$ 230,470</b>	<b>\$ 154,510</b>	<b>\$ 175,977</b>	<b>\$ 95,000</b>	<b>\$ 195,000</b>	<b>51%</b>	
<b>ED HUGHES MEMORIAL ARENA</b>									
	<i>Beginning Cash Balance</i>	\$ -	\$ -	\$ -	\$ -			0%	
4311-44-4420	RENTAL REVENUE - MAJOR EVENTS	\$ -	\$ -	\$ -	\$ -			0%	
4311-44-4421	RENTAL REVENUE - MINOR EVENTS	\$ -	\$ -	\$ -	\$ -			0%	
4311-47-4792	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -			0%	
	<b>TOTAL FUND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	
<b>LIGHTING &amp; LANDSCAPE DIST. 1 C</b>									
	<i>Beginning Cash Balance</i>	\$ -	\$ 63,121	\$ 83,456	\$ 110,675		\$ 118,135		
8221-40-4666	Imp area 3	\$ 67,422	\$ 72,476	\$ 85,244	\$ 72,500	\$ 85,000	\$ 85,000	0%	
8221-44-4411	INTEREST EARNED	\$ -	\$ 41	\$ -	\$ -			0%	
8221-46-4662	CFD LL ASSESSEMENTS REVENUES	\$ -	\$ 347	\$ -	\$ -			0%	
8221-46-4666	DIST 1 COIS REVENUES	\$ -	\$ 131	\$ -	\$ -			0%	
8221-49-4949	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -			0%	
	<b>TOTAL FUND REVENUE</b>	<b>\$ 67,422</b>	<b>\$ 72,994</b>	<b>\$ 85,244</b>	<b>\$ 72,500</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>0%</b>	
<b>MEASURE M (FIRE)</b>									
	<i>Beginning Cash Balance</i>						\$ 797,818		
9613-46-4674	LOCAL FIRE DEPLOYMENT	\$ 11,794	\$ 157,013	\$ 112,722	\$ -		\$ 85,000	100%	
9613-41-4135	SALES TAX FIRE						\$ 600,000		
9613-48-4900	TRANSFERS IN LOAN REPAYMENT	\$ -	\$ -	\$ 14,217	\$ 14,217		\$ 14,217	100%	
	<b>TOTAL FUND REVENUE</b>	<b>\$ 411,667</b>	<b>\$ 618,225</b>	<b>\$ 734,236</b>	<b>\$ 614,217</b>		<b>\$ 699,217</b>	<b>100%</b>	
<b>RESTRICTED - CFD POLICE FUND</b>									
	<i>Beginning Cash Balance</i>	\$ 346,107	\$ 685,040	\$ 602,820	\$ 679,552		\$ 703,475	0%	
9670-40-4655	SPECIAL ASSESSMENTS-PD	\$ -	\$ -	\$ 235,526	\$ -		\$ 230,000	0%	
	<b>TOTAL FUND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,526</b>	<b>\$ -</b>		<b>\$ 230,000</b>	<b>0%</b>	
<b>RESTRICTED - CFD FIRE FUND</b>									
	<i>Beginning Cash Balance</i>	\$ 200,140	\$ 379,004	\$ 450,542	\$ 607,296		\$ 763,713	0%	
9675-40-4665	SPECIAL ASSESSMENTS-FIRE	\$ 91,501	\$ 106,155	\$ 116,734	\$ -	\$ 116,734	\$ 116,734	0%	
9675-44-4411	INTEREST EARNED	\$ -	\$ 310	\$ -	\$ -		\$ -	0%	
9675-44-4456	FIRE APPARATUS RENTAL	\$ -	\$ -	\$ -	\$ -		\$ -	0%	
9675-45-4501	MISCELLANEOUS REVENUE	\$ 28	\$ 10	\$ 777	\$ -		\$ -	0%	
9675-45-4570	BUENA VISTA CASINO	\$ -	\$ -	\$ -	\$ -		\$ -	0%	
9675-46-4669	FIRE SPRINKLER INSPECTIONS	\$ 1,656	\$ 7,416	\$ 9,000	\$ 7,400		\$ 7,400	0%	
9675-46-4671	SPECIAL FIRE DEPT SERVICES	\$ 6,274	\$ 14,454	\$ 18,000	\$ 14,000		\$ -	0%	
9675-46-4673	LOCAL FIRE DEPLOYMT-	\$ -	\$ -	\$ -	\$ -		\$ -	0%	
9675-46-4674	LOCAL FIRE DEPLOYMENT	\$ -	\$ -	\$ -	\$ -		\$ -	0%	
9675-47-4790	DONATIONS	\$ 42,750	\$ -	\$ 12,429	\$ -		\$ -	0%	
	<b>TOTAL FUND REVENUE</b>	<b>\$ 142,209</b>	<b>\$ 128,345</b>	<b>\$ 156,939</b>	<b>\$ 21,400</b>		<b>\$ 124,134</b>	<b>0%</b>	



## FY 2023-24 Salary Schedule

Position Title		Step 1	Step 2	Step 3	Step 4	Step 5
Account Clerk	Annual	\$ 50,960.00	\$ 53,508.00	\$ 56,183.40	\$ 58,992.57	\$ 61,942.20
	Monthly	\$ 4,246.67	\$ 4,459.00	\$ 4,681.95	\$ 4,916.05	\$ 5,161.85
	Bi-Weekly	\$ 1,960.00	\$ 2,058.00	\$ 2,160.90	\$ 2,268.95	\$ 2,382.39
	Hourly	\$ 24.50	\$ 25.73	\$ 27.01	\$ 28.36	\$ 29.78
Administrative Analyst I	Annual	\$ 64,404.00	\$ 67,624.20	\$ 71,005.41	\$ 74,555.68	\$ 78,283.46
	Monthly	\$ 5,367.00	\$ 5,635.35	\$ 5,917.12	\$ 6,212.97	\$ 6,523.62
	Bi-Weekly	\$ 2,477.08	\$ 2,600.93	\$ 2,730.98	\$ 2,867.53	\$ 3,010.90
	Hourly	\$ 30.96	\$ 32.51	\$ 34.14	\$ 35.84	\$ 37.64
Administrative Analyst II	Annual	\$ 67,624.00	\$ 71,005.20	\$ 74,555.46	\$ 78,283.23	\$ 82,197.39
	Monthly	\$ 5,635.33	\$ 5,917.10	\$ 6,212.96	\$ 6,523.60	\$ 6,849.78
	Bi-Weekly	\$ 2,600.92	\$ 2,730.97	\$ 2,867.52	\$ 3,010.89	\$ 3,161.44
	Hourly	\$ 32.51	\$ 34.14	\$ 35.84	\$ 37.64	\$ 39.52
Administrative Analyst III	Annual	\$ 71,005.00	\$ 74,555.25	\$ 78,283.01	\$ 82,197.16	\$ 86,307.02
	Monthly	\$ 5,917.08	\$ 6,212.94	\$ 6,523.58	\$ 6,849.76	\$ 7,192.25
	Bi-Weekly	\$ 2,730.96	\$ 2,867.51	\$ 3,010.89	\$ 3,161.43	\$ 3,319.50
	Hourly	\$ 34.14	\$ 35.84	\$ 37.64	\$ 39.52	\$ 41.49
Administrative Analyst (PD Extra Help)	Hourly	\$ 27.00	\$ 28.35	\$ 29.77	\$ 31.26	\$ 32.82
Administrative Assistant adjusted for alignment	Annual	\$ 57,616.00	\$ 60,496.80	\$ 63,521.64	\$ 66,697.72	\$ 70,032.61
	Monthly	\$ 4,801.33	\$ 5,041.40	\$ 5,293.47	\$ 5,558.14	\$ 5,836.05
	Bi-Weekly	\$ 2,216.00	\$ 2,326.80	\$ 2,443.14	\$ 2,565.30	\$ 2,693.56
	Hourly	\$ 27.70	\$ 29.09	\$ 30.54	\$ 32.07	\$ 33.67
Assistant Fire Chief (stipend)	Annual					\$ 4,348.26
	Monthly					\$ 362.36
	Bi-Weekly					
	Hourly					
Building Official/ Code Enforcement Officer	Annual	\$ 74,900.00	\$ 78,645.00	\$ 82,577.25	\$ 86,706.11	\$ 91,041.42
	Monthly	\$ 6,241.67	\$ 6,553.75	\$ 6,881.44	\$ 7,225.51	\$ 7,586.78
	Bi-Weekly	\$ 2,880.77	\$ 3,024.81	\$ 3,176.05	\$ 3,334.85	\$ 3,501.59
	Hourly	\$ 36.01	\$ 37.81	\$ 39.70	\$ 41.69	\$ 43.77
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
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) increased to 2500/month from 1000	Annual					\$ 24,000.00
	Monthly					\$ 2,000.00
	Bi-Weekly					
	Hourly					
Fire Engineer - Probationary	Annual	\$ 52,416.00	\$ 55,036.80	\$ 57,788.64	\$ 60,678.07	\$ 63,711.98
	Monthly	\$ 4,368.00	\$ 4,586.40	\$ 4,815.72	\$ 5,056.51	\$ 5,309.33
	Bi-Weekly	\$ 2,016.00	\$ 2,116.80	\$ 2,222.64	\$ 2,333.77	\$ 2,450.46
	Hourly	\$ 18.00	\$ 18.90	\$ 19.85	\$ 20.84	\$ 21.88
Fire Engineer - Non-Probationary	Annual	\$ 63,711.98	\$ 66,897.57	\$ 70,242.45	\$ 73,754.58	\$ 77,442.30
	Monthly	\$ 5,309.33	\$ 5,574.80	\$ 5,853.54	\$ 6,146.21	\$ 6,453.53
	Bi-Weekly	\$ 2,450.46	\$ 2,572.98	\$ 2,701.63	\$ 2,836.71	\$ 2,978.55
	Hourly	\$ 21.88	\$ 22.97	\$ 24.12	\$ 25.33	\$ 26.59
Fire Fighter (Paid Call/Stipend)	Daily Rate					\$ 100.00
Fire Marshall (stipend)	Annual					\$ 24,000.00
	Monthly					\$ 2,000.00
Maintenance Worker I Adjusted step 1	Annual	\$ 41,288.00	\$ 43,352.40	\$ 45,520.02	\$ 47,796.02	\$ 50,185.82
	Monthly	\$ 3,440.67	\$ 3,612.70	\$ 3,793.34	\$ 3,983.00	\$ 4,182.15
	Bi-Weekly	\$ 1,588.00	\$ 1,667.40	\$ 1,750.77	\$ 1,838.31	\$ 1,930.22
	Hourly	\$ 19.85	\$ 20.84	\$ 21.88	\$ 22.98	\$ 24.13
Maintenance Worker II Adjusted step 1	Annual	\$ 52,695.11	\$ 55,329.87	\$ 58,096.36	\$ 61,001.18	\$ 64,051.24
	Monthly	\$ 4,391.26	\$ 4,610.82	\$ 4,841.36	\$ 5,083.43	\$ 5,337.60
	Bi-Weekly	\$ 2,026.74	\$ 2,128.07	\$ 2,234.48	\$ 2,346.20	\$ 2,463.51
	Hourly	\$ 25.33	\$ 26.60	\$ 27.93	\$ 29.33	\$ 30.79
Police Chief Adjusted step 1	Annual	\$ 126,880.00	\$ 133,224.00	\$ 139,885.20	\$ 146,879.46	\$ 154,223.43
	Monthly	\$ 10,573.33	\$ 11,102.00	\$ 11,657.10	\$ 12,239.96	\$ 12,851.95
	Bi-Weekly	\$ 4,880.00	\$ 5,124.00	\$ 5,380.20	\$ 5,649.21	\$ 5,931.67
	Hourly	\$ 61.00	\$ 64.05	\$ 67.25	\$ 70.62	\$ 74.15
Police Officer (per MOU) updated per contract 2%	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	\$ 78,936.00	\$ 82,882.80	\$ 87,026.94	\$ 91,378.29	\$ 95,947.20
	Monthly	\$ 6,578.00	\$ 6,906.90	\$ 7,252.25	\$ 7,614.86	\$ 7,995.60
	Bi-Weekly	\$ 3,036.00	\$ 3,187.80	\$ 3,347.19	\$ 3,514.55	\$ 3,690.28
	Hourly	\$ 37.95	\$ 39.85	\$ 41.84	\$ 43.93	\$ 46.13
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 Superintendent	Annual	\$ 74,900.80	\$ 78,645.84	\$ 82,578.13	\$ 86,707.04	\$ 91,042.39
	Monthly	\$ 6,241.73	\$ 6,553.82	\$ 6,881.51	\$ 7,225.59	\$ 7,586.87
	Bi-Weekly	\$ 2,880.80	\$ 3,024.84	\$ 3,176.08	\$ 3,334.89	\$ 3,501.63
	Hourly	\$ 36.01	\$ 37.81	\$ 39.70	\$ 41.69	\$ 43.77
Temporary/Seasonal	Hourly	\$ 16.00				

APPENDIX C: City Council

		YTD 22/23		F Y 23/24 Budget
Department	Budgeted	YTD as of May 4, 2023	Projected YE	Proposed Budget
60 CITY COUNCIL				
City Council Employee Services				
STIPEND - ELECTED	\$ 10,320	\$ 6,966	\$ 10,320	\$ 12,000
MEDICARE EXPENSE	\$ 151	\$ 101	\$ 101	\$ 174
SOCIAL SECURITY EXPENSE	\$ 641	\$ 432	\$ 500	\$ 744
CALIF SUI & ETT	\$ 486	\$ 195	\$ 250	\$ 565
WORKERS COMP				\$ 1,000
Total City Council Employee Services	\$ 11,598	\$ 7,694	\$ 11,171	\$ 14,483
City Council Operating SERVICES & SUPPLIES				
6111 OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -
6122 TRAINING	\$ 2,000	\$ 1,808	\$ 1,807	\$ 10,000
COMMUNICATIONS				\$ 2,500
ADVERTISING	\$ -	\$ -	\$ -	\$ -
SOFTWARE/COMPUTER UPGRADES	\$ -	\$ -	\$ -	\$ -
MEMBERSHIPS AND DUES	\$ -	\$ -	\$ -	\$ -
6240 TRAVEL, CONFERENCES & MEETINGS	\$ 3,000	\$ 4,191	\$ 4,191	\$ 5,500
6250				
Total City Council Operations	\$ 16,598	\$ 5,999	\$ 24,149	\$ 18,000
TOTAL CITY COUNCIL OPERATIONS	\$ 28,196	\$ 13,693	\$ 35,320	\$ 32,483

Notes:

Communications are for city issued cell phones.

APPENDIX C: City Clerk

		YTD 22/23			F Y 23/24 Budget
Department	Budgeted	YTD as of May 4, 2023		Projected YE	Proposed Budget
62 CITY CLERK					
City Clerk Employee					
5120 STIPEND - ELECTED	\$ 24,000	\$ 14,020	\$ 26,400	\$ 26,400	\$ 26,400
5215 MEDICARE EXPENSE	\$ 383	\$ 2,458	\$ 2,600	\$ 2,600	\$ 383
5216 SOCIAL SECURITY	\$ 1,637	\$ 1,105	\$ -	\$ -	\$ 1,637
5218 CALIF SUI & ETT WORKERS COMP	\$ 113	\$ 152	\$ -	\$ -	\$ 329
					\$ 2,201
Total Employee Services	\$ 26,133	\$ 17,735	\$ 29,000	\$ 29,000	\$ 30,949
City Clerk Operating					
6111 OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 6,000
6120 SPECIAL TRAINING	\$ 6,000	\$ 5,697	\$ 6,000	\$ 6,000	\$ -
6122 SOFTWARE PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -
6166 PROF & SPEC SERV. - MEMBERSHIPS AND TRAVEL,	\$ 4,500	\$ 275	\$ -	\$ -	\$ 4,500
6215	\$ -	\$ -	\$ -	\$ -	\$ 925
6240	\$ 925	\$ -	\$ -	\$ -	\$ -
6250					
Total Operating	\$ 11,425	\$ 5,972	\$ 6,000	\$ 6,000	\$ 11,425
TOTAL CITY CLERK	\$ 37,558	\$ 23,707	\$ 35,000	\$ 35,000	\$ 35,132



APPENDIX C: City Treasurer

		YTD 22/23		F Y 23/24 Budget	
	Budgeted	YTD as of May 4, 2023	Projected YE	Proposed Budget	& chg
CITY TREASURER					
Employee Services					
5110	\$ 2,400.00	\$ 1,220.00		\$ -	0%
5120	\$ 35.00	\$ 17.69	\$ 2,400.00	\$ 2,400.00	0%
5211	\$ -	\$ -	\$ -	\$ -	0%
5215	\$ 149.00	\$ 75.64	\$ 160.00	\$ 34.80	-357%
5216	\$ -	\$ -	\$ -	\$ 148.80	100%
5218	\$ 113.00	\$ 9.20	\$ 15.00	\$ 113.00	87%
WORKERS COMP	\$ 200.06			\$ 200.06	
Total Employee Services	\$ 2,697.00	\$ 1,322.53	\$ 2,575.00	\$ 2,896.66	
City Treasurer Operating					
6111	\$ -	\$ -	\$ -	\$ -	0%
6120	\$ 100.00	\$ -	\$ -	\$ -	0%
6122	\$ -	\$ -	\$ -	\$ -	0%
6166	\$ -	\$ -	\$ -	\$ -	0%
6210	\$ 100.00	\$ -	\$ -	\$ -	0%
6250	\$ -	\$ -	\$ -	\$ -	0%
Total City Treasurer	\$ 200.00				
TOTAL CITY	\$ 2,897.00	\$ 1,322.53	\$ 2,575.00	\$ 2,732.00	

## APPENDIX C: Administration - City Manager, Finance, Human Resources

ADMINISTRATION									
TOTAL Department Budget			Budget by Fund						
			General Fund 1111	ARENA	Gas Tax 2111	WWT/P 3111	Tertiary 3131	Restricted PD 9670	Restricted PD 9675
65	ADMINISTRATION	F Y 23/24 Budget Proposed Budget	F Y 23/24 Budget Proposed Budget	F Y 23/24 Budget Proposed Budget	F Y 23/24 Budget Proposed Budget	F Y 23/24 Budget Proposed Budget	F Y 23/24 Budget Proposed Budget	F Y 23/24 Budget Proposed Budget	F Y 23/24 Budget Proposed Budget
Administration Employee Services									
5110	SALARIES & WAGES REG EMPLOYEES	\$ 443,519	\$ 360,954	\$ 12,103	\$ 63,028	\$ -	\$ 4,183	\$ 3,25	
5211	OVERTIME EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5213	HEALTH INSURANCE-ER	\$ 97,560	\$ 71,176	\$ 2,214	\$ 22,140	\$ -	\$ 1,230	\$ 80	
5215	PEERS RETIREMENT	\$ 48,122	\$ 39,163	\$ 1,313	\$ 6,839	\$ -	\$ 434	\$ 35	
5216	MEDICARE EXPENSE	\$ 6,431	\$ 5,234	\$ 175	\$ 914	\$ -	\$ 61	\$ 4	
5218	SOCIAL SECURITY EXPENSE	\$ 24,504	\$ 22,379	\$ 750	\$ 914	\$ -	\$ 259	\$ 20	
	CALIF SUI & ETT	\$ 1,944	\$ 1,428	\$ 44	\$ 44	\$ -	\$ 25	\$ 25	
	WORKERS COMP	\$ 16,012	\$ 13,127	\$ 440	\$ 2,292	\$ -	\$ 152	\$ 121	
	VACATION CASHOUT		\$ 7,705	\$ 273	\$ 1,695	\$ -	\$ -	\$ -	
	CALPERS UNFUNDED LIABILITY	\$ 53,034	\$ 53,034	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Employee Services			\$574,201	\$-	\$17,314	\$98,266	\$-	\$6,484	\$4,821
Administration Operating									
6111	OFFICE EXPENSE	\$ 1 950	\$ 570	\$ 95	\$ 190	\$ -	\$ 48	\$ 4	
6120	SPECIAL DEPARTMENTAL EXPENSE	\$ 3,500	\$ 2,100	\$ 350	\$ 700	\$ -	\$ 175	\$ 17	
6122	TRAINING	\$ 6,000	\$ 3,600	\$ 600	\$ 1,200	\$ -	\$ 300	\$ 30	
6160	COMMUNICATIONS	\$ 3,800	\$ 2,280	\$ 380	\$ 760	\$ -	\$ 190	\$ 30	
6166	SOFTWARE PROGRAMS	\$ 27,000	\$ 16,200	\$ 2,700	\$ 5,400	\$ -	\$ 1,350	\$ 135	
	IT SERVICES	\$ 8,000	\$ 4,800	\$ 800	\$ 1,600	\$ -	\$ 400	\$ 40	
	HARDWARE	\$ 1,600	\$ 960	\$ 160	\$ 320	\$ -	\$ 80	\$ 8	
	UTILITIES	\$ 20,000	\$ 12,000	\$ 2,000	\$ 4,000	\$ -	\$ 1,000	\$ 100	
	MAINT & OPERATIONS - EQUIPMENT	\$ 5,000	\$ 5,000	\$ -	\$ 1,000	\$ -	\$ 250	\$ 25	
6211	PROF SERVICES	\$ 55,000	\$ 33,000	\$ 5,500	\$ 20,000	\$ -	\$ 2,750	\$ 275	
6215	PROF & SPEC SERV. - OTHER	\$ 12,000	\$ 7,200	\$ 1,200	\$ 2,400	\$ -	\$ 600	\$ 60	
	OTHER CONTRACTUAL SERVICES	\$ 12,000	\$ 7,200	\$ 1,200	\$ 2,400	\$ -	\$ 600	\$ 60	
6240	MEMBERSHIPS AND DUES	\$ 3,000	\$ 1,800	\$ 300	\$ 600	\$ -	\$ 150	\$ 15	
6250	TRAVEL, CONFERENCES & MEETINGS	\$ 3,000	\$ 1,800	\$ 300	\$ 600	\$ -	\$ 150	\$ 15	
9271	i-Bank Loan		\$ 62,566	\$ 14,357	\$ 157,989				
Total Operating			\$161,076	\$14,357	\$15,585	\$199,159	\$-	\$8,043	\$8,043
TOTAL ADMINISTRATION			\$735,277	\$14,357	\$32,899	\$297,425	\$-	\$14,526	\$12,863
NOTES: Audit, Prof Serv Contract assistance Audit Contract assistance Sewer Rate Study Contract assistance CFD admin class DTA DTA Contract assistance									

## APPENDIX C: Legal

**LEGAL**

<u>Total Department Budget</u>			<u>Budget by Fund</u>		
	FY 23/BUDGET		General Fund F Y 23/24 Budget	WWTP F Y 23/24 Budget	
68	LEGAL	Projected YE	Proposed Budget		68
6210	PROF & SPEC	\$ 120,000.00	\$ 24,000.00		6210
6212	PROF SERVICES-	\$ -	\$ 12,000.00		6212
6221	PROF SERVICES-	\$ 250,000.00	\$ 45,000.00		6221
<b>TOTAL LEGAL</b>		<b>\$ 370,000.00</b>	<b>\$ 81,000.00</b>		<b>TOTAL LEGAL</b>
					<b>\$ 36,000.00</b>
					<b>\$ 45,000.00</b>

This is a contract service on as as needed basis.

# APPENDIX C: Police

## POLICE

TOTAL Department Budget			
70	POLICE	FY 23/24 Budget	
		Proposed Budget	
Police Employee Services			
5110	SALARIES & WAGES REG EMPLOYEES	\$	750,143
5130	OVERTIME EXPENSE	\$	24,997
5211	HEALTH INSURANCE-ER	\$	131,200
5213	PERS RETIREMENT	\$	106,382
5215	MEDICARE EXPENSE	\$	11,240
5216	SOCIAL SECURITY EXPENSE	\$	48,059
5218	CALIF SUI & ETT	\$	3,290
5219	TUITION REIMBURSEMENT	\$	-
5220	WORKERS COMP	\$	25,341
5224	VACATION CASHOUT	\$	15,422
5224	UNIFORM ALLOWANCE	\$	10,400
5298	CALPERS UNFUNDED LIABILITY	\$	98,114
Total Employee Services		\$	1,224,587
Police Operating			
6111	OFFICE EXPENSE	\$	2,500
6119	SAFETY EQUIPMENT	\$	10,000
6120	SPECIAL DEPARTMENTAL EXPENSE	\$	4,500
6121	TRAINING SUPPLIES	\$	4,500
6122	TRAINING	\$	5,000
6123	STAFF RECRUITMENT	\$	1,000
6127	VOLUNTEER SUPPLIES	\$	500
6140	CLOTHING / UNIFORM-NON-PAYROLL	\$	500
6160	COMMUNICATIONS	\$	12,270
6163	IT SERVICES	\$	8,000
6165	IT/NETWORK SERVICES	\$	-
6166	SOFTWARE PROGRAMS	\$	1,506
	HARDWARE	\$	1,600
	UTILITIES	\$	10,265
6190	MAINT OF BLDGS, STRUCT, GROUND	\$	-
6201	FUEL	\$	25,000
6202	MAINT & OPERATIONS - VEHICLES	\$	12,000
6203	MAINT & OPERATIONS - EQUIPMENT	\$	-
6215	PROF & SPEC SERV. - OTHER	\$	-
6220	OTHER CONTRACTUAL SERVICES	\$	200,000
6240	MEMBERSHIPS AND DUES	\$	500
6250	TRAVEL, CONFERENCES & MEETINGS	\$	2,500
Total Operating		\$	302,141
Capital			
8814	CAPITAL EXP - EQUIPMENT	\$	5,000
9261	MISCELLANEOUS EXPENSE	\$	-
Total Capital		\$	5,000
TOTAL POLICE		\$	1,531,728

Budget by Fund					
70	POLICE	General Fund		Restricted PD	
		1111		9670	
		FY 23/24 Budget		FY 23/24 Budget	
Proposed Budget				Proposed Budget	
Police Employee Services					
5110	SALARIES & WAGES REG EMPLOYEES	\$	660,731	\$	89,412
5130	OVERTIME EXPENSE	\$	21,247	\$	3,750
5211	HEALTH INSURANCE-ER	\$	113,980	\$	17,220
5213	PERS RETIREMENT	\$	93,265	\$	13,116
5215	MEDICARE EXPENSE	\$	9,889	\$	1,351
5216	SOCIAL SECURITY EXPENSE	\$	42,283	\$	5,776
5218	CALIF SUI & ETT	\$	2,895	\$	395
5219	TUITION REIMBURSEMENT	\$	-	\$	-
5220	WORKERS COMP	\$	22,380	\$	2,961
5224	VACATION CASHOUT	\$	13,683	\$	1,740
5224	UNIFORM ALLOWANCE	\$	9,035	\$	1,365
5298	CALPERS UNFUNDED LIABILITY	\$	66,293	\$	31,821
Total Employee Services		\$	1,055,681	\$	168,906
Police Operating					
6111	OFFICE EXPENSE	\$	1,375	\$	1,125
6119	SAFETY EQUIPMENT	\$	5,500	\$	4,500
6120	SPECIAL DEPARTMENTAL EXPENSE	\$	2,475	\$	2,025
6121	TRAINING SUPPLIES	\$	2,475	\$	2,025
6122	TRAINING	\$	2,750	\$	2,250
6123	STAFF RECRUITMENT	\$	550	\$	450
6127	VOLUNTEER SUPPLIES	\$	275	\$	225
6140	CLOTHING / UNIFORM-NON-PAYROLL	\$	275	\$	225
6160	COMMUNICATIONS	\$	6,749	\$	5,522
6163	IT SERVICES	\$	4,400	\$	3,600
6165	IT/NETWORK SERVICES	\$	-	\$	-
6166	SOFTWARE PROGRAMS	\$	828	\$	678
	HARDWARE	\$	880	\$	720
	UTILITIES	\$	5,646	\$	4,619
6190	MAINT OF BLDGS, STRUCT, GROUND	\$	-	\$	-
6201	FUEL	\$	13,750	\$	11,250
6202	MAINT & OPERATIONS - VEHICLES	\$	6,600	\$	5,400
6203	MAINT & OPERATIONS - EQUIPMENT	\$	-	\$	-
6215	PROF & SPEC SERV. - OTHER	\$	-	\$	-
6220	OTHER CONTRACTUAL SERVICES	\$	110,000	\$	90,000
6240	MEMBERSHIPS AND DUES	\$	275	\$	225
6250	TRAVEL, CONFERENCES & MEETINGS	\$	1,375	\$	1,125
Total Operating		\$	166,178	\$	135,963
Capital					
8814	CAPITAL EXP - EQUIPMENT	\$	2,500	\$	2,500
9261	MISCELLANEOUS EXPENSE	\$	-	\$	-
Total Capital		\$	5,000	\$	2,500
TOTAL POLICE		\$	1,226,859	\$	307,370

APPENDIX C: Fire

FIRE

Total Department Budget			
75 FIRE	Projected YE	F Y 23/24 Budget	
		Proposed Budget	
Fire Employee Services			
5110	SALARIES & WAGES REG EMPLOYEES	\$ -	\$ 398,865
5130	OVERTIME EXPENSE	\$ -	\$ 60,000
5211	HEALTH INSURANCE-ER	\$ -	\$ 65,600
5213	PERS RETIREMENT	\$ -	\$ 55,230
5215	MEDICARE EXPENSE	\$ -	\$ 6,306
5216	SOCIAL SECURITY EXPENSE	\$ -	\$ 26,962
5218	CALIF SUI & ETT	\$ -	\$ 4,277
5219	WORKERS COMP	\$ -	\$ 14,120
5224	VACATION CASHOUT	\$ -	\$ 3,795
5224	UNIFORM ALLOWANCE	\$ -	\$ 1,750
5298	CALPERS UNFUNDED LIABILITY	\$ -	\$ 26,517
Total Fire Employee Services		\$ -	\$ 663,421
Fire Operating			
6100	SERVICES & SUPPLIES	\$ -	\$ -
6111	OFFICE EXPENSE	\$ -	\$ 750
6119	SAFETY EQUIPMENT	\$ 12,000.00	\$ 10,000
6120	SPECIAL DEPARTMENTAL EXPENSE	\$ 2,500.00	\$ 3,500
6121	TRAINING SUPPLIES	\$ 400.00	\$ 400
6122	TRAINING	\$ 5,500.00	\$ 3,000
6123	STAFF RECRUITMENT	\$ -	\$ -
6130	TOOLS & SMALL EQUIP	\$ 6,000.00	\$ 2,000
6140	CLOTHING / UNIFORM NON-PAYROLL	\$ 3,321.00	\$ 800
6160	COMMUNICATIONS	\$ 4,000.00	\$ 11,280
6166	IT SERVICES	\$ -	\$ 6,500
6166	SOFTWARE PROGRAMS	\$ -	\$ 2,000
6170	HARDWARE	\$ -	\$ 1,600
6170	UTILITIES	\$ 15,000.00	\$ 3,000
6170	AMADOR WATER	\$ -	\$ 13,000
6190	PG&E	\$ -	\$ -
6199	KAMPS PROPANE	\$ -	\$ -
6201	VOLCANO	\$ -	\$ -
6190	MAINT OF BLDGS, STRUCT, GROUND	\$ 2,500.00	\$ 12,000
6199	EXPENSE REIMBURSEMENT	\$ -	\$ -
6201	FUEL	\$ 18,500.00	\$ 40,000
6202	MAINT & OPERATIONS - VEHICLES	\$ 18,000.00	\$ 50,000
6203	MAINT & OPERATIONS - EQUIPMENT	\$ 2,500.00	\$ 10,000
6215	PROF & SPEC SERV. - OTHER	\$ -	\$ 2,000
6250	TRAVEL, CONFERENCES & MEETINGS	\$ 2,100.00	\$ -
Total Operating		\$ 92,321.00	\$ 171,830
8812	CAPITAL EXPENSE - BUILDING	\$ -	\$ -
8814	CAPITAL EXP - EQUIPMENT	\$ 54,000.00	\$ 66,000
8814	CAPITAL REPLACEMENT	\$ -	\$ -
Total Capital		\$ 54,000.00	\$ 66,000
TOTAL FIRE (GENERAL FUND)		\$ 146,321.00	\$ 901,251

Budget by Fund				
75 FIRE	General Fund		Restricted Fire	Measure M
	F Y 23/24 Budget	Proposed Budget	F Y 23/24 Budget	F Y 23/24 Budget
Fire Employee Services				
5110	\$ 24,000	\$ -	\$ 112,460	\$ 262,406
5130	\$ -	\$ -	\$ 18,000	\$ 42,000
5211	\$ -	\$ -	\$ 19,680	\$ 45,920
5213	\$ -	\$ -	\$ 16,569	\$ 38,661
5215	\$ -	\$ -	\$ 1,892	\$ 4,414
5216	\$ -	\$ -	\$ 8,088	\$ 18,873
5218	\$ -	\$ -	\$ 1,283	\$ 2,994
5219	\$ 873	\$ -	\$ 3,974	\$ 9,273
5224	\$ -	\$ -	\$ 1,138	\$ 2,656
5224	\$ -	\$ -	\$ 525	\$ 1,225
5298	\$ -	\$ -	\$ 21,214	\$ 5,303
Total Fire Employee Services		\$ 24,873	\$ 204,823	\$ 433,725
Fire Operating				
6100	\$ -	\$ 60%	\$ -	\$ 20%
6111	\$ 450	\$ -	\$ 150	\$ -
6119	\$ 6,000	\$ -	\$ 2,000	\$ -
6120	\$ 2,100	\$ -	\$ 700	\$ -
6121	\$ 240	\$ -	\$ 80	\$ -
6122	\$ 1,800	\$ -	\$ 600	\$ -
6123	\$ -	\$ -	\$ -	\$ -
6130	\$ 1,200	\$ -	\$ 400	\$ -
6140	\$ 480	\$ -	\$ 160	\$ -
6160	\$ 6,768	\$ -	\$ 2,256	\$ -
6166	\$ 3,900	\$ -	\$ 1,300	\$ -
6166	\$ 1,200	\$ -	\$ 400	\$ -
6170	\$ 960	\$ -	\$ 320	\$ -
6170	\$ -	\$ -	\$ -	\$ -
6190	\$ 1,800	\$ -	\$ 600	\$ -
6199	\$ 7,800	\$ -	\$ 2,600	\$ -
6201	\$ -	\$ -	\$ -	\$ -
6202	\$ 7,200	\$ -	\$ 2,400	\$ -
6199	\$ -	\$ -	\$ -	\$ -
6201	\$ 24,000	\$ -	\$ 8,000	\$ -
6202	\$ 30,000	\$ -	\$ 10,000	\$ -
6203	\$ 6,000	\$ -	\$ 2,000	\$ -
6215	\$ 1,200	\$ -	\$ 400	\$ -
6250	\$ -	\$ -	\$ -	\$ -
Total Operating		\$ 103,098	\$ 34,366	\$ 34,366
8812	\$ -	\$ -	\$ -	\$ -
8814	\$ 39,600	\$ -	\$ 13,200	\$ -
8814	\$ -	\$ -	\$ -	\$ -
Total Capital		\$ 39,600	\$ 13,200	\$ 13,200
TOTAL FIRE (GENERAL FUND)		\$ 167,571	\$ 252,389	\$ 481,291

APPENDIX C: Planning

PLANNING

Total Department Budget		
F Y 23/24 Budget		
Proposed Budget		
80	PLANNING	
	Planning Employee Services	
5110	SALARIES & WAGES REG	\$ 200.00
5205	HEALTH INSURANCE-ER	\$ -
5213	PERS RETIREMENT	\$ -
5215	MEDICARE EXPENSE	\$ 2.90
5216	SOCIAL SECURITY	\$ 12.40
5218	CALIF SUI & ETT	\$ 9.00
	WORKERS COMP	\$ 16.67
	Total Employee Services	\$ 240.97
	Planning Operating	
6150	ADVERTISING	\$ 500.00
6213	PROF & SPEC SERVICES-	\$ 45,000.00
	LAFCO	\$ 12,000.00
	PROF & SPEC SERV. -	\$ -
	Total Operating	\$ 57,500.00
	TOTAL PLANNING	\$ 30,727.00

\* This is ALL General Fund

APPENDIX C: Building

Total Department Budget				Budget by Fund			
		F Y 23/24 Budget Proposed Budget		General Fund F Y 23/24 Budget Proposed Budget		WWTP F Y 23/24 Budget Proposed Budget	
85	BUILDING INSPECTION Building Inspection Employee Services	\$	142,166.64	\$	135,814	\$	6,352
5110	SALARIES & WAGES REG	\$	-	\$	-	\$	-
5130	OVERTIME EXPENSE	\$	-	\$	-	\$	-
5211	HEALTH INSURANCE-ER	\$	32,800.00	\$	31,160	\$	1,640
5213	PERS RETIREMENT	\$	15,425.08	\$	14,736	\$	689
5215	MEDICARE EXPENSE	\$	2,061.42	\$	1,969	\$	92
5216	SOCIAL SECURITY EXPENSE	\$	8,814.33	\$	8,420	\$	394
5218	CALIF SUI & ETT	\$	658.00	\$	625	\$	33
5219	WORKERS COMP	\$	5,170.43	\$	4,939	\$	231
	VACATION CASHOUT	\$	-	\$	2,687	\$	122
5298	CALPERS UNFUNDED LIABILITY	\$	8,233.00	\$	26,317	\$	-
Total Employee Services		\$	215,328.90	\$	226,869.10	\$	9,553.39
6111	Building Inspection Operating OFFICE EXPENSE	\$	500.00	\$	500.00	\$	-
6120	SPECIAL DEPARTMENTAL	\$	-	\$	-	\$	-
6122	TRAINING	\$	2,500.00	\$	2,500.00	\$	-
6123	STAFF RECRUITMENT	\$	-	\$	-	\$	-
6130	ADVERTISING	\$	-	\$	-	\$	-
6150	COMMUNICATIONS	\$	500.00	\$	500.00	\$	-
6160	IT/NETWORK SERVICES	\$	-	\$	-	\$	-
6165	SOFTWARE PROGRAMS	\$	4,500.00	\$	4,500.00	\$	-
6166	HARDWARE	\$	-	\$	-	\$	-
	UTILITIES	\$	500.00	\$	500.00	\$	-
6190	MAINT OF BLDGS, STRUCT,	\$	-	\$	-	\$	-
6201	FUEL	\$	3,500.00	\$	3,500.00	\$	-
6212	PROF & SPEC SERVICES-ENGINEER	\$	-	\$	-	\$	-
6215	PROF & SPEC SERV - OTHER	\$	-	\$	-	\$	-
6216	PROF SERVICES - BLDG INSPECTOR	\$	10,000.00	\$	10,000.00	\$	-
6221	PROF SERVICES - LEGAL	\$	-	\$	-	\$	-
6240	MEMBERSHIPS AND DUES	\$	2,500.00	\$	2,500.00	\$	-
6250	TRAVEL, CONFERENCES &	\$	2,500.00	\$	2,500.00	\$	-
Total Operating		\$	27,000.00	\$	27,000.00	\$	-
8810	Building Inspection Capital CAPITAL EXP - VEHICLES	\$	-	\$	-	\$	-
Total Capital		\$	-	\$	-	\$	-
TOTAL BUILDING INSPECTION		\$	242,328.90	\$	253,869.10	\$	9,553.39

APPENDIX C: Engineering

ENGINEERING									
Total Department Budget					Budget by Fund				
					1111 General Fund	2111 Gas Tax	3111 WWTP	3131 TERTIARY	
					F Y 23/24 Budget	F Y 23/24 Budget	F Y 23/24 Budget	F Y 23/24 Budget	
Proposed Budget					Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
ENGINEERING									
Engineering Employee Services									
5110	SALARIES & WAGES REG	\$	-	\$	-	\$	-	\$	-
5211	HEALTH INSURANCE-ER	\$	-	\$	-	\$	-	\$	-
5213	PERS RETIREMENT	\$	-	\$	-	\$	-	\$	-
5215	MEDICARE EXPENSE	\$	-	\$	-	\$	-	\$	-
5216	SOCIAL SECURITY EXPENSE	\$	-	\$	-	\$	-	\$	-
5218	CALIF SUI & ETT	\$	-	\$	-	\$	-	\$	-
Total Employee Services		\$	-	\$	-	\$	-	\$	-
ENGINEERING									
Engineering Employee Services									
5110	SALARIES & WAGES REG	\$	-	\$	-	\$	-	\$	-
5211	HEALTH INSURANCE-ER	\$	-	\$	-	\$	-	\$	-
5213	PERS RETIREMENT	\$	-	\$	-	\$	-	\$	-
5215	MEDICARE EXPENSE	\$	-	\$	-	\$	-	\$	-
5216	SOCIAL SECURITY EXPENSE	\$	-	\$	-	\$	-	\$	-
5218	CALIF SUI & ETT	\$	-	\$	-	\$	-	\$	-
Total Employee Services		\$	-	\$	-	\$	-	\$	-
ENGINEERING									
Engineering Operating									
6212	PROF & SPEC SERVICES-ENGINEER SERVICES-	\$	130,000.00						
6225	ENGINEER SERVICES-	\$	15,000.00						
Total Operating		\$	145,000.00						
Capital									
Capital									
Tracer Study									
Total Capital		\$	-						
TOTAL ENGINEERING		\$	145,000.00						

ENGINEERING									
Total Department Budget					Budget by Fund				
					1111 General Fund	2111 Gas Tax	3111 WWTP	3131 TERTIARY	
					F Y 23/24 Budget	F Y 23/24 Budget	F Y 23/24 Budget	F Y 23/24 Budget	
Proposed Budget					Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
ENGINEERING									
Engineering Employee Services									
5110	SALARIES & WAGES REG	\$	-	\$	-	\$	-	\$	-
5211	HEALTH INSURANCE-ER	\$	-	\$	-	\$	-	\$	-
5213	PERS RETIREMENT	\$	-	\$	-	\$	-	\$	-
5215	MEDICARE EXPENSE	\$	-	\$	-	\$	-	\$	-
5216	SOCIAL SECURITY EXPENSE	\$	-	\$	-	\$	-	\$	-
5218	CALIF SUI & ETT	\$	-	\$	-	\$	-	\$	-
Total Employee Services		\$	-	\$	-	\$	-	\$	-
ENGINEERING									
Engineering Operating									
6212	PROF & SPEC SERVICES-ENGINEER SERVICES-	\$	75,000.00	\$	25,000.00	\$	30,000.00	\$	15,000.00
6225	ENGINEER SERVICES-	\$	15,000.00						
Total Operating		\$	90,000.00	\$	25,000.00	\$	30,000.00	\$	15,000.00
Capital									
Tracer Study									
Total Capital		\$	-	\$	-	\$	-	\$	155,000.00
TOTAL ENGINEERING		\$	90,000.00	\$	25,000.00	\$	30,000.00	\$	170,000.00



	Total Department Budget	Budget by Fund						
		1111 General Fund	Pool	Aroma	2211 Gas Tax	3111 WWTP	3131 TERTIARY	8221 CFD
	F Y 23/24 Budget	Budget	Budget	Budget	F Y 23/24 Budget	F Y 23/24 Budget	F Y 23/24 Budget	F Y 23/24 Budget
PUBLIC WORKS	Proposed Budget	Proposed Budget			Proposed Budget	Proposed Budget		
Parks & Facilities Maintenance Employee SALARIES & WAGES REG EMPLOYEES	\$ 247,655	\$ 178,999	\$ 12,820	\$ 4,150	\$ 38,664	\$ 13,023		
5110 OVERTIME EXPENSE	\$ 5,616	\$ 3,557	\$ 515	\$ 140	\$ 1,217	\$ 187		
5130 HEATH INSURANCE-ER	\$ 65,600	\$ 44,280	\$ 4,510	\$ 1,230	\$ 12,300	\$ 3,280		
5211 PERS RETIREMENT	\$ 29,144	\$ 21,695	\$ 1,391	\$ 450	\$ 4,195	\$ 1,413		
5213 MEDICARE EXPENSE	\$ 3,591	\$ 2,595	\$ 186	\$ 60	\$ 561	\$ 189		
5215 SOCIAL SECURITY EXPENSE	\$ 15,355	\$ 11,098	\$ 795	\$ 257	\$ 2,397	\$ 807		
5218 CALIF SUI & ETT - ER PAID	\$ 1,974	\$ 1,546	\$ 90	\$ 25	\$ 247	\$ 66		
5219 WORKERS COMP	\$ 9,007	\$ 6,510	\$ 466	\$ 151	\$ 1,406	\$ 474		
VACATION CASHOUT	\$ 5,452	\$ 4,132	\$ 247	\$ 80	\$ 744	\$ 250		
UNIFORM ALLOWANCE	\$ 1,800	\$ 1,215	\$ 124	\$ 34	\$ 338	\$ 90		
5224 CALPERS UNFUNDED LIABILITY	\$ 60,990	\$ 47,731	\$ -	\$ -	\$ 13,259	\$ -		
5298 Total Employee Services	\$ 446,184	\$ 323,358	\$ 21,144	\$ 6,577	\$ 75,326	\$ 19,779	\$ -	\$ -
Parks & Facilities Maintenance Operating OFFICE EXPENSE	-	-	12,000			35,000		
6111 CHEMICALS	\$ 47,000	\$ -	\$ 500					
6113 SPECIAL DEPARTMENTAL EXPENSE	\$ 500	\$ 1,000	\$ 1,000					
6120 TRAINING	\$ 2,000							
6122 STAFF RECRUITMENT	-	-						
6123 TOOLS & SMALL EQUIP	\$ 800	\$ -						
6130 CLOTHING / UNIFORM-NON-PAYROLL	\$ -	\$ -						
6140 COMMUNICATIONS	\$ 1,950	\$ 650			\$ 650	\$ 650		
6160 SOFTWARE PROGRAMS	\$ 4,500	\$ 2,000			\$ 500	\$ 1,000		
IT SERVICES	-							
HARDWARE	\$ 1,200	\$ 1,200						
ACRA PAYMENT UTILITIES	\$ 34,000	\$ 34,000				25,000		
6170 HOWARD PARK	-	\$ -						
AMADOR WATER PG&E	\$ 62,000	\$ 62,000		\$ 4,200				
EB HALL	\$ 51,200	\$ 22,000						
AMADOR WATER PG&E	-							
PERRY EARL	-							
AMADOR WATER PG&E	\$ 3,000	\$ 3,000						
GROYER	-							
AMADOR WATER PG&E	\$ 6,000	\$ 6,000						
OAK RIDGE	-							
AMADOR WATER PG&E	\$ 7,000	\$ 7,000						
HEATH KNOLL	-							
AMADOR WATER PG&E	-							
TRAIN DEPOT	-							
AMADOR WATER PG&E	-							
TRAIN PARK/CITY HALL	-							
AMADOR WATER PG&E	-							

## APPENDIX C: Public Works

	1111		2211		3111		3131		8221	
	General Fund		Pool		Arena		Gas Tax		WWTP	
	F Y 23/24 Budget		F Y 23/24 Budget		F Y 23/24 Budget		F Y 23/24 Budget		F Y 23/24 Budget	
Proposed Budget										
CASTLE OAKS	-		\$	-						\$
AMADOR WATER	15,000									15,000
PG&E	-									
WWTP	2,200									2,200
AMADOR WATER	16,000									16,000
PG&E	-									
BEAUTIFICATION	15,000		\$	15,000						
MAINT OF BLDGS, STRUCT, GROUND	8,000			\$	8,000					
MAINT / OPERATIONS OF POOL	-			-						
6191 MAINT / OPERATIONS OF FUEL	12,000		\$	10,000		\$	500	\$	1,500	
6201 MAINT & OPERATIONS -	25,000		\$	25,000						
6203 MAINT & OPERATIONS -	6,000		\$	6,000						
6212 PROF & SPEC SERVICES-	-		\$	-						
6215 PROF & SPEC SERV. - OTHER	564,000		\$	-					\$	338,400
6221 PROF SERVICES - SPECIAL	35,000		\$	3,500						225,600
6240 MEMBERSHIPS AND DUES	3,500		\$	-						\$
REFUNDS	-		\$	-		\$				
6300										
Total Operating	922,850		\$	199,650	\$	21,000	\$	4,700	\$	27,650
										\$ 393,250
										\$ 225,600
										\$ 50,000
Parks & Facilities Maintenance Capital										
8810 CAPITAL EXP -VEHICLES	-		\$	-		\$	-		\$	-
8812 CAPITAL OUTLAY-BUILDING	-		\$	-		\$	-		\$	-
8813 CAPITAL OUTLAY-OTHER	62,000		\$	6,500		\$	15,000		\$	5,500
8814 CAPITAL EXP - EQUIPMENT	45,000		\$	15,000		\$	15,000		\$	15,000
Total Capital	107,000		\$	21,500	\$	-	\$	15,000	\$	20,500
										\$ 50,000
										\$ -
TOTAL PARKS & FACILITIES	1,476,034		\$	544,508	\$	421,44	\$	26,277	\$	123,476
										\$ 463,029
										\$ 50,000,00

APPENDIX C: Citywide Services

CITYWIDE SERVICES

	Total Department Budget		Budget by Fund			
	F Y 23/24 Budget		1111	2111	3111	
	Proposed Budget		General	Glax	WWTP	
94	CITYWIDE SERVICES					
5225	Citywide Employee					
	OPEB INSURANCE	\$ 60,000	\$ 45,000	\$	\$ 15,000	
5298	CALPERS UNFUNDED	-				
	<b>Total Employee</b>	<b>\$ 60,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	
	Citywide Services					
6111	OFFICE EXPENSE	-	80%		20%	
6112	PAYROLL PROCESSING	-				
6120	SPECIAL	-				
6125	ADMINISTRATION	-				
6150	ADVERTISING	-				
6160	COMMUNICATIONS	-				
6163	IT SERVICES	-				
6165	IT HARDWARE	-				
6166	SOFTWARE PROGRAMS	-				
6170	UTILITIES	-				
	AMADOR WATER	-				
	PG&E	-				
6190	MAINT OF BLDGS,	-				
6203	MAINT & OPERATIONS -	-				
6210	PROF & SPEC	-				
6211	PROF SERVICES -	-				
6214	PROF & SPEC SERV.-IT	-				
6215	PROF & SPEC SERV. -	-				
6220	OTHER CONTRACTUAL	-				
6230	INSURANCE	330,604				
6231	PROPERTY INSURANCE	6,720	\$ 264,483		\$ 66,121	
6240	MEMBERSHIPS AND	-	\$ 6,720			
6250	TRAVEL,	-				
	<b>Total Operating</b>	<b>\$ 337,324</b>	<b>\$ 271,203.20</b>	<b>\$ -</b>	<b>\$ 66,120.80</b>	
	Citywide Services Capital					
8813	CAPITAL EXP-OTHER	-				
8814	CAPITAL EXP -	-				
9211	INTEREST EXPENSE	-				
9231	BANK	2,500				
9261	MISCELLANEOUS	-				
9700	TRANSFERS OUT	-				
	<b>Total Capital</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CITYWIDE</b>	<b>\$ 399,824</b>	<b>\$ 316,203</b>	<b>\$ -</b>	<b>\$ 81,121</b>	

## **City of Ione Reserve Policy**

The purpose of the Reserve Policy is to insure the City remains a financially stable organization by maintaining appropriate reserves. Adequate reserves position a City to effectively plan for cash funded needs, as well as unplanned needs caused by significant economic downturns, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies, such as natural disasters, catastrophic events caused by human activity, or excessive liabilities or legal judgments against the City. In concert with the City's other financial policies, the City's Reserve Policy serves as an important tool to guide the use of City resources in meeting the City's financial commitments and provides a framework for addressing unexpected future events in a fiscally prudent manner.

### **General Fund Reserve Policy**

The General Fund is the main operating fund that pays for general services provided by the City, such as public safety, fire protection and parks. The General Fund accounts for all general revenues of the City and for expenditures related to the rendering of the City's general services. The General Fund is considered to have a high level of risk to operations due to its dependence on revenue streams that are susceptible to economic downturns and revenue reduction impacts from outside agency actions. In addition, the General Fund is the main funding source when responding to unexpected events or emergencies.

The City desires to establish and maintain a prudent level of reserves based on the revenue impacts described above and the City's desire to maintain strong bond ratings to minimize borrowing costs. This reserve policy sets the targeted minimum level of five percent (5%) of budgeted General Fund operating revenues for the next two years. The City will set aside these funds into a General Reserve fund with a moratorium for the next two budget years. This reserve can only be used with City Council approval and is intended to meet unforeseen contingencies such as emergencies, revenue shortfalls, mandates or unanticipated inflation. It is not intended for routing capital projects or general operations.

### **General Fund Capital Reserve Policy**

A General Fund Capital Reserve policy shall be established and maintained with a targeted minimum level of seven percent (7%) of budgeted General Fund operating revenues for the next two years. The purpose of this reserve is for capital projects for City facilities, equipment and infrastructure that do not have another dedicated source of funding. A moratorium of two years is to be placed on the fund to establish an adequate amount for future capital projects.



## 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.