CITY OF IONE
FINANCE COMMITTEE MEETING

THURSDAY, MARCH 14, 2024
5:00 PM

Diana Wratten, Vice Mayor
Dominic Atlan, Councilmember

1 E. Main Street, Ione, CA 95640
The Agenda is also available on City's Website: www.ione-ca.com

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENT: **EACH SPEAKER IS LIMITED TO 4 MINUTES**
NOTE: This is the time for members of the public who wish to be heard on matters that do not appear on the Agenda. Persons may address the Finance Committee at this time on any subject within the jurisdiction of the Finance Committee. **Is there any person in the audience who wishes to address the Committee at this time?**

E. INFORMATION ITEMS:

1. February Financial Reports
2. 2020-21 Audit Update

F. REGULAR AGENDA: For information and staff direction.

1. Review Arena Financials
2. Review Draft Personnel Costs
    i. PERS
    ii. Section 125 Plan
    iii. Salary Schedule
3. Revenue sources
4. Expenses by Fund

G. ADJOURNMENT

ADA COMPLIANCE STATEMENT

In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact City Clerk Janice Traverso at (209) 274-2412, ext. 102. Notification 24 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

CASH FLOW BY FUND

		2/1/2024			Changes		2/29/2024
		Beg	Rev	Exp	Asset	Liabilities	End
1111-00-1000	GENERAL FUND	221,896	837,651	337,724	-1,300	52,320	775,442
1222-00-1000	GENERAL FUND OPERATING RESERVE	187,269	0	0	0	0	187,269
1333-00-1000	GENERAL FUND CAPITAL RESERVE	262,177	0	0	0	0	262,177
2111-00-1000	GAS TAX FUND	1,143,074	129,590	10,391	-3,067	144	1,265,483
3111-00-1000	WWTP-OPER & MAINT	994,064	446	129,988	-482	19,051	884,054
3121-00-1000	SEWER CIP FUND	2,312,424	0	0	0	0	2,312,424
3131-00-1000	TERTIARY PLANT FUND	-938,152	-50,978	42,625	-68,478	6,428	-956,849
4111-00-1000	SWIMMING POOL	-41,174	0	2,538	0	0	-43,711
4121-00-1000	RECREATION	0	0	6,446	0	0	-6,446
4211-00-1000	TRANSP COMMISSION - LOCAL	163,841	0	0	0	0	163,841
4311-00-1000	ED HUGHES MEMORIAL ARENA	-8,801	1,801	1,009	0	-4	-8,013
4411-00-1000	STATE OF EMERGENCY	-34,659	0	0	0	0	-34,659
5117-00-1000	GRANT-FEMA SAFER GRANT	50,785	0	0	0	0	50,785
5118-00-1000	CALIFORNIA SURCHARGES	10,131	0	0	0	0	10,131
5119-00-1000	COVID RELIEF	1,259,719	0	0	0	0	1,259,719
7112-00-1000	GRANT-REHAB HOUSING TRUST	54,371	0	0	0	0	54,371
7113-00-1000	GRANT-LOW INCOME HOUSING	85,615	0	0	0	0	85,615
7114-00-1000	GRANT-97-HOME 0260 GRANT	779	0	0	0	0	779
7115-00-1000	GRANT-01-HOME 5180 GRANT	162	0	0	0	0	162
7116-00-1000	GRANT-FIRST TIME HOME BUYERS	150,286	0	0	0	0	150,286
7117-00-1000	GRANT-06-HOME 2370 GRANT	108,693	0	2,046	0	0	106,647
7118-00-1000	GRANT-05-STBG 1381 GRANT	63,965	0	0	0	0	63,965
7119-00-1000	GRANT-08-HOME 4711 GRANT	570,402	0	3,408	0	0	566,994
7120-00-1000	GRANT-10-HOME 6852 GRANT	2,932	0	0	0	0	2,932
7121-00-1000	GRANT-SELF HELP HOUSING	157,745	0	1,363	0	0	156,382
7122-00-1000	CDBG-EMERGENCY SM BUS LOAN	-53,200	0	0	0	0	-53,200
8211-00-1000	CONSERVATION MAINT. FIRE BREAK	16,849	0	0	0	0	16,849
8221-00-1000	LIGHTING, LANDSCAPE & MAINT.	65,603	0	27,493	0	-1,955	36,155
8231-00-1000	ARSA	-10,000	0	0	0	0	-10,000
9111-00-1000	CFD-COMMUNITY FACILITIES DIST.	-177,675	0	35,774	0	0	-213,448
9511-00-1000	IMPACT FEES-FIRE DEPT(WAS CAP)	-607,329	0	6,989	0	3,494	-610,824
9513-00-1000	IMPACT FEES-PD (WAS CAP)	1,062,748	0	0	0	0	1,062,748
9514-00-1000	IMPACT FEES-PARKS (WAS CAP)	1,201,850	0	0	0	0	1,201,850
9515-00-1000	IMPACT FEES - GENERAL PLAN	-240,729	0	0	0	0	-240,729
9516-00-1000	IMPACT FEES-GEN. ADMIN	246,202	0	0	0	0	246,202
9517-00-1000	CITY DRAINAGE CIP FUND	126,972	0	0	0	0	126,972
9518-00-1000	TRAFFIC MITIGATION FEE-LOCAL	1,742,109	0	0	0	0	1,742,109
9519-00-1000	TRAFFIC MITIGATION FEE-REGNL.	111,454	0	0	0	0	111,454
9520-00-1000	RAILROAD DEPOT PARK	49,380	0	0	0	0	49,380
9612-00-1000	COPS (AB3229)	190,078	0	0	0	0	190,078
9613-00-1000	MEASURE M	982,125	42,750	45,915	0	-1,015	977,945
9614-00-1000	PUBLIC SAFETY-PROP 172	2,762	0	0	0	0	2,762
9670-00-1000	RESTRICTED - POLICE FUND	720,404	1,175	68,437	0	1,830	654,972
9675-00-1000	RESTRICTED - FIRE FUND	801,753	1,886	23,444	0	507	780,702
9721-00-1000	ASSET SEIZURE	8,564	0	0	0	0	8,564
9731-00-1000	AFFORDABLE HOUSING DEV. FEE	53,715	0	0	0	0	53,715
	TOTALS	**13,071,178**	**964,320**	**745,589**	**-73,327**	**80,799**	**13,444,034**

CITY OF IONE
FINANCE REPORT
February 2024

Reconciled Bank Balance

9999-00-1010	**General Checking Account - Bank of Marin**		
	Balance Per Bank Statement (Beginning)	**2/1/2024**	7,320,622.33
	Total Receipts		1,164,486.33
	Total Disbursements		689,145.98
	Balance Per Bank Statement (Ending)	**2/29/2024**	7,795,962.68
9999-00-1020	**Sweep Savings Account - Bank of Marin**		
	Balance Per Bank Statement (Beginning)	**2/1/2024**	516,249.82
	Total Receipts		19.73
	Total Disbursement		
	Balance Per Bank Statement (Ending)	**2/29/2024**	516,269.55
9999-00-1030	**General Checking Account - Wells Fargo Bank**		
	Balance Per Bank Statement (Beginning)	**2/1/2024**	1,012,404.91
	Total Receipts		5,963.17
	Total Disbursement		1,200.37
	Balance Per Bank Statement (Ending)	**2/29/2024**	1,017,167.71
9999-00-1050	**Xpress Billpay Deposit Account**		
	Balance Per Bank Statement (Beginning)	**2/1/2024**	38,396.58
	Total Receipts		39,872.27
	Total Disbursement		50,040.70
	Balance Per Bank Statement (Ending)	**2/29/2024**	28,228.15
9999-00-1120	**LAIF Account**		
	Balance Per Bank Statement (Beginning)	**2/1/2024**	3,986,031.89
	Total Receipts		-
	Total Disbursement		-
	Balance Per Bank Statement (Ending)	**2/29/2024**	3,986,031.89
9999-00-1121	**Cambridge Investments**		
	Balance Per Bank Statement (Beginning)	**2/1/2024**	318,549.39

CITY OF IONE
FINANCE REPORT
February 2024

	Total Receipts		-
	Total Disbursement		-
	Balance Per Bank Statement (Ending)	**2/29/2024**	318,549.39
9999-00-1130	**Certificate of Deposit - Bank of Marin**		
	Balance Per Bank Statement (Beginning)	**2/1/2024**	56,421.01
	Total Receipts		4.79
	Total Disbursement		-
	Balance Per Bank Statement (Ending)	**2/29/2024**	56,425.80
	TOTAL		**13,718,635.17**
	BALANCE PER GENERAL LEDGER		
	General Checking Account - Bank of Marin		7,795,962.68
	Sweeps Savings Account - Bank of Marin		516,269.55
	General Checking Account - Wells Fargo		1,017,167.71
	Xpress Billpay Deposit Account		28,228.15
	LAIF		3,986,031.89
	Cambridge Investments		318,549.39
	Certificate of Deposit -Bank of Marin		56,425.80
	Reconciled Balance		**13,718,635.17**
	TOTAL		**13,718,635.17**
	Reconciled Difference		-

CITY OF IONE
IONE, CA 95640

Agenda Item #E2

DATE: MARCH 14, 2024

TO: FINANCE COMMITTEE

FROM: JODI STENECK, FINANCE MANAGER

SUBJECT: 2020-21 AUDIT UPDATE

RECOMMENDED ACTION:
For review.

FISCAL IMPACT:
None.

BACKGROUND:
At the last Finance Committee meeting, it was requested that an update for the 2020-21 audit be available at the March meeting.
In July 2023 we received the final audit for 2019-20 with the auditors adjusted journal entries (AJEs) that needed to be posted in our financial software, along with the Trial Balance for June 30, 2020. We were able to post the AJE's and compare the Trial Balance received from the auditors to our financial software and make the necessary corrections. This allows us to start the 2020-21 audit with a beginning balance that matches the auditors.

The Interim Preparation List provided by the auditors include items for each of the following categories; cash receipts, cash disbursements, payroll disbursements, risk assessment, capital assets, receivables, liabilities, revenue, interfund transactions, and general information. To date we have provided items for cash receipts, cash disbursements, risk assessment, capital assets, receivables, interfund transactions, and the general information items.
During the Interim Preparation portion of the audit, documents are selected by the auditors for City Staff to provide further detailed information. We have completed this task to date with the documents that we could locate. We will be required to provide additional information as we finish the interim preparation list. This should be completed by the end of March 2024 at which time we will send the fiscal year Trial Balance.
Once the auditors have received all required documents and supporting detail, then they will work on the draft report. We should begin the process of advertising for Request for Proposals

DISCUSSION:
Staff has encountered difficulties with providing the requested items to the auditors as finding hard copies or digital documents has been challenging.

Completion of the 2020-21 audit will be approximately June 2024.
Richardson & Company, LLP contract will expire at the completion of the fiscal year 2020-21 audit. The Request for Proposal allowed for the contract to be extended into years 2022 and 2023. Staff recommends that we extend the contract for the additional two years provided that Richardson & Company is available.

ATTACHMENTS:
None

City of Ione

Arena Pro Forma 2023-24

7/1/2023 6/30/2024

Acct #	Title	Revenue
4311-44-4420	Major Rentals	3,010
4311-44-4421	Minor Rentals	4,546
4311-47-4792	Rental Revenue	-
	Total Revenue	**7,556**

Acct #	Title	Expenses
4311-50-6000	Management Fee (Stipend)	$ -
4311-92-5110 thru 5225	Arena Employee Services	$ 4,771
4311-50-6130 thru 6203	Arena Operating Expenses	$ -
4311-50-8812 thru 8814	Arena Capital Expenses	$ -
	Expenses	**4,771**

Difference **2,785**

Arena Pro Forma 2022-23

7/1/2022 6/30/2023

Acct #	Title	Revenue	
4311-44-4420	Major Rentals	6,349	
4311-44-4421	Minor Rentals	16,516	wet year
4311-47-4792	Rental Revenue	350	Sign sponsor
	Total Revenue	**22,865**	

Acct #	Title	Expenses	
4311-50-6000	Management Fee (Stipend)	25,180	
4311-92-5110 thru 5225	Arena Employee Services	$ -	
4311-50-6130 thru 6203	Arena Operating Expenses	$ 401	Box Scrapper Teeth, Tuff Jug, carabiner, padlock
4311-50-8812 thru 8814	Arena Capital Expenses	$ -	
	Total Expenses	**25,580**	

Difference **(2,715)**

City of Ione

Arena Pro Forma 2021-22

7/1/2021 6/30/2022

Acct #	Title	Revenue
4311-44-4420	Major Rentals	-
4311-44-4421	Minor Rentals	5,994
4311-47-4792	Rental Revenue (Includes Lease)	7,000
	Total Revenue	**12,994**

Acct #	Title	Expenses
4311-92-5110 thru 5225	Arena Employee Services	-
4311-50-6130 thru 6203	Arena Operating Expenses	-
4311-50-8812 thru 8814	Arena Capital Expenses	-
	Total Expenses	**-**

Difference **12,994**

Arena Pro Forma 2020-21

7/1/2020 6/30/2021

Acct #	Title	Revenue
4311-44-4420	Major Rentals	-
4311-44-4421	Minor Rentals	-
4311-47-4792	Rental Revenue (Includes Lease)	-
	Total Revenue	**-**

Acct #	Title	Expneses
4311-92-5110 thru 5225	Arena Employee Services	-
4311-50-6130 thru 6203	Arena Operating Expenses	-
4311-50-8812 thru 8814	Arena Capital Expenses	-
	Total Expenses	**-**

Difference **-**

City of Ione

Arena Pro Forma 2019-20

7/1/2019 6/30/2020

Acct #	Title	Revenue
1111-44-4421	General Fund (Major Rentals)	6,227
1111-44-4421	General Fund (Minor Rentals)	1,157
1111-44-4421	General Fund (Lease)	5,000
	Total Revenue	**12,384**

Acct #	Title	Revenue
4311-92-5110 thru 5225	Arena Employee Services	$ -
4311-50-6130 thru 6203	Arena Operating Expenses	$ -
4311-50-8812 thru 8814	Arena Capital Expenses	$ -
	Total Expenses	**-**

Difference **12,384**

Arena Pro Forma 2018-19

7/1/2018 6/30/2019

Acct #	Title	Revenue
1111-44-4421	General Fund (Major Rentals)	14,482
1111-44-4421	General Fund (Minor Rentals)	9,338
1111-44-4421	General Fund (Lease)	-
	Total Revenue	**23,820**

Acct #	Title	Revenue
4311-92-5110 thru 5225	Arena Employee Services	$ -
4311-50-6130 thru 6203	Arena Operating Expenses	$ -
4311-50-8812 thru 8814	Arena Capital Expenses	$ -
	Total Expenses	**-**

Difference **23,820**

PERS RATES FY 2024-25

sheet updated 3/5/2024

Rate Plan	Rate ID	Employer Rate	Unfunded Liability	Employee Rate
*No employees in rate plan				
Miscellaneous First Tier*	9745	0.000%	$132,838	8.00%
Misc Second Tier*	9746	10.150%	545	7.00%
PEPRA Miscellaneous	26515	7.870%	1,909	7.75%
Safety First Tier-Police*	9744	25.650%	182,021	9.00%
Safety Second Tier-Police*	15008	23.000%	1,570	9.00%
PEPRA Safety-Police	25425	13.760%	4,125	13.75%
Safety First Tier-Fire	9743	16.560%	1,122	7.00%
PEPRA Safety-Fire	25424	11.050%	556	11.00%
No PERS	-	0.000%		
Total Unfunded Liability Due-FY 2024-25			$324,686	

1111-65-5298	$ 54,116.80	40%	$135,292
1111-80-5298	$ 13,529.20	10%	
1111-92-5298	$ 54,116.80	40%	
2111-92-5298	$ 13,529.20	10%	
1111-70-5298	$ 93,858.00	50%	187,716
9670-70-5298	$ 93,858.00	50%	
1111-75-5298	$ 503.40	30%	1,678
9675-75-5298	$ 587.30	35%	
9613-75-5298	$ 587.30	35%	
Total	$ 324,686.00		

City of Ione
2024-25 Section 125 Plan

2024 Monthly Medical Premium	Monthly Dental	Vision	Life	TOTAL Monthly Premiums	Monthly Employer Contribution	Monthly Employee Cost	2024-25 Employer Contribution	Annual Employee Cost
$ 2,651	$ 132	$ 23	$ 44	$ 2,850	$ 1,750	$ 1,100	$ 21,000	$ 13,194
$ 2,043	$ 78	$ 13	$ 23	$ 2,157	$ 1,750	$ 407	$ 21,000	$ 4,885
$ 2,043	$ 78	$ 23	$ 23	$ 2,167	$ 1,750	$ 417	$ 21,000	$ 5,004
$ 2,651	$ 132	$ 23	$ 23	$ 2,829	$ 1,750	$ 1,079	$ 21,000	$ 12,942
$ 1,314	$ 78	$ 23	$ 23	$ 1,438	$ 1,750	$ -	$ 21,000	$ -
$ 1,314	$ 43	$ 10	$ 23	$ 1,390	$ 1,750	$ -	$ 21,000	$ -
$ 2,656	$ 132	$ 23	$ 23	$ 2,833	$ 1,750	$ 1,083	$ 21,000	$ 12,998
$ 2,043	$ 132	$ 23	$ 23	$ 2,221	$ 1,750	$ 471	$ 21,000	$ 5,646
$ 2,043	$ 43	$ 10	$ 23	$ 2,118	$ 1,750	$ 368	$ 21,000	$ 4,421
$ 2,043	$ 78	$ 13	$ 23	$ 2,157	$ 1,750	$ 407	$ 21,000	$ 4,885
$ 2,656	$ 132	$ 23	$ 23	$ 2,833	$ 1,750	$ 1,083	$ 21,000	$ 12,998
$ 1,021	$ 42	$ 10	$ 23	$ 1,096	$ 1,750	$ -	$ 21,000	$ -
$ 1,314	$ 132	$ 23	$ 23	$ 1,492	$ 1,750	$ -	$ 21,000	$ -
$ 1,830	$ 78	$ 13	$ 23	$ 1,944	$ 1,750	$ 194	$ 21,000	$ 2,327
$ 1,830	$ 78	$ 13	$ 23	$ 1,944	$ 1,750	$ 194	$ 21,000	$ 2,327
$ 1,830	$ 78	$ 13	$ 44	$ 1,965	$ 1,750	$ 215	$ 21,000	$ 2,576
$ 1,314	$ 42	$ 10	$ 23	$ 1,389	$ 1,750	$ -	$ 21,000	$ -
$ 1,830	$ 78	$ 13	$ 44	$ 1,965	$ 1,750	$ 215	$ 21,000	$ 2,576
$ 1,464	$ 78	$ 13	$ 44	$ 1,599	$ 1,750	$ -	$ 21,000	$ -
$ 2,043	$ 78	$ 13	$ 23	$ 2,157	$ 1,750	$ 407	$ 21,000	$ 4,885
$ 1,021	$ 78	$ 13	$ 23	$ 1,136	$ 1,750	$ -	$ 21,000	$ -
$ 1,021	$ 78	$ 13	$ 23	$ 1,136	$ 1,750	$ -	$ 21,000	$ -
$ 1,830	$ 78	$ 13	$ 23	$ 1,944	$ 1,750	$ 194	$ 21,000	$ 2,327
$ 1,021	$ 42	$ 10	$ 23	$ 1,096	$ 1,750	$ -	$ 21,000	$ -
$42,825.45	$2,018.90	$373.30	$636.00	**$45,853.65**	**$42,000.00**	**$7,832.70**	**$ 504,000**	**$ 93,992**

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

Adopted:	XX/XX/2024
Resolution:	2024-XX
Approval Date:	7/1/2024
Effective Date:	7/1/2024

2023-24 Salary Schedule with no updates

Position Title		Step 1	Step 2	Step 3	Step 4	Step 5
Account Clerk	Annual	$ 39,520.00	$ 41,496.00	$ 43,570.80	$ 45,749.34	$ 48,036.81
	Monthly	$ 3,293.33	$ 3,458.00	$ 3,630.90	$ 3,812.45	$ 4,003.07
	Bi-Weekly	$ 1,520.00	$ 1,596.00	$ 1,675.80	$ 1,759.59	$ 1,847.57
	Hourly	$ 19.00	$ 19.95	$ 20.95	$ 21.99	$ 23.09
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 PT help)	Hourly	$ 27.50	$ 28.88	$ 30.32	$ 31.84	$ 33.43
Administrative Assistant	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					$ 26,400.00
	Monthly					$ 2 ,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)	Annual					$ 30,000.00
	Monthly					$ 2,500.00
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
Grant Coordinator	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
Maintenance Worker I	Annual	$ 41,288.00	$ 43,352.40	$ 45,520.02	$ 47,796.02	$ 50,185.82
Adjusted step 1	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	Annual	$ 52,695.11	$ 55,329.87	$ 58,096.36	$ 61,001.18	$ 64,051.24
Adjusted step 1	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	Annual	$ 126,880.00	$ 133,224.00	$ 139,885.20	$ 146,879.46	$ 154,223.43
Adjusted step 1	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)	Annual	$ 66,229.28	$ 69,540.74	$ 73,017.78	$ 76,668.67	$ 80,502.10
	Monthly	$ 5,519.11	$ 5,795.06	$ 6,084.82	$ 6,389.06	$ 6,708.51
	Bi-Weekly	$ 2,547.28	$ 2,674.64	$ 2,808.38	$ 2,948.80	$ 3,096.23
	Hourly	$ 31.84	$ 33.43	$ 35.10	$ 36.86	$ 38.70
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
Recreation Coordinator	Annual	$ 45,760.00	$ 48,048.00	$ 50,450.40	$ 52,972.92	$ 55,621.57
	Monthly	$ 3,813.33	$ 4,004.00	$ 4,204.20	$ 4,414.41	$ 4,635.13
	Bi-Weekly	$ 1,760.00	$ 1,848.00	$ 1,940.40	$ 2,037.42	$ 2,139.29
	Hourly	$ 22.00	$ 23.10	$ 24.26	$ 25.47	$ 26.74
Temporary/Seasonal	Hourly	$ 16.00				

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

Adopted:	XX/XX/2024
Resolution:	2024-XX
Approval Date:	7/1/2024
Effective Date:	7/1/2024

2024-25 Salary Schedule with Proposed Changes

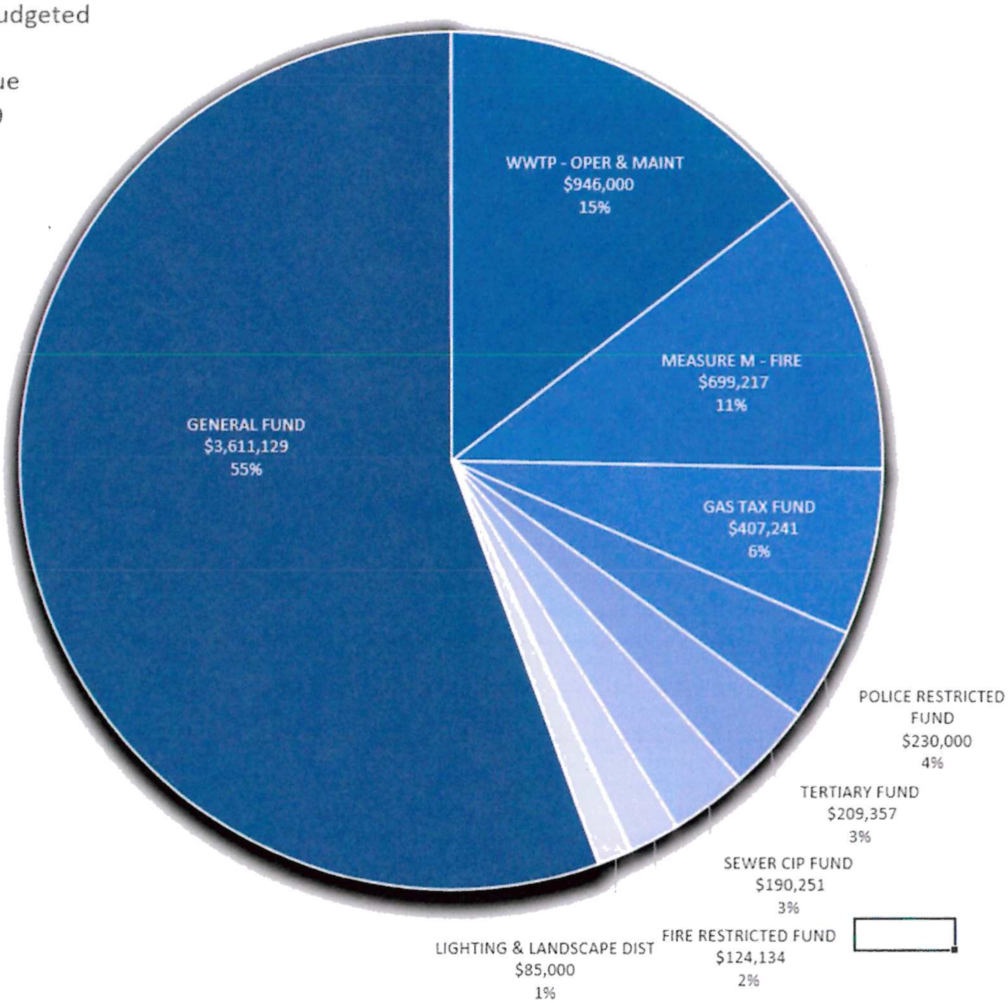
Position Title		Step 1	Step 2	Step 3	Step 4	Step 5
Accountant	Annual	$ 68,359.20	$ 71,777.16	$ 75,366.02	$ 79,134.32	$ 83,091.03
(Added - same as 2022-23)	Monthly	$ 5,696.60	$ 5,981.43	$ 6,280.50	$ 6,594.53	$ 6,924.25
	Bi-Weekly	$ 2,629.20	$ 2,760.66	$ 2,898.69	$ 3,043.63	$ 3,195.81
	Hourly	$ 32.87	$ 34.51	$ 36.23	$ 38.05	$ 39.95
Account Clerk	Annual	$ 39,520.00	$ 41,496.00	$ 43,570.80	$ 45,749.34	$ 48,036.81
	Monthly	$ 3,293.33	$ 3,458.00	$ 3,630.90	$ 3,812.45	$ 4,003.07
	Bi-Weekly	$ 1,520.00	$ 1,596.00	$ 1,675.80	$ 1,759.59	$ 1,847.57
	Hourly	$ 19.00	$ 19.95	$ 20.95	$ 21.99	$ 23.09
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
Removed Admin Analyst II & III						
Administrative Analyst (Police Dept Part-Time)	Hourly	$ 27.50	$ 28.88	$ 30.32	$ 31.84	$ 33.43
Administrative Assistant	Annual	$ 54,872.00	$ 57,615.60	$ 60,496.38	$ 63,521.20	$ 66,697.26
Lowered Step 1 by 5%	Monthly	$ 4,572.67	$ 4,801.30	$ 5,041.37	$ 5,293.43	$ 5,558.10
	Bi-Weekly	$ 2,110.46	$ 2,215.98	$ 2,326.78	$ 2,443.12	$ 2,565.28
	Hourly	$ 26.38	$ 27.70	$ 29.08	$ 30.54	$ 32.07
Assistant Fire Chief (stipend)	Annual					$ 4,348.26
	Monthly					$ 362.36
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
Fire Chief (stipend)	Annual					$ 30,000.00
	Monthly					$ 2,500.00

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
Grant Coordinator	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
Maintenance Worker I	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	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
Management Analyst (Added - same as 2022-23)	Annual	$	73,528.00	$	77,204.40	$	81,064.62	$	85,117.85	$	89,373.74
	Monthly	$	6,127.33	$	6,433.70	$	6,755.39	$	7,093.15	$	7,447.81
	Bi-Weekly	$	2,828.00	$	2,969.40	$	3,117.87	$	3,273.76	$	3,437.45
	Hourly	$	35.35	$	37.12	$	38.97	$	40.92	$	42.97
Police Chief	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)	Annual	$	66,229.28	$	69,540.74	$	73,017.78	$	76,668.67	$	80,502.10
	Monthly	$	5,519.11	$	5,795.06	$	6,084.82	$	6,389.06	$	6,708.51
	Bi-Weekly	$	2,547.28	$	2,674.64	$	2,808.38	$	2,948.80	$	3,096.23
	Hourly	$	31.84	$	33.43	$	35.10	$	36.86	$	38.70
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
Recreation Coordinator	Annual	$	45,760.00	$	48,048.00	$	50,450.40	$	52,972.92	$	55,621.57
	Monthly	$	3,813.33	$	4,004.00	$	4,204.20	$	4,414.41	$	4,635.13
	Bi-Weekly	$	1,760.00	$	1,848.00	$	1,940.40	$	2,037.42	$	2,139.29
	Hourly	$	22.00	$	23.10	$	24.26	$	25.47	$	26.74
Temporary/Seasonal	Hourly	$	16.00								

Revenue by Fund

FY 2023/2024 Budgeted

Total Revenue
$6,502,329



Expenses

FY 2023/2024 Budgeted

Total Expenses
$6,549,982