CITY OF IONE
FINANCE COMMITTEE MEETING

THURSDAY, APRIL 25, 2024
5:30 PM

Diane 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. Third (3rd) quarter actual to budget report

F. PRESENTATIONS:

1. Police Personnel

G. REGULAR AGENDA:

1. Personnel Cost 2024-25 *(updated)*
2. CFD Committee recommendation
3. 2023-24 Budget Amendments
   Recommendation: For information and staff recommendation for City Council.

H. ADJOURNMENT – NEXT SCHEDULED MEETING APRIL 11, 2024

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.

CITY OF IONE **E1**

REVENUES WITH COMPARISON TO BUDGET

FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

TAXES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1111-41-4111	CURRENT SEC/UNSEC PROPERTY TAX	617,644.28	1,100,000.00	482,355.72	56.2
1111-41-4112	PROPERTY TAX IN LIEU OF VLF	787,676.46	1,378,560.00	590,883.54	57.1
1111-41-4115	CURRENT SUPPLEMENTAL ROLL TAX	6,283.94	22,083.00	15,799.06	28.5
1111-41-4116	PRIOR SUPPLEMENTAL ROLL TAX	.00	10,000.00	10,000.00	0
1111-41-4131	SALES AND USE TAX	162,884.39	265,000.00	102,115.61	61.5
1111-41-4151	TOT - TRANSIENT OCCUPANCY TAX	1,726.88	19,000.00	17,273.12	9.1
1111-41-4161	FRANCHISE TAX	48,643.24	150,000.00	101,356.76	32.4
1111-41-4165	BUSINESS LICENSE TAX	23,431.77	28,000.00	4,568.23	83.7
1111-41-4171	REAL PROPERTY TRANSFER TAX	14,932.27	50,000.00	35,067.73	29.9
1111-41-4172	SALES TAX PUBLIC SAFETY	5,309.22	13,000.00	7,690.78	40.8
TOTAL TAXES		**1,668,532.45**	**3,035,643.00**	**1,367,110.55**	**55.0%**

LICENSES & PERMITS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1111-42-4221	CONSTRUCTION PERMITS	101,520.41	180,000.00	78,479.59	56.4
1111-42-4225	VACANT PROPERTY FEE	.00	100.00	100.00	0
1111-42-4233	FIRE INSPECTION FEE	.00	250.00	250.00	0
1111-42-4235	ENCROACHMENT PERMIT	2,430.00	3,500.00	1,070.00	69.4
1111-42-4242	BURN PERMIT FEE	324.00	400.00	76.00	81
1111-42-4281	CONCEALED WEAPONS PERMITS	2,903.00	2,500.00	-403.00	116.1
TOTAL LICENSES & PERMITS		**107,177.41**	**186,750.00**	**79,572.59**	**57.4%**

FINES & FORFEITURES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1111-43-4311	VEHICLE CODE FINES	1,082.00	1,000.00	-82.00	108.2
1111-43-4312	VEHICLE RELEASE	378.00	500.00	122.00	75.6
1111-43-4333	COURT FINES	621.29	.00	-621.29	0
1111-43-4381	PARKING CITATION REVENUE	1,149.00	1,000.00	-149.00	114.9
TOTAL FINES & FORFEITURES		**3,230.29**	**2,500.00**	**(730.29)**	**129.2%**

USE OF MONEY & PROP		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1111-44-4411	INVESTMENT INCOME	13,243.76	39,000.00	25,756.24	34
1111-44-4421	RENTAL REVENUE	17,375.00	38,000.00	20,625.00	45.7
1111-44-4431	GOLF COURSE LEASE	40,000.00	40,000.00	0.00	100
TOTAL USE OF MONEY & PROP		**70,618.76**	**117,000.00**	**46,381.24**	**60.4%**

INTERGOVERNMENTAL		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1111-45-4517	HOMEOWNERS PROPERTY TAX RELIEF	1,605.83	10,295.00	8,689.17	15.6
1111-45-4520	VEHICLE LICENSE FEE COLLECTION	.00	9,200.00	9,200.00	0
1111-45-4560	GRANT REVENUE - STATE	147,157.13	.00	-147,157.13	0
1111-45-4564	AB 3229 COPS	158,468.05	162,000.00	3,531.95	97.8
1111-45-4577	POST TRAINING	3,965.37	.00	-3,965.37	0
TOTAL INTERGOVERNMENTAL		**311,196.38**	**181,495.00**	**(129,701.38)**	**171.5%**

CHARGES FOR SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1111-46-4621	PLAN CHECK FEES	48,413.83	75,000.00	26,586.17	64.6
1111-46-4622	PLANNING/ENGINEERING REIMB	.00	30,000.00	30,000.00	0
1111-46-4641	BUILDING INSPECTION FEES	5,870.60	1,000.00	-4,870.60	587.1
1111-46-4642	PLANNING FEES	2,410.05	8,500.00	6,089.95	28.4
1111-46-4645	POOL REVENUE	5,603.00	.00	-5,603.00	0
1111-46-4658	SPECIAL POLICE DEPT SERVICES	4,410.65	.00	-4,410.65	0
1111-46-4660	POLICE REPORT REVENUE	716.00	500.00	-216.00	143.2
1111-46-4671	SPECIAL FIRE DEPT SERVICES	18,503.71	100,000.00	81,496.29	18.5
TOTAL CHARGES FOR SERVICES		**85,927.84**	**215,000.00**	**129,072.16**	**40.0%**

MISCELLANEOUS REVENUES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1111-47-4705	INSURANCE REIMBURSEMENTS	5,779.88	.00	-5,779.88	0
1111-47-4791	MISCELLANEOUS REIMBURSEMENTS	19,199.74	3,500.00	-15,699.74	548.6
1111-47-4792	MISCELLANEOUS REVENUE	2,443.21	3,500.00	1,056.79	69.8
1111-47-4793	MARKETING/PROMOTIONS	2,272.15	.00	-2,272.15	0
1111-47-4798	CASH OVER / SHORT	7.00	.00	-7.00	0
TOTAL MISCELLANEOUS REVENUES		**29,701.98**	**7,000.00**	**(22,701.98)**	**424.3%**

OTHER FINANCING SOURCES/(USES)		FY ACTUAL	FY BUDGET	REMAINING	% RECVD
1111-49-4900	TRANSFERS IN	27,741.00	27,741.00	0.00	100
1111-49-4949	TRANSFERS OUT	(449,446.00)	-449,446.00	0.00	100
TOTAL OTHER FINANCING SOURCES/(USES)		**(421,705.00)**	**(421,705.00)**	**0.00**	**100.0%**
TOTAL FUND REVENUE		**1,854,680.11**	**3,773,129.00**	**1,918,448.89**	**49.2%**

CITY OF IONE

EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

CITY COUNCIL		FY ACTUAL	FY BUDGET	REMAINING	% EXPEND
1111-60-5120	STIPEND - ELECTED	8,000.00	12,000.00	4,000.00	66.7
1111-60-5215	MEDICARE EXPENSE	101.50	174.00	72.50	58.3
1111-60-5216	SOCIAL SECURITY EXPENSE	494.50	744.00	249.50	66.5
1111-60-5218	CALIF SUI & ETT	184.00	565.00	381.00	32.6
1111-60-5220	WORKERS COMP	1,000.00	1,000.00	0.00	100
1111-60-6122	TRAINING	700.00	10,000.00	9,300.00	7
1111-60-6160	COMMUNICATIONS	1,287.02	2,500.00	1,212.98	51.5
1111-60-6250	TRAVEL, CONFERENCES & MEETINGS	.00	5,500.00	5,500.00	0
1111-60-6255	ECONOMIC DEVELOPMENT	624.95	10,000.00	9,375.05	6.3
TOTAL CITY COUNCIL		**12,391.97**	**42,483.00**	**30,091.03**	**29.2%**

CITY CLERK		FY ACTUAL	FY BUDGET	REMAINING	% EXPEND
1111-62-5120	STIPEND - ELECTED	17,600.00	26,400.00	8,800.00	66.7
1111-62-5215	MEDICARE EXPENSE	255.20	383.00	127.80	66.6
1111-62-5216	SOCIAL SECURITY EXPENSE	1,224.35	1,637.00	412.65	74.8
1111-62-5218	CALIF SUI & ETT	156.40	329.00	172.60	47.5
1111-62-5220	WORKERS COMP	2,201.00	2,201.00	0.00	100
1111-62-6111	OFFICE EXPENSE	149.39	6,000.00	5,850.61	2.5
1111-62-6215	PROF & SPEC SERV. - OTHER	.00	4,500.00	4,500.00	0
1111-62-6240	MEMBERSHIPS AND DUES	.00	925.00	925.00	0
TOTAL CITY CLERK		**21,586.34**	**42,375.00**	**20,788.66**	**50.9%**

CITY TREASURER		FY ACTUAL	FY BUDGET	REMAINING	% EXPEND
1111-64-5120	STIPEND - ELECTED	1,600.00	2,400.00	800.00	66.7
1111-64-5215	MEDICARE EXPENSE	23.20	34.80	11.60	66.7
1111-64-5216	SOCIAL SECURITY EXPENSE	111.30	148.80	37.50	74.8
1111-64-5218	CALIF SUI & ETT	32.20	113.00	80.80	28.5
1111-64-5220	WORKERS COMP GF TREASURER	200.00	200.06	0.06	100
TOTAL CITY TREASURER		**1,966.70**	**2,896.66**	**929.96**	**67.9%**

ADMIN/FINANCE/HR		FY ACTUAL	FY BUDGET	REMAINING	% EXPEND
1111-65-5110	SALARIES & WAGES REG EMPLOYEES	250,440.83	360,954.00	110,513.17	69.4
1111-65-5211	HEALTH INS	35,857.63	71,176.00	35,318.37	50.3
1111-65-5213	PERS RETIREMENT	17,638.39	39,163.00	21,524.61	45
1111-65-5215	MEDICARE EXPENSE	3,595.54	5,234.00	1,638.46	68.7
1111-65-5216	SOCIAL SECURITY EXPENSE	15,259.33	22,379.00	7,119.67	68.2
1111-65-5218	CALIF SUI & ETT	1,105.17	1,428.00	322.83	77.4
1111-65-5220	WORKERS COMP	11,900.50	13,127.00	1,226.50	90.7
1111-65-5223	AD&D/LIFE INSURANCE	690.10	.00	-690.10	0
1111-65-5225	VACATION CASH OUT	15,410.00	7,705.00	-7,705.00	200
1111-65-5298	CALPERS UNFUNDED LIABILITY	51,398.00	53,034.00	1,636.00	96.9
1111-65-6111	OFFICE EXPENSE	11,307.70	570.00	-10,737.70	1983.8
1111-65-6120	SPECIAL DEPARTMENTAL EXPENSE	208.15	2,100.00	1,891.85	9.9
1111-65-6122	TRAINING	2,269.19	3,600.00	1,330.81	63
1111-65-6123	STAFF RECRUITMENT	484.20	.00	-484.20	0
1111-65-6150	ADVERTISING	15.80	.00	-15.80	0
1111-65-6160	COMMUNICATIONS	5,249.96	2,280.00	-2,969.96	230.3
1111-65-6166	SOFTWARE	11,080.55	16,200.00	5,119.45	68.4
1111-65-6167	IT SERVICES	343.91	4,800.00	4,456.09	7.2
1111-65-6168	IT HARDWARE	.00	960.00	960.00	0
1111-65-6170	UTILITIES	8,003.94	12,000.00	3,996.06	66.7
1111-65-6203	M&O EQUIP	1,419.04	5,000.00	3,580.96	28.4
1111-65-6211	PROF SERVICES - AUDITOR	.00	33,000.00	33,000.00	0
1111-65-6215	PROF & SPEC SERV. - OTHER	38,844.22	14,400.00	-24,444.22	269.8

1111-65-6220	OTHER CONTRACTUAL SERVICES	2,767.46	.00	-2,767.46	0
1111-65-6240	MEMBERSHIPS AND DUES	3,575.80	1,800.00	-1,775.80	198.7
1111-65-6250	TRAINING & TRAVEL	1,739.76	1,800.00	60.24	96.7
1111-65-9231	BANK CHARGES/PROCESSING FEES	630.23	.00	-630.23	0
TOTAL ADMIN/FINANCE/HR		**491,235.40**	**672,710.00**	**181,474.60**	**73.0%**

LEGAL		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-68-6210	PROF & SPEC SERVICES-ATTORNEY	65,873.42	38,000.00	-27,873.42	173.4
1111-68-6212	PROF SERVICES-HUMAN RESOURCES	3,097.50	12,000.00	8,902.50	25.8
TOTAL LEGAL		**68,970.92**	**50,000.00**	**(18,970.92)**	**137.9%**

POLICE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-70-5110	SALARIES & WAGES REG EMPLOYEES	477,665.43	660,731.00	183,065.57	72.3
1111-70-5130	OVERTIME EXPENSE	29,700.18	21,247.00	-8,453.18	139.8
1111-70-5211	HEALTH INS	87,095.55	113,980.00	26,884.45	76.4
1111-70-5213	PERS RETIREMENT	54,269.89	93,265.00	38,995.11	58.2
1111-70-5215	MEDICARE EXPENSE	6,366.92	9,889.00	3,522.08	64.4
1111-70-5216	SOCIAL SECURITY EXPENSE	27,535.89	42,283.00	14,747.11	65.1
1111-70-5218	CALIF SUI & ETT	1,628.13	2,895.00	1,266.87	56.2
1111-70-5219	TUITION REIMBURSEMENT	742.50	.00	-742.50	0
1111-70-5220	WORKERS COMPENSATION	21,888.00	22,380.00	492.00	97.8
1111-70-5223	AD&D/LIFE INSURANCE	641.67	.00	-641.67	0
1111-70-5224	UNIFORM ALLOWANCE	3,392.50	9,035.00	5,642.50	37.6
1111-70-5225	VACATION CASH OUT	27,366.00	13,683.00	-13,683.00	200
1111-70-5298	CALPERS UNFUNDED LIABILITY	64,069.00	66,293.00	2,224.00	96.7
1111-70-6111	OFFICE	2,845.61	1,375.00	-1,470.61	207
1111-70-6119	SAFETY EQUIPMENT	4,573.88	5,500.00	926.12	83.2
1111-70-6120	SPECIAL DEPARTMENTAL	4,285.43	2,475.00	-1,810.43	173.2
1111-70-6121	TRAINING SUPPLIES	.00	2,475.00	2,475.00	0
1111-70-6122	TRAINING	2,298.81	2,750.00	451.19	83.6
1111-70-6123	STAFF RECRUIT	339.35	550.00	210.65	61.7
1111-70-6127	VOLUNTEER SUPPLIES	167.75	275.00	107.25	61
1111-70-6140	CLOTHING / UNIFORM-NON-PAYROLL	1,950.40	275.00	-1,675.40	709.2
1111-70-6160	COMMUNICATIONS	6,732.44	6,749.00	16.56	99.8
1111-70-6163	IT SERVICES	45.03	4,400.00	4,354.97	1
1111-70-6166	SOFTWARE PROGRAMS	439.86	828.00	388.14	53.1
1111-70-6167	IT HARDWARE	270.18	880.00	609.82	30.7
1111-70-6170	UTILITIES	813.13	5,646.00	4,832.87	14.4
1111-70-6201	FUEL	13,337.28	13,750.00	412.72	97
1111-70-6202	VEHICLE MAINT	7,123.89	6,600.00	-523.89	107.9
1111-70-6220	OTHER CONTRACTUAL SERVICES	110,387.53	110,000.00	-387.53	100.4
1111-70-6240	MEMBERSHIPS AND DUES	104.50	275.00	170.50	38
1111-70-6250	TRAVEL, CONF	3,491.98	1,375.00	-2,116.98	254
1111-70-8814	CAPITAL EXP - EQUIPMENT	.00	2,500.00	2,500.00	0
TOTAL POLICE		**961,568.71**	**1,224,359.00**	**262,790.29**	**78.5%**

FIRE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-75-5110	SALARIES & WAGES REG EMPLOYEES	21,001.60	24,000.00	2,998.40	87.5
1111-75-5211	HEALTH INS	1,197.36	.00	-1,197.36	0
1111-75-5215	MEDICARE EXPENSE	297.00	.00	-297.00	0
1111-75-5216	SOCIAL SECURITY EXPENSE	1,108.67	.00	-1,108.67	0
1111-75-5218	CALIF SUI & ETT	172.50	.00	-172.50	0
1111-75-5220	WORKERS COMP	708.50	.00	-708.50	0
1111-75-5223	AD&D/LIFE INSURANCE	527.58	.00	-527.58	0
1111-75-6111	OFFICE	868.60	450.00	-418.60	193
1111-75-6119	SAFETY EQUIPMENT	2,794.46	6,000.00	3,205.54	46.6
1111-75-6120	SPECIAL DEPARTMENTAL EXPENSE	2,446.12	2,100.00	-346.12	116.5
1111-75-6121	TRAINING SUPPLIES	1,080.40	240.00	-840.40	450.2
1111-75-6122	TRAINING & TRAVEL	1,559.13	1,800.00	240.87	86.6
1111-75-6130	TOOLS & SMALL EQUIP	2,287.91	1,200.00	-1,087.91	190.7
1111-75-6140	CLOTHING / UNIFORM	4,119.74	480.00	-3,639.74	858.3
1111-75-6160	COMMUNICATIONS	6,574.95	6,768.00	193.05	97.2
1111-75-6166	SOFTWARE PROGRAMS	479.85	3,900.00	3,420.15	12.3
1111-75-6167	IT HARDWARE	343.91	960.00	616.09	35.8
1111-75-6170	UTILITIES	10,131.24	9,600.00	-531.24	105.5
1111-75-6190	MAINT OF BLDGS, STRUCT, GROUND	6,471.90	7,200.00	728.10	89.9
1111-75-6199	EXPENSE REIMBURSEMENT	2,802.38	.00	-2,802.38	0
1111-75-6201	FUEL	11,715.50	24,000.00	12,284.50	48.8
1111-75-6202	VEHICLE MAINT	13,386.18	30,000.00	16,613.82	44.6

1111-75-6203	MAINT & OPERATIONS - EQUIPMENT	16.23	6,000.00	5,983.77	0.3
1111-75-6215	PROF & SPEC SERV. - OTHER	274.09	1,200.00	925.91	22.8
1111-75-6220	OTHER CONTRACT SERVICES	74.09	.00	-74.09	0
1111-75-8814	CAPITAL EXP - EQUIPMENT	.00	39,600.00	39,600.00	0
TOTAL FIRE		**92,439.89**	**165,498.00**	**73,058.11**	**55.9%**
PLANNING		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-80-5110	SALARIES & WAGES REG EMPLOYEES	270.00	200.00	-70.00	135
1111-80-5215	MEDICARE EXPENSE	2.91	2.90	-0.01	100.3
1111-80-5216	SOCIAL SECURITY EXPENSE	12.40	12.40	0.00	100
1111-80-5218	CALIF SUI & ETT	4.60	9.00	4.40	51.1
1111-80-5220	WORKERS COMP GF PLANNING	16.00	16.67	0.67	96
1111-80-5223	AD&D/LIFE INSURANCE	135.20	.00	-135.20	0
1111-80-6120	SPECIAL DEPARTMENTAL EXPENSE	316.00	.00	-316.00	0
1111-80-6150	ADVERTISING	1,311.96	500.00	-811.96	262.4
1111-80-6213	PROF & SPEC SERVICES-PLANNER	5,700.00	45,000.00	39,300.00	12.7
1111-80-6215	PROF & SPEC SERV. - OTHER	2,005.44	12,000.00	9,994.56	16.7
TOTAL PLANNING		**9,774.51**	**57,740.97**	**47,966.46**	**16.9%**
BUILDING INSPECTION		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-85-5110	SALARIES & WAGES REG EMPLOYEES	89,349.67	135,814.00	46,464.33	65.8
1111-85-5211	HEALTH INS	14,544.29	31,160.00	16,615.71	46.7
1111-85-5213	PERS RETIREMENT	5,695.36	14,736.00	9,040.64	38.7
1111-85-5215	MEDICARE EXPENSE	1,081.59	1,969.00	887.41	54.9
1111-85-5216	SOCIAL SECURITY EXPENSE	4,614.05	8,420.00	3,805.95	54.8
1111-85-5218	CALIF SUI & ETT	234.17	625.00	390.83	37.5
1111-85-5220	WORKERS COMP	4,935.25	4,939.00	3.75	99.9
1111-85-5223	AD&D/LIFE INSURANCE	152.10	.00	-152.10	0
1111-85-5225	VACATION CASH OUT	5,374.00	2,687.00	-2,687.00	200
1111-85-5298	CALPERS UNFUNDED LIABILITY	25,659.00	26,517.00	858.00	96.8
1111-85-6111	OFFICE EXPENSE	895.46	500.00	-395.46	179.1
1111-85-6122	TRAINING	585.00	2,500.00	1,915.00	23.4
1111-85-6140	CLOTHING/UNIFORM	375.38	.00	-375.38	0
1111-85-6160	COMMUNICATIONS	1,691.86	500.00	-1,191.86	338.4
1111-85-6166	SOFTWARE PROGRAMS	549.15	4,500.00	3,950.85	12.2
1111-85-6170	UTILITIES	369.61	500.00	130.39	73.9
1111-85-6190	MAINT OF BLDGS, STRUCT, GROUND	.00	3,500.00	3,500.00	0
1111-85-6201	FUEL	422.21	.00	-422.21	0
1111-85-6216	PROF SERVICES - BLDG INSPECTOR	3,792.06	10,000.00	6,207.94	37.9
1111-85-6220	OTHER CONTRACT SERVICES	762.92	.00	-762.92	0
1111-85-6240	MEMBERSHIPS AND DUES	.00	2,500.00	2,500.00	0
1111-85-6250	TRAVEL, CONFERENCES & MEETINGS	.00	2,500.00	2,500.00	0
TOTAL BUILDING INSPECTION		**161,083.13**	**253,867.00**	**92,783.87**	**63.5%**
ENGINEERING		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-90-6212	PROF & SPEC SERVICES-ENGINEER	43,200.58	75,000.00	31,799.42	57.6
1111-90-6225	ENGINEER SERVICES-BILLABLE	41,527.00	15,000.00	-26,527.00	276.9
TOTAL ENGINEERING		**84,727.58**	**90,000.00**	**5,272.42**	**94.1%**
PUBLIC WORKS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-92-5110	SALARIES & WAGES REG EMPLOYEES	99,249.15	178,999.00	79,749.85	55.5
1111-92-5122	STANDBY PAY	4,499.25	.00	-4,499.25	0
1111-92-5130	OVERTIME EXPENSE	5,296.01	3,557.00	-1,739.01	148.9
1111-92-5211	HEALTH INS	21,405.19	44,280.00	22,874.81	48.3
1111-92-5213	PERS RETIREMENT	5,657.30	21,695.00	16,037.70	26.1
1111-92-5215	MEDICARE EXPENSE	1,417.68	2,595.00	1,177.32	54.6
1111-92-5216	SOCIAL SECURITY EXPENSE	6,015.37	11,098.00	5,082.63	54.2
1111-92-5218	CALIF SUI & ETT - ER PAID	457.68	1,546.00	1,088.32	29.6
1111-92-5220	WORKERS COMP	6,505.00	6,510.00	5.00	99.9
1111-92-5223	AD&D/LIFE INSURANCE	219.06	.00	-219.06	0
1111-92-5224	UNIFORM ALLOWANCE	.00	1,215.00	1,215.00	0
1111-92-5225	VACATION CASH OUT	8,264.00	4,132.00	-4,132.00	200
1111-92-5298	CALPERS UNFUNDED LIABILITY	46,187.00	47,731.00	1,544.00	96.8
1111-92-6111	OFFICE EXPENSE	294.07	.00	-294.07	0
1111-92-6120	SPECIAL DEPARTMENTAL EXPENSE	663.23	500.00	-163.23	132.7
1111-92-6122	TRAINING	.00	1,000.00	1,000.00	0
1111-92-6123	STAFF RECRUITMENT	715.72	.00	-715.72	0
1111-92-6130	TOOLS & SMALL EQUIP	1,428.83	800.00	-628.83	178.6
1111-92-6160	COMMUNICATIONS	1,312.02	650.00	-662.02	201.9

1111-92-6166	SOFTWARE PROGRAMS	4,763.34	2,000.00	-2,763.34	238.2
1111-92-6168	IT HARDWARE	16.70	1,200.00	1,183.30	1.4
1111-92-6170	UTILITIES	86,673.10	100,000.00	13,326.90	86.7
1111-92-6190	MAINT OF BLDGS, STRUCT, GROUND	61,297.56	.00	-61,297.56	0
1111-92-6191	MAINT / OPERATIONS OF POOL0241	180.00	.00	-180.00	0
1111-92-6195	BEAUTIFICATION	1,600.00	15,000.00	13,400.00	10.7
1111-92-6201	FUEL	6,932.50	10,000.00	3,067.50	69.3
1111-92-6202	VEHICLE MAINT	3,032.90	25,000.00	21,967.10	12.1
1111-92-6203	MAINT & OPERATIONS - EQUIPMENT	13,330.59	6,000.00	-7,330.59	222.2
1111-92-6215	PROF & SPEC SERV. - OTHER	155.45	.00	-155.45	0
1111-92-6220	OTHER CONTRACT SERVICES	333.63	.00	-333.63	0
1111-92-6240	MEMBERSHIPS AND DUES	17,225.00	3,500.00	-13,725.00	492.1
1111-92-8813	CAPITAL OUTLAY-OTHER THAN BLDG	.00	6,500.00	6,500.00	0
1111-92-8814	CAPITAL EXP - EQUIPMENT	.00	15,000.00	15,000.00	0
TOTAL PUBLIC WORKS		**405,127.33**	**510,508.00**	**105,380.67**	**79.4%**

CITYWIDE SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
1111-94-5225	HEALTH INS. - RETIREE	70,488.61	45,000.00	-25,488.61	156.6
1111-94-6111	OFFICE EXPENSE	1,997.09	.00	-1,997.09	0
1111-94-6112	PAYROLL PROCESSING FEE	4,743.85	.00	-4,743.85	0
1111-94-6190	MAINT OF BLDGS, STRUCT, GROUND	220.00	.00	-220.00	0
1111-94-6230	INSURANCE	271,203.00	264,483.00	-6,720.00	102.5
1111-94-6231	PROPERTY INSURANCE	.00	6,720.00	6,720.00	0
1111-94-9231	BANK CHARGES/PROCESSING FEES	9,097.25	.00	-9,097.25	0
1111-94-9700	TRANSFERS OUT	79,304.00	.00	-79,304.00	0
TOTAL CITYWIDE SERVICES		**437,053.80**	**316,203.00**	**(120,850.80)**	**138.2%**
TOTAL FUND EXPENDITURES		**2,747,926.28**	**3,428,640.63**	**680,714.35**	**80.1%**

GENERAL FUND OPERATING RESERVE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1222-49-4900	TRANSFER IN	187,269.00	187,269.00	0.00	100
TOTAL OPERATING RESERVE		**187,269.00**	**187,269.00**	**0.00**	**100.0%**

GENERAL FUND CAPITAL RESERVE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
1333-49-4900	TRANSFER IN	262,177.00	262,177.00	0.00	100
TOTAL GENERAL FUND CAPITAL RESERVE		**262,177.00**	**262,177.00**	**0.00**	**100.0%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GAS TAX FUND

USE OF MONEY & PROP		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
2111-44-4411	INVESTMENT INCOME	5,846.02	.00	-5,846.02	0
TOTAL USE OF MONEY & PROP		**5,846.02**	**.00**	**-5,846.02**	**0.0%**

INTERGOVERNMENTAL		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
2111-45-4501	OTHER GOVERNMENTAL AGENCIES	158,400.00	.00	-158,400.00	0
2111-45-4521	HUTF - GAS TAX 2106	53,090.02	40,000.00	-13,090.02	132.7
2111-45-4522	HUTF - GAS TAX 2107	44,413.16	60,000.00	15,586.84	74
2111-45-4523	HUTF - GAS TAX 2107.5	2,000.00	.00	-2,000.00	0
2111-45-4524	HUTF - GAS TAX 2105	36,790.31	44,000.00	7,209.69	83.6
2111-45-4525	HUTF - GAS TAX 2103	56,396.68	62,000.00	5,603.32	91
2111-45-4531	RMRA - SB-1 GAS TAX	128,103.32	185,000.00	56,896.68	69.3
TOTAL INTERGOVERNMENTAL		**479,193.49**	**391,000.00**	**-88,193.49**	**122.6%**

CHARGES FOR SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
2111-46-4677	CALTRANS - STREET CLEANING	3,066.50	6,133.00	3,066.50	50
TOTAL CHARGES FOR SERVICES		**3,066.50**	**6,133.00**	**3,066.50**	**50.0%**

OTHER FINANCING SOURCES/(USES)		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
2111-49-4900	TRANSFERS IN	10,108.00	10,108.00	0.00	100
TOTAL OTHER FINANCING SOURCES/(USES)		**10,108.00**	**10,108.00**	**0.00**	**100.0%**

TOTAL FUND REVENUE		**498,214.01**	**407,241.00**	**-90,973.01**	**122.3%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GAS TAX FUND

ADMIN/FINANCE/HR		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
2111-65-5110	SALARIES & WAGES	9,480.40	12,103.00	2,622.60	78.3
2111-65-5211	HEALTH INS.	2,637.49	2,214.00	-423.49	119.1
2111-65-5213	PERS RETIREMENT	627.38	6,839.00	6,211.62	9.2
2111-65-5215	MEDICARE	136.91	175.00	38.09	78.2
2111-65-5216	SOCIAL SECURITY	581.31	750.00	168.69	77.5
2111-65-5218	CALIF SUI & ETT	56.27	44.00	-12.27	127.9
2111-65-5220	WORKERS COMP	439.75	440.00	0.25	99.9
2111-65-5223	LIFE INS & AD&D	115.02	.00	-115.02	0
2111-65-5225	VACATION CASH OUT	546.00	273.00	-273.00	200
2111-65-6111	OFFICE EXPENSE	1,381.96	95.00	-1,286.96	1454.7
2111-65-6120	SPECIAL DEPARTMENTAL	.00	350.00	350.00	0
2111-65-6122	TRAINING	354.20	600.00	245.80	59
2111-65-6160	COMMUNICATIONS	752.75	380.00	-372.75	198.1
2111-65-6166	SOFTWARE	2,009.87	2,700.00	690.13	74.4
2111-65-6167	IT SERVICES	66.58	800.00	733.42	8.3
2111-65-6168	IT HARDWARE	.00	160.00	160.00	0
2111-65-6170	UTILITIES	1,267.67	2,000.00	732.33	63.4
2111-65-6203	MAINT & OPERATIONS - EQUIPMENT	28.50	.00	-28.50	0
2111-65-6211	PROF SERVICES	2,127.84	5,500.00	3,372.16	38.7
2111-65-6215	PROF & SPEC SERV. - OTHER	520.57	1,200.00	679.43	43.4
2111-65-6220	OTHER CONTRACTUAL SERVICES	302.71	1,200.00	897.29	25.2
2111-65-6240	MEMBERSHIP & DUES	579.30	300.00	-279.30	193.1
2111-65-6250	TRAINING & TRAVEL	289.96	300.00	10.04	96.7
TOTAL ADMIN/FINANCE/HR		**24,302.44**	**38,423.00**	**14,120.56**	**63.2%**

ENGINEERING		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
2111-90-6212	PROF & SPEC SERV. ENG	5,341.48	25,000.00	19,658.52	21.4
TOTAL ENGINEERING		**5,341.48**	**25,000.00**	**19,658.52**	**21.4%**

PUBLIC WORKS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
2111-92-5110	SALARIES & WAGES	25,525.72	38,664.00	13,138.28	66
2111-92-5122	STANDBY PAY	346.80	.00	-346.80	0
2111-92-5130	OVERTIME	1,856.72	1,217.00	-639.72	152.6
2111-92-5211	HEALTH INS	6,204.46	12,300.00	6,095.54	50.4
2111-92-5213	PERS	1,473.38	4,195.00	2,721.62	35.1
2111-92-5215	MEDICARE	374.58	561.00	186.42	66.8
2111-92-5216	SOCIAL SECURITY	1,585.44	2,397.00	811.56	66.1
2111-92-5218	CALIF SUI & ETT	156.32	247.00	90.68	63.3
2111-92-5219	WORKERS COMP	703.00	1,406.00	703.00	50
2111-92-5220	WORKERS COMP	350.50	.00	-350.50	0
2111-92-5223	LIFE INS AD&D	51.75	.00	-51.75	0
2111-92-5224	UNIFORM ALLOWANCE	.00	338.00	338.00	0
2111-92-5225	VACATION CASH OUT	1,488.00	744.00	-744.00	200
2111-92-5298	CALPERS UNFUNDED	12,830.00	13,259.00	429.00	96.8
2111-92-6120	SPECIAL DEPT	2,218.74	.00	-2,218.74	0
2111-92-6123	STAFF RECRUITMENT	51.00	.00	-51.00	0
2111-92-6160	COMMUNICATIONS	1,181.14	650.00	-531.14	181.7
2111-92-6166	SOFTWARE	255.60	500.00	244.40	51.1
2111-92-6170	UTILITIES	4,777.22	25,000.00	20,222.78	19.1
2111-92-6190	MAINT OF BLDGS, STRUCT, GROUND	753.47	.00	-753.47	0
2111-92-6201	FUEL	1,584.01	1,500.00	-84.01	105.6
2111-92-6202	VEHICLE MAINT	104.19	.00	-104.19	0
2111-92-6215	PROF & SPEC SERV. - OTHER	116.59	.00	-116.59	0
2111-92-6220	OTHER CONTRACT SERVICES	24.45	.00	-24.45	0
TOTAL PUBLIC WORKS		**64,013.08**	**102,978.00**	**38,964.92**	**62.2%**

TOTAL FUND EXPENDITURES		**93,657.00**	**166,401.00**	**72,744.00**	**56.3%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WWTP-OPER & MAINT

SEWER REVENUES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
3111-48-4805	SEWER SERVICE CHARGES	736,777.91	912,000.00	175,222.09	80.8
3111-48-4823	MISCELLANEOUS REIMBURSEMENTS	5,780.14	.00	-5,780.14	0
3111-48-4824	MISCELLANEOUS REVENUE	20.00	.00	-20.00	0
3111-48-4840	SEWER DELINQUENT CHARGES	59,301.16	34,000.00	-25,301.16	174.4
3111-48-4841	INVESTMENT INCOME	6,080.32	.00	-6,080.32	0
TOTAL SEWER REVENUES		**807,959.53**	**946,000.00**	**138,040.47**	**85.4%**
TOTAL FUND REVENUE		**807,959.53**	**946,000.00**	**138,040.47**	**85.4%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WWTP-OPER & MAINT

ADMIN/FINANCE/HR		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3111-65-5110	SALARIES & WAGES	59,851.04	63,028.00	3,176.96	95
3111-65-5211	HEALTH INS	11,410.36	22,140.00	10,729.64	51.5
3111-65-5213	PERS	2,725.16	6,839.00	4,113.84	39.9
3111-65-5215	MEDICARE	833.06	914.00	80.94	91.1
3111-65-5216	SOCIAL SECURITY	3,534.44	914.00	-2,620.44	386.7
3111-65-5218	CALIF SUI & ETT	374.81	444.00	69.19	84.4
3111-65-5220	WORKERS COMP	2,290.25	2,292.00	1.75	99.9
3111-65-5223	LIFE INS & AD&D	230.02	.00	-230.02	0
3111-65-5225	VACATION CASH OUT	3,380.00	1,685.00	-1,695.00	200.6
3111-65-6111	OFFICE EXPENSE	9,159.44	190.00	-8,969.44	4820.8
3111-65-6120	SPECIAL DEPT	132.80	700.00	567.20	19
3111-65-6122	TRAINING	708.39	1,200.00	491.61	59
3111-65-6160	COMMUNICATIONS	1,575.46	760.00	-815.46	207.3
3111-65-6163	IT SERVICES	114.66	1,600.00	1,485.34	7.2
3111-65-6166	SOFTWARE	3,113.24	.00	-3,113.24	0
3111-65-6168	IT HARDWARE	.00	320.00	320.00	0
3111-65-6170	UTILITIES	3,535.31	4,000.00	464.69	88.4
3111-65-6190	MAINT OF BLDG, STRUCT, GROUND	18.50	.00	-18.50	0
3111-65-6203	M&O EQUIPMENT	100.00	1,000.00	900.00	10
3111-65-6211	PROF SERVICES	2,493.60	20,000.00	17,506.40	12.5
3111-65-6215	PROF SERVICES	8,801.12	2,400.00	-6,401.12	366.7
3111-65-6220	OTHER CONTRACTUAL SERVICES	1,142.76	2,400.00	1,257.24	47.6
3111-65-6240	MEMBERSHIP & DUES	1,158.60	600.00	-558.60	193.1
3111-65-6250	TRAINING & TRAVEL	579.92	600.00	20.08	96.7
3111-65-9231	BANK CHARGES/PROCESSING FEES	2,941.05	.00	-2,941.05	0
3111-65-9271	I-BANK LOAN	37,265.10	157,989.00	120,723.90	23.6
TOTAL ADMIN/FINANCE/HR		**157,469.09**	**292,015.00**	**134,545.91**	**53.9%**

BUILDING		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3111-85-5110	SALARIES & WAGES	1,414.97	6,352.00	4,937.03	22.3
3111-85-5200	VACATION CASH OUT	.00	122.00	122.00	0
3111-85-5211	HEALTH INS	964.34	1,640.00	675.66	58.8
3111-85-5213	PERS RETIREMENT	112.38	689.00	576.62	16.3
3111-85-5215	MEDICARE EXP.	18.22	92.00	73.78	19.8
3111-85-5216	SOCIAL SECURITY	86.15	394.00	307.85	21.9
3111-85-5218	CALIF SUI & ETT	.00	33.00	33.00	0
3111-85-5220	WORKERS COMP	231.00	231.00	0.00	100
3111-85-5225	VACATION CASH OUT	244.00	122.00	-122.00	200
TOTAL BUILDING		**3,071.06**	**9,675.00**	**6,603.94**	**31.7%**

ENGINEERING		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3111-90-6212	PROF & SPEC SERVICES- ENGINEER	19,953.85	30,000.00	10,046.15	66.5
TOTAL ENGINEERING		**19,953.85**	**30,000.00**	**10,046.15**	**66.5%**

PUBLIC WORKS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**

3111-92-5110	SALARIES & WAGES	10,743.34	13,023.00	2,279.66	82.5
3111-92-5122	STANDBY PAY	124.20	.00	-124.20	0
3111-92-5130	OVERTIME	437.56	187.00	-250.56	234
3111-92-5211	HEALTH INS	3,427.34	3,280.00	-147.34	104.5
3111-92-5213	PERS	491.17	1,413.00	921.83	34.8
3111-92-5215	MEDICARE	95.62	189.00	93.38	50.6
3111-92-5216	SOCIAL SECURITY	414.37	807.00	392.63	51.4
3111-92-5218	CALIF SUI & ETT	51.64	66.00	14.36	78.2
3111-92-5219	WORKERS COMP	355.50	474.00	118.50	75
3111-92-5220	WORKERS COMP	118.00	.00	-118.00	0
3111-92-5223	LIFE INS AD&D	13.55	.00	-13.55	0
3111-92-5224	UNIFORM ALLOWANCE	.00	90.00	90.00	0
3111-92-5225	VACATION CASH OUT	500.00	250.00	-250.00	200
3111-92-6111	OFFICE EXPENSES	1,001.76	.00	-1,001.76	0
3111-92-6113	CHEMICALS	97,365.09	35,000.00	-62,365.09	278.2
3111-92-6123	STAFF RECRUITMENT	51.00	.00	-51.00	0
3111-92-6126	SWRCB PERMIT FEE	37,348.00	.00	-37,348.00	0
3111-92-6160	COMMUNICATIONS	1,194.47	650.00	-544.47	183.8
3111-92-6163	IT SERVICES	16.20	.00	-16.20	0
3111-92-6166	SOFTWARE	1,162.06	1,000.00	-162.06	116.2
3111-92-6170	UTILITIES	84,955.42	18,200.00	-66,755.42	466.8
3111-92-6190	MAINT OF BLDGS STRUCT & GROUND	984.09	.00	-984.09	0
3111-92-6193	MAINT OF COLLECTION SYSTEM	67,795.93	.00	-67,795.93	0
3111-92-6202	VEHICLE MAINT	180.25	.00	-180.25	0
3111-92-6203	REPAIR & MAINT	86,774.88	.00	-86,774.88	0
3111-92-6215	PROF SERVICES	273,044.72	462,887.00	189,842.28	59
3111-92-6220	OTHER CONTRACT SERVICES	25,847.78	.00	-25,847.78	0
3111-92-8813	CAPITAL OTHER	45,636.60	50,000.00	4,363.40	91.3
TOTAL PUBLIC WORKS		**740,130.54**	**587,516.00**	**(152,614.54)**	**126.0%**

CITYWIDE SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3111-94-5225	HEALTH INS	3,938.50	15,000.00	11,061.50	26.3
3111-94-6111	OFFICE EXPENSE	1,875.00	.00	-1,875.00	0
3111-94-6230	INSURANCE LIABILITY	69,232.00	66,121.00	-3,111.00	104.7
TOTAL CITYWIDE SERVICES		**75,045.50**	**81,121.00**	**6,075.50**	**92.5%**

		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% EXPEND**
TOTAL FUND EXPENDITURES		**1,030,294.82**	**1,000,327.00**	**(29,967.82)**	**103.0%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

SEWER CIP FUND

SEWER CIP REVENUES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
3121-48-4841	INTEREST EARNED	12,601.48	.00	-12,601.48	0
3121-48-4850	SEWER SERVICE CHARGES	184,898.68	80,000.00	-104,898.68	231.1
3121-48-4855	IMPACT FEES (SEWER CONNECTION	161,740.00	100,000.00	-61,740.00	161.7
3121-48-4900	TRANSFERS IN	10,251.00	10,251.00	0.00	100
TOTAL SEWER CIP REVENUES		**369,491.16**	**190,251.00**	**(179,240.16)**	**194.2%**
TOTAL FUND REVENUE		**369,491.16**	**190,251.00**	**(179,240.16)**	**194.2%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

TERTIARY PLANT FUND

TERTIARY PLANT REVENUES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
3131-48-4810	TERTIARY PLANT ARSA	17,647.75	125,000.00	107,352.25	14.1
3131-48-4811	TERTIARY PLANT CDCR	109,998.96	.00	-109,998.96	0
3131-48-4812	TERTIARY PLANT PORTLOCK	35,000.00	70,000.00	35,000.00	50
TOTAL TERTIARY PLANT REVENUES		**162,646.71**	**195,000.00**	**32,353.29**	**83.4%**

OTHER FINANCING SOURCES/(USES)		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**

3131-49-4900	TRANSFERS IN	14,357.00	14,357.00	0.00	100
TOTAL OTHER FINANCING SOURCES/(USES)		**14,357.00**	**14,357.00**	**.00**	**100.0%**

		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% RECVD**
TOTAL FUND REVENUE		**177,003.71**	**209,357.00**	**32,353.29**	**84.5%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

TERTIARY PLANT FUND

TERTIARY PLANT EXPENDITURES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3131-50-6170	UTILITIES	3,866.99	.00	-3,866.99	0
TOTAL TERTIARY PLANT EXPENDITURES		**3,866.99**	**.00**	**(3,866.99)**	

LEGAL		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3131-68-6221	PROF SERVICES -LEGAL	50,101.83	45,000.00	-5,101.83	111.3
TOTAL LEGAL		**50,101.83**	**45,000.00**	**(5,101.83)**	**111.3%**

ENGINEERING		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3131-90-6212	PROF & SPEC SERV. - TERTIARY	3,456.26	15,000.00	11,543.74	23
3131-90-6215	PROF & SPEC SERVICE	8,701.00	.00	-8,701.00	0
3131-90-6220	PROF SERVICES - TERTIARY	63,470.59	155,000.00	91,529.41	41
TOTAL ENGINEERING		**75,627.85**	**170,000.00**	**94,372.15**	**44.5%**

PUBLIC WORKS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
3131-92-6170	UTILITIES	173.82	.00	-173.82	0
3131-92-6215	PROF SERVICES	225,203.11	427,500.00	202,296.89	52.7
3131-92-6240	MEMBERSHIP & DUES	413.13	.00	-413.13	0
TOTAL PUBLIC WORKS		**225,790.06**	**427,500.00**	**201,709.94**	**52.8%**
TOTAL FUND EXPENDITURES		**355,386.73**	**642,500.00**	**287,113.27**	**55.3%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

SWIMMING POOL

PUBLIC WORKS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
4111-92-5110	SALARIES & WAGES	11,278.10	12,820.00	1,541.90	88
4111-92-5130	OVERTIME	233.97	515.00	281.03	45.4
4111-92-5211	HEALTH INS	2,010.89	4,510.00	2,499.11	44.6
4111-92-5213	PERS	680.36	1,391.00	710.64	48.9
4111-92-5215	MEDICARE	157.19	186.00	28.81	84.5
4111-92-5216	SOCIAL SECURITY	666.63	795.00	128.37	83.9
4111-92-5218	CALIF SUI & ETT	52.72	90.00	37.28	58.6
4111-92-5219	WORKERS COMP	349.50	466.00	116.50	75
4111-92-5220	WORKERS COMP	116.25	.00	-116.25	0
4111-92-5223	LIFE INS & AD&D	15.21	.00	-15.21	0
4111-92-5224	UNIFORM ALLOWANCE	.00	124.00	124.00	0
4111-92-5225	VACATION CASH OUT	494.00	247.00	-247.00	200
4111-92-6113	CHEMICALS	.00	12,000.00	12,000.00	0
4111-92-6122	TRAINING	.00	1,000.00	1,000.00	0
4111-92-6190	MAINT OF BLDG,STRUCT	.00	8,000.00	8,000.00	0
4111-92-6215	PROF SERVICES	18,614.40	.00	-18,614.40	0
TOTAL PUBLIC WORKS		**34,669.22**	**42,144.00**	**7,474.78**	**82.3%**
TOTAL FUND EXPENDITURES		**34,669.22**	**42,144.00**	**7,474.78**	**82.3%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

RECREATION

RECREATION		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
4121-67-5110	SALARIES & WAGES	4,224.00	9,850.00	5,626.00	42.9
4121-67-5211	HEALTH INSURANCE	3,000.00	6,000.00	3,000.00	50
4121-67-5213	PERS	306.24	700.00	393.76	43.7
4121-67-5215	MEDICARE	61.25	125.00	63.75	49
4121-67-5216	SOCIAL SECURITY	261.89	500.00	238.11	52.4
4121-67-5218	CALIF SUI & ETT	92.93	200.00	107.07	46.47
4121-67-6120	SPECIAL DEPARTMENT	20.00	100.00	80.00	20
TOTAL RECREATION		**7,966.31**	**17,475.00**	**9,508.69**	**45.6%**
TOTAL FUND EXPENDITURES		**7,966.31**	**17,475.00**	**9,508.69**	**45.6%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

ED HUGHES MEMORIAL ARENA

CHARGES FOR SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
4311-44-4420	RENTAL REVENUE - MAJOR EVENTS	3,978.00	.00	-3,978.00	0
4311-44-4421	RENTAL REVENUE - MINOR EVENTS	5,426.59	.00	-5,426.59	0
TOTAL CHARGES FOR SERVICES		**9,404.59**	**.00**	**(9,404.59)**	**0**
TOTAL FUND REVENUE		**9,404.59**	**.00**	**(9,404.59)**	**0**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

ED HUGHES MEMORIAL ARENA

PUBLIC WORKS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
4311-92-5110	SALARIES & WAGES	3,594.70	4,150.00	555.30	86.6
4311-92-5130	OVERTIME	.00	140.00	140.00	0
4311-92-5211	HEALTH INS	580.69	1,230.00	649.31	47.2
4311-92-5213	PERS	107.15	450.00	342.85	23.8
4311-92-5215	MEDICARE	49.23	60.00	10.77	82.1
4311-92-5216	SOCIAL SECURITY	210.48	257.00	46.52	81.9
4311-92-5218	CALIF SUI & ETT	38.26	25.00	-13.26	153
4311-92-5219	WORKERS COMP	113.25	151.00	37.75	75
4311-92-5220	WORKERS COMP	37.50	.00	-37.50	0
4311-92-5223	LIFE INS AD&D	4.59	.00	-4.59	0
4311-92-5224	UNIFORM ALLOWANCE - PW ARENA	.00	34.00	34.00	0
4311-92-5225	VACATION CASH OUT	160.00	80.00	-80.00	200
4311-92-6170	UTILITIES	5,909.26	4,200.00	-1,709.26	140.7
4311-92-6201	FUEL	112.81	500.00	387.19	22.6
4311-92-8814	CAPITAL EQUP	.00	15,000.00	15,000.00	0
TOTAL PUBLIC WORKS		**10,917.92**	**26,277.00**	**15,359.08**	**41.5%**
TOTAL FUND EXPENDITURES		**10,917.92**	**26,277.00**	**15,359.08**	**41.5%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GRANT-06-HOME 2370 GRANT

DEPARTMENT ADMIN		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
7117-65-5110	SALARY & WAGES	4,568.06	12,619.80	8,051.74	36.2
7117-65-5211	HEALTH INS	600.00	.00	-600.00	0
7117-65-5213	PERS	288.54	946.49	657.95	30.5
7117-65-5215	MEDICARE	58.99	182.99	124.00	32.2
7117-65-5216	SOCIAL SECURITY	248.42	782.43	534.01	31.8
7117-65-5218	CALIF SUI & ETT	31.55	151.44	119.89	20.8
TOTAL DEPARTMENT ADMIN		**5,795.56**	**14,683.15**	**8,887.59**	**39.5%**

TOTAL FUND EXPENDITURES		**5,795.56**	**14,683.15**	**8,887.59**	**39.5%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GRANT-08-HOME 4711 GRANT

ADMIN		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
7119-65-5110	SALARIES & WAGES	7,613.46	21,033.00	13,419.54	36.2
7119-65-5211	HEALTH INS	1,000.00	.00	-1,000.00	0
7119-65-5213	PERS	480.90	1,577.48	1,096.58	30.5
7119-65-5215	MEDICARE	98.34	304.98	206.64	32.2
7119-65-5216	SOCIAL SECURITY	414.03	1,304.05	890.02	31.8
7119-65-5218	CALIF SUI & ETT	47.43	252.40	204.97	18.8
TOTAL ADMIN		**9,654.16**	**24,471.91**	**14,817.75**	**39.4%**
TOTAL FUND EXPENDITURES		**9,654.16**	**24,471.91**	**14,817.75**	**39.4%**

GRANT-SELF HELP HOUSING

ADMIN		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
7121-65-5110	SALARIES & WAGES	3,045.39	8,413.20	5,367.81	36.2
7121-65-5211	HEALTH INS	400.00	.00	-400.00	0
7121-65-5213	PERS	192.36	630.99	438.63	30.5
7121-65-5215	MEDICARE	39.35	121.99	82.64	32.3
7121-65-5216	SOCIAL SECURITY	165.60	521.62	356.02	31.8
7121-65-5218	CA SDI & ETT	23.33	.00	-23.33	0
TOTAL ADMIN		**3,866.03**	**9,687.80**	**5,821.77**	**39.9%**
TOTAL FUND EXPENDITURES		**3,866.03**	**9,687.80**	**5,821.77**	**39.9%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

LIGHTING, LANDSCAPE & MAINT.

SPECIAL BENEFITS ASSESSMENTS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
8221-40-4666	DIST 1 COIS REVENUES	45,675.28	85,000.00	39,324.72	53.7
TOTAL SPECIAL BENEFITS ASSESSMENTS		**45,675.28**	**85,000.00**	**39,324.72**	**53.7%**
USE OF MONEY & PROP		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
8221-44-4411	INTEREST EARNED	325.56	.00	-325.56	0
TOTAL USE OF MONEY & PROP		**325.56**	**.00**	**(325.56)**	**0.0%**
		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% RECVD**
TOTAL FUND REVENUE		**46,000.84**	**85,000.00**	**38,999.16**	**54.1%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

LIGHTING, LANDSCAPE & MAINT.

ADMIN EXPENSE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
8221-65-6125	ADMINISTRATION FEES	8,230.90	.00	-8,230.90	0
TOTAL ADMIN EXPENSE		**8,230.90**	**.00**	**(8,230.90)**	**0.0%**
PUBLIC WORKS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
8221-92-6170	UTILITIES	43,287.14	31,000.00	-12,287.14	139.6
8221-92-6190	MAINT OF BLDGS, STRUCT, GROUND	2,644.00	29,304.00	26,660.00	9
8221-92-6203	MAINT & OPERATIONS - EQUIPMENT	612.50	.00	-612.50	0
8221-92-6221	PROF SERVICES	30,295.50	35,000.00	4,704.50	86.6
8221-92-8813	CAPITAL OUTLAY-OTHER THAN BLDG	70,012.52	119,763.00	49,750.48	58.5
TOTAL PUBLIC WORKS		**146,851.66**	**215,067.00**	**68,215.34**	**68.3%**

TOTAL FUND EXPENDITURES		**155,082.56**	**215,067.00**	**59,984.44**	**72.1%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

CFD-COMMUNITY FACILITIES DIST.

CFD FACILITY EXPENDITURES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9111-50-6125	ADMINISTRATION COSTS	39,738.64	.00	-39,738.64	0
TOTAL CFD FACILITY EXPENDITURES		**39,738.64**	**.00**	**(39,738.64)**	

ADMINISTRATION		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9111-65-6215	PROF & SPEC SERV - ADMIN CFD	10,047.20	.00	-10,047.20	0
TOTAL ADMINISTRATION		**10,047.20**	**.00**	**(10,047.20)**	

FIRE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9111-75-9211	INTEREST EXPENSE	7,156.15	.00	-7,156.15	0
TOTAL FIRE		**7,156.15**	**.00**	**(7,156.15)**	

		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% EXPEND**
TOTAL FUND EXPENDITURES		**56,941.99**	**.00**	**(56,941.99)**	**0**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

MEASURE M

TAXES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9613-41-4135	SALES TAX FIRE (MEASURE M)	424,162.59	600,000.00	175,837.41	70.7
TOTAL TAXES		**424,162.59**	**600,000.00**	**175,837.41**	**70.7%**

USE OF MONEY & PROP		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9613-44-4411	INTEREST EARNED	5,344.28	.00	-5,344.28	0
TOTAL USE OF MONEY & PROP		**5,344.28**	**.00**	**(5,344.28)**	

CHARGES FOR SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9613-46-4674	LOCAL FIRE DEPLOYMENT	3,986.94	85,000.00	81,013.06	4.7
TOTAL CHARGES FOR SERVICES		**3,986.94**	**85,000.00**	**81,013.06**	**4.7%**

USE OF FUNDS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9613-48-4900	TRANSFERS IN	14,217.00	14,217.00	0.00	100
TOTAL USE OF FUNDS		**14,217.00**	**14,217.00**	**.00**	**100.0%**

		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% RECVD**
TOTAL FUND REVENUE		**447,710.81**	**699,217.00**	**251,506.19**	**64.0%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

MEASURE M

FIRE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9613-75-5110	SALARIES & WAGES	207,877.39	262,406.00	54,528.61	79.2
9613-75-5130	OVERTIME	10,778.01	42,000.00	31,221.99	25.7
9613-75-5211	HEALTH INS	31,309.57	45,920.00	14,610.43	68.2
9613-75-5213	PERS RETIREMENT	16,533.90	38,661.00	22,127.10	42.8
9613-75-5215	MEDICARE	3,043.21	4,414.00	1,370.79	68.9
9613-75-5216	SOCIAL SECURITY	12,920.26	18,873.00	5,952.74	68.5
9613-75-5218	CALIF SUI & ETT	1,539.90	2,994.00	1,454.10	51.4
9613-75-5220	WORKERS COMP	9,266.00	9,273.00	7.00	99.9
9613-75-5223	LIFE INS AD&D	175.86	.00	-175.86	0
9613-75-5224	UNIFORM ALLOWANCE	376.88	1,225.00	848.12	30.8
9613-75-5225	VACATION CASH OUT	5,312.00	2,656.00	-2,656.00	200

9613-75-5298	CALPERS UNFUNDED	5,131.00	5,303.00	172.00	96.8
9613-75-6111	OFFICE	271.68	150.00	-121.68	181.1
9613-75-6119	SAFETY EQUIPMENT	1,112.62	2,000.00	887.38	55.6
9613-75-6120	SPEC DEPT	815.37	700.00	-115.37	116.5
9613-75-6121	TRAINING SUPPLIES	.00	80.00	80.00	0
9613-75-6122	TRAINING	308.37	600.00	291.63	51.4
9613-75-6130	TOOLS & SM EQUIP	698.51	400.00	-298.51	174.6
9613-75-6140	CLOTHING/UNIFORM	1,373.26	160.00	-1,213.26	858.3
9613-75-6160	COMMUNICATIONS	2,191.68	2,256.00	64.32	97.2
9613-75-6163	IT SERVICES	114.66	1,300.00	1,185.34	8.8
9613-75-6166	SOFTWARE	159.95	400.00	240.05	40
9613-75-6167	IT HARDWARE	.00	320.00	320.00	0
9613-75-6170	UTILITIES	2,928.10	3,200.00	271.90	91.5
9613-75-6190	MAINT OF BLDGS	1,930.90	2,400.00	469.10	80.5
9613-75-6201	FUEL	4,731.26	8,000.00	3,268.74	59.1
9613-75-6202	VEHICLE MAINT	4,124.62	10,000.00	5,875.38	41.3
9613-75-6203	MAINT & OPER	9,890.95	2,000.00	-7,890.95	494.6
9613-75-6215	PROF & SPEC SERVICES	24.70	400.00	375.30	6.2
9613-75-6220	OTHER CONTRACTUAL SERVICES	302.40	.00	-302.40	0
9613-75-8814	CAPITAL EQUIP.	.00	13,200.00	13,200.00	0
TOTAL FIRE		**335,243.01**	**481,291.00**	**146,047.99**	**69.7%**
		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% EXPEND**
TOTAL FUND EXPENDITURES		**335,243.01**	**481,291.00**	**146,047.99**	**69.7%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

RESTRICTED - POLICE FUND

SPECIAL BENEFITS ASSESSMENTS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9670-40-4655	SPECIAL ASSESSMENTS-PD	171,756.02	230,000.00	58,243.98	74.7
TOTAL SPECIAL BENEFITS ASSESSMENTS		**171,756.02**	**230,000.00**	**58,243.98**	**74.7%**

TAXES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9670-41-4132	SALES TAX PUBLIC SAFETY	605.14	.00	-605.14	0
TOTAL TAXES		**605.14**	**.00**	**(605.14)**	**0.0%**

USE OF MONEY & PROP		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9670-44-4411	INTEREST EARNED	3,482.58	.00	-3,482.58	0
TOTAL USE OF MONEY & PROP		**3,482.58**	**.00**	**(3,482.58)**	**0.0%**

CHARGES FOR SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9670-46-4658	SPECIAL POLICE DEPT SERVICES	1,175.00	.00	-1,175.00	0
TOTAL CHARGES FOR SERVICES		**1,175.00**	**.00**	**(1,175.00)**	**0**

		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% RECVD**
TOTAL FUND REVENUE		**177,018.74**	**230,000.00**	**52,981.26**	**77.0%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

RESTRICTED - POLICE FUND

ADMIN/FINANCE/HR		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9670-65-5110	SALARIES & WAGES	3,083.43	4,183.00	1,099.57	73.7
9670-65-5211	HEALTH INS	1,303.58	1,230.00	-73.58	106
9670-65-5213	PERS	156.77	454.00	297.23	34.5
9670-65-5215	MEDICARE	44.43	61.00	16.57	72.8
9670-65-5216	SOCIAL SECURITY	220.56	259.00	38.44	85.2
9670-65-5218	CALIF SUI & ETT	50.27	25.00	-25.27	201.1
9670-65-5220	WORKERS COMP	152.00	152.00	0.00	100
9670-65-5223	LIFE INS & AD&D	57.51	.00	-57.51	0
9670-65-5225	VACATION CASH OUT	242.00	121.00	-121.00	200
9670-65-6111	OFFICE EXPENSE	690.99	48.00	-642.99	1439.6

9670-65-6120	SPECIAL DEPT	15.55	175.00	159.45	8.9
9670-65-6122	TRAINING	249.10	300.00	50.90	83
9670-65-6160	COMMUNICATIONS	376.42	190.00	-186.42	198.1
9670-65-6166	SOFTWARE	778.31	1,350.00	571.69	57.7
9670-65-6167	IT SERVICES	28.63	400.00	371.37	7.2
9670-65-6168	IT HARDWARE	.00	80.00	80.00	0
9670-65-6170	UTILITIES	633.81	1,000.00	366.19	63.4
9670-65-6190	MAINT OF BLDG, STRUCT, GROUND	4.63	.00	-4.63	0
9670-65-6203	M&O EQUIP	25.00	250.00	225.00	10
9670-65-6211	PROF SERVICES	.00	2,750.00	2,750.00	0
9670-65-6215	OTHER PROF SERV	260.29	600.00	339.71	43.4
9670-65-6220	OTHER CONTRACTUAL SERVICES	309.02	600.00	290.98	51.5
9670-65-6240	MEMBERSHIP	289.65	150.00	-139.65	193.1
9670-65-6250	TRAINING & TRAVEL	144.98	150.00	5.02	96.7
TOTAL ADMIN/FINANCE/HR	**9,116.93**	**14,528.00**	**5,411.07**	**62.80**	**268.5%**

POLICE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9670-70-5110	SALARIES & WAGES	67,353.74	89,412.00	22,058.26	75.3
9670-70-5130	OVERTIME	5,129.65	3,750.00	-1,379.65	136.8
9670-70-5211	HEALTH INS	11,870.77	17,220.00	5,349.23	68.9
9670-70-5213	PERS RETIRMENT	14,828.79	13,116.00	-1,712.79	113.1
9670-70-5215	MEDICARE	1,719.32	1,351.00	-368.32	127.3
9670-70-5216	SOCIAL SECURITY	7,379.02	5,776.00	-1,603.02	127.8
9670-70-5218	CALIF SUIT & ETT	560.72	395.00	-165.72	142
9670-70-5219	TUITION REIMBURSEMENTS	607.50	.00	-607.50	0
9670-70-5220	WORKERS COMP	2,958.75	2,961.00	2.25	99.9
9670-70-5223	LIFE INS & AD&D	525.01	.00	-525.01	0
9670-70-5224	UNIFORM ALLOW	457.50	1,365.00	907.50	33.5
9670-70-5225	VACATION CASH OUT	3,480.00	1,740.00	-1,740.00	200
9670-70-5298	CALPERS UNFUNDED	30,791.00	31,821.00	1,030.00	96.8
9670-70-6111	OFFICE	1,534.24	1,125.00	-409.24	136.4
9670-70-6119	SAFETY EQUIP	3,742.27	4,500.00	757.73	83.2
9670-70-6120	SPECIAL DEPARTMENTAL	1,788.82	2,025.00	236.18	88.3
9670-70-6121	TRAINING SUPPLIES	.00	2,025.00	2,025.00	0
9670-70-6122	TRAINING	654.75	2,250.00	1,595.25	29.1
9670-70-6123	STAFF RECRUIT	277.65	450.00	172.35	61.7
9670-70-6127	VOLUNTEER SUPP	.00	225.00	225.00	0
9670-70-6140	CLOTHING	962.24	225.00	-737.24	427.7
9670-70-6160	COMMUNICATIONS	4,635.89	5,522.00	886.11	84
9670-70-6163	IT SERVICES	36.84	3,600.00	3,563.16	1
9670-70-6166	SOFTWARE	580.93	678.00	97.07	85.7
9670-70-6167	IT HARDWARE	.00	720.00	720.00	0
9670-70-6170	UTILITIES	665.29	4,619.00	3,953.71	14.4
9670-70-6190	MAINT OF BLDG, STRUCT, GROUND	41.63	.00	-41.63	0
9670-70-6201	FUEL	7,680.44	11,250.00	3,569.56	68.3
9670-70-6202	VEHICLE MAINT	6,201.88	5,400.00	-801.88	114.9
9670-70-6220	OTHER CONTRACTUAL SERVICES	89,022.34	90,000.00	977.66	98.9
9670-70-6240	MEMBERSHIP	85.50	225.00	139.50	38
9670-70-6250	TRAVEL, CONF	2,699.35	1,125.00	-1,574.35	239.9
9670-70-8814	CAPITAL EQUIP	.00	2,500.00	2,500.00	0
TOTAL POLICE		**268,271.83**	**307,371.00**	**39,099.17**	**87.3%**

		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% EXPEND**
TOTAL FUND EXPENDITURES		**277,388.76**	**321,899.00**	**44,510.24**	**86.2%**

CITY OF IONE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

RESTRICTED - FIRE FUND

SPECIAL BENEFITS ASSESSMENTS		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9675-40-4665	SPECIAL ASSESSMENTS	84,844.13	116,734.00	31,889.87	72.7
TOTAL SPECIAL BENEFITS ASSESSMENTS		**84,844.13**	**116,734.00**	**31,889.87**	**72.7%**

USE OF MONEY & PROP		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9675-44-4411	INTEREST EARNED	4,323.82	.00	-4,323.82	0

TOTAL USE OF MONEY & PROP		**4,323.82**	**.00**	**(4,323.82)**	**0**

INTERGOVERNMENTAL		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9675-45-4501	MISCELLANEOUS REVENUE	6,448.31	.00	-6,448.31	0
TOTAL INTERGOVERNMENTAL		**6,448.31**	**.00**	**(6,448.31)**	**0**

CHARGES FOR SERVICES		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% RECVD**
9675-46-4669	FIRE SPRINKLER INSPECTIONS	1,512.00	7,400.00	5,888.00	20.4
9675-46-4671	SPECIAL FIRE DEPT SERVICES	3,060.00	.00	-3,060.00	0
TOTAL CHARGES FOR SERVICES		**4,572.00**	**7,400.00**	**2,828.00**	**61.8%**

		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% RECVD**
TOTAL FUND REVENUE		**100,188.26**	**124,134.00**	**23,945.74**	**80.7%**

CITY OF IONE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

RESTRICTED - FIRE FUND

ADMIN/FINANCE/HR		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9675-65-5110	SALARIES & WAGES	4,105.26	3,252.00	-853.26	126.2
9675-65-5211	HEALTH INS	1,303.58	800.00	-503.58	163
9675-65-5213	PERS	861.24	353.00	-508.24	244
9675-65-5215	MEDICARE	56.53	47.00	-9.53	120.3
9675-65-5216	SOCIAL SECURITY	205.78	202.00	-3.78	101.9
9675-65-5218	CALIF SUI & ETT	55.92	2.00	-53.92	2796
9675-65-5223	LIFE INS AD&D	57.51	.00	-57.51	0
9675-65-5225	VACATION CASH OUT	330.00	165.00	-165.00	200
9675-65-6111	OFFICE EXPENSE	737.80	48.00	-689.80	1537.1
9675-65-6120	SPEC DEPT	15.55	.00	-15.55	0
9675-65-6122	TRAINING	249.11	300.00	50.89	83
9675-65-6160	COMMUNICATIONS	334.56	.00	-334.56	0
9675-65-6166	SOFTWARE	773.31	1,350.00	576.69	57.3
9675-65-6167	IT SERVICES	28.63	400.00	371.37	7.2
9675-65-6168	IT HARDWARE	.00	80.00	80.00	0
9675-65-6170	UTILITIES	633.83	1,000.00	366.17	63.4
9675-65-6190	MAINT OF BLDG, STRUCT, GROUND	4.63	.00	-4.63	0
9675-65-6203	M&O EQUIP	25.00	250.00	225.00	10
9675-65-6211	PROF SERVICES	.00	2,750.00	2,750.00	0
9675-65-6215	OTHER PROF SERV	209.00	600.00	391.00	34.8
9675-65-6220	OTHER CONTRACTUAL SERVICES	332.63	600.00	267.37	55.4
9675-65-6240	MEMBERSHIP	289.65	150.00	-139.65	193.1
9675-65-6250	TRAINING & TRAVEL	144.98	150.00	5.02	96.7
TOTAL ADMIN/FINANCE/HR		**10,754.50**	**12,499.00**	**1,744.50**	**86.0%**

FIRE		**FY ACTUAL**	**FY BUDGET**	**REMAINING**	**% EXPEND**
9675-75-5110	SALARIES & WAGES	95,172.30	112,460.00	17,287.70	84.6
9675-75-5130	OVERTIME	4,619.12	18,000.00	13,380.88	25.7
9675-75-5211	HEALTH INS	14,651.91	19,680.00	5,028.09	74.5
9675-75-5213	PERS RETIRMT	8,269.52	16,569.00	8,299.48	49.9
9675-75-5215	MEDICARE	3,128.90	1,892.00	-1,236.90	165.4
9675-75-5216	SOCIAL SECURITY	4,121.69	8,088.00	3,966.31	51
9675-75-5218	CALIF SUI & ETT	570.19	1,283.00	712.81	44.4
9675-75-5220	WORKERS COMP	3,970.75	3,974.00	3.25	99.9
9675-75-5223	LIFE INS & AD&D	175.86	.00	-175.86	0
9675-75-5224	UNIFORM ALLOWANCE	161.51	525.00	363.49	30.8
9675-75-5225	VACATION CASH OUT	2,276.00	1,138.00	-1,138.00	200
9675-75-5298	CALPERS UNFUNDED	20,527.00	21,214.00	687.00	96.8
9675-75-6111	OFFICE	271.69	150.00	-121.69	181.1
9675-75-6119	SAFETY EQUIP.	2,007.39	2,000.00	-7.39	100.4
9675-75-6120	SPECIAL DEPT	815.37	700.00	-115.37	116.5
9675-75-6121	TRAINING SUPPLIES	.00	80.00	80.00	0
9675-75-6122	TRAINING	308.37	600.00	291.63	51.4
9675-75-6123	STAFF RECRUITMENT	440.00	.00	-440.00	0
9675-75-6130	TOOLS & SM. EQUIP	698.51	400.00	-298.51	174.6
9675-75-6140	CLOTHING/UNIFORM	1,373.25	160.00	-1,213.25	858.3
9675-75-6160	COMMUNICATIONS	2,191.65	2,256.00	64.35	97.2
9675-75-6163	IT SERVICES	16.38	1,300.00	1,283.62	1.3

9675-75-6166	SOFTWARE	258.23	400.00	141.77	64.6
9675-75-6167	IT HARDWARE	.00	320.00	320.00	0
9675-75-6170	UTILITIES	2,928.09	3,200.00	271.91	91.5
9675-75-6190	MAINT OF BLDGS	1,930.90	2,400.00	469.10	80.5
9675-75-6201	FUEL	3,207.52	8,000.00	4,792.48	40.1
9675-75-6202	VEHICLE MAINT.	4,124.62	10,000.00	5,875.38	41.3
9675-75-6203	MAINT & OPER - MEASURE M	382.09	2,000.00	1,617.91	19.1
9675-75-6215	PROF & SPEC SERV	24.70	400.00	375.30	6.2
9675-75-6220	OTHER CONTRACT SERVICES	302.40	.00	-302.40	0
9675-75-8814	NEW EQUIPMENT	.00	13,200.00	13,200.00	0
TOTAL FIRE		**178,925.91**	**252,389.00**	**73,463.09**	**70.9%**
		FY ACTUAL	**FY BUDGET**	**REMAINING**	**% EXPEND**
TOTAL FUND EXPENDITURES		**189,680.41**	**264,888.00**	**75,207.59**	**71.6%**

IONE POLICE DEPARTMENT

STAFFING RECOMMENDATION

INTRODUCTION

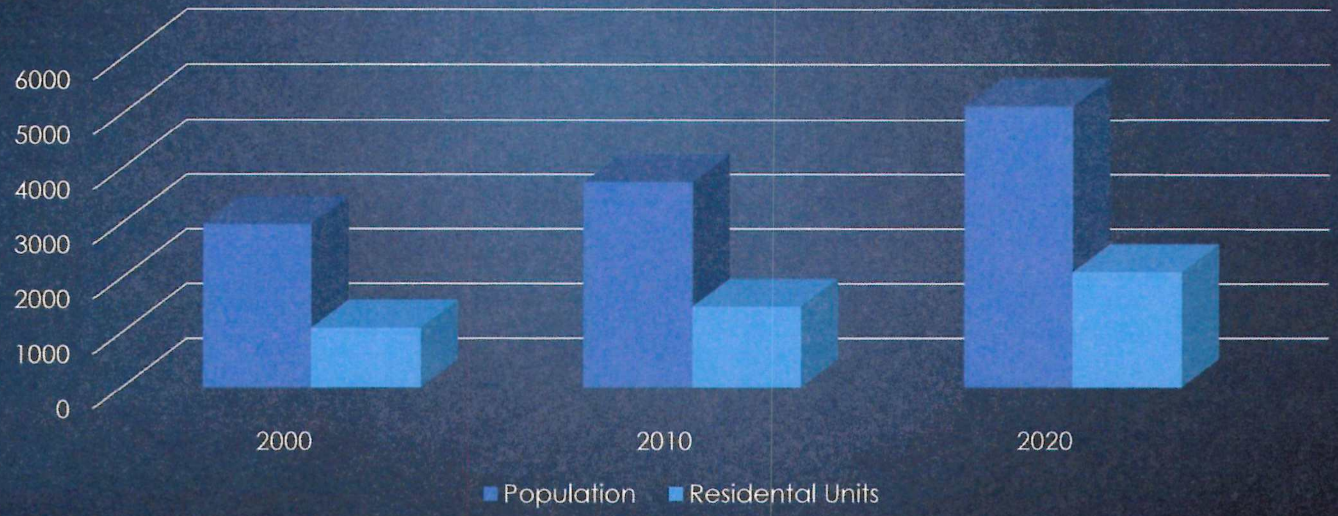
- City and Population Growth
- Current Staffing
- Police Department Investigations
- Traffic Issues
- City/Department Needs
- Budget Impact

City and Population Growth

POPULATION growth

Year	Units	Population
2000	1081	2973
2010	1466	3746
2020	2104	5141

IONE POPULATION/RESIDENTIAL GROWTH



POPULATION GROWTH

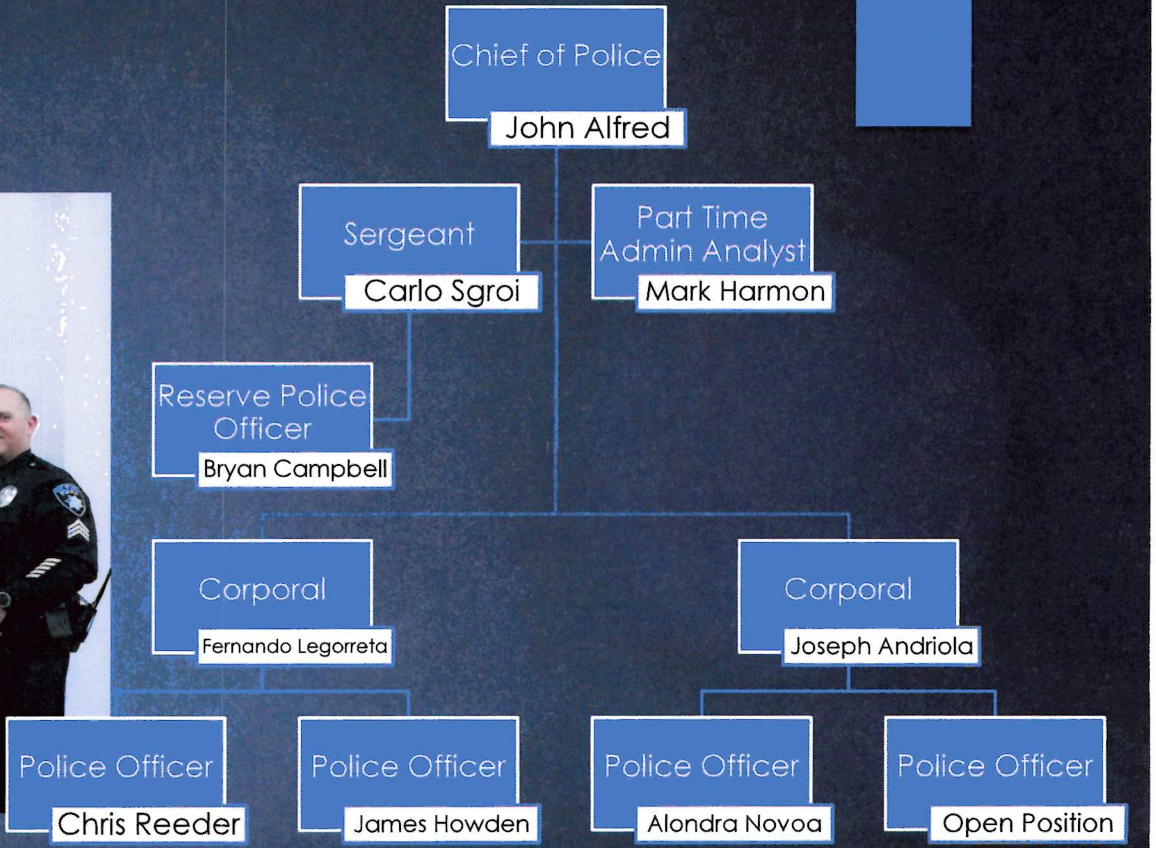
- The 20-year change from 2000 to 2020 was 94.6%
- From 2020 through 2023, we saw both Wild Flower and Castle Oaks add new subdivisions not counted in the 20-year change
- The growth added more traffic

CITY OF IONE
CALIFORNIA

Current staffing

IONE POLICE DEPARTMENT 23/24 FY

Police staffing



- Chief of Police: John Alfred
  - Sergeant: Carlo Sgroi
    - Reserve Police Officer: Bryan Campbell
  - Part Time Admin Analyst: Mark Harmon
  - Corporal: Fernando Legorreta
    - Police Officer: Chris Reeder
    - Police Officer: James Howden
  - Corporal: Joseph Andriola
    - Police Officer: Alondra Novoa
    - Police Officer: Open Position

Police staffing

Shifts when fully staffed

Officer
Day Shift
0600-1800

Corporal
Swing Shift
1400-0200

Officer
Graveyard
1800-0600

Squad
1

Officer
Day Shift
0600-1800

Corporal
Swing Shift
1400-0200

Officer
Graveyard
1800-0600

Squad
2

Current Staffing

- Currently allocated for 8 full-time staff, including the Chief of Police.
- The national average is 2.4 Officers for every 1000 residents
- Based on the 2020 population, we should be at 12.33 Officers

Police Department investigations

2023/2024 FY

Case Investigations
7/1/23 to 4/19/24

- 2 vehicle thefts, 1 recovered
- 5 child abuse investigations
- 8 drug investigations
- 6 probation violation investigations
- 4 felony, 20 misdemeanor warrant investigations
- 11 violation of court order investigations
- 1 murder investigation
- 2 attempted murder investigations
- 16 driving under the influence investigations
- 9 battery investigations

Case Investigations
7/1/23 to 4/19/24

- 26 domestic violence investigations
- 2 assault with a deadly weapon investigations
- 17 vehicle accident investigations (1 being fatal)
- 13 weapon violation investigations
- 5 child abuse (sexual) investigations
- 7 sex crime investigations
- 3 elder abuse investigations
- 5 burglary investigations
- 1 counterfeiting investigation
- 15 misdemeanor/felony theft investigations

Case Investigations
7/1/23 to 4/19/24

- 12 mental health commitment investigations
- 7 financial crime investigations
- 2 theft of power/communication lines investigations
- 13 vandalism investigations
- 8 drunk in public investigations
- 3 conspiracy to commit a felony investigations
- 12 outside agency assist
- 109 information reports completed

Case investigations

- More residents and traffic creates more investigations
- Officers spend a large amount of time doing investigations, taking them off the streets.
  - Less patrol of neighborhoods and parks to deter criminal behavior
  - No time to conduct traffic enforcement
  - Less community engagement
  - No proactive approach to deter criminal behavior

Traffic Issues

Traffic Issues
7/1/23 to 4/19/24

- 7 hit-and-run investigations
- 10 traffic accident investigations
- 1188 traffic enforcement stops
- 103 traffic citations issued

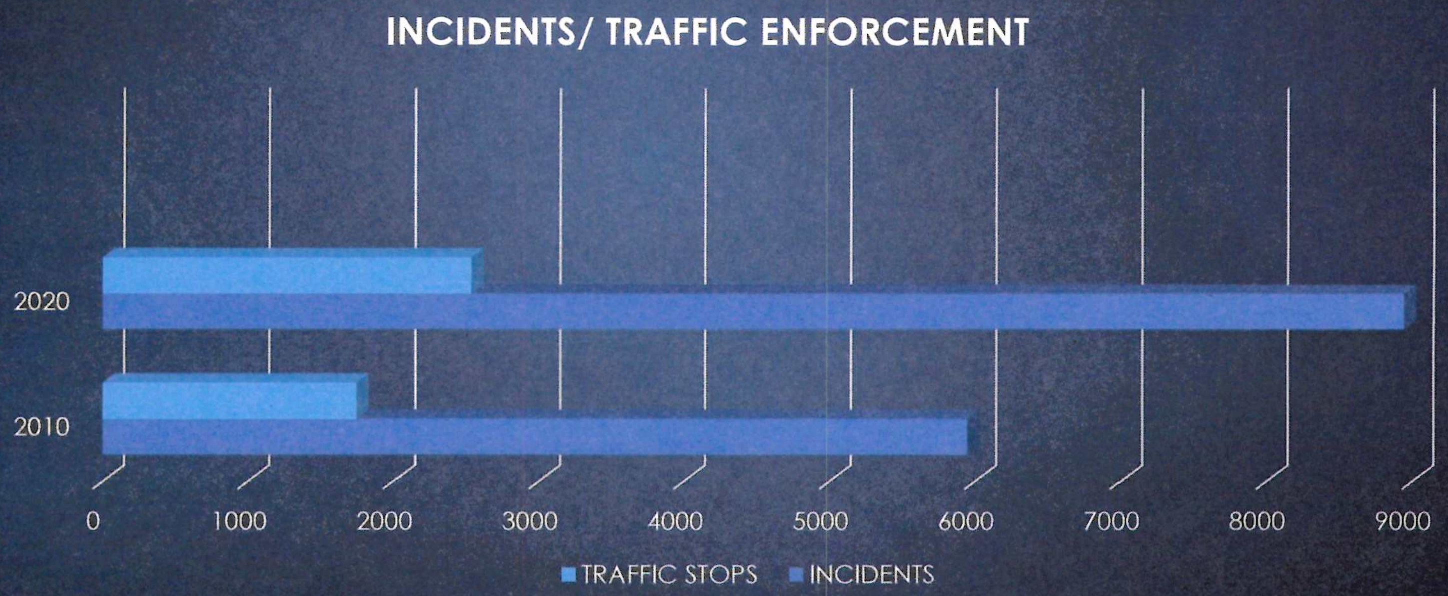
Traffic Issues

- Not enough resources to conduct effective traffic enforcement
- Officers are spending too much time on day-shift doing investigation follow-up
- More traffic and residents, no added police officers

Policing Trends

POLICING TRENDS

YEAR	TOTAL INCIDENTS	TRAFFIC STOPS
2010	5948	1749
2020	8944	2534



INCIDENTS/ TRAFFIC ENFORCEMENT

Policing Trends

- The ten-year trend from 2010 to 2020 showed a 2996 call difference and 785 more traffic stops
- In 2020 we had COVID-19 hit our city but still had a large amount of calls and stops
- More residents means more resources needed for property/evidence storage and department resources

City/Department Needs

City/Department Needs

- Records Clerk position
  - Someone at the front desk during business hours
  - More efficient records processing
  - Assist with property/evidence management
- Two new sworn positions
  - Creation of a detective position to take the caseload off the patrol officers
  - Creation of a motor unit to focus on traffic issues in our city

City/Department Needs Records Clerk

- The records clerk will help the department better connect with the community by having staff at the front counter of the police department
- More efficient handling of records (currently done by volunteers)
- Better management of the property/evidence room

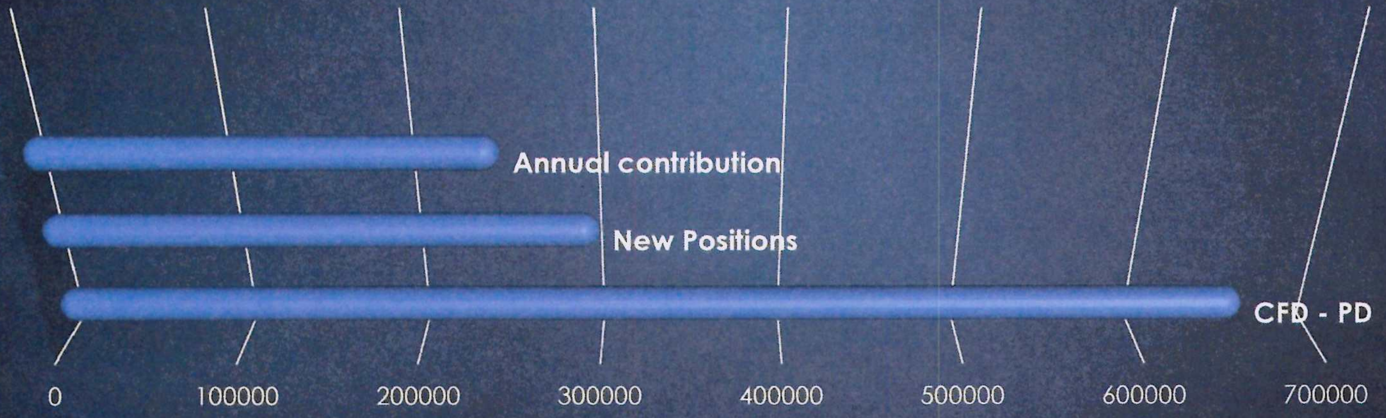
City/Department Needs Additional Officers

- Patrol Officer function
  - Respond to calls for service
  - Proactive patrol of the city to deter criminal behavior
  - Community engagement
- Motor Officer function
  - Assist schools with traffic issues during drop-off/pick-up times
  - Address traffic concerns around the city
  - Correct driving behavior of motorists driving through the city
- Detective function
  - Follow-up on cases written by the patrol officers
  - Prepare cases for prosecution for the District Attorney's Office

budget

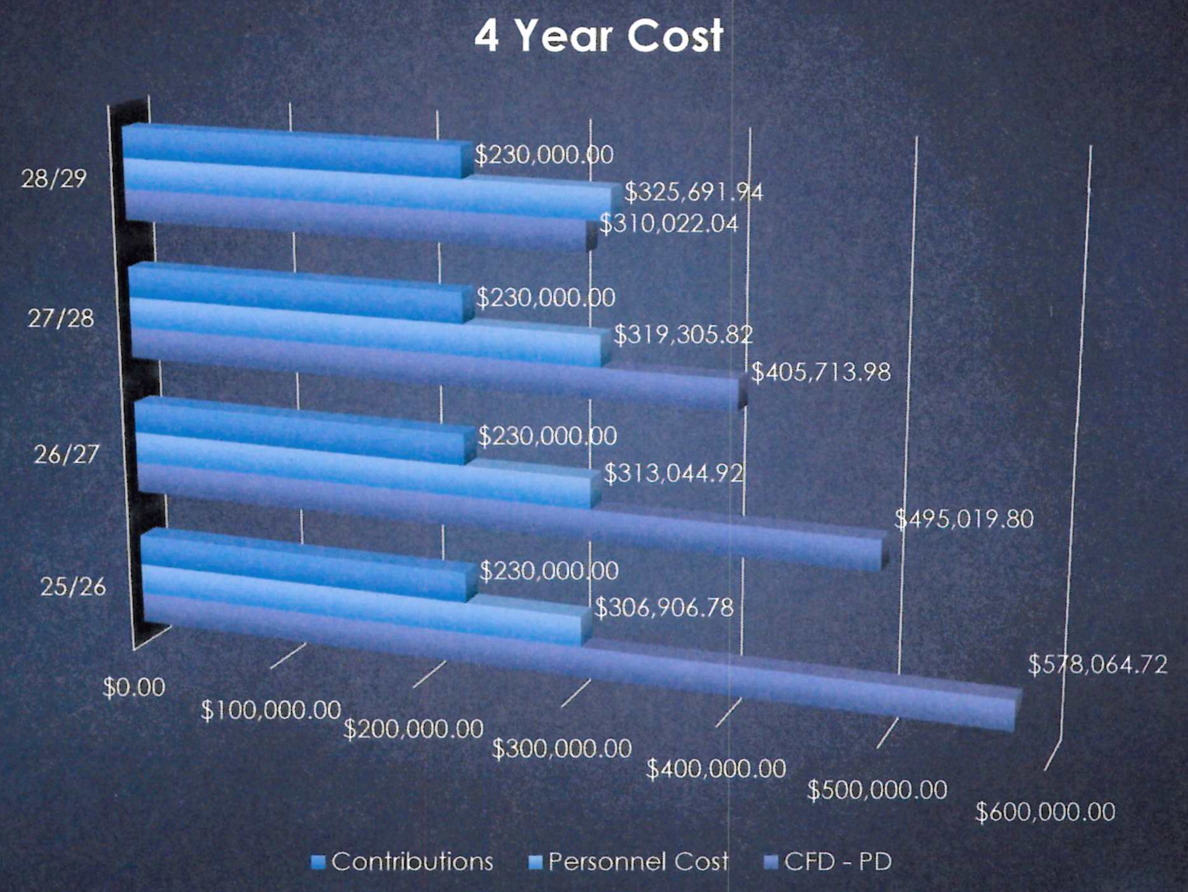
Budget/Funding

	Amount
CFD– PD Total	$654971
New positions	$300889
Annual Contribution	$230000



CFD – POLICE
TOTAL - $654,971

Budget/Funding



CITY OF IONE POLICE

QUESTIONS?

CITY OF IONE
IONE, CA 95640

F1

DATE: **APRIL 25, 2024**

TO: **FINANCE COMMITTEE**

FROM: **JOHN ALFRED, CHIEF OF POLICE**

SUBJECT: **POLICE DEPARTMENT STAFFING RECOMMENDATION**

RECOMMENDED ACTION:

Recommend the City Council approve additional staffing for the Police Department.

FISCAL IMPACT:

The fiscal impact of the requested positions will not come out of the general fund. All funding for the positions will be out of the CFD Police fund.

Department	Position	General Fund	CFD Police	Total	General Fund	CFD Police	Total
Police	Police Officer	0%	100%	100%	$ -	$ 107,008	$ 107,008
Police	Police Officer	0%	100%	100%	$ -	$ 107,008	$ 107,008
Police	Record Clerk	0%	100%	100%	$ -	$ 86,873	$ 86,873

BACKGROUND:

In the 20/21 fiscal year, the Ione Police Department was allocated 9 full-time sworn positions. With the retirement of Chief Busby, Sergeant Arnold was promoted to Chief of Police. During Chief Arnold's tenure, the 9th position was never filled. During the 21/22 fiscal year, the 9th position was deleted from the police budget.

DISCUSSION:

The Ione Police Department has investigated numerous significant cases, including a homicide, during the last year. As the city grows, so does the need for additional staffing. Based on the national average of 2.4 officers for every 1000 residents, in 2020, the department should have had 12.33 police officers. The Police Department is currently staffed by 8 full-time police officers (that includes the Chief of Police), 1 Reserve Officer, and a part-time admin analyst. Our front desk is manned by volunteers who only work a few hours in the morning and only three days a week.

Traffic is another issue in the city that the Police Department is not able to address. Officers are tied up on dayshift doing investigations and handling calls for service instead of patrolling the streets to prevent crime. The Police Department is requesting two (2) new sworn police officer positions and one (1) records clerk position.

ATTACHMENTS:

None

Personnel Budget - Input Table

Department	Position	Rate	Hours/ Months	Annual Salary	Total Employee Wages	$ 21,000	ER PERS	ER Payroll Taxes	Workers' Comp	Vacation Cashout	Total Employee Cost
City Council	Council Member	$ 200	12	$ 2,400	$ 2,400	$ -		$ 297		$ -	$ 2,697
City Council	Council Member	$ 200	12	$ 2,400	$ 2,400	$ -		$ 297		$ -	$ 2,697
City Council	Council Member	$ 200	12	$ 2,400	$ 2,400	$ -		$ 297		$ -	$ 2,697
City Council	Council Member	$ 200	12	$ 2,400	$ 2,400	$ -		$ 297		$ -	$ 2,697
City Council	Council Member	$ 200	12	$ 2,400	$ 2,400	$ -		$ 297		$ -	$ 2,697
City Council				**$ 12,000**	**$ 12,000**	**$ -**	**$ -**	**$ 1,483**	**$ -**	**$ -**	**$ 13,483**
Planning Commission	**Planning Commission**	**$ 400**	**1**	**$ 400**	**$ 400**			**$ 50**		**$ -**	**$499**
				$ 400	$ 400	$ -	$ -	$ 50	$ -	$ -	$ 499
City Clerk	**City Clerk**	**$ 2,200**	**12**	**$ 26,400**	**$ 26,400**	**$ -**		**$ 2,349**		**$ -**	**$ 31,097**
				$ 26,400							
City Treasurer	**City Treasurer**	**$ 200**	**12**	**$ 2,400**	**$ 2,400**	**$ -**		**$ 297**		**$ -**	**$ 2,993**
Administration	City Manager	$ 65	2080	$ 135,200	$ 135,200	$ 21,000	$ 14,940	$ 10,672	$ 4,448.51	$ 5,200	$ 191,460
Finance	Finance Manager	$ 45	2080	$ 92,821	$ 92,821	$ 21,000	$ 10,257	$ 7,430	$ 3,054.10	$ 3,570	$ 138,132
Finance	Accountant	$ 40	980	$ 39,149	$ 39,149	$ 21,000	$ 4,326	$ 3,324	$ 1,288.11	$ 3,196	$ 72,282
Administration	Management Analyst	$ 35	2080	$ 73,528	$ 73,528	$ 21,000	$ 8,125	$ 5,954	$ 2,419.30	$ 2,828	$ 113,854
Administration	Admin. Assistant	$ 32	2080	$ 66,697	$ 66,697	$ 21,000	$ 7,370	$ 5,431	$ 2,194.55	$ 2,565	$ 105,258
Administration	Grant Administrator	$ 33	1664	$ 54,099	$ 54,099	$ 16,800	$ 5,978	$ 4,468	$ 1,780.04	$ 2,601	$ 85,726
Rec	Rec Coordinator	$ 23	1248	$ 28,829	$ 28,829	$ 12,600	$ 3,186	$ 2,534	$ 948.56	$ 1,848	$ 49,945
Administration	Account Clerk	$ 21	1664	$ 34,944	$ 34,944	$ 21,000	$ 3,861	$ 3,002	$ 1,149.77	$ 1,680	$ 65,637
Building Official	Building Official	$ 40	2080	$ 82,577	$ 82,577	$ 21,000	$ 9,125	$ 6,646	$ 2,717.05	$ 3,176	$ 125,241
Admin & Building				**$ 607,844**	**$ 607,844**	**$ 176,400**	**$ 67,167**	**$ 49,461**	**$ 20,000**	**$ 26,664**	**$ 947,536**

Personnel Budget - Police Department

Department	Position	Hourly Rate	Hours/ Year	Annual Salary	Holiday	Corporal	POST Rate	Total Employee Wages	Overtime	$ 21,000	ER PERS	ER Payroll Taxes	Annual Uniform Allowance	Workers' Comp	Vacation Cashout	Total Employee Cost
Police	Police Chief	$ 71	2080	$ 146,879				$ 146,880	$ -	$ 21,000	$ 20,211	$ 11,565	$ 1,300	$ 2,727	$ 5,649	$ 209,333
Police	Police Sargeant	$ 46	2080	$ 95,947	$ 3,690		$ 2,399	$ 102,037	$ 3,571	$ 21,000	$ 14,040	$ 8,408	$ 1,300	$ 2,727	$ 3,690	$ 156,774
Police	Police Officer	$ 39	2080	$ 80,502	$ 3,096	$ 2,013	$ 2,013	$ 87,624	$ 3,571	$ 21,000	$ 12,057	$ 7,305	$ 1,300	$ 2,727	$ 3,096	$ 138,682
Police	Police Officer	$ 38	2080	$ 78,283	$ 3,011		$ 1,957	$ 83,252	$ 3,571	$ 21,000	$ 11,456	$ 6,971	$ 1,300	$ 2,727	$ 3,011	$ 133,288
Police	Police Officer	$ 39	2080	$ 80,502	$ 3,096	$ 2,013	$ 2,013	$ 87,624	$ 3,571	$ 21,000	$ 12,057	$ 7,305	$ 1,300	$ 2,727	$ 3,096	$ 138,682
Police	Police Officer	$ 33	2080	$ 67,624	$ 2,601		$ 1,691	$ 71,917	$ 3,571	$ 21,000	$ 9,896	$ 6,104	$ 1,300	$ 2,727	$ 1,300	$ 117,815
Police	Police Officer	$ 33	2080	$ 67,624	$ 2,601		$ 1,691	$ 71,917	$ 3,571	$ 21,000	$ 9,896	$ 6,104	$ 1,300	$ 2,727	$ 1,300	$ 117,815
Police	Police Officer	$ 31	2080	$ 64,404	$ 2,477		$ 1,610	$ 68,492	$ 3,571	$ 21,000	$ 9,425	$ 5,842	$ 1,300	$ 2,727	$ -	$ 112,357
Police	Police Officer	$ 31	2080	$ 64,404	$ 1,239		$ 1,610	$ 67,254	$ -	$ 21,000	$ 9,254	$ 5,474	$ 1,300	$ 2,727	$ -	$ 107,009
Police	Police Officer	$ 31	2080	$ 64,404	$ 1,239		$ 1,610	$ 67,254	$ -	$ 21,000	$ 9,254	$ 5,474	$ 1,300	$ 2,727	$ -	$ 107,009
Police	Record Clerk	$ 25	2080	$ 51,449	$ 989			$ 52,439		$ 21,000	$ 5,795	$ 4,341	$ 1,300	$ 2,000	$ -	$ 86,874
Police	Part Time	$ 33	240	$ 8,024				$ 8,024		$ -	$ -	$ 943	$ -	$ 400	$ -	$ 9,367
Police	Admin. Analyst	$ 30	500	$ 15,160				$ 15,160		$ -	$ -	$ 1,489	$ -	$ 400	$ -	$ 17,049
	Police			**$ 885,207**	**$ 24,039**	**$ 4,025**	**$ 16,592**	**$ 929,875**	**$ 24,997**	**$ 231,000**	**$ 123,340**	**$ 77,325**	**$ 14,300**	**$ 30,073**	**$ 21,144**	**$ 1,452,053**

Allocation as 2024-25 Budget

Department	Position	General Fund	COPS	CFD Police	Total
Police	Police Chief	$ 73,266 57	$ 31,399.96	$ 104,667	$ 209,333
Police	Police Sargeant	$ 54,871	$ 23,516.11	$ 78,387	$ 156,774
Police	Police Officer	$ 48,539	$ 20,802.23	$ 69,341	$ 138,682
Police	Police Officer	$ 46,651	$ 19,993.22	$ 66,644	$ 133,288
Police	Police Officer	$ 48,539	$ 20,802.23	$ 69,341	$ 138,682
Police	Police Officer	$ 41,235	$ 17,672.25	$ 58,908	$ 117,815
Police	Police Officer	$ 41,235	$ 17,672.25	$ 58,908	$ 117,815
Police	Police Officer	$ 39,325	$ 16,853.52	$ 56,178	$ 112,357
Police	Police Officer	$ -	$ -	$ 107,009	$ 107,009
Police	Police Officer	$ -	$ -	$ 107,009	$ 107,009
Police	Record Clerk	$ -	$ -	$ 86,874	$ 86,874
Police	Part Time	$ 3,278	$ 1,405 03	$ 4,683	$ 9,367
Police	Admin Analyst	$ 5,967	$ 2,557.35	$ 8,524	$ 17,049
Total		**$ 402,906**	**$ 172,674**	**$ 876,473**	**$ 1,452,053**

							Cafeteria Plan				25000		
Position	Hourly or Monthly Rate	Annual Hours	Annual Salary	Holiday	**Total Employee Wages**	Overtime	$ 21,000	ER PERS	ER Payroll Taxes	Annual Uniform Allowance	Workers' Comp	Vacation Cashout	Total Employee Cost
Fire Chief	$ 2,500	12	$ 30,000		$ 30,000		$ -		$ 2,624	$ -	$ 1,890	$ -	$ 34,514
Fire Marshall	$ 2,000	12	$ 24,000		$ 24,000				$ 2,165	$ 350	$ 1,512		$ 28,027
Fire Engineer	$ 26.59	2912	$ 77,430	$2,978.1	$ 80,408	$ 15,000	$ 21,000	$ 10,259	$ 7,628	$ 350	$ 5,065	$ 2,127	$ 141,838
Fire Engineer	$ 20.84	2912	$ 60,686	$2,334.1	$ 63,020	$ 15,000	$ 21,000	$ 8,041	$ 6,298	$ 350	$ 3,970	$ 1,667	$ 119,346
Fire Engineer	$ 26.59	2912	$ 77,430	$2,978.1	$ 80,408	$ 15,000	$ 21,000	$ 10,259	$ 7,628	$ 350	$ 5,065	$ 2,127	$ 141,838
Fire Engineer	$ 20.84	2912	$ 60,686	$2,334.1	$ 63,020	$ 15,000	$ 21,000	$ 8,041	$ 6,298	$ 350	$ 3,970	$ 1,667	$ 119,346
Paid call	$ 100	80	$ 8,000		$ 8,000				$ 941		$ 504		$ 9,445
Paid call	$ 100	80	$ 8,000		$ 8,000				$ 941		$ 504		$ 9,445
Paid call	$ 100	80	$ 8,000		$ 8,000				$ 941		$ 504		$ 9,445
Paid call	$ 100	80	$ 8,000		$ 8,000				$ 941		$ 504		$ 9,445
Paid call	$ 100	80	$ 8,000		$ 8,000				$ 941		$ 504		$ 9,445
Paid call	$ 100	80	$ 8,000		$ 8,000				$ 941		$ 504		$ 9,445
Paid call	$ 100	80	$ 8,000		$ 8,000				$ 941		$ 504		$ 9,445
Fire			**$ 386,232**	**$ 10,624**	**$ 396,857**	**$ 60,000**	**$ 105,000**	**$ 36,601**	**$ 39,227**	**$ 1,750**	**$ 25,000**	**$ 7,589**	**$ 651,869**

City of Ione

Position	Hourly Rate	Hours/ Months	Annual Salary	Standby	**Total Employee Wages**	Overtime	$ 21,000	ER PERS	ER Payroll Taxes	Annual Uniform Allowance	Workers' Comp	Vacation Cashout	**Total Employee Cost**
Public Works Superintendent	$ 36	2080	$ 74,901		$ 74,901		$ 21,000	$ 8,277	$ 6,059	$ 450	$ 3,000	$ 2,881	$ 116,567
Maintenance Worker I	$ 21	2080	$ 43,352		$ 43,352	$ 3,126	$ 21,000	$ 4,790	$ 3,885	$ 450	$ 3,000	$ 1,667	$ 81,271
Maintenance Worker II	$ 27	2080	$ 55,330	8,200	$ 63,530	$ 3,990	$ 21,000	$ 7,020	$ 5,494	$ 450	$ 3,000	$ 2,128	$ 106,612
Maintenance Worker II	$ 27	2080	$ 55,330	8,200	$ 63,530	$ 3,990	$ 21,000	$ 7,020	$ 5,494	$ 450	$ 3,000	$ 2,128	$ 106,612
Tempory Seasonal Help	$ 16	850	$ 13,600		$ 13,600		$ -	$ 3,488	$ 1,369	$ -	$ 250	$ 1,280	$ 19,988
Tempory Seasonal Help	$ 16	850	$ 13,600		$ 13,600		$ -	$ 1,503	$ 1,369	$ -	$ 250	$ 1,280	$ 18,002
Public Works			**$ 181,212**	**$ 16,400**	**$ 197,612**	**$ 11,107**	**$ 63,000**	**$ 32,098**	**$ 23,671**	**$ 1,800**	**$ 12,500**	**$ 8,484**	**$ 332,486.05**

CITY OF IONE
IONE, CA 95640

G2

DATE: **APRIL 25, 2024**

TO: **FINANCE COMMITTEE**

FROM: **JODI STENECK, FINANCE MANAGER**

SUBJECT: **COMMUNITY FACILITIES DISTRICT (CFD) RECOMMENDATION**

RECOMMENDED ACTION:

Staff direction regarding the special tax rate for 2024-25 Police, Fire and Landscape Maintenance portion of CFD's.

FISCAL IMPACT:

The fiscal impact will be determined by the decision of the City Council and is summarized below:

CFD yearly increase per documentation
Measured as the Consumer Price Index (CPI) increase between December of each year.

[2] CFD No. 2005-2 & CFD No. 2009-3: Maximum Special Tax for services shall be increased based on the percentage change in the Consumer Price Index (CPI), with a maximum annual increase of four percent (4%) and a minimum annual increase of two percent (2%) per fiscal year.

[3] CFD No. 2006-1: Maximum Special Tax for services shall be increased based on the percentage change in the Consumer Price Index (CPI), but not exceeding an annual increase of four percent (4%) per fiscal year.

Recommendation of CFD Committee
Option #1
No special tax rate increase for 2024-25, use rate frozen since 2020-21 for all CFD's.

Assessed amount: $563,558.60 (0 increase over 2020-21)

Recommendation of staff
Approval of Option #2 or Option #3

Option #2
Special tax rate increase by a percentage using the Consumer Price Index 4% for all CFD's.

Option #3
No increase for CFD No. 2005-2 (IA #2 & #3) and CFD No. 2009-3

BACKGROUND:

The CFD's were established with the development agreements for Castle Oaks and Wildflower. The intent of the special tax was to provide financial support for the Police and Fire Department as the increase in population would create a burden to the general fund. Landscape maintenance for Castle Oaks is also provided for in CFD NO 2005-2 (1A No. 1), CFD No. 2009-3 & CFD No. 2005-2 (IA No. 3).

830 Units with CFD's for Police & Fire

Wildflower	204 @ $435.98	Does not include Lighting & Landscape
Castle Oaks	151 @ $466.68	Does not include Lighting & Landscape
Castle Oaks	475 @ $857.20	Includes Lighting & Landscape)
Castle Oaks	215 @ 52.30	Lighting & Landscape only

The agreements specify that the special tax rate would increase as determined by the Consumer Price Index (CPI) and approved by the City Council.

DISCUSSION:

The CFD committee voted unanimously to recommend to City Council that there be no increase in CFD Special Taxes and continue with the 2020-2021 assessment rates.

City staff does not endorse this request as the applied services special tax levels have remained frozen at the fiscal year 2020-21 applicable levels, this is a *revenue loss* to the City of $103,723.56 over the last three fiscal years. During that period the consumer price index factor (CPI) has been over 4% the police and fire budgets have continued to rise.

The two new subdivisions, Castle Oaks and Wildflower represent 47% of the population. Current assessments account for less than 20% of public safety budgets, which puts the burden on the GF.

Options:
A – No increase for 2024-25
    Levy = $563,558.60
    Increase = $0.00

B – Increase the amount as determined by the Dec 2023 CPI, 4%
    Levy with 4% increase = $586,100.94
    Increase = $22,542.34

C – Increase all CFD's excluding 2005-2 (1A No. 3)
    Levy = $569,814.14
    Increase = $6,255.54

ATTACHMENTS:

G2 – Staff Report CFD Committee recommendation
G2a – CFD Options for 2023-2024 Tax Roll & Revenue Loss

CFD Proposed Tax Rate Adjustment Options
2023/2024 Assessment Options

Option 1

	Tax Assessment with0% increase per 12/21 CPI			
1				
2	Name	Units Taxed 2023-24	Applied Tax Rate	Total Tax
	CFD No 2005-2 (IA #1)			
3	Castle Oaks & Edgebrook	140	$ 446.68	$ 62,535.20
	CFD No 2005-2 (IA #2)			
4	Castle Oaks	11	$ 446.68	$ 4,913.48
	CFD No 2005-2 (IA #2 & 2009-03)			
5	Castle Oaks	143	$ 857.20	$ 122,579.60
	CFD No. 2005-2 (1A #3)			
6	Castle Oaks	332	$ 857.20	$ 284,590.40
	CFD No 2006-1			
7	Wildflower	204	$ 435.98	$ 88,939.92
8	Total Units Assessed	830		
9	**Total Tax Assemement**			$ 563,558.60

2020-2021 Assessment	$ 563,558.60
Option 1 Increase	$ -

Option 2

Tax Assessment with 4% increase per 12/22 CPI on all			
Name	Units Taxed 2023-24	Applied Tax Rate	Total Tax
CFD No 2005-2 (IA #1)			
Castle Oaks & Edgebrook	140	$ 464.55	$ 65,036.61
CFD No 2005-2 (IA #2)			
Castle Oaks	11	$ 464.55	$ 5,110.02
CFD No 2005-2 (IA #2 & 2009-03)			
Castle Oaks	143	$ 891.49	$ 127,482.78
CFD No. 2005-2 (1A #3)	332	$ 891.49	$ 295,974.02
CFD No 2006-1			
Wildflower	204	$ 453.42	$ 92,497.52
Total Units Assessed	830		
Total Tax Assemement			$ 586,100.94

2020-2021 Assessment	$ 563,558.60
Option 2 Increase	$ 22,542.34

Option 3

ssessment with 4% increase per 12/23 CPI - excluding 2005-2 (1A, 3 & 20				
Name		Units Taxed 2023-24	Applied Tax Rate	Total Tax
CFD No 2005-2 (IA #1)	Castle			
Oaks & Edgebrook		140	$ 464.55	$ 65,036.61
CFD No 2005-2 (IA #2)	Castle			
Oaks		11	$ 464.55	$ 5,110.02
CFD No 2005-2 (IA #2 & 2009-03)				
Castle Oaks		143	$ 857.20	$ 122,579.60
CFD No. 2005-2 (1A #3)		332	$ 857.20	$ 284,590.40
CFD No 2006-1				
Wildflower		204	$ 453.42	$ 92,497.52
Total Units Assessed		830		
Total Tax Assemement				$ 569,814.14

2020-2021 Assessmer	$ 563,558.60
Difference	$ 6,255.54

*** Note**

Figures represent total assements - which include lighting and landscape for CFD 2005-2 (1A #2 & 2009-03)

Scenario #1 - Breakdown of Police & Fire Rates

3% increase (excluding CFD 2005-02 IA3) **and 7% decrease for CFD 2005-02 (IA 3)**

			Current		
1			**Current**		
2			**2023-24 Assessment**		
3	**Name**	**Units Taxed**	**Proposed Tax Rate**	**Total Tax**	**intenance**
4	**CDF No 2005-2 (IA #1)** (Edgebrook)	140	$ 446.68	$ 62,535.20	####
5	**CDF No 2005-2 (IA #2)** (Castle Oaks)	154	$ 446.68	$ 68,788.72	####
6	**CDF No 2005-2 (IA #3)** (Castle Oaks)	332	$ 857.20	$ 284,590.40	####
7	**CFD No. 2006-1** (Wildflower)	204	$ 435.98	$ 88,939.92	####
8	**CDF No2009-3** Castle Oaks	143	$ 410.52	$ 58,704.36	####
9	Total Units Assessed	973			
10	**Total Tax Assemement**			$ 563,558.60	####

11 **Loss of Revenue**

12 **Scenario #1 compared to 2022-23 (no increase)**

13 **Scenario #1 compared to +3% excluding 2005-02 (1A #3)**

14 **Scenario #1 compared to +2% increase**

1			**3rd Year**		
2			**2026/27 Assessment**		
3		**Units Taxed**	**Proposed Tax Rate**	**Total Tax**	**intenance**
4	**CDF No 2005-2 (IA #1)** (Edgebrook)	140	#REF!	#REF!	NA
5	**CDF No 2005-2 (IA #2)** (Castle Oaks)	154	#REF!	#REF!	NA
6	**CDF No 2005-2 (IA #3)** (Castle Oaks)	332	#REF!	#REF!	####
7	**CFD No. 2006-1** (Wildflower)	204	#REF!	#REF!	NA
8	**CDF No2009-3** Castle Oaks	143	#REF!	#REF!	####
9					
10	**Total Tax Assemement**			**#REF!**	####

11	**Loss of Revenue**		**5 Year Totals**
12	Scenario #1 compared to 2022-23 (no increase)	**#REF!**	###
13	Scenario #1 compared to +3% excluding 2005-02 (1A #3)	**#REF!**	###
14	Scenario #1 compared to +2% increase to all	**#REF!**	###

CFD Proposed Tax Rate Adjustment Options
Tax Revenue Loss since 2020-2021

2021/2022

	Tax Assessment with 2% increase per 12/22 CPI			
2	**Name**	**Units Taxed 2023-24**	**Applied Tax Rate**	**Total Tax**
3	**CFD No 2005-2 (IA #1)** Castle Oaks & Edgebrook	140	$ 455.62	$ 63,786.80
4	**CFD No 2005-2 (IA #2)** Castle Oaks	11	$ 455.62	$ 5,011.82
5	**CFD No 2005-2 (IA #2 & 2009-03)** Castle Oaks	143	$ 874.35	$ 125,032.05
6	**CFD No. 2005-2 (1A #3)** Castle Oaks	332	$ 874 35	$ 290,284 20
7	**CFD No 2006-1** Wildflower	204	$ 444.69	$ 90,716.76
8	Total Units Assessed	830		
9	**Total Tax Assemement**			$ 574,831.63

2021/2022 Assessment $ 563,558 60

Difference $ 11,273 03

2022/2023

Tax Assessment with 4% increase per 12/22 CPI			
Name	**Units Taxed 2023-24**	**Applied Tax Rate**	**Total Tax**
CFD No 2005-2 (IA #1) Castle Oaks & Edgebrook	140	$ 473.84	$ 66,337.60
CFD No 2005-2 (IA #2) Castle Oaks	11	$ 473 84	$ 5,212.24
CFD No 2005-2 (IA #2 & 2009-03) Castle Oaks	143	$ 909 33	$ 130,034 19
CFD No. 2005-2 (1A #3)	332	$ 909.33	$ 301,897 56
CFD No 2006-1 Wildflower	204	$ 462.48	$ 94,345.92
Total Units Assessed	830		
Total Tax Assemement			$ 597,827.51

2022-2023 Assement $ 563,558.60

Difference $ 34,268.91

2023/2024

Tax Assessment with 4% increase per 12/22 CPI			
Name	**Units Taxed 2023-24**	**Applied Tax Rate**	**Total Tax**
CFD No 2005-2 (IA #1) Castle Oaks & Edgebrook	140	$ 492.80	$ 68,992 00
CFD No 2005-2 (IA #2) Castle Oaks	11	$ 492.80	$ 5,420.80
CFD No 2005-2 (IA #2 & 2009-03) Castle Oaks	143	$ 945.70	$ 135,235.10
CFD No. 2005-2 (1A #3)	332	$ 945.70	$ 313,972.40
CFD No 2006-1 Wildflower	204	$ 480.98	$ 98,119.92
Total Units Assessed	830		
Total Tax Assemement			$ 621,740.22

2023-2024 Assement $ 563,558.60

Difference $ 58,181.62

Total Revenue Loss $ 103,723.56

*** Note**

Figures represent total assements - which include lighting and landscape for CFD 2005-2 (1A #2 & 2009-03)

Scenario #1 - Breakdown of Police & Fire Rates

3% increase (excluding CFD 2005-02 IA3) **and 7% decrease for CFD 2005-02 (IA 3)**

		Current		
		2023-24 Assessment		
Name	**Units Taxed**	**Proposed Tax Rate**	**Total Tax**	**intenance**
CDF No 2005-2 (IA #1) (Edgebrook)	140	$ 446 68	$ 62,535 20	####
CDF No 2005-2 (IA #2) (Castle Oaks)	154	$ 446 68	$ 68,788 72	####
CDF No 2005-2 (IA #3) (Castle Oaks)	332	$ 857 20	$ 284,590 40	####
CFD No. 2006-1 (Wildflower)	204	$ 435.98	$ 88,939.92	####
CDF No2009-3 Castle Oaks	143	$ 410.52	$ 58,704.36	####
Total Units Assessed	973			
Total Tax Assemement			$ 563,558.60	####

Loss of Revenue

Scenario #1 compared to 2022-23 (no increase)

Scenario #1 compared to +3% excluding 2005-02 (1A #3)

Scenario #1 compared to +2% increase

		3rd Year		
		2026/27 Assessment		
	Units Taxed	**Proposed Tax Rate**	**Total Tax**	**intenance**
CDF No 2005-2 (IA #1) (Edgebrook)	140	#REF!	#REF!	NA
CDF No 2005-2 (IA #2) (Castle Oaks)	154	#REF!	#REF!	NA
CDF No 2005-2 (IA #3) (Castle Oaks)	332	#REF!	#REF!	####
CFD No. 2006-1 (Wildflower)	204	#REF!	#REF!	NA
CDF No2009-3 Castle Oaks	143	#REF!	#REF!	####
Total Tax Assemement			**#REF!**	####

Loss of Revenue		**5 Year Totals**
Scenario #1 compared to 2022-23 (no increase)	**#REF!**	###
Scenario #1 compared to +3% excluding 2005-02 (1A #3)	**#REF!**	###
Scenario #1 compared to +2% increase to all	**#REF!**	###

City of Ione

2023-24 Revenue Budget Amendments

GENERAL FUND

ACCOUNT #	DESCRIPTIONS	3rd Qrt Actual	FY Budget	Projected YE	Budget Amend.
1111-41-4111	CURRENT SEC/UNSEC PROP TAX	$ 617,644	$ 1,100,000	$ 1,200,000	$ 100,000
1111-41-4112	PROPERTY TAX IN LIEU OF VLF	$ 787,676	$ 1,378,560	$ 1,553,490	$ 174,930
1111-41-4151	TOT - TRANSIENT OCCUPANCY TAX	$ 1,727	$ 19,000	$ 2,000	$ (17,000)
1111-41-4171	REAL PROPERTY TRANSFER TAX	$ 14,932	$ 50,000	$ 20,000	$ (30,000)
1111-41-4172	SALES TAX PUBLIC SAFETY	$ 5,309	$ 13,000	$ 8,000	$ (5,000)
1111-42-4221	CONSTRUCTION PERMITS	$ 101,769	$ 180,000	$ 125,000	$ (55,000)
1111-42-4281	CONCEALED WEAPONS PERMITS	$ 2,903	$ 2,500	$ 4,000	$ 1,500
1111-43-4311	VEHICLE CODE FINES	$ 1,082	$ 1,000	$ 100	$ (900)
1111-45-4560	GRANT REVENUE - STATE	$ 147,157	$ -	$ 147,157	$ 147,157
1111-45-4564	AB3229 (COPS) REVENUE	$ 158,468	$ 162,000	$ 202,000	$ 40,000
1111-46-4622	PLANNING/ENGINEERING REIMB	$ -	$ 30,000	$ -	$ (30,000)
1111-46-4641	BUILDING INSPECTION FEES	$ 5,871	$ 1,000	$ 8,000	$ 7,000
1111-46-4642	PLANNING FEES	$ 2,410	$ 8,500	$ 5,000	$ (3,500)
1111-46-4645	POOL REVENUE	$ 5,603	$ -	$ 15,000	$ 15,000
1111-46-4658	SPECIAL POLICE DEPT SERVICES	$ 4,411	$ -	$ 4,500	$ 4,500
1111-46-4671	SPECIAL FIRE DEPT SERVICES	$ 18,504	$ 100,000	$ 25,000	$ (75,000)
1111-47-4705	INSURANCE REIMBURSEMENTS	$ 5,780	$ -	$ 5,800	$ 5,800
1111-47-4791	MISC REIMBURSEMENTS	$ 19,200	$ 3,500	$ 20,000	$ 16,500
1111-47-4793	MARKETING/PROMOTIONS	$ 2,272	$ -	$ 2,272	$ 2,272
TOTAL GENERAL FUND REVENUE		**$ 1,902,718**	**$ 3,049,060**	**$ 3,347,319**	**$ 298,259**

GAS TAX FUND

ACCOUNT #	DESCRIPTIONS		FY Budget	Projected YE	Budget Amend
2111-45-4501	OTHER GOVERNMENTAL AGENCIES	$ 158,400	$ -	$ 158,400	$ 158,400
2111-45-4521	HUTF - GAS TAX 2106	$ 53,090	$ 40,000	$ 75,000	$ 35,000
2111-45-4524	HUTF - GAS TAX 2105	$ 36,790	$ 44,000	$ 50,000	$ 6,000
2111-45-4525	HUTF - GAS TAX 2103	$ 56,397	$ 62,000	$ 75,000	$ 13,000
TOTAL GAS TAX FUND REVENUE		**$ 304,677**	**$ 146,000**	**$ 358,400**	**$ 212,400**

WWTP - OPER & MAINT

ACCOUNT #	DESCRIPTIONS		FY Budget	Projected YE	Budget Amend
3111-48-4805	SEWER SERVICE CHARGES	$ 736,778	$ 912,000	$ 982,000	$ 70,000
3111-48-4823	MISCELLANEOUS REIMBURSEMENT	$ 5,780	$ -	$ 6,000	$ 6,000
3111-48-4840	SEWER DELINQUENT CHARGES	$ 59,301	$ 34,000	$ 84,000	$ 50,000
TOTAL SEWER FUND REVENUES		**$ 801,859**	**$ 946,000**	**$ 1,072,000**	**$ 126,000**

SEWER CIP FUND

ACCOUNT #	DESCRIPTIONS		FY Budget	Projected YE	Budget Amend
3121-48-4850	SEWER SERVICE CHARGES	$ 184,899	$ 80,000	$ 206,000	$ 126,000
3121-48-4855	IMPACT FEES (SEWER CONNECT)	$ 161,740	$ 100,000	$ 200,000	$ 100,000
TOTAL SEWER CIP REVENUES		**$ 346,639**	**$ 180,000**	**$ 406,000**	**$ 226,000**

TERTIARY FUND

ACCOUNT #	DESCRIPTIONS		FY Budget	Projected YE	Budget Amend
3131-48-4810	TERTIARY PLANT ARSA	$ 17,648	$ 125,000	$ 80,000	$ (45,000)
3131-48-4811	TERTIARY PLANT CDCR	$ 109,999	$ -	$ 109,999	$ 109,999
TOTAL TERTIARY REVENUE		**$ 127,647**	**$ 125,000**	**$ 189,999**	**$ 64,999**

CITY OF IONE
2023 - 24 Expense Budget Amendments

GENERAL FUND

CITY COUNCIL		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
6122	TRAINING	$ 700	$ 10,000	$ 1,500	$ (8,500)
6160	COMMUNICATIONS	$ 1,287	$ 2,500	$ 1,500	$ (1,000)
6250	TRAVEL, CONFERENCES & MEETINGS	$ -	$ 5,500	$ 1,000	$ (4,500)
TOTAL CITY COUNCIL		**$ 1,987**	**$ 18,000**	**$ 4,000**	**$ (14,000)**

CITY CLERK		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
6111	OFFICE EXPENSE	$ 150	$ 6,000	$ 500	$ (5,500)
6215	PROF & SPEC SERV. - OTHER	$ -	$ 4,500	$ 500	$ (4,000)
TOTAL CITY CLERK		**$ 150**	**$ 10,500**	**$ 1,000**	**$ (9,500)**

ADMIN/FINANCE/HR		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5110	SALARIES & WAGES REG EMPLOYEES	$ 250,441	$ 360,954	$ 340,954	$ (20,000)
5211	HEALTH INS	$ 35,858	$ 71,176	$ 51,176	$ (20,000)
5213	PERS RETIREMENT	$ 17,638	$ 39,163	$ 26,163	$ (13,000)
5216	SOCIAL SECURITY EXPENSE	$ 15,259	$ 22,379	$ 20,379	$ (2,000)
5223	AD&D/LIFE INSURANCE	$ 690	$ -	$ 1,000	$ 1,000
5298	CALPERS UNFUNDED LIABILITY	$ 51,398	$ 53,034	$ 51,398	$ (1,636)
6111	OFFICE EXPENSE	$ 11,308	$ 570	$ 15,070	$ 14,500
6120	SPECIAL DEPARTMENTAL EXPENSE	$ 208	$ 2,100	$ 400	$ (1,700)
6123	STAFF RECRUITMENT	$ 485	$ -	$ 700	$ 700
6150	ADVERTISING	$ 16	$ -	$ 100	$ 100
6160	COMMUNICATIONS	$ 5,250	$ 2,280	$ 7,280	$ 5,000
6167	IT SERVICES	$ 344	$ 4,800	$ 500	$ (4,300)
6168	IT HARDWARE	$ -	$ 960	$ 160	$ (800)
6203	M&O EQUIP	$ 1,419	$ 5,000	$ 2,000	$ (3,000)
6215	PROF & SPEC SERV. - OTHER	$ 38,844	$ 14,400	$ 44,400	$ 30,000
6240	MEMBERSHIPS AND DUES	$ 3,576	$ 1,800	$ 4,300	$ 2,500
9231	BANK CHARGES/PROCESSING FEES	$ 630	$ -	$ 850	$ 850
TOTAL ADMIN/FINANCE/HR		**$ 433,364**	**$ 578,616**	**$ 566,830**	**$ (11,786)**

LEGAL		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
6210	PROF & SPEC SERVICES-ATTORNEY	$ 65,873	$ 38,000	$ 88,000	$ 50,000
6212	PROF SERVICES-HUMAN RESOURCES	$ 3,098	$ 12,000	$ 5,000	$ (7,000)
TOTAL LEGAL		**$ 68,971**	**$ 50,000**	**$ 93,000**	**$ 43,000**

POLICE		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5110	SALARIES & WAGES REG EMPLOYEES	$ 477,665	$ 660,731	$ 640,731	$ (20,000)
5130	OVERTIME EXPENSE	$ 29,700	$ 21,247	$ 25,247	$ 4,000
5213	PERS RETIREMENT	$ 54,270	$ 93,265	$ 73,265	$ (20,000)
5216	SOCIAL SECURITY EXPENSE	$ 27,536	$ 42,283	$ 37,283	$ (5,000)
5223	AD&D/LIFE INSURANCE	$ 642	$ -	$ 1,000	$ 1,000
5224	UNIFORM ALLOWANCE	$ 3,393	$ 9,035	$ 4,535	$ (4,500)
5298	CALPERS UNFUNDED LIABILITY	$ 64,069	$ 66,293	$ 64,069	$ (2,224)
6111	OFFICE	$ 2,846	$ 1,375	$ 4,000	$ 2,625
6119	SAFETY EQUIPMENT	$ 4,574	$ 5,500	$ 10,000	$ 4,500
6120	SPECIAL DEPARTMENTAL	$ 4,285	$ 2,475	$ 5,475	$ 3,000
6140	CLOTHING / UNIFORM-NON-PAYROLL	$ 1,950	$ 275	$ 2,675	$ 2,400
6160	COMMUNICATIONS	$ 6,732	$ 6,749	$ 8,749	$ 2,000
6163	IT SERVICES	$ 45	$ 4,400	$ 100	$ (4,300)
6170	UTILITIES	$ 813	$ 5,646	$ 1,146	$ (4,500)
6201	FUEL	$ 13,337	$ 13,750	$ 17,750	$ 4,000
6202	VEHICLE MAINT	$ 7,124	$ 6,600	$ 9,600	$ 3,000

6220	OTHER CONTRACTUAL SERVICES	$ 110,388	$ 110,000	$ 150,000	$ 40,000
6250	TRAVEL, CONF	$ 3,492	$ 1,375	$ 4,375	$ 3,000
TOTAL POLICE		**$ 812,861**	**$ 1,050,999**	**$ 1,060,000**	**$ 9,001**

FIRE		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5215	MEDICARE EXPENSE	$ 297	$ -	$ 400	$ 400
5216	SOCIAL SECURITY EXPENSE	$ 1,109	$ -	$ 1,500	$ 1,500
5220	WORKERS COMP	$ 709	$ -	$ 900	$ 900
5223	AD&D/LIFE INSURANCE	$ 528	$ -	$ 700	$ 700
6111	OFFICE	$ 869	$ 450	$ 1,250	$ 800
6119	SAFETY EQUIPMENT	$ 2,794	$ 6,000	$ 5,000	$ (1,000)
6120	SPECIAL DEPARTMENTAL EXPENSE	$ 2,446	$ 2,100	$ 2,600	$ 500
6121	TRAINING SUPPLIES	$ 1,080	$ 240	$ 1,440	$ 1,200
6130	TOOLS & SMALL EQUIP	$ 2,288	$ 1,200	$ 3,200	$ 2,000
6140	CLOTHING / UNIFORM	$ 4,120	$ 480	$ 5,480	$ 5,000
6160	COMMUNICATIONS	$ 6,575	$ 6,768	$ 8,768	$ 2,000
6166	SOFTWARE PROGRAMS	$ 480	$ 3,900	$ 700	$ (3,200)
6170	UTILITIES	$ 10,131	$ 9,600	$ 13,600	$ 4,000
6190	MAINT OF BLDGS, STRUCT, GROUND	$ 6,472	$ 7,200	$ 8,200	$ 1,000
6201	FUEL	$ 11,716	$ 24,000	$ 16,000	$ (8,000)
6202	VEHICLE MAINT	$ 13,386	$ 30,000	$ 18,000	$ (12,000)
6203	MAINT & OPERATIONS - EQUIPMENT	$ 16	$ 6,000	$ 500	$ (5,500)
6215	PROF & SPEC SERV. - OTHER	$ 274	$ 1,200	$ 500	$ (700)
TOTAL FIRE		**$ 65,290**	**$ 99,138**	**$ 88,738**	**$ (10,400)**

PLANNING		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
6150	ADVERTISING	$ 1,312	$ 500	$ 1,700	$ 1,200
6213	PROF & SPEC SERVICES-PLANNER	$ 5,700	$ 45,000	$ 10,000	$ (35,000)
6215	PROF & SPEC SERV. - OTHER	$ 2,005	$ 12,000	$ 5,000	$ (7,000)
TOTAL PLANNING		**$ 9,017**	**$ 57,500**	**$ 16,700**	**$ (40,800)**

BUILDING INSPECTION		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5110	SALARIES & WAGES REG EMPLOYEES	$ 89,350	$ 135,814	$ 120,814	$ (15,000)
5211	HEALTH INS	$ 14,544	$ 31,160	$ 20,160	$ (11,000)
5213	PERS RETIREMENT	$ 5,695	$ 14,736	$ 7,736	$ (7,000)
5215	MEDICARE EXPENSE	$ 1,082	$ 1,969	$ 1,469	$ (500)
5216	SOCIAL SECURITY EXPENSE	$ 4,614	$ 8,420	$ 6,420	$ (2,000)
5218	CALIF SUI & ETT	$ 234	$ 625	$ 325	$ (300)
5223	AD&D/LIFE INSURANCE	$ 152	$ -	$ 200	$ 200
6111	OFFICE EXPENSE	$ 895	$ 500	$ 1,200	$ 700
6122	TRAINING	$ 585	$ 2,500	$ 1,000	$ (1,500)
6140	CLOTHING/UNIFORM	$ 375	$ -	$ 400	$ 400
6160	COMMUNICATIONS	$ 1,692	$ 500	$ 2,300	$ 1,800
6166	SOFTWARE PROGRAMS	$ 549	$ 4,500	$ 800	$ (3,700)
6190	MAINT OF BLDGS, STRUCT, GROUND	$ -	$ 3,500	$ 1,000	$ (2,500)
6201	FUEL	$ 422	$ -	$ 600	$ 600
6216	PROF SERVICES - BLDG INSPECTOR	$ 3,792	$ 10,000	$ 6,000	$ (4,000)
6220	OTHER CONTRACT SERVICES	$ 763	$ -	$ 1,000	$ 1,000
TOTAL BUILDING INSPECTION		**$ 124,744**	**$ 214,224**	**$ 171,424**	**$ (42,800)**

ENGINEERING		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
6212	PROF & SPEC SERVICES-ENGINEER	$ 43,201	$ 75,000	$ 60,000	$ (15,000)
6225	ENGINEER SERVICES-BILLABLE	$ 41,527	$ 15,000	$ 55,000	$ 40,000
TOTAL ENGINEERING		**$ 84,728**	**$ 90,000**	**$ 115,000**	**$ 25,000**

PUBLIC WORKS		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5110	SALARIES & WAGES REG EMPLOYEES	$ 103,748	$ 178,999	$ 138,999	$ (40,000)
5130	OVERTIME EXPENSE	$ 5,296	$ 3,557	$ 7,557	$ 4,000
5211	HEALTH INS	$ 21,405	$ 44,280	$ 30,280	$ (14,000)

5213	PERS RETIREMENT	$ 5,657	$ 21,695	$ 10,695	$ (11,000)
5223	AD&D/LIFE INSURANCE	$ 219	$ -	$ 500	$ 500
6111	OFFICE EXPENSE	$ 294	$ -	$ 500	$ 500
6120	SPECIAL DEPARTMENTAL EXPENSE	$ 663	$ 500	$ 1,000	$ 500
6123	STAFF RECRUITMENT	$ 716	$ -	$ 800	$ 800
6130	TOOLS & SMALL EQUIP	$ 1,429	$ 800	$ 2,000	$ 1,200
6160	COMMUNICATIONS	$ 1,312	$ 650	$ 1,850	$ 1,200
6166	SOFTWARE PROGRAMS	$ 4,763	$ 2,000	$ 6,000	$ 4,000
6168	IT HARDWARE	$ 17	$ 1,200	$ 200	$ (1,000)
6190	MAINT OF BLDGS, STRUCT, GROUND	$ 61,298	$ -	$ 75,000	$ 75,000
6195	BEAUTIFICATION	$ 1,600	$ 15,000	$ 3,000	$ (12,000)
6202	VEHICLE MAINT	$ 3,033	$ 25,000	$ 5,000	$ (20,000)
6203	MAINT & OPERATIONS - EQUIPMENT	$ 13,331	$ 6,000	$ 18,000	$ 12,000
6220	OTHER CONTRACT SERVICES	$ 334	$ -	$ 500	$ 500
6240	MEMBERSHIPS AND DUES	$ 17,225	$ 3,500	$ 17,225	$ 13,725
TOTAL PUBLIC WORKS		**$ 242,340**	**$ 303,181**	**$ 319,106**	**$ 15,925**

CITYWIDE SERVICES		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5225	HEALTH INS. - RETIREE	$ 70,489	$ 45,000	$ 95,000	$ 50,000
6111	OFFICE EXPENSE	$ 1,997	$ -	$ 2,500	$ 2,500
6112	PAYROLL PROCESSING FEE	$ 4,744	$ -	$ 6,500	$ 6,500
9231	BANK CHARGES/PROCESSING FEES	$ 9,097	$ -	$ 12,000	$ 12,000
TOTAL CITYWIDE SERVICES		**$ 86,327**	**$ 45,000**	**$ 116,000**	**$ 71,000**

TOTAL FUND EXPENDITURES		**$ 1,929,779**	**$ 2,517,158**	**$ 2,551,798**	**$ 34,640**

GAS TAX FUND

ADMIN/FINANCE/HR		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5213	PERS RETIREMENT	$ 627	$ 6,839	$ 839	$ (6,000)
5223	LIFE INS & AD&D	$ 115	$ -	$ 160	$ 160
6111	OFFICE EXPENSE	$ 1,382	$ 95	$ 1,795	$ 1,700
6160	COMMUNICATIONS	$ 753	$ 380	$ 980	$ 600
6167	IT SERVICES	$ 67	$ 800	$ 100	$ (700)
6168	IT HARDWARE	$ -	$ 160	$ 60	$ (100)
6240	MEMBERSHIP & DUES	$ 579	$ 300	$ 700	$ 400
TOTAL ADMIN/FINANCE/HR		**$ 3,523**	**$ 8,574**	**$ 4,634**	**$ (3,940)**

ENGINEERING		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
6212	PROF & SPEC SERV. ENG	$ 5,341	$ 25,000	$ 10,000	$ (15,000)
TOTAL ENGINEERING		**$ 5,341**	**$ 25,000**	**$ 10,000**	**$ (15,000)**

PUBLIC WORKS		**3rd Qrt Actual**	**FY Budget**	**Projected YE**	**Budget Amend.**
5130	OVERTIME	$ 1,857	$ 1,217	$ 2,517	$ 1,300
5211	HEALTH INS	$ 6,204	$ 12,300	$ 8,300	$ (4,000)
5213	PERS	$ 1,473	$ 4,195	$ 2,195	$ (2,000)
6120	SPECIAL DEPT	$ 2,219	$ -	$ 2,500	$ 2,500
6160	COMMUNICATIONS	$ 1,181	$ 650	$ 1,650	$ 1,000
6166	SOFTWARE	$ 256	$ 500	$ 500	$ -
6170	UTILITIES	$ 4,777	$ 25,000	$ 7,000	$ (18,000)
6201	FUEL	$ 1,584	$ 1,500	$ 2,200	$ 700
TOTAL PUBLIC WORKS		**$ 19,551**	**$ 45,362**	**$ 26,862**	**$ (18,500)**

TOTAL FUND EXPENDITURES		**$ 28,415**	**$ 78,936**	**$ 41,496**	**$ (37,440)**

WWTP-OPER & MAINT

ADMIN/FINANCE/HR		3rd Qrt Actual	FY Budget	Projected YE	Budget Amend.
5110	SALARIES & WAGES	$ 59,851	$ 63,028	$ 83,028	$ 20,000
5211	HEALTH INS	$ 11,410	$ 22,140	$ 15,140	$ (7,000)
5213	PERS	$ 2,725	$ 6,839	$ 4,839	$ (2,000)
5223	LIFE INS & AD&D	$ 230	$ -	$ 300	$ 300
6111	OFFICE EXPENSE	$ 9,159	$ 190	$ 11,190	$ 11,000
6120	SPECIAL DEPT	$ 133	$ 700	$ 200	$ (500)
6160	COMMUNICATIONS	$ 1,575	$ 760	$ 2,160	$ 1,400
6163	IT SERVICES	$ 115	$ 1,600	$ 200	$ (1,400)
6166	SOFTWARE	$ 3,113	$ -	$ 4,000	$ 4,000
6240	MEMBERSHIP & DUES	$ 1,159	$ 600	$ 1,600	$ 1,000
9231	BANK CHARGES/PROCESSING FEES	$ 2,941	$ -	$ 4,000	$ 4,000
TOTAL ADMIN/FINANCE/HR		**$ 92,411**	**$ 95,857**	**$ 126,657**	**$ 30,800**

PUBLIC WORKS		3rd Qrt Actual	FY Budget	Projected YE	Budget Amend.
5110	SALARIES & WAGES	$ 11,305	$ 13,023	$ 15,023	$ 2,000
5211	PERS	$ 491	$ 1,413	$ 713	$ (700)
5215	SOCIAL SECURITY	$ 414	$ 807	$ 557	$ (250)
6111	OFFICE EXPENSES	$ 1,002	$ -	$ 1,400	$ 1,400
6113	CHEMICALS	$ 97,365	$ 35,000	$ 125,000	$ 90,000
6126	SWRCB PERMIT FEE	$ 37,348	$ -	$ 37,000	$ 37,000
6160	COMMUNICATIONS	$ 1,194	$ 650	$ 1,550	$ 900
6166	SOFTWARE	$ 1,162	$ 1,000	$ 1,500	$ 500
6170	UTILITIES	$ 84,955	$ 18,200	$ 113,200	$ 95,000
6190	MAINT OF BLDGS STRUCT & GROUND	$ 984	$ -	$ 1,300	$ 1,300
6193	MAINT OF COLLECTION SYSTEM	$ 67,796	$ -	$ 80,000	$ 80,000
6202	VEHICLE MAINT	$ 180	$ -	$ 200	$ 200
6203	REPAIR & MAINT	$ 86,775	$ -	$ 115,000	$ 115,000
6220	OTHER CONTRACT SERVICES	$ 25,848	$ -	$ 23,000	$ 23,000
8813	CAPITAL OTHER	$ 45,637	$ 50,000	$ 60,000	$ 10,000
TOTAL PUBLIC WORKS		**$ 462,456**	**$ 120,093**	**$ 575,443**	**$ 455,350**
TOTAL FUND EXPENDITURES		**$ 554,867**	**$ 215,950**	**$ 702,100**	**$ 486,150**

TERTIARY PLANT FUND

TERTIARY PLANT EXPENDITURES		3rd Qrt Actual	FY Budget	Projected YE	Budget Amend.
3131-50-6170	UTILITIES	$ 3,867	$ -	$ 5,500	$ 5,500
TOTAL TERTIARY PLANT EXPENDITURES		**$ 3,867**	**$ -**	**$ 5,500**	**$ 5,500**

LEGAL		3rd Qrt Actual	FY Budget	Projected YE	Budget Amend.
3131-68-6221	PROF SERVICES -LEGAL	$ 50,102	$ 45,000	$ 65,000	$ 20,000
TOTAL LEGAL		**$ 50,102**	**$ 45,000**	**$ 65,000**	**$ 20,000**

ENGINEERING		3rd Qrt Actual	FY Budget	Projected YE	Budget Amend.
6212	PROF & SPEC SERV. - TERTIARY	$ 3,456	$ 15,000	$ 5,000	$ (10,000)
3131-90-6215	PROF & SPEC SERVICE	$ 8,701	$ -	$ 10,000	$ 10,000
6220	PROF SERVICES - TERTIARY	$ 63,471	$ 155,000	$ 85,000	$ (70,000)
TOTAL ENGINEERING		**$ 75,628**	**$ 170,000**	**$ 100,000**	**$ (70,000)**

PUBLIC WORKS		3rd Qrt Actual	FY Budget	Projected YE	Budget Amend.
6170	UTILITIES	$ 174	$ -	$ 250	$ 250
6215	PROF SERVICES	$ 225,203	$ 427,500	$ 327,500	$ (100,000)
6240	MEMBERSHIP & DUES	$ 413	$ -	$ 550	$ 550
TOTAL PUBLIC WORKS		**$ 225,790**	**$ 427,500**	**$ 328,300**	**$ (99,200)**
TOTAL FUND EXPENDITURES		**$ 355,387**	**$ 642,500**	**$ 498,800**	**$ (143,700)**

SWIMMING POOL

PUBLIC WORKS		YTD ACTUAL	BUDGET	PROJECTED YE	BUDGET AMEND
5110	SALARIES & WAGES	$ 11,278	$ 12,820	$ 15,820	$ 3,000
6215	PROF SERVICES	$ 18,614	$ -	$ 20,000	$ 20,000
TOTAL PUBLIC WORKS		**$ 29,892**	**$ 12,820**	**$ 35,820**	**$ 23,000**
TOTAL FUND EXPENDITURES		**$ 29,892**	**$ 12,820**	**$ 35,820**	**$ 23,000**

2023-24 Budget Amendments

General Fund

Rev Budget Amendment	$	298,259.00
Expense Budget Amend.	$	(34,640.00)
Difference	$	263,619.00

Gas Tax

Rev Budget Amendment	$	212,400.00
Expense Budget Amend.	$	37,440.00
Difference	$	249,840.00

WWTP O&M

Rev Budget Amendment	$	126,000.00
Expense Budget Amend.	$	(486,150.00)
Difference	$	(360,150.00)

Sewer CIP

Rev Budget Amendment	$	226,000.00
Expense Budget Amend.	$	-
Difference	$	226,000.00

Tertiary

Rev Budget Amendment	$	64,999.00
Expense Budget Amend.	$	143,700.00
Difference	$	208,699.00

Swimming Pool

Rev Budget Amendment	$	-
Expense Budget Amend.	$	(23,000.00)
Difference	$	(23,000.00)
Balance from GF		