

REGULAR MEETING STARTS AT 6:00 PM

Mayor Stacy Rhoades

Vice Mayor Dominic Atlan

Council Member Dan Epperson

Council Member Rodney Plamondon

Council Member Diane Wratten

**DUE TO THE GOVERNOR'S EXECUTIVE ORDER N-25-20, THE CITY OF IONE
WILL BE CONDUCTING ITS MEETING IN PERSON
AT 1 E. MAIN STREET, IONE, CA 95640
AND VIA ZOOM**

City of Ione is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://zoom.us/j/2351961316?pwd=d3lWTW0zbVJLbIpQNXBDQWtpZkRyUT09>

Meeting ID: 235 196 1316

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Find your local number: <https://zoom.us/u/aex3ZLbqgp>

Tuesday, October 5, 2021

1 E. Main Street

Ione, CA 95640

***THE CITY OF IONE IS A GENERAL LAW CITY DEDICATED TO
PROVIDING LEADERSHIP, ACCOUNTABILITY, AND FISCAL INTEGRITY
WHILE PROMOTING ECONOMIC OPPORTUNITIES AND MAINTAINING
A HIGH QUALITY OF LIFE FOR OUR CITIZENS***

PLEASE LIMIT PUBLIC COMMENT/TESTIMONY TO FOUR MINUTES

Gov't. Code §54954.3

The Ione City Council welcomes, appreciates, and encourages participation in the City Council Meeting. The City Council reserves the right to reasonably limit the total time for public comment on any particular noticed agenda item as it may deem necessary. Full staff reports and associated documents are available for public review at the Office of the City Clerk, City Hall, 1 E. Main Street, Ione, CA. Hard copies may be obtained for \$3.60 for pages 1-5 and \$.45 for each additional page. Documents that are not available when the agenda is posted will be made available for public review at the meeting.

AGENDA

A. ROLL CALL

B. CLOSED SESSION:

- Conference with Legal Counsel-Anticipated Litigation: Significant Exposure to Litigation Pursuant to Paragraph (2) of Section 54956.9 of the Government Code - One (1) Case
- Pursuant to Government Code Section 54956.8 Conference with Real Property Negotiator
Property: APN 004-151-012
Agency Negotiator: Michael Rock, Interim City Manager
Negotiation Parties: Loreta Tillery and Helen Ninnis
- Pursuant to Government Code Section 54956.8 Conference with Real Property Negotiator
Property: 17 E. Main Street APN 004-101-006
Agency Negotiator: Michael Rock, Interim City Manager
- Negotiating Parties: Wayne Moore, Property Owner

C. PLEDGE OF ALLEGIANCE

D. APPROVAL OF AGENDA

E. PRESENTATIONS/ANNOUNCEMENTS: None

F. 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 City Council at this time on any subject within the jurisdiction of the Lone City Council.

*Please be mindful of the **4 minute time limit per person**. Pursuant to the Brown Act, the City Council may not take action or engage in a detailed discussion on an item that does not appear on the Agenda. However, matters that **require Council action will be referred to staff for a report and/or recommendation for possible action at a future Council meeting**. Is there anyone in the audience who wishes to address the Council at this time?*

G. CONSENT CALENDAR:

Notice to the Public: *All matters listed under this category are considered to be routine and will be enacted by one motion. Any item may be removed for discussion and possible action and made a part of the regular agenda at the request of a Council Member(s).*

1. Approval of Minutes: August 17, 2021, and September 7, 2021
2. Waive the Second Reading by Substitution of Title Only and adopt Ordinance No. 527 Standing Committee for Special Districts

H. PUBLIC HEARING: None

I. REGULAR AGENDA:

3. Consider a Consultant Services Agreement with Coastland Engineering for certain Plan Check and Inspection Services

4. Review Proposed Budget for Fiscal Year 2021-2022

J. REPORTS AND COMMUNICATIONS FROM CITY MANAGER

K. COUNCIL COMMENTS/COMMITTEE REPORTS/FUTURE AGENDA ITEMS

L. ADJOURNMENT


NOTICE REGARDING CHALLENGES TO DECISIONS

Pursuant to all applicable laws and regulations, including without limitation, California Government Code Section 65009 and or California Public Resources Code Section 21177, if you wish to challenge in court any of the above decisions (regarding planning, zoning and/or environmental decisions), you may be limited to raising only those issues you or someone else raised at the public hearing(s) described in this notice/agenda, or in written correspondence delivered to the City at, or prior to, this public hearing.

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.

I, Janice Traverso, the City Clerk of the City of Lone declare under penalty of perjury that the foregoing agenda for the Tuesday, October 5, 2021 meeting of the Lone City Council was posted on October 1, 2021.



Janice Traverso, City Clerk

#1

CITY OF IONE COUNCIL MEETING MINUTES
Meeting of August 17, 2021

Mayor Rhoades called meeting to order at 6:00 PM

A. ROLL CALL:

Present: Stacy Rhoades, Mayor
Dominic Atlan, Vice Mayor
Dan Epperson, Councilmember
Rodney Plamondon, Councilmember
Diane Wratten, Councilmember
Staff: Michael Rock, Interim City Manager
Sophia Meyer, City Attorney
Janice Traverso, City Clerk

B. PLEDGE OF ALLEGIANCE:

Mayor Rhoades led the Pledge of Allegiance.

C. APPROVAL OF AGENDA:

MOTION: It was moved by Councilmember Epperson, seconded by Councilmember Wratten and carried to approve the agenda with Closed Session moved to the end of the meeting.

AYES: Rhoades, Atlan, Epperson, Plamondon, Wratten

NOES: None

ABSENT: None

ABSTAIN: None

D. PRESENTATIONS/ANNOUNCEMENTS:

Update on Wildflower Project – Thomas Borge:

- Foothill Blvd. and Highway 104 grading completed on the Northside and working on the Southside of the Highway 104
- Working with Gold Village to revise the plans for the retaining wall
- Starting the underground the first week September
- Final Map for Unit #2 will be delivered to the City next week
- Working with Chief Mackey and School District to solve issue with sewer line and emergency exit through Unit #1

E. PUBLIC COMMENT:

Mr. David Anderson commented on the following:

1. Submitted a Public Records Request for a copy of Dominic Atlan's Form 700, which was prompted by recent comments made by Mr. Atlan, which shows "No reportable interests".
2. Submitted a Public Records Request for a copy of the PERC contract, and is clear that the contract is not the result of competitive bidding and feel the contract is invalid. Mr. Anderson asked that the PERC contract be on the next City Council agenda.

Mr. Larry Rhoades commented that Mr. Greg Morris is a City employee, which shows on Planning Commissioners check stubs and employee number.

Mr. Jim Scully commented because the City no longer includes Written Correspondence on the agenda, I am handing you recent correspondence dated August 6, 2021 from Mr. Croyle, Regional Water Quality Control Board to Mr. Rock and Mr. Atlan regarding their recent inspection.

Gary Thomas, Amador Water Agency Director invited the City to be part of Amador County Sustainable Groundwater Management Committee.

F. CONSENT CALENDAR: None

G. PUBLIC HEARING:

1. Introduce and Waive the First Reading by Substitution of Title Only Ordinance No. 526 – Proposed addition to the Lone Municipal Code Chapter 8.32 – Protection of Critical Infrastructure and Wildfire Risk Areas – Currently, the Lone Municipal Code does not provide for the removal of persons and/or personal property in, on or near critical infrastructure or wildfire risk areas. This addition to the Lone Municipal Code will assist the City in mitigating the threat of fire and other potential causes of damage and/or destruction and interference of critical infrastructure that are necessary to protect the health, safety and welfare of the public.

Mayor Rhoades opened the public hearing.

Mr. Jim Scully, asked that under Chapter 8.30.020, Section D- “Critical Infrastructure” that the City Council replace the City Manager.

With no further comments from the public, the hearing was closed.

Motion: It was moved by Councilmember Epperson, seconded by Councilmember Plamondon and carried to introduce and waive the first reading by Substitution of Title Only Ordinance No. 526 – Proposed addition to the Lone Municipal Code Chapter 8.32 – Protection of Critical Infrastructure and Wildfire Risk Areas.

AYES: Rhoades, Atlan, Epperson, Plamondon, Wratten

NOES: None

ABSENT: None

ABSTAIN: None

DISCUSSION ITEMS:

For the record: Action minutes provide the necessary documentation of City Council action. Audio recordings are retained for those desiring more detail on particular agenda item discussions. These audio recordings provide an accurate and comprehensive backup of City Council deliberations and citizen discussions.

H. REGULAR AGENDA:

2. Approval of a Personal Services Contract between the City of Lone and Mary A. Morris-Mayorga - Staff recommends the City Council approve the Personal Services Contract between the City of Lone and Mary A. Morris-Mayorga for professional assistance with tasks in the Finance Division, including but not limited to completing the Fiscal Year 2018/2019 and Fiscal Year 2019/2020 Comprehensive Audited Financial Reports (CAFR)

and completing a final draft FY 2021/2022 Budget for City Council adoption.

MOTION: It was moved by Vice Mayor Atlan, seconded by Councilmember Wratten and carried to approve the Personal Services Contract with Mary A. Morris-Mayorga.

AYES: Rhoades, Atlan, Epperson, Plamondon, Wratten

NOES: None

ABSENT: None

ABSTAIN: None

I. REPORTS AND COMMUNICATIONS FROM CITY MANAGER:

- Revised applications for the Small Business Loans for COVID19, which now include the criteria for approval.
- Will be contacting Gary Thomas for more information on the Amador County Sustainable Groundwater Management Committee

J. COUNCIL COMMENTS/COMMITTEE REPORTS/FUTURE AGENDA ITEMS

- Councilmember Wratten commented:
 - Air Quality Board Meeting – next year's budget approved which includes \$10,000 for electric charging stations
 - October meeting will be discussing grant for vehicles

Future Agenda Items:

- Wratten: Future expansion of solar to EB Hall, city buildings, Fire Department and anywhere else we can pull power to reduce bill and reliance on PG&E
- Rhoades: Amador County Sustainable Groundwater Management Committee

CLOSED SESSION AGENDA: Council convened to Closed Session to discuss the following:

- Conference with Legal Counsel-Anticipated Litigation: Significant Exposure to Litigation Pursuant to Paragraph (2) of Section 54956.9 of the Government Code – One (1) Case
- Pursuant to Government Code Section 54957-Public Employment Evaluation-Interim City Manager

DISPOSITION OF CLOSED SESSION AGENDA: Council reconvened to Open Session and announced that information was received and review was held on the following:

- Conference with Legal Counsel-Anticipated Litigation: Significant Exposure to Litigation Pursuant to Paragraph (2) of Section 54956.9 of the Government Code – One (1) Case
- Pursuant to Government Code Section 54957-Public Employment Evaluation-Interim City Manager

K. ADJOURNMENT:

Mayor Rhoades adjourned the meeting.

Respectfully submitted,
Janice Traverso. City Clerk

CITY OF IONE COUNCIL MEETING MINUTES
Meeting of September 7, 2021

Mayor Rhoades called meeting to order at 6:00 PM

A. ROLL CALL:

Present: Stacy Rhoades, Mayor
Dominic Atlan, Vice Mayor
Rodney Plamondon, Councilmember
Diane Wratten, Councilmember
Absent: Dan Epperson, Councilmember
Staff: Michael Rock, Interim City Manager
Carolyn Walker, City Attorney
Janice Traverso, City Clerk

B. CLOSED SESSION: Council adjourned to Closed Session to discuss the following:

- Conference with Legal Counsel-Anticipated Litigation: Significant Exposure to Litigation Pursuant to Paragraph (2) of Section 54956.9 of the Government Code - One (1) Case
- Pursuant to Government Code Section 54956.8 Conference with Real Property Negotiator
Property: APN 004-151-012
Agency Negotiator: Michael Rock, Interim City Manager
Negotiation Parties: Loreta Tillery and Helen Ninnis
- Pursuant to Government Code Section 54956.8 Conference with Real Property Negotiator
Property: 17 E. Main Street APN 004-101-006
Agency Negotiator: Michael Rock, Interim City Manager
Negotiating Parties: Wayne Moore, Property Owner

C. DISPOSITION OF CLOSED SESSION: Council reconvened to Open Session and Mayor Rhoades announced that information was received and direction was given on the following:

- Conference with Legal Counsel-Anticipated Litigation: Significant Exposure to Litigation Pursuant to Paragraph (2) of Section 54956.9 of the Government Code - One (1) Case
- Pursuant to Government Code Section 54956.8 Conference with Real Property Negotiator
Property: APN 004-151-012
Agency Negotiator: Michael Rock, Interim City Manager
Negotiation Parties: Loretta Tillery and Helen Ninnis
- Pursuant to Government Code Section 54956.8 Conference with Real Property Negotiator
Property: 17 E. Main Street APN 004-101-006
Agency Negotiator: Michael Rock, Interim City Manager
Negotiating Parties: Wayne Moore, Property Owner

D. PLEDGE OF ALLEGIANCE:

Mayor Rhoades led the Pledge of Allegiance.

E. APPROVAL OF AGENDA:

MOTION: It was moved by Councilmember Wratten, seconded by Vice Mayor Atlan and carried to approve the agenda.

AYES: Rhoades, Atlan, Plamondon, Wratten

NOES: None

ABSENT: Epperson

ABSTAIN: None

F. PRESENTATIONS/ANNOUNCEMENTS:

Presentation of Resolution No. 2021-28 Congratulating William George Gebhardt on his 100th Birthday—First Mayor of Lone. Andrea Bonham—former Mayor of Lone—presented the resolution to Mark Gebhardt, son of William George Gebhardt.

G. PUBLIC COMMENT:

Roger Merritt commented:

1. It is rude of the Council to set the meeting at 6:00 p.m. and then Council do Closed Session and make the public wait for Council to return—sometimes 30 to 45 minutes. I would like to come to a meeting at 6:00 p.m. and the start business at 6:00 p.m.
2. I own a house in the Special B Tax District and have asked for a map of the district and asked where the taxes are spent. I have not received the map or anything that shows where my tax money is being spent. Mr. Merritt requested that this item a future agenda item.

Elmer Rhode, 621 Pleasant Valley Drive commented that the agreement between the City of Lone and Portlock International which stated that City of Lone is responsible for furnishing irrigation water for the golf course. Over 4 years ago, the City decided to cancel the agreement with ARSA and now it appears that ARSA decided that since we don't need the water next year they are going to find someone to use the water this year. To me that is a breach of the contract between ARSA and City of Lone.

Patrice Prest piggy backed on Mr. Rhode's comments. Also, would like to know when the aerator at Mule Creek State Prison will be fixed so the golf course could then receive irrigation water. City Manager commented that tomorrow the golf course will be getting water from AWA and the prison.

Larry Rhoades asked when the crews will be back in the creek to do further cleaning before the rainy season; and

Sam Prest thanked the Police Department for placing the speed trailer along Fairway Drive and also, commented on the condition of the grass at the golf course.

H. CONSENT CALENDAR:

MOTION: It was moved by Councilmember Wratten, seconded by Councilmember Plamondon and carried to continue the minutes of July 20, 2021 because they are incomplete.

AYES: Rhoades, Atlan, Plamondon, Wratten

NOES: None

ABSENT: Epperson

ABSTAIN: None

MOTION: It was moved by Councilmember Wratten, seconded by Councilmember Plamondon and carried to approve the following Consent Calendar:

1. Minutes of July 6, 2021
2. Audited Warrants and Claims
3. Waive the Second Reading by Substitution of Title Only and Adopt Ordinance No. 526 – Proposed Addition to the Lone Municipal Code Chapter 8.32 – Protection of Critical Infrastructure and Wildfire Risk Areas
4. Re-appointment of Angie Avila, Dan Traxler and Sheldon Windley to the Park & Recreation Commission for the term September, 2021- September, 2023

AYES: Rhoades, Atlan, Plamondon, Wratten

NOES: None

ABSENT: Epperson

ABSTAIN: None

I. PUBLIC HEARING: None

DISCUSSION ITEMS:

For the record: Action minutes provide the necessary documentation of City Council action. Audio recordings are retained for those desiring more detail on particular agenda item discussions. These audio recordings provide an accurate and comprehensive backup of City Council deliberations and citizen discussions.

J. REGULAR AGENDA:

5. Award of Engineering Services Agreement to SNG & Associates, LLC - Staff is recommending the award of an Engineering Services Agreement to SNG & Associates, LLC. There is an increase in costs for Engineering Services due to rising costs that would have been incurred by the City had Coastland Engineering remained as our City Engineer, and due to higher hourly rates as charged by SNG. The retained fee is \$4,000 per month and represents an increase of \$1,000 per month. If Coastland has continued as our City Engineer, the retainer fee would have also been increased. After discussion by Council:

MOTION:

AYES: Rhoades, Atlan, Plamondon, Wratten

NOES: None

ABSENT: Epperson

ABSTAIN: None

6. Community Development Block Grant program – Coronavirus, Aid Relief, Economic Security Act (CDBG-V1) Award – The City received \$63,000 from the State--\$3,000 is for staff time and administrative overhead, which leaves \$60,000 for local businesses. Staff is recommending \$38,200 in awards for the following businesses:

B&W Taxes - \$5,000

Bill's Window Cleaning Services - \$4,000

Dave's Custom Shop - \$5,000

Ione Feed & Ranch Supply, Inc. - \$5,000

Grumpy Jeff's Ione Public House - \$4,200

Robyn's Nest Hair Salon - \$5,000

Tilly's Club - \$5,000

Traxler & Associates, Inc. - \$5,000

It is anticipated that a second round of awards will be presented to the Council in the next few months for the remaining \$21,800.

MOTION: It was moved by Councilmember Wratten, seconded by Vice Mayor Atlan and carried to approve the award of Grants to the businesses listed above.

AYES: Rhoades, Atlan, Plamondon, Wratten

NOES: None

ABSENT: Epperson

ABSTAIN: None

7. Oppose Senate Bill 9 (Atkins) – Increased Density in Single Family Residential Zones – Staff is recommending the City Council oppose SB 9 as an erosion of local control and State interference and overreach of its authority. Land Use control was and still is the principle purpose of the incorporation of cities.

- Requires a local government to ministerially approve a housing development containing two residential units in single-family residential zones.

- Requires a local government to ministerially approve an urban lot split, thus creating two independent lots that may contain up to two residential units on each lot, even though it is in a single-family zone.

- SB 9 is a top-down, one-size-fits-all approach to land use policy that fails to recognize or incorporate local flexibility, decision-making, and community input

- Nearly all cities are currently updating their housing plans to identify sites for more than two million additional homes. SB 9 would disregard this process and mandate more housing in existing single-family zones

8. Discussion of PERC Contract – Assistant Attorney David Prentice's opinion states, "The contract with PERC (Asset Management Service Agreement-the Contract) was first entered into between PERC and the City of Ione effective July 1, 2009. The contract was executed by the City Manager and City Attorney at the time. Subsequently, the Contract was extended from the initial two-year term (2009-2011) to 2013 and thereafter to 2019 and 2021. All the extensions were duly executed, with the last two extensions being accomplished by letter agreement executed by the then Mayor (Atlan and Reed) and approved as to form by the City Attorney. PERC now seeks another extension from 2021 to 2023.

The initial term of the Contract was limited to three (3) additional two (2) year periods, or an additional six (6) years. This would have taken the initial contract to a maximum of eight years or 2017. However, in 2013 the City and PERC entered into a new agreement with a term of four years with three possible two year extensions. The first of the extension occurred by letter in 2017 and extended the 2013 contract to 2019 and thereafter a second extension letter was executed, extending the 2013 to 2021. These letters of extension were executed by the then duly appointed mayors. Before the Council now is the last of the extensions (2023). While it may be prudent to issue a new request for qualifications, the current contract, by its unambiguous language, allows for this final extension.

There have been allegations that the first Contract was not lawful. However, I find no basis for that allegation. Moreover, it has never been stated on what grounds such allegations are made. But the issue here is whether the Council can approve an extension. They can. The initial contract, even if infirm, was performed for years by both parties and was thus ratified by both.

J. REPORTS AND COMMUNICATIONS FROM CITY MANAGER:

- Budget for 2021-2022 will be on the October 5, 2021 Agenda
- Audit 2018-2019 hope to have it on the October 5, 2021 Agenda; 2019-2020 Audit is underway
- Cost of responding to Public Records Requests for August, 2021 was \$3,000. I will be tracking all of the costs for Public Records Requests and reporting to Council. The City Attorney will review the Public Records Request law.
- Caldor Fire is now 50% contained and did not enter Amador County. Thanked the City of Lone Fire Department and thousands of firefighters who protected the State of California.

K. CITY COUNCIL COMMENTS/COMMITTEE REPORTS/FUTURE AGENDA ITEMS:

Councilmember Plamondon:

- Thanked the City Manager for opening Evalynn Bishop Hall and the arena for evacuees and livestock.

Vice Mayor Atlan:

- Attended LAFCO meeting and discussed the Sphere of Influence, which the Fire Department is unhappy with the changes.
- Attended ACTC meeting – drains and overlay for Main Street scheduled for next July.

FUTURE AGENDA ITEMS:

Councilmember Wratten

- Look at how the minutes are being managed and would like recording of the Council Meetings be the official minutes rather than the minutes that are in the packets.

Vice Mayor Atlan:

- Look at IT services
- Look at speeding through Wildflower, and Castle Oaks
- Workshop with community—may cut down the Public Records Request

Mayor Rhoades:

- Fuel Fire Problem in Wildflower
- Information on the water at the golf course

L. ADJOURNMENT:

Mayor Rhoades adjourned the meeting.

Respectfully submitted,

Janice Traverso. City Clerk

ORDINANCE NO. 527**Chapter 2.64 – STANDING COMMITTEE FOR SPECIAL DISTRICTS****2.64.010 - Established.**

There is created and established a city committee which is named Standing Committee for Special Districts, and which is referred to in this chapter as the "committee." The committee shall serve for four years, unless renewed by the city council. It shall act in an advisory capacity to the city council.

2.64.020 - Members—Appointment—Terms—Vacancies.

The committee shall consist of five resident members of lone - one from each special district in the City of lone and one lone resident outside of any special district. All members shall be selected based upon their qualifications by reason of their knowledge and experience by the mayor, with and subject to the approval of the city council. The term of office of all members so appointed shall be four years except for initial appointments and except if a vacancy shall occur for any reason other than the expiration of the term of that member's office, it shall be filled by appointment by the mayor, with and subject to the approval of the city council for the unexpired term of the member whose office is vacated. Initial appointments shall be made as follows: two members shall be appointed for two years; three members shall be appointed for four years. Subsequent appointments shall be for the regular time as set forth in this section.

2.64.030 - Members—Advisory.

The city manager or designee shall be staff liaison and advisor to the members of the committee. One city council person shall be an advisory member of the committee. They shall have no vote, and shall not be considered a member for the purpose of constituting a quorum. Their terms of office as an advisor shall correspond in tenure to their official tenure as officials of the city. Advisory members may designate an appropriate deputy from staff to attend meetings of the committee in their place and stead on such occasions as their other duties may prevent them from sitting in attendance at particular committee meetings.

2.64.040 - Members—Removal.

Any appointed member of the committee may be removed by the city council. Any appointed member of the committee who fails to attend three consecutive meetings of the committee without permission from the city council to be absent shall be considered automatically removed and a vacancy shall be deemed to have occurred unless good cause is shown. The city council shall be the sole judge as to whether or not good cause is shown; and when it is determined that good cause has not been shown, then the vacancy so created shall be filled immediately by the mayor, with and subject to the approval of the city council, for the unexpired portion of the term.

2.64.050 - Members—Compensation.

All appointed members of the committee shall serve as members without compensation.

2.64.060 - Officers.

There shall be two officers in the committee: a chairperson and a vice chairperson. An advisory member of the committee may not hold the office of chairperson or of vice-chairperson. The city clerk, or a duly designated subordinate, shall be secretary to the committee. The committee shall elect its officers at the first regular meeting of the committee in April of each year, and they shall hold office for a term of two years. Any vacancy in any of the offices shall be filled by the committee at the first regular meeting of the committee after the vacancy occurs and shall be filled for the unexpired portion of the term of the committee, and in the chairperson's absence the vice-chairperson shall preside. The secretary shall make and keep a record of all resolutions, transactions, findings and determinations of the committee, and shall record and keep the minutes of the committee meetings.

2.64.070 - Meetings-Time.

The committee shall meet at an agreed upon time and day every month, or as agreed upon by the majority of the committee, except when that day falls on a legal holiday, in which case the meeting shall be held on the day following the holiday, and the meeting shall be a regular meeting of the committee. The committee may adjourn any regular meeting of the committee from time to time or place to place so as long as the adjournment shall not extend to a point in time beyond the day of the next regular meeting of the committee.

2.64.080 - Meetings-Special.

To call a special meeting, the chairman or a majority of the members shall file with the secretary of the committee, at least twenty-four hours prior to the date the meeting is to be held, a signed written notice of the meeting, which notice shall specify the time and place of the special meeting and the agenda therefor. The signed written notice shall also be served personally or by a telephone call to all members of the committee specifying the reason for the special meeting. Twenty-four-hour notification shall also be given in writing to all newspapers, radio stations, and television stations which have filed a request for notification in writing with the city clerk or the secretary of the committee. The presence of all members at the special meeting shall be mandatory for the purposes of conducting the committee's business.

2.64.090 - Meetings-Place-Quorum.

Regular meetings shall be held in the city council chambers. Adjourned regular meetings, special meetings, and regular meetings when deemed necessary may be held elsewhere within the city, provided notice of the time and place of the meetings and of the agenda of special meetings is given to all members of the committee and to all newspapers, radio stations, and television stations which have filed a request for in writing with the city clerk or with the secretary of the committee. A majority of the members of the committee shall constitute a quorum for the transaction of business at any regular or special meeting of the committee.

2.64.100 - Duties.

The lone Standing Committee for Special Districts shall have the following duties and responsibilities:

- A. To act as an advisory body to the city council and to make recommendations to the city council regarding lone's special districts;
- B. To review maintenance and capital budgets associated with CFDs and L&Ls in the City of lone;
- C. Make recommendations regarding the taxation of each parcel located in the City of lone;
- D. Review redemptions or opportunities for refinancing the bonds due to changes in interest rates; and
- E. Make recommendations regarding programs or proposals which may facilitate public awareness, public participation and public education regarding CFDs and L&Ls.

Agenda Item

#3

DATE: October 5, 2021

TO: Mayor Rhoades and City Council

FROM: Michael Rock, Interim City Manager

SUBJECT: Consider a Consultant Services Agreement with Coastland Engineering for certain Plan Check and Inspection Services

RECOMMENDED ACTION:

Approve a Personal Services Contract with Coastland Engineering for supplemental plan check and inspection services.

BACKGROUND:

In January 2021, the City hired a part time Building Inspector to perform plan check and inspection services and primarily replaced Coastland Engineering, which prior to January 2021, was providing these services to the City. Over the ensuing months both the City of Jackson and the City of Lone have required increased staff support for both plan check and inspection services. Our part time Building Inspector currently works full time for the City of Jackson and part time for the City of Sutter Creek and Lone. The workload is simply overwhelming at this point, and it is the desire of the City to hire Coastland on an as needed basis to supplement our part time plan checker and inspector with the increasing workload. In addition, our new City Engineer, SNG, does not provide Inspection Services.

FISCAL IMPACT:

The City has adequate funding for inspection services and plan check services which are largely funded through a pass-through fee paid by developers.

ATTACHMENTS:

Personal Services Contract with Coastland Engineering
Exhibit A: Scope of Services
Exhibit B: Fee Schedule

**STANDARD FORM PERSONAL SERVICES CONTRACT
BETWEEN
THE CITY OF IONE
AND
Coastland Engineering**

THIS PERSONAL SERVICES CONTRACT ("Contract") is made and entered into this 5th day of October 2021, by and between the **CITY OF IONE, a political subdivision of the State of California ("City")**, and Coastland Engineering, ("Consultant").

RECITALS

WHEREAS, City desires to retain a firm to provide the following services:
Building Department supplemental plan check and inspection services; and

WHEREAS, Consultant warrants that it is qualified and agreeable to render the aforesaid services.

AGREEMENT

NOW, THEREFORE, for and in consideration of the agreement made, and the payments to be made by City, the parties agree to the following:

- I. **SCOPE OF SERVICES:** Consultant agrees to provide all of the services described in Exhibit A.
- II. **ADDITIONAL SERVICES:** The City may desire services to be performed which are relevant to this Contract or the services to be performed hereunder, but have not been included in the scope of the services listed in Paragraph I above, and Consultant agrees to perform said services upon the written request of City. These additional services could include, but are not limited to, any of the following:
 - A. Serving as an expert witness for the City in any litigation or other proceedings involving the project or services.
 - B. Services of the same nature as provided herein which are required as a result of events unforeseen on the date of this contract.
- III. **CITY FURNISHED SERVICES:** The City agrees to:
 - A. Facilitate access to and make provisions for the Consultant to enter upon public and private lands as required to perform their work.
 - B. Make available to Consultant those services, supplies, equipment, access to software and staff that are normally provided for the services required

by the type of services to be rendered by Consultant hereunder and as set forth in Exhibit A.

- C. Make available all pertinent data and records for review.
- IV. TERM OF CONTRACT: This Contract shall commence on October 6, 2021 and shall terminate on June 30, 2024 unless sooner terminated in accordance with the terms hereunder.
- V. FEES: The fees for furnishing services under this Contract shall be based on the rate schedule which is attached hereto as Exhibit B. Said fees shall remain in effect for the entire term of this Contract.
- VI. PAYMENT: The fees for services under this Contract shall be due within 60 calendar days after receipt and approval by City of an invoice covering the service(s) rendered to date.

[For any services involving a public works or construction project, the City shall retain 10 percent of each monthly progress payment, which shall be due upon completion and acceptance by City of the work or termination of this Contract.]

With respect to any additional services provided under this Contract as specified in Paragraph II hereof, Consultant shall not be paid unless Consultant has received written authorization from City for the additional services prior to incurring the costs associated therewith. Said additional services shall be charged at the rates set forth on Exhibit B.

Invoices or applications for payment to the City shall be sufficiently detailed and shall contain full documentation of all work performed and all reimbursable expenses incurred. Where the scope of work on the Contract is divided into various tasks, invoices shall detail the related expenditures accordingly. Labor expenditures need documentation to support time, subsistence, travel and field expenses. No expense will be reimbursed without adequate documentation. This documentation will include, but not be limited to, receipts for material purchases, rental equipment and subcontractor work.

Notwithstanding any other provision herein, payment may be delayed, without penalty, for any period in which the State or Federal Government has delayed distribution of funds that are intended to be used by the City for funding payment to Consultant.

Minimum Scope and Limit of Insurance

- A. The Consultant shall maintain a commercial general liability (CGL) insurance policy (Insurance Services Office Form CG 00 01) covering CGL on an occurrence basis, including products and completed operations, property damage, bodily injury, and personal & advertising

injury, with limits in the amount of \$1,000,000, and a general aggregate limit of \$2,000,000.

- B. The Consultant shall be required to carry professional [errors & omissions] coverage in the amount of \$1,000,000 per occurrence or claim, and \$2,000,000 aggregate.

Prior to the commencement of any work hereunder, the Consultant shall supply a Certificate of Insurance and endorsements, signed by the insurer, evidencing such insurance as specified above to City. However, failure to obtain and provide the required documents to City prior to the work beginning shall not waive the Consultant obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time. Each insurance policy required above shall provide that coverage and shall not be canceled, except with prior written notice to the City.

Insurance is to be placed with an insurer with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City.

Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require the Consultant to purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

For any claims related to this Contract, the Consultant's insurance coverage shall be primary coverage at least as broad as ISO CG 20 01 04 13 with respect to the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers, shall be in excess of the Consultant's insurance and shall not contribute with it.

Consultant hereby grants to City a waiver of any right to subrogation which any insurer of said Consultant may acquire against the City by virtue of the payment of any loss under such insurance. Consultant agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

- VII. **WORKER'S COMPENSATION:** The Consultant acknowledges that it is aware of the provisions of the Labor Code of the State of California which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code and it certifies that it will comply with such provisions before commencing the performance of the services to be performed under this Contract and at all times during the performance of the services to be performed hereunder. A copy of the certificates evidencing such insurance with policy limits of at least \$1,000,000 per accident for bodily injury or disease (or, in the alternative, a signed City Workers'

Compensation Exemption form) shall be provided to City prior to commencement of work.

- VIII. **INDEMNIFICATION:** Consultant agrees to defend, indemnify, and hold harmless the City, its officers, officials, agents, employees and volunteers from and against claims, demands, actions, losses, damages, injuries, and liability, direct or indirect (including reasonable costs and expenses in connection therein), arising out of the negligent performance of this Agreement or its failure to comply with any of its obligations contained in this Agreement, or any reckless or willful misconduct of Consultant, except for any such claim arising out of the willful misconduct or active negligence of the City, its officers, agents, employees or volunteers. Consultant has no obligation to pay for any of the City's defense related cost prior to a final determination of liability or to pay any amount that exceeds Consultant's finally determined percentage of liability based upon the comparative fault of Consultant.
- IX. **NONDISCRIMINATORY EMPLOYMENT:** In connection with the execution of this Contract and the services to be provided hereunder, the Consultant shall not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, national origin, political affiliation, ancestry, marital status or disability. This policy does not require the employment of unqualified persons.
- X. **INTEREST OF PUBLIC OFFICIALS:** No officer, agent or employee of the City during their tenure, nor for one year thereafter, shall have any interest, direct or indirect, in this Consultant tract or the proceeds thereof.
- XI. **SUBCONTRACTING AND ASSIGNMENT:** The rights, responsibilities and duties established under this Contract are personal to the Consultant and may not be subcontracted, transferred or assigned without the express prior written consent of the City.
- XII. **LICENSING AND PERMITS:** The Consultant shall maintain the appropriate licenses throughout the life of this Contract. Consultant shall also obtain any and all permits which might be required by the work to be performed herein.
- XIII. **BOOKS OF RECORD AND AUDIT PROVISION:** Consultant shall maintain on a current basis, complete books and records relating to this Contract. Such records shall include, but not be limited to, documents supporting all bids and all expenditures for which any reimbursement is sought. The books and records shall be original entry books. In addition, Consultant shall maintain detailed payroll records, including all subsistence, travel and field expenses, and canceled checks, receipts and invoices for all items for which any reimbursement is sought. These documents and records shall be retained for at least ten years from the completion of this Contract (42CFR Sections 433.32, 438.3(h) and (u)).

Consultant will permit City to audit all books, accounts or records relating to this contract or all books, accounts or records of any business entities controlled by

Contractor who participated in this contract in any way. Any such audit may be conducted on Consultant premises or, at City's option, Consultant shall provide all books and records within a maximum of 15 calendar days upon receipt of written notice from City.

Consultant shall promptly refund any moneys erroneously charged. If City ascertains that it has been billed erroneously by Consultant for an amount equaling 5% or more of the original bid, Consultant shall be liable for the costs of the audit in addition to any other penalty to be imposed. This paragraph applies to any contract which provides for reimbursement of expenses.

- XIV. **CONFIDENTIALITY:** All information and records obtained in the course of providing services under this Contract shall be confidential and shall not be open to examination for any purpose not directly connected to the administration of this program or the services provided hereunder. Both parties shall comply with State and Federal requirements regarding confidential information.
- XV. **TITLE:** It is understood that any and all documents, information, computer disks, and reports of any kind concerning the services provided hereunder, prepared by and/or submitted to the Contractor, shall be the sole property of the City. The Contractor may retain reproducible copies of drawings and copies of other documents. In the event of the termination of this Contract, for any reason whatsoever, Consultant shall promptly turn over all information, writing, computer disks, and documents to City without exception or reservation. Consultant shall transfer from computer hard drive to disk any information or documents stored on hard drive and provide City with said disk.
- XVI. **TERMINATION:**
- A. Either party hereto may terminate this Contract for any reason by giving thirty (30) calendar days written notice to the other party. Notice of Termination shall be by written notice to the other party and shall be sent by registered mail.
 - B. If the Consultant fails to provide in any manner the services specified under this Contract or otherwise fails to comply with the terms of this Contract, or violates any ordinance, regulation, or other law which applies to its performance herein, the City may terminate this Contract by giving five calendar days written notice to Contractor.
 - C. The Consultant shall be excused for failure to perform services herein if such services are prevented by acts of God, strikes, labor disputes or other forces over which the Consultant has no control.
 - D. In the event of termination, not the fault of the Consultant, the Consultant shall be paid for services performed up to the date of termination in accordance with the terms of this Contract.

- XVII. **RELATIONSHIP BETWEEN THE PARTIES:** It is expressly understood that in the performances of the services herein, the Consultant, and the agents and employees thereof, shall act in an independent capacity and as an independent contractor and not as officers, employees or agents of the City.
- XVIII. **AMENDMENT:** This Contract may be amended or modified only by a written instrument signed by both parties.
- XIX. **ASSIGNMENT OF PERSONNEL:** The Consultant shall not substitute any personnel for those specifically named in its proposal unless personnel with substantially equal or better qualifications and experience are provided, acceptable to City, as evidenced in writing.
- XX. **WAIVER:** No provision of this Contract or the breach thereof shall be deemed waived, except by written consent of the party against whom the waiver is claimed.
- XXI. **SEVERABILITY:** If any provision of this Contract is determined by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby. Each provision shall be valid and enforceable to the fullest extent permitted by law.
- XXII. **JURISDICTION AND VENUE:** This Contract and the obligations hereunder shall be construed in accordance with the laws of the State of California. The parties hereto agree that venue for any legal disputes or litigation arising out of this Contract shall be in Amador County, California.
- XXIII. **ENTIRE AGREEMENT:** This Contract constitutes the entire agreement between the parties with respect to the subject matter hereof, and all prior or contemporaneous agreements, understandings, and representations, oral or written, are superseded.
- XXIV. **EXHIBITS:** All "Exhibits" referred to below or attached to herein are by this reference incorporated into this Contract:

Exhibit Designation	Exhibit Title
Exhibit A	Services to be provided by Consultant
Exhibit B	Compensation or Fees to be Paid to Consultant

- XXV. **DESIGNATED AGENTS:** The parties represent and warrant that they have full power and authority to execute and fully perform their obligations under this Contract pursuant to their governing instruments, without the need for any further

action, and that the person(s) executing this Contract on behalf of each party are the duly designated agents of each party and are authorized to do so.

XXVI. **ATTORNEY'S FEES:** If any party hereto employs an attorney for the purpose of enforcing or construing this Contract, or any judgment based on this Contract, in any legal proceeding whatsoever, including insolvency, bankruptcy, arbitration, declaratory relief or other litigation, including appeals or rehearing, the prevailing party shall be entitled to receive from the other party, or parties thereto, reimbursement for all attorneys' fees and all costs, including but not limited to service of process, filing fees, court and court reporter costs, investigative costs, expert witness fees, and the cost of any bonds, whether taxable or not. If any judgment or final order be issued in that proceeding, said reimbursement shall be specified therein.

XXVII. **NOTICES:** Any notice required to be given pursuant to the terms and conditions hereof shall be in writing, and shall be via one of the following methods: personal delivery, prepaid Certified First-Class Mail, or prepaid Priority Mail with delivery confirmation. Unless others designated by either party, such notice shall be mailed to the address shown below:

If to City:

***Michael Rock, Interim City Manager
1 E Main Street
Ione, CA 95640
(209) 274-2412
mrock@ione-ca.com***

If to Consultant:

***John Wanger
(707) 571-8005
1400 Neotomas Ave.
Santa Rosa, CA 95405
wanger@coastlandcivil.com***

[signature page to follow]

IN WITNESS WHEREOF, the parties hereunto have executed this Contract on the date written below.

CITY OF IONE:

CONSULTANT:

By: _____
Michael Rock
Interim City Manager
Date: October 6, 2021

By: _____
John Wanger
Title: Chief Executive Officer
Date October 6, 2021

Approved as to form:

By: _____
Sophia R. Meyer
City Attorney

EXHIBIT A

SERVICES TO BE PROVIDED BY CONSULTANT

I. BUILDING PLAN CHECK AND INSPECTION SERVICES

A. Plan Check and Inspection Duties:

1. Plan Checking

CONSULTANT shall review the plans prepared by or on behalf of the applicant for compliance with the Building Ordinances of CITY. CONSULTANT shall maintain close liaison with other CITY departments in order that the requirements of those departments can be incorporated within such building plans. When satisfied that all building-related conditions of approval and the appropriate requirements of the CITY's building codes have been met, and upon approval as necessary of other Agency Departments, CONSULTANT shall recommend issuance of permits.

2. Building Inspection

On an as-needed basis, CONSULTANT may provide supplemental building observation services to the CITY during the course of construction to enforce compliance with the conditions of approval, provisions of the CITY's ordinances and the Code requirements set forth on the plans for which the permit was issued. In the performance of such duties CONSULTANT shall observe each project at the completion of the various stages of construction for compliance with the appropriate CITY code and State accessibility, energy and all other applicable regulations.

II. OTHER MISCELLANEOUS CITY SERVICES

CITY may from time-to-time have the need for other services not specifically listed in this agreement for which CONSULTANT has the necessary experience and capabilities. CITY may authorize CONSULTANT to perform such selected services on an as-needed basis. CITY reserves the right to select other consultants for special projects as need and approved by City Council.

EXHIBIT B

COMPENSATION OR FEES TO BE PAID TO COSULTANT

CITY agrees to pay CONSULTANT for services performed in accordance with this Agreement as follows:

- A. For services to be provided under Section I.A.1, CONSULTANT shall be compensated 80% of the collected Building Plan Check Fee in accordance with the City's adopted building permit fee schedule. Said fee shall cover one initial plan check and one re-check. If additional plan checks are needed, services will be provided on a time and materials basis in accordance with CONSULTANT's schedule of hourly rates and tracked separately to ensure that CITY can recover costs from the applicant.
- B. For services to be provided under Section I.A.2, CONSULTANT shall be compensated on a time and materials basis in accordance with the CONSULTANT's current schedule of hourly rates.



COASTLAND

SCHEDULE OF HOURLY RATES

July 01, 2021, through June 30, 2022

PROFESSIONAL SERVICES

Principal Engineer	\$210 - \$230/hour
Supervising Engineer	\$180 - \$200/hour
Senior Engineer	\$165 - \$180/hour
Associate Engineer	\$150 - \$165/hour
Assistant Engineer	\$130 - \$150/hour
Junior Engineer	\$120 - \$130/hour
Senior Engineering Technician	\$140 - \$160/hour
Engineering Technician	\$125 - \$140/hour
Engineering Aide	\$100 - \$120/hour
Resident Engineer	\$160 - \$180/hour
Construction Manager	\$145 - \$180/hour
Construction Inspector*	\$135 - 165/hour
Construction Administrator	\$90 - \$100/hour
Building Plan Check Engineer/Architect	\$150 - \$180/hour
Building Official and/or CASp	\$150 - \$180/hour
Supervising Building Inspector	\$155 - \$175/hour
Senior Building Inspector	\$130 - \$150/hour
Building Inspector (I & II)	\$105 - \$125/hour
Supervising Plans Examiner	\$155 - \$170/hour
Senior Plans Examiner	\$130 - \$150/hour
Plans Examiner (I & II)	\$105 - \$125/hour
Supervising Permit Technician	\$125 - \$135/hour
Senior Permit Technician	\$115 - \$125/hour
Permit Technician (I & II)	\$90 - \$110/hour
Administrative	\$90 - \$100/hour
VEHICLE	\$15 - 20/hour
MILEAGE	\$0.68/mile
OUTSIDE SERVICES	Cost + 15%
MATERIALS	Cost + 15%

- Computer time is included in the hourly rates used above.
- When applicable, mileage or vehicle rates will be charged, but not both.
- * Includes services subject to prevailing wage rates.

Agenda Item

DATE: October 5, 2021

TO: Ione City Council

FROM: Michael Rock, Interim City Manager
Chris Hancock, City Treasurer
Mary Morris-Mayorga, Finance Consultant

SUBJECT: Review Proposed Budget for Fiscal Year 2021-2022

RECOMMENDED ACTION:

- Receive a presentation on the Proposed Budget for Fiscal Year 2021-2022 for Council review and consideration.
- Receive public testimony

BACKGROUND:

In June, the City Council adopted Resolution 2021-13 Extending the Fiscal Year 2020/21 Final Budget to allow the Interim City Manager and staff to develop a budget to adequately meet the fiscal needs of the City.

The proposed budget document is now complete for presentation and review. A Budget Message is contained at the beginning of the document which describes the comprehensive approach to addressing the fiscal sustainability and resilience for the City of Ione.

On September 30, 2021, the Finance Committee reviewed the budget. The presentation and discussion with the City Council today includes public testimony with final adoption of the Operating and Capital Budgets for FY 2021/22 anticipated at the October 19, 2021, City Council Meeting.

FISCAL IMPACT:

The proposed operating budget is balanced. Actual revenues for the closing fiscal year 2020/21 were significantly higher than anticipated and expenditures slightly lower than anticipated thus allowing more flexibility in adding staff positions, creating a replacement fund for equipment and vehicles, maintaining a healthy unrestricted reserve (Dry Period Fund), and paying back bank loans and debt from borrowing from other city restricted funds. In addition, the City will receive a total of \$2,040,000 in American Rescue Plan Act (ARPA) funding which, along with the Capital Improvement Budget will be presented as a separate budget at the October 19th Council meeting.

Attachments:

Proposed Final Draft Operating Budget for Fiscal Year 2021-2022



Proposed Budget for Fiscal Year 2021 - 2022

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Budget Message

October 5, 2021

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

Dear Council:

As the City of Lone's Interim City Manager, it is my privilege to present the Proposed Fiscal Year 2021-2022 Budget for your consideration and adoption. The proposed budget is balanced and, to the extent possible, represents the priorities of the City Council for the year ahead.

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

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

Strategic Planning and Goals

The City's last adopted a list of goals and priorities in 2016 with updates planned in the coming year:

1. Update City Finance Documents and Agreements
2. Initiate Economic Development Activities
3. Municipal Code Updates
4. Address Recreational Needs
5. Improve City's Infrastructure

Key Issues and Priorities

Council has begun the process of identifying and prioritizing their collective priorities, this continues to be a work in progress with development of the spending plan for the American Rescue Plan Act (ARPA) of 2021 is prepared. Key priorities are:

- Preparation of a long-term financial plan;
- Adoption of a five-year capital improvement program schedule;
- Creation of interfund loan agreements and commitment to an interfund loans repayment schedule;
- Completion of a Sewer/Wastewater Rate Study;
- Evaluation and proposal for billing and collection of sewer charges on property tax bill;
- Reporting of interfund loans status and payment progress in the quarterly financial reports and audited financial statements; and
- Development and implementation of performance measures on City services.

Improvements to the Budget Document

This year you will note a new look for the budget document aimed at providing a high level of transparency and conveying in-depth information on programs and services that are provided to the community. Enhancements include:

- table of contents for ease of locating information;
- budget message with an overview of key factors used in developing the budget;
- incorporation of narrative information to accompany financial tables designed to facilitate a better understanding of revenues and expenditures;
- department sections including descriptive information on programs and services;
- additional tables and graphs; and
- glossary of terms.

ARPA

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

- a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;

- c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- d) To make necessary investments in water, sewer, or broadband infrastructure.

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

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

Budget Principles

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

1. Closely align budget with the strategic priorities of the City Council.
Discussions and feedback from the City Council and community have been and will continue to be integrated into the budget.
2. Ensure that budget documents and data are open, transparent and accessible.
The improved budget format and updated website reflect this commitment.
3. Actively plan, manage and monitor budget execution.
A budget process including schedule were developed with department head participation and updates regularly provided to the City Council.
4. Ensure that performance, evaluation and value are integral to the budget process.
This will be the next step in enhanced budget development and reporting.
5. Identify, assess, and manage long-term sustainability and other fiscal risks.
Interfund loans have been substantiated by loan agreements, will be reported on at least annually, and a plan for repayment has been implemented. Sufficient operating and other reserves have been established.
6. Promote the integrity and quality of budgetary forecasts, fiscal plans, and implementation through rigorous quality assurance including independent audit.
New auditors have nearly completed the Fiscal Year 2018-2019 annual audit with the Fiscal Year 2019-2020 audit following soon thereafter. We anticipate recommendations for improved financial accounting and reporting.

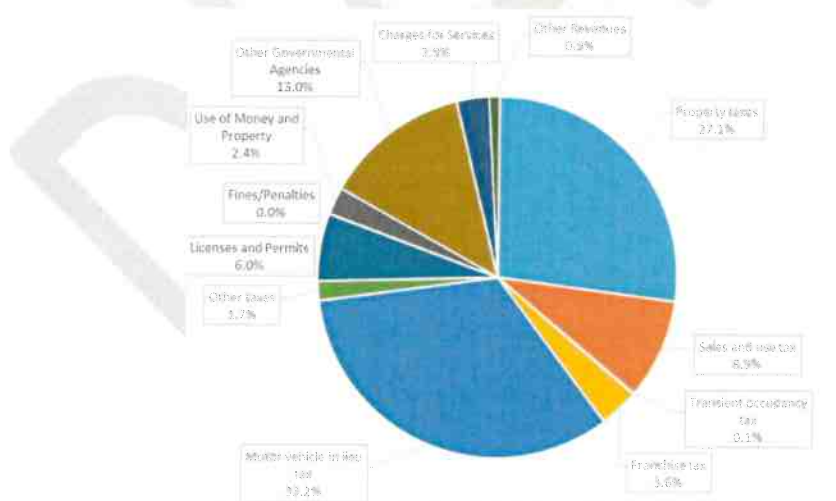
Revenue Trends

Revenue forecasts have been developed based on a combination of historical data and projections from a variety of sources. As noted earlier, taxes (property, sales, motor vehicle in lieu, and franchise) have remained strong and are forecasted to increase again this fiscal year. Transient occupancy tax has varied from year-to-year and staff will be further evaluating this year. Licenses and Permits reflect building permit activity,

so to remain conservative following the impacts of the pandemic this estimate is in line with prior year budget. Use of Money and Property (Interest Income) is projected to be higher than prior year actual as a larger balance of funds is maintained in higher earning investments than has been in the past. Plan check fees and CalFire reimbursements account for the largest share of Charges for Services. In the prior fiscal year, plan check fees were nearly double than the prior year due to increased activity and there was a large CalFire reimbursement that is anticipated to be lower this year. Other Revenues can fluctuate and were higher in the prior year due to a large reimbursement which is not expected this year.

General Fund Revenues

Revenues	Actual FY 19/20	Actual (unaudited) FY 20/21	Increase/ (Decrease)	Budget FY 21/22	Increase/ (Decrease)
Taxes					
Property taxes	\$ 807,099	\$ 947,127	17.35%	\$ 1,007,390	6.36%
Sales and use tax	225,558	276,649	22.65%	331,980	20.00%
Transient occupancy tax	435	6,915	1489.29%	2,000	-71.08%
Franchise tax	106,610	120,736	13.25%	132,804	10.00%
Motor vehicle in lieu tax	1,008,138	1,120,227	11.12%	1,232,850	10.05%
Other taxes	50,205	58,982	17.48%	64,452	9.27%
Licenses and Permits	224,867	338,502	50.53%	223,696	-33.92%
Fines/Penalties	11,027	2,853	-74.13%	1,000	-64.95%
Use of Money and Property	91,340	8,084	-91.15%	90,000	1013.34%
Other Governmental Agencies	15,762	211,913	1244.49%	483,769	128.29%
Charges for Services	236,115	303,014	28.33%	108,000	-64.36%
Other Revenues	152,338	89,634	-41.16%	34,800	-61.18%
Total Revenues	\$ 2,929,494	\$ 3,484,636		\$ 3,712,741	



City Services

The City provides a spectrum of direct services to the community (fire protection, police, street maintenance, park and facilities maintenance, building inspection and code enforcement, planning and engineering services) which are accounted for in a variety of funds, with the General Fund as the primary and largest fund. This year, several changes in the way citywide costs are budgeted have been implemented:

- Information technology, communications, utilities, and office costs have been moved to General Services Department 94; and
- Fleet/Equipment Maintenance has been established as Department 95 to record related costs.

The Fleet/Equipment Maintenance budget unit was created for several reasons:

- to centralize oversight so that one person manages these activities rather than being decentralized throughout departments;
- to maintain pricing and services that is standardized and consistent citywide at established vendor prices versus utilizing different vendors; and
- to implement a more structured replacement program.

In order to effectively maintain this replacement program, funding needs to be established to properly plan in advance for equipment and vehicle purchases. We are requesting that this year \$30,000 be set aside for this purpose as seed money. Then, all departments would be assessed a replacement fee annually which would be invested for future planned purchases.

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

Staffing

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

- Reclass the Assistant to the Finance Manager position to Accountant to better reflect duties and expectations – increase of \$11,800;
- Add an Administrative Analyst to assist with Citywide administrative tasks including City Council agenda items, budget preparation and monitoring, contracts, grants, and other analytical tasks/special projects – increase of \$77,500;
- Reclassify Office Assistants to Administrative Assistants with a slight increase in hourly rate to reflect alignment with reporting to the Administrative Analyst – increase of \$7,000;
- Increase the Building Inspector from part-time to full-time and transfer code enforcement from the Police Department to this position to meet City needs – prior budget included;

- Add Maintenance Worker I to facilitate in-house maintenance of streets, community swimming pool and parks and facilities maintenance needs of the City – increase of \$69,800;
- Reallocation of positions to better reflect activities among departments and funds; and
- Inclusion of a 2% Cost-of-Living Allowance (COLA) for all full-time equivalents (FTE) – increase of \$40,000.

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

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

The CalPERS employer contribution rates have increased from prior year as shown below with an overall increase of approximately \$13,154 included in the budget.

CalPERS Retirement Employer Contribution Rates

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

The CalPERS UAL payment has increased from prior year as shown below. This increase of approximately \$56,500 is included in the budget.

CalPERS Retirement Unfunded Accrued Liability Payment

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

Infrastructure

While Lone has been in the process of reviewing a five-year capital improvement plan, this has yet to be adopted and implemented. It is intended that this plan be finalized as it is critical to development of a long-term financial plan which identifies the funding for capital projects. The Wastewater Sewer and Tertiary Plants are both in need of capital infrastructure that there is not currently adequate funding for. This is also a significant reason for completion of a sewer rate/fee study.

Interfund Loans and Payback Plan

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

Advances To Other Funds (Fund paying out advance)		Advances From Other Funds (Fund receiving advance)		Annual Repayment	
Fund	Fund	Fund	Fund	Balance 6/30/2022	25 Years
General Fund	1111	Impact Fees-General Plan	9515	\$ 376,238	(\$15,704)
General Fund	1111	Impact Fees - Fire	9511	288,402	(\$12,037)
Sewer-Capital Projects	3121	General Fund	1111	245,608	(\$10,251)
Local Transportation Comm	4211	General Fund	1111	128,407	(\$5,360)
Local Transportation Comm	4211	General Fund	1111	398,418	(\$16,629)
Gas Tax Fund	2111	General Fund	1111	199,032	(\$8,307)
Gas Tax Fund	2111	Impact Fees - General Plan	9515	43,142	(\$1,801)
ARSA	8231	General Fund	1111	63,363	(\$2,645)
Impact Fees - Police	9513	Impact Fees - General Plan	9515	180,594	(\$7,538)
Impact Fees - Police	9513	Impact Fees - Fire	9511	618,839	(\$25,829)
Impact Fees - General Admin	9516	Impact Fees - Fire	9511	25,083	(\$1,047)
Traffic Mitigation Fee-Local	9518	General Fund	1111	180,594	(\$7,538)
Measure M	9613	General Fund	1111	340,613	(\$14,217)
				\$ 3,088,333	(\$128,903)

Key Budget Assumptions

Based on the data currently available, economic forecasts from a range of sources, and recommendations on service delivery and long-term planning, the following key assumptions are incorporated into the proposed Fiscal Year 2021-2022 budget:

1. ARPA funding of \$2,049,000 as a new fund with specific spending plan as identified by the Ad Hoc committee and approved by the City Council;
2. Interfund loans repayment plan based upon a twenty-five (25) year payment term requiring an annual expenditure of \$128,903;
3. General Fund fiscal sustainability with operational reserve funding;
4. Cost-of-living allowance for regular City positions of 2%;
5. Benefits at existing levels with increased costs as provided by insurers and CalPERS retirement;
6. Maintaining higher level of cash reserves in LAIF to optimize returns;

7. Adding new position of Administrative Analyst and Maintenance Worker I; and
8. Reclassifying Assistant to the Finance Manager to Accountant.

Performance Measurement

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

Looking Ahead

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

- Improve the availability, reliability, and speed of communication services for businesses, workers, students, and residents.
- Create a stronger and more diverse economic base.
- Increase affordable housing and rental options.
- Develop a workforce with the academic and technical skills necessary for careers today and tomorrow.

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

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

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

Being prepared for the challenges that lie ahead is key to addressing them. Building sustainable, resilient fiscal management will better position the City to face the

unexpected when it arises. I am confident that by working in partnership with our community, City Council, and dedicated staff we will rise to those challenges.

Respectfully submitted,

Michael Rock
Interim City Manager

Budget Resolutions

RESOLUTION NO. 2021-13

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF IONE
EXTENDING THE FISCAL YEAR 2020/21 FINAL BUDGET**

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

WHEREAS, the City of Ione previously adopted its Fiscal Year 2020-2021 Final Budget; and

WHEREAS, the City of Ione anticipates adopting a Fiscal Year 2021-2022 Final Budget after July 1, 2021; and

WHEREAS, the City of Ione will properly notice the public hearing on the Fiscal Year 2021-2022 Proposed Budget; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Ione does hereby extend the Fiscal Year 2020-2021 Final Budget (attached hereto and incorporated herein by reference) until adoption of the Fiscal Year 2021-2022 Budget.

PASSED, APPROVED AND ADOPTED at a special meeting of the City Council on this 29th day of June by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:
APPROVED:

Stacy Rhoades, Mayor

Attest:

Janice Traverso, City Clerk

RESOLUTION NO. 2021-XX

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF IONE
ADOPTING THE FISCAL YEAR 2021-22 FINAL BUDGET**

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

WHEREAS, the City of Ione previously extended its Fiscal Year 2020-2021 Final Budget; and

WHEREAS, the City of Ione has developed the Fiscal Year 2021-2022 Proposed Budget and presented said budget to the City Council in a publicly noticed meeting where it was reviewed and revised as directed; and

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

Section 1: The budget document as presented and revised as directed is adopted as the budget of the City for Fiscal Year 2021-2022 (attached hereto and incorporated herein by reference) and the amounts stated therein as proposed expenditures are hereby appropriated.

Section 2: Modifications and amendments to the Fiscal Year 2021-2022 City of Ione Budget shall be allowed in accordance with the Budget Level of Authority.

Section 3: This resolution is effective immediately.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on this 19th day of October by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Stacy Rhoades, Mayor

Attest:

Janice Traverso, City Clerk

City Profile

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

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

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

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

City Government

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

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

Stacy Rhoades, Mayor: Term 2018-2022

Dominic Atlan, Vice Mayor: Term 2018-2022

Diane Wratten, Council Member: Term 2020-2024

Dan Epperson, Council Member: Term 2018-2022

Rodney Plamondon, Council Member: Term 2020-2024

Fund Structure

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

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

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

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

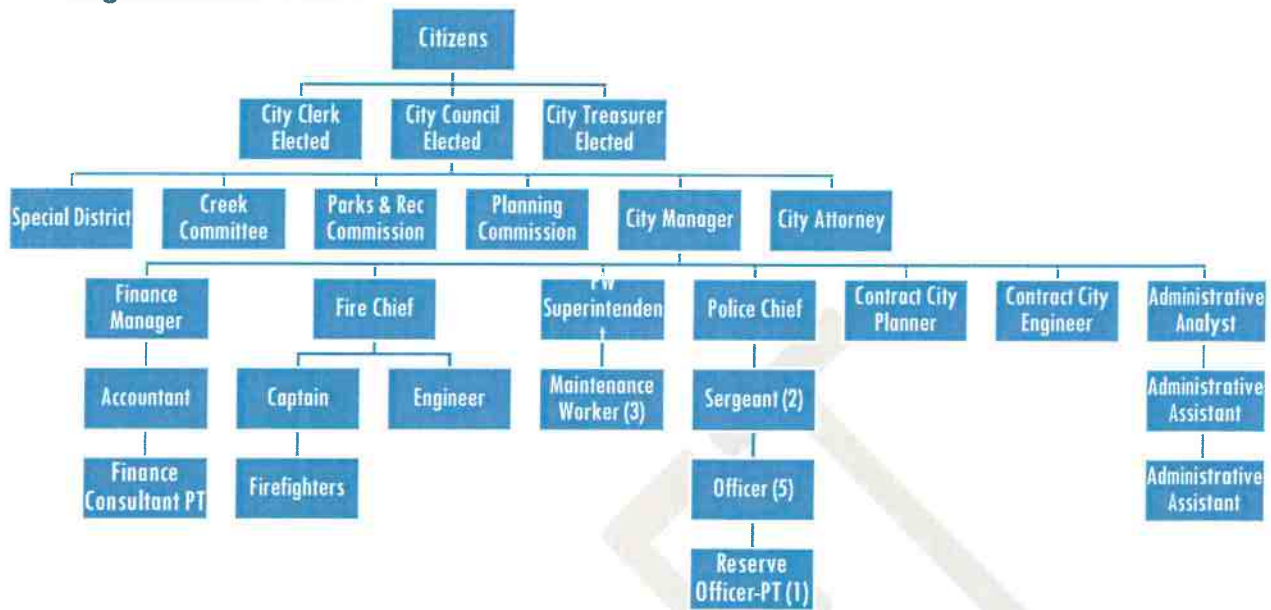
Budget Level of Legal Authority

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

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

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

City Organization Organization Chart



Total Staffing

Department	Position	Fiscal Year 2021/22
City Clerk	City Clerk	1
City Treasurer	City Treasurer	1
Administration	City Manager	1
Administration	Administrative Assistant	1
Administration	Administrative Assistant	1
Administration	Administrative Analyst	1
Finance	Finance Manager	1
Finance	Accountant	1
Fire	Fire Chief	1
Fire	Fire Apparatus Engineer	1
Fire	Fire Apparatus Engineer	1
Fire	Fire Apparatus Engineer	1
Parks	Street & Park Maint V/I	1
Parks	Street & Park Maint I	2
Parks	Street & Pk Maint Sup	1
Police	Police Chief	1
Police	Police Officer	1
Police	Police Officer	1
Police	Police Officer	1
Police	Police Officer	1
Police	Police Officer	1
Police	Police Sergeant	1
Police	Police Sergeant	1
Building Official	Building Inspection	1
Planning Commission	Planning Commission	1
Total Staff Count		26
Finance	Finance Consultant/Part Time	1
Police	Reserve Officer/Part Time	1
Total Part-time Count		2

Staff Allocation by Department and Fund

Department	Position	Allocation % General Fund													Retiree Ins/Spec ial IT	Fleet/Eq uipment
		60 Council	62 Clerk	64 Treasurer	65 Administration	70 Finance	80 Police	85 Planning	92-221 Building	92-211 Parks	92-261 Arena	92-241 EB Hall	94 Pool	95		
City Council	Council Member	90.0%														
City Council	Council Member	90.0%														
City Council	Council Member	80.0%														
City Council	Council Member	80.0%														
City Council	Council Member	90.0%														
City Clerk	City Clerk		100.0%													
City Treasurer	City Treasurer			100.0%												
Administration	City Manager				66.5%											
Administration	Administrative Assistant								50.0%	20.0%						
Administration	Administrative Assistant				20.0%				40.0%							
Administration	Administrative Analyst						5.0%		15.0%	5.0%	5.0%	5.0%				
Finance	Finance Manager					34.0%			10.0%							
Finance	Accountant					70.0%										
Finance	Finance Consultant P/T					70.0%										
Fire	Fire Chief															
Fire	Fire Apparatus Engineer															
Fire	Fire Apparatus Engineer															
Fire	Fire Apparatus Engineer															
Parks	Street & Park Maint I/II									41.5%	1.0%	10.0%	2.5%		3.0%	
Parks	Street & Park Maint I									41.5%	1.0%	10.0%	2.5%		3.0%	
Parks	Street & Park Maint I									41.5%	1.0%	10.0%	2.5%		3.0%	
Parks	Street & Pk Maint Sup									2.0%	7.5%	3.0%			5.0%	
Police	Police Chief						100.0%									
Police	Police Officer						100.0%									
Police	Police Officer															
Police	Police Officer						11.0%									
Police	Police Officer															
Police	Police Officer						93.5%									
Police	Police Sergeant															
Police	Police Sergeant						100.0%									
Police	Part Time						100.0%									
Building Official	Building Inspector								100.0%							
Planning Commission	Planning Commission							100.0%								
Retiree Health	Retiree													100.0%		

City of Ione
Proposed Budget for Fiscal Year 2021-2022

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

Total Personnel Budget

Fund	Department	Description	Total Annual		Projected
			Salary	Total Benefits	Total Annual Cost
1111	60	Council	10,320	1,277	11,597
1111	62	Clerk	26,400	2,349	28,749
1111	64	Treasurer	2,400	297	2,697
1111	65	Administration	89,470	26,325	115,795
1111	65	Finance	121,605	32,765	154,369
1111	70	Police	367,362	162,148	529,510
1111	75	Fire	0	0	0
1111	80	Planning	200	24	224
1111	85	Building	125,459	40,546	166,004
1111	90	Engineering	0	0	0
1111	92-221	Parks	77,005	40,005	117,011
1111	92-211	Arena	10,436	4,020	14,456
1111	92-261	EB Hall	20,664	9,907	30,572
1111	92-241	Pool	3,823	2,016	5,839
1111	94	Retiree Ins/Special IT	0	0	0
1111	95	Fleet/Equipment Maint	8,515	3,940	12,455
2111	Gas Tax		73,945	31,731	105,676
3111	Wastewater		184,719	64,057	248,777
3131	Tertiary		40,627	11,892	52,519
5117	SAFER Grant		4,514	940	5,453
8221	District 1 (LLAD)		0	0	0
9111	CFDs		5,179	1,804	6,982
9670	Public Safety (Impact Fees)		146,159	66,894	213,052
9670	Public Safety (Casino)		52,002	21,812	73,814
9613	Measure M		232,453	87,910	320,363
9612	COPs		122,314	49,555	171,870
Retiree Health	Retiree	Retiree		49,308	49,308
			1,725,570	711,520	2,437,090

Account Number	Account Title	2019-20 Prior Year Actual	2020-21 Prior Year Actual	2020-21 Prior Year Budget	2021-22 Proposed Budget	2021-22 Increase/(Decrease) From PY
GENERAL FUND						
1111-50-5120	STIPEND - ELECTED	.00	.00	.00	.00	.00
Total :		.00	.00	.00	.00	.00
CITY COUNCIL						
1111-60-5110	SALARIES & WAGES REG EMPLOYEE	.00	.00	.00	.00	.00
1111-60-5120	STIPEND - ELECTED	12,000.00	11,900.00	12,000.00	10,320.00	1,680.00-
1111-60-5211	FRINGE BENEFITS(PRIOR YRS)	690.39	.00	.00	.00	.00
1111-60-5215	MEDICARE EXPENSE	43.50	172.55	174.00	151.00	23.00-
1111-60-5216	SOCIAL SECURITY EXPENSE	186.00	737.80	744.00	641.00	103.00-
1111-60-5218	CALIF SUI & ETT	101.98	392.60	564.00	486.00	78.00-
Total CITY COUNCIL:		13,021.87	13,202.95	13,482.00	11,598.00	1,884.00-
CITY CLERK						
1111-62-5110	SALARIES & WAGES REG EMPLOYEE	4,000.00	26,400.00	.00	.00	.00
1111-62-5120	STIPEND - ELECTED	20,000.00	.00	26,400.00	26,400.00	.00
1111-62-5211	FRINGE BENEFITS	1,736.28	37.45	.00	.00	.00
1111-62-5215	MEDICARE EXPENSE	87.00	382.80	383.00	383.00	.00
1111-62-5216	SOCIAL SECURITY EXPENSE	372.00	1,636.80	1,637.00	1,637.00	.00
1111-62-5218	CALIF SUI & ETT	34.00	236.20	329.00	329.00	.00
Total CITY CLERK:		26,229.26	28,693.25	28,749.00	28,749.00	.00
CITY TREASURER						
1111-64-5110	SALARIES & WAGES REG EMPLOYEE	1,000.00	1,600.00	.00	.00	.00
1111-64-5120	STIPEND - ELECTED	1,400.00	600.00	2,400.00	2,400.00	.00
1111-64-5211	FRINGE BENEFITS	152.76	.00	.00	.00	.00
1111-64-5215	MEDICARE EXPENSE	8.70	31.90	35.00	35.00	.00
1111-64-5216	SOCIAL SECURITY EXPENSE	37.21	136.80	149.00	149.00	.00
1111-64-5218	CALIF SUI & ETT	.00	6.80	113.00	113.00	.00
Total CITY TREASURER:		2,598.67	2,375.50	2,697.00	2,697.00	.00
CITY MANAGER/FINANCE/HR						
1111-65-5110	SALARIES & WAGES REG EMPLOYEE	45,703.20	67,006.10	60,750.00	211,075.00	150,325.00
1111-65-5115	HOLIDAY PAY	.00	80.77	.00	.00	.00
1111-65-5205	HEALTH INSURANCE	.00	.00	8,272.00	.00	8,272.00-
1111-65-5211	HEALTH INSURANCE-ER	11,242.63	6,761.36	.00	10,500.00	10,500.00
1111-65-5212	DENTAL INSURANCE	.00	382.72	499.00	1,453.00	954.00
1111-65-5213	PERS RETIREMENT	714.56	3,930.38	3,419.00	29,255.00	25,836.00
1111-65-5215	MEDICARE EXPENSE	148.93	941.14	881.00	3,432.00	2,551.00
1111-65-5216	SOCIAL SECURITY EXPENSE	636.77	4,024.03	3,767.00	13,087.00	9,320.00
1111-65-5218	CALIF SUI & ETT	34.43	308.08	386.00	857.00	471.00
1111-65-5219	TUITION REIMBURSEMENT(needs wk)	.00	.00	2,500.00	.00	2,500.00-
1111-65-5222	VISION INSURANCE	.00	54.40	89.00	283.00	194.00
1111-65-5223	AD&D/LIFE INSURANCE	.00	.00	211.00	225.00	14.00
1111-65-5298	CALPERS UNFUNDED LIABILITY	13,227.20	17,102.28	17,200.00	18,000.00	800.00
Total CITY MANAGER/FINANCE/HR:		71,707.72	100,591.26	97,974.00	288,167.00	190,193.00
POLICE (GENERAL FUND)						
1111-70-5110	SALARIES & WAGES REG EMPLOYEE	611,974.59	388,714.32	397,656.00	316,447.00	81,209.00-

Account Number	Account Title	2019-20 Prior Year Actual	2020-21 Prior Year Actual	2020-21 Prior Year Budget	2021-22 Proposed Budget	2021-22 Increase/(Decrease) From PY
1111-70-5113	LONGEVITY PAY	2,027.16	4,266.73	3,860.00	5,352.00	1,492.00
1111-70-5114	INCENTIVE PAY-POST	18,807.02	1,710.82	4,294.00	5,619.00	1,325.00
1111-70-5115	HOLIDAY PAY	17,774.75	20,806.57	10,332.00	11,803.00	1,471.00
1111-70-5117	INCENTIVE PAY-EDUCATION	803.60	7,237.66	7,846.00	9,916.00	2,070.00
1111-70-5119	SPECIAL IT	484.68	6,329.28	3,248.00	.00	3,248.00-
1111-70-5121	FIELD OFFICER TRAINING	.00	.00	468.00	468.00	.00
1111-70-5130	OVERTIME EXPENSE	13,574.83	12,092.69	15,000.00	10,874.00	4,126.00-
1111-70-5199	INTERFUND REIMBURSEMENTS	282,990.40-	.00	.00	.00	.00
1111-70-5205	HEALTH INSURANCE	.00	41,230.00-	80,581.00	60,089.00	20,492.00-
1111-70-5210	MEDICAL IN-LIEU	2,624.99	4,007.69-	.00	.00	.00
1111-70-5211	HEALTH INSURANCE-ER	241,504.53	132,117.83	.00	.00	.00
1111-70-5212	DENTAL INSURANCE	473.37	502.40	6,203.00	5,229.00	974.00-
1111-70-5213	PERS RETIREMENT	26,006.72	67,159.71	77,195.00	55,472.00	21,723.00-
1111-70-5215	MEDICARE EXPENSE	2,348.73	5,958.61	6,564.00	4,588.00	1,976.00-
1111-70-5216	SOCIAL SECURITY EXPENSE	10,042.83	25,839.68	28,068.00	19,619.00	8,449.00-
1111-70-5217	DEFERRED COMP ER MATCH (457)	6,461.40	5,598.65	8,400.00	8,400.00	.00
1111-70-5218	CALIF SUI & ETT	217.35	1,344.18	1,701.00	1,654.00	47.00-
1111-70-5219	TUITION REIMBURSEMENT	2,000.00	2,000.00	4,500.00	2,000.00	2,500.00-
1111-70-5222	VISION INSURANCE	.00	128.90	1,114.00	953.00	161.00-
1111-70-5223	AD&D/LIFE INSURANCE	.00	382.50-	1,207.00	885.00	322.00-
1111-70-5224	UNIFORM ALLOWANCE	900.00	6,499.69	6,559.00	5,259.00	1,300.00-
1111-70-5298	CALPERS UNFUNDED LIABILITY	119,511.66	85,511.39	86,000.00	90,000.00	4,000.00
1111-70-5299	INTERFUND REIMB-PUBLIC SAFETY	182,009.72-	.00	.00	.00	.00
Total POLICE (GENERAL FUND):		612,538.09	728,198.92	750,796.00	614,627.00	136,169.00-
FIRE (GENERAL FUND)						
1111-75-5110	SALARIES & WAGES REG EMPLOYEE	286,809.08	47,933.10	.00	.00	.00
1111-75-5115	HOLIDAY PAY	.00	.00	.00	.00	.00
1111-75-5130	OVERTIME EXPENSE	6,389.66	1,553.81	.00	.00	.00
1111-75-5199	INTERFUND P/R REIMB-MEASURE M	293,198.74-	.00	.00	.00	.00
1111-75-5211	HEALTH INSURANCE-ER	79,947.47	6,279.00	.00	.00	.00
1111-75-5212	DENTAL INSURANCE	.00	783.50	.00	.00	.00
1111-75-5213	PERS RETIREMENT	5,821.14	3,968.36	.00	.00	.00
1111-75-5215	MEDICARE EXPENSE	1,142.65	672.47	.00	.00	.00
1111-75-5216	SOCIAL SECURITY EXPENSE	4,885.48	2,875.26	.00	.00	.00
1111-75-5218	CALIF SUI & ETT	684.86	171.06	.00	.00	.00
1111-75-5222	VISION INSURANCE	.00	137.44	.00	.00	.00
1111-75-5224	UNIFORM ALLOWANCE	80.76	161.52	.00	.00	.00
1111-75-5298	CALPERS UNFUNDED LIABILITY	5,434.19	.00	.00	.00	.00
1111-75-5299	INTERFUND REIMB-PUBLIC SAFETY	92,562.36-	.00	.00	.00	.00
Total FIRE (GENERAL FUND):		5,434.19	64,535.52	.00	.00	.00
PLANNING						
1111-80-5110	SALARIES & WAGES REG EMPLOYEE	4,239.36	3,357.27	5,250.00	5,250.00	.00
1111-80-5115	HOLIDAY PAY	.00	40.38	.00	.00	.00
1111-80-5117	SALARIES & WAGES - APPOINTED	.00	.00	200.00	200.00	.00
1111-80-5120	SALARIES & WAGES-ELECTED	210.00	.00	.00	.00	.00
1111-80-5205	HEALTH INSURANCE	.00	.00	461.00	461.00	.00
1111-80-5210	MEDICAL IN-LIEU	1,009.60	.00	.00	.00	.00
1111-80-5211	HEALTH INSURANCE-ER	1,207.36	220.63	.00	.00	.00
1111-80-5212	DENTAL INSURANCE	.00	76.74	25.00	.00	25.00-
1111-80-5213	PERS RETIREMENT	98.70	196.04	406.00	406.00	.00
1111-80-5215	MEDICARE EXPENSE	23.57	49.31	79.00	79.00	.00
1111-80-5216	SOCIAL SECURITY EXPENSE	100.66	210.69	338.00	12.00	326.00-

Account Number	Account Title	2019-20 Prior Year Actual	2020-21 Prior Year Actual	2020-21 Prior Year Budget	2021-22 Proposed Budget	2021-22 Increase/(Decrease) From PY
1111-80-5218	CALIF SUI & ETT	7.14	15.56	18.00	9.00	9.00-
1111-80-5222	VISION INSURANCE	.00	4.75	6.00	6.00	.00
1111-80-5223	AD&D/LIFE INSURANCE	.00	.00	21.00	21.00	.00
Total PLANNING:		6,896.39	4,171.37	6,804.00	6,444.00	360.00-
BUILDING INSPECTION						
1111-85-5110	SALARIES & WAGES REG EMPLOYEE	30,354.16	68,376.15	121,641.00	117,376.00	4,265.00-
1111-85-5115	HOLIDAY PAY	.00	60.58	.00	.00	.00
1111-85-5205	HEALTH INSURANCE	.00	.00	29,192.00	.00	29,192.00-
1111-85-5211	HEALTH INSURANCE-ER	7,816.13	10,348.54	.00	14,402.00	14,402.00
1111-85-5212	DENTAL INSURANCE	.00	604.10	2,408.00	1,074.00	1,334.00-
1111-85-5213	PERS RETIREMENT	475.94	6,278.96	8,763.00	13,064.00	4,301.00-
1111-85-5215	MEDICARE EXPENSE	104.49	955.05	1,764.00	1,662.00	102.00-
1111-85-5216	SOCIAL SECURITY EXPENSE	446.88	4,083.72	7,542.00	7,778.00	236.00
1111-85-5218	CALIF SUI & ETT	34.25	672.25	820.00	707.00	113.00-
1111-85-5222	VISION INSURANCE	.00	187.62	422.00	424.00	2.00
1111-85-5223	AD&D/LIFE INSURANCE	.00	.00	407.00	378.00	29.00-
1111-85-5298	CALPERS UNFUNDED LIABILITY	8,487.83	8,537.37	8,600.00	9,000.00	400.00
Total BUILDING INSPECTION:		47,719.68	100,104.34	181,559.00	165,865.00	15,694.00-
ENGINEERING						
1111-90-5110	SALARIES & WAGES REG EMPLOYEE	4,139.36	3,357.27	5,250.00	.00	5,250.00-
1111-90-5115	HOLIDAY PAY	.00	40.38	.00	.00	.00
1111-90-5205	HEALTH INSURANCE	.00	.00	461.00	.00	461.00-
1111-90-5210	MEDICAL IN-LIEU	.00	.00	.00	.00	.00
1111-90-5211	HEALTH INSURANCE-ER	919.42	220.63	.00	.00	.00
1111-90-5212	DENTAL INSURANCE	.00	102.22	25.00	.00	25.00-
1111-90-5213	PERS RETIREMENT	98.70	196.04	406.00	.00	406.00-
1111-90-5215	MEDICARE EXPENSE	20.51	49.31	76.00	.00	76.00-
1111-90-5216	SOCIAL SECURITY EXPENSE	87.64	210.69	326.00	.00	326.00-
1111-90-5218	CALIF SUI & ETT	.00	15.56	16.00	.00	16.00-
1111-90-5222	VISION INSURANCE	.00	4.80	6.00	.00	6.00-
1111-90-5223	AD&D/LIFE INSURANCE	.00	.00	21.00	.00	21.00-
Total ENGINEERING:		5,265.63	4,196.90	6,587.00	.00	6,587.00-
PARKS & FACILITIES MAINTENANCE						
1111-92-5110	SALARIES & WAGES REG EMPLOYEE	92,919.12	74,471.08	62,920.00	71,775.00	8,855.00
1111-92-5115	HOLIDAY PAY	.00	92.88	.00	.00	.00
1111-92-5116	SALARIES & WAGES-0241-POOL	.00	.00	2,112.00	3,074.00	962.00
1111-92-5118	SALARIES & WAGES -0261-EB HALL	.00	.00	13,936.00	17,669.00	3,733.00
1111-92-5119	SALARIES & WAGES - 0211-ARENA	.00	.00	12,424.00	10,136.00	2,288.00-
1111-92-5122	STANDBY PAY	844.80	10,635.24	10,983.00	16,474.00	5,491.00
1111-92-5130	OVERTIME EXPENSE	104.43	48.72	2,000.00	2,000.00	.00
1111-92-5205	HEALTH INSURANCE-ER	.00	.00	23,599.00	.00	23,599.00-
1111-92-5211	HEALTH INSURANCE-ER	29,620.24	20,179.80	.00	30,351.00	30,351.00
1111-92-5212	DENTAL INSURANCE	.00	1,868.06	2,192.00	2,923.00	731.00
1111-92-5213	PERS RETIREMENT	1,420.16	5,318.77	7,358.00	13,678.00	6,320.00
1111-92-5215	MEDICARE EXPENSE	335.27	1,222.84	1,388.00	1,587.00	199.00
1111-92-5216	SOCIAL SECURITY EXPENSE	1,433.58	5,228.84	6,472.00	5,909.00	563.00-
1111-92-5218	CALIF SUI & ETT - ER PAID	48.09	502.34	740.00	699.00	41.00-
1111-92-5222	VISION INSURANCE	.00	295.90	319.00	570.00	251.00
1111-92-5223	AD&D/LIFE INSURANCE	.00	689.82	369.00	458.00	89.00
1111-92-5224	UNIFORM ALLOWANCE	.00	551.25	553.00	799.00	246.00

Account Number	Account Title	2019-20 Prior Year Actual	2020-21 Prior Year Actual	2020-21 Prior Year Budget	2021-22 Proposed Budget	2021-22 Increase/(Decrease) From PY
1111-92-5298	CALPERS UNFUNDED LIABILITY	19,722.37	17,102.28	17,200.00	18,000.00	800.00
Total PARKS & FACILITIES MAINTENANCE:		146,448.06	138,207.82	164,565.00	196,102.00	31,537.00
CITYWIDE SERVICES						
1111-94-5211	HEALTH INSURANCE-ER	37,699.24	19,620.38	.00	.00	.00
1111-94-5212	DENTAL INSURANCE	.00	1,178.00	.00	.00	.00
1111-94-5214	AD&D/LIFE INSURANCE	587.86	.00	.00	.00	.00
1111-94-5219	WORKERS COMPENSATION	82,756.75	7,645.00	56,414.00	56,414.00	.00
1111-94-5221	OPEB EXPENSE	2,449.53	.00	36,000.00	36,000.00	.00
1111-94-5225	OPEB INSURANCE	.00	20,387.49	.00	.00	.00
1111-94-5298	CALPERS UNFUNDED LIABILITY	28,523.07	34,287.18	34,500.00	36,100.00	1,600.00
Total CITYWIDE SERVICES:		152,016.45	83,118.05	126,914.00	128,514.00	1,600.00

GAS TAX FUND**ROAD TAX EXPENDITURES**

2111-50-5110	SALARIES & WAGES REG EMPLOYEE	58,193.07	56,103.70	55,167.00	65,858.00	10,691.00
2111-50-5115	HOLIDAY PAY	.00	28.27	.00	.00	.00
2111-50-5122	STANDBY PAY	460.80	5,801.04	5,990.00	8,986.00	2,996.00
2111-50-5130	OVERTIME EXPENSE	71.95	35.96	.00	.00	.00
2111-50-5205	HEALTH INSURANCE-ER	.00	.00	13,200.00	15,241.00	2,041.00
2111-50-5211	HEALTH INSURANCE-ER	20,034.63	13,352.10	.00	.00	.00
2111-50-5212	DENTAL INSURANCE	.00	1,006.32	1,238.00	1,587.00	349.00
2111-50-5213	PERS RETIREMENT - ER PAID	976.23	4,123.59	4,580.00	10,626.00	6,046.00
2111-50-5214	AD&D/LIFE INSURANCE	41.26	.00	.00	.00	.00
2111-50-5215	MEDICARE EXPENSE	224.58	886.66	887.00	1,156.00	269.00
2111-50-5216	SOCIAL SECURITY EXPENSE	960.18	3,791.11	3,792.00	4,083.00	291.00
2111-50-5218	CALIF SUI & ETT	2.64	258.49	331.00	416.00	85.00
2111-50-5219	WORKERS COMPENSATION	2,022.25	12,800.00	3,200.00	.00	3,200.00-
2111-50-5222	VISION INSURANCE	.00	181.20	175.00	284.00	109.00
2111-50-5223	AD&D/LIFE INSURANCE	.00	61.89	248.00	244.00	4.00-
2111-50-5224	UNIFORM ALLOWANCE	.00	.00	360.00	432.00	72.00
2111-50-5298	CALPERS UNFUNDED LIABILITY	11,448.71	14,403.37	14,500.00	15,200.00	700.00
Total ROAD TAX EXPENDITURES:		94,436.30	112,833.70	103,668.00	124,113.00	20,445.00

SEWER FUND-OPER & MAINT.**SEWER EXPENDITURES**

3111-50-5110	SALARIES & WAGES REG EMPLOYEE	176,782.05	186,454.38	209,722.00	173,044.00	36,678.00-
3111-50-5115	HOLIDAY PAY	.00	282.69	.00	.00	.00
3111-50-5122	STANDBY PAY	230.40	2,900.52	2,995.00	4,493.00	1,498.00
3111-50-5130	OVERTIME EXPENSE	35.99	876.70	250.00	.00	250.00-
3111-50-5205	HEALTH INSURANCE-ER	.00	.00	42,450.00	23,423.00	19,027.00-
3111-50-5211	HEALTH INSURANCE-ER	48,759.88	34,388.48	.00	.00	.00
3111-50-5212	DENTAL INSURANCE	.00	1,680.88	2,861.00	2,105.00	756.00-
3111-50-5213	PERS RETIREMENT - ER PAID	2,971.92	13,037.23	15,292.00	21,922.00	6,630.00
3111-50-5214	AD&D/LIFE INSURANCE	135.04	.00	.00	.00	.00
3111-50-5215	MEDICARE EXPENSE-ER PAID	630.81	2,691.76	3,072.00	2,543.00	529.00-
3111-50-5216	SOCIAL SECURITY EXPENSE	2,697.12	11,509.32	13,204.00	11,175.00	2,029.00-
3111-50-5218	CALIF SUI & ETT	42.08	1,064.35	1,254.00	1,018.00	236.00-
3111-50-5219	WORKERS COMPENSATION	.00	39,240.00	9,810.00	.00	9,810.00-

Account Number	Account Title	2019-20 Prior Year Actual	2020-21 Prior Year Actual	2020-21 Prior Year Budget	2021-22 Proposed Budget	2021-22 Increase/(Decrease) From PY
3111-50-5222	VISION INSURANCE	.00	368.40	463.00	529.00	66.00
3111-50-5223	AD&D/LIFE INSURANCE	.00	985.90	865.00	502.00	363.00-
3111-50-5224	UNIFORM ALLOWANCE	.00	393.75	394.00	461.00	67.00
3111-50-5298	CALPERS UNFUNDED LIABILITY	24,140.97	34,287.18	34,500.00	36,100.00	1,600.00
Total SEWER EXPENDITURES:		256,426.26	330,161.54	337,132.00	277,315.00	59,817.00-

TERTIARY PLANT FUND**TERTIARY PLANT EXPENDITURES**

3131-50-5110	SALARIES & WAGES REG EMPLOYEE	28,313.94	26,226.23	32,093.00	41,527.00	9,434.00
3131-50-5115	HOLIDAY PAY	.00	121.15	.00	.00	.00
3131-50-5130	SALARIES & WAGES REG EMPLOYEE	.00	.00	250.00	.00	250.00-
3131-50-5205	HEALTH INSURANCE-ER	.00	.00	4,433.00	2,110.00	2,323.00-
3131-50-5211	HEALTH INSURANCE-ER	7,037.19	2,910.26	.00	.00	.00
3131-50-5212	DENTAL INSURANCE	.00	192.00	276.00	264.00	12.00-
3131-50-5213	PERS RETIREMENT - ER PAID	544.66	1,874.89	2,411.00	6,418.00	4,007.00
3131-50-5215	MEDICARE EXPENSE-ER PAID	111.44	376.24	453.00	633.00	180.00
3131-50-5216	SOCIAL SECURITY EXPENSE	476.57	1,608.59	2,005.00	2,519.00	514.00
3131-50-5218	CALIF SUI & ETT	.00	70.81	145.00	194.00	49.00
3131-50-5219	WORKERS COMPENSATION	.00	4,640.00	1,160.00	.00	1,160.00-
3131-50-5222	VISION INSURANCE	.00	36.70	47.00	43.00	4.00-
3131-50-5223	AD&D/LIFE INSURANCE	.00	429.00	143.00	48.00	95.00-
3131-50-5224	UNIFORM ALLOWANCE	.00	45.00	45.00	45.00	.00
3131-50-5298	CALPERS UNFUNDED LIABILITY	.00	3,580.19	3,600.00	3,800.00	200.00
Total TERTIARY PLANT EXPENDITURES:		36,483.80	42,111.06	47,061.00	57,601.00	10,540.00

GRANT-FEMA SAFER GRANT(FIRE)**FEMA SAFER GRANT EXPENDITURES**

5117-50-5110	SALARIES & WAGES REG EMPLOYEE	.00	.00	.00	4,514.00	4,514.00
5117-50-5145	SAFER GRANT PERSONNEL	1,520.37	.00	40,000.00	.00	40,000.00-
5117-50-5212	DENTAL INSURANCE	.00	.00	.00	35.00	35.00
5117-50-5213	PERS RETIREMENT - ER PAID	.00	.00	.00	502.00	502.00
5117-50-5215	MEDICARE EXPENSE-ER PAID	.00	.00	.00	65.00	65.00
5117-50-5216	SOCIAL SECURITY EXPENSE	.00	.00	.00	280.00	280.00
5117-50-5218	CALIF SUI & ETT	.00	.00	.00	23.00	23.00
5117-50-5222	VISION INSURANCE	.00	.00	.00	19.00	19.00
5117-50-5223	AD&D/LIFE INSURANCE	.00	.00	.00	15.00	15.00
Total FEMA SAFER GRANT EXPENDITURES:		1,520.37	.00	40,000.00	5,453.00	34,547.00-

PUBLIC SAFETY MAINTENANCE DIST**NON-DEPARTMENTALIZED**

9611-50-5110	SALARIES & WAGES REG EMPLOYEE	.00	.00	.00	.00	.00
Total NON-DEPARTMENTALIZED:		.00	.00	.00	.00	.00

COPS (AB3229)

Account Number	Account Title	2019-20 Prior Year Actual	2020-21 Prior Year Actual	2020-21 Prior Year Budget	2021-22 Proposed Budget	2021-22 Increase/(Decrease) From PY
COPS FUND EXPENDITURES						
9612-50-5110	SALARIES & WAGES REG EMPLOYEE	.00	81,602.60	97,923.00	105,560.00	7,637.00
9612-50-5114	INCENTIVE PAY-POST	.00	2,812.50	3,375.00	3,705.00	330.00
9612-50-5115	HOLIDAY PAY	.00	3,105.00	3,726.00	4,061.00	335.00
9612-50-5117	INCENTIVE PAY-EDUCATION	.00	2,812.50	3,375.00	3,705.00	330.00
9612-50-5199	INTERFUND REIMBURSEMENTS	84,597.00	.00	.00	.00	.00
9612-50-5205	HEALTH INSURANCE-ER	.00	20,720.00	24,864.00	22,200.00	2,664.00-
9612-50-5211	FRINGE BENEFITS	2,016.50	168.04	.00	.00	.00
9612-50-5212	DENTAL INSURANCE	.00	3,786.47	2,287.00	2,288.00	1.00
9612-50-5213	PERS RETIREMENT - ER PAID	.00	11,779.20	14,135.00	13,860.00	275.00-
9612-50-5215	MEDICARE EXPENSE-ER PAID	.00	1,310.00	1,572.00	1,530.00	42.00-
9612-50-5216	SOCIAL SECURITY EXPENSE	.00	5,600.80	6,721.00	6,545.00	176.00-
9612-50-5218	CALIF SUI & ETT	.00	405.80	487.00	487.00	.00
9612-50-5222	VISION INSURANCE	.00	668.40	401.00	401.00	.00
9612-50-5223	AD&D/LIFE INSURANCE	.00	502.30	274.00	320.00	46.00
9612-50-5224	UNIFORM ALLOWANCE	.00	1,603.30	1,924.00	1,924.00	.00
9612-50-5298	CALPERS UNFUNDED LIABILITY	.00	20,489.69	20,600.00	21,600.00	1,000.00
9612-50-5299	INTERFUND REIMBURSEMENTS	40,403.04	.00	.00	.00	.00
Total COPS FUND EXPENDITURES:		127,016.54	157,366.60	181,664.00	188,186.00	6,522.00
MEASURE M-FIRE						
MEASURE M EXPENDITURES						
9613-50-5110	SALARIES & WAGES REG EMPLOYEE	.00	413,057.17	264,566.00	219,594.00	44,972.00-
9613-50-5115	HOLIDAY PAY	.00	5,289.48	6,494.00	.00	6,494.00-
9613-50-5130	OVERTIME EXPENSE	.00	41,628.68	15,000.00	15,000.00	.00
9613-50-5199	INTERFUND REIMBURSEMENTS	293,198.74	.00	.00	.00	.00
9613-50-5205	HEALTH INSURANCE-ER	.00	.00	39,222.00	40,516.00	1,294.00
9613-50-5212	DENTAL INSURANCE	.00	3,134.00	4,637.00	4,684.00	47.00
9613-50-5213	PERS RETIREMENT - ER PAID	.00	19,469.02	22,865.00	27,041.00	4,176.00
9613-50-5215	MEDICARE EXPENSE-ER PAID	.00	6,445.72	4,145.00	2,314.00	1,831.00-
9613-50-5216	SOCIAL SECURITY EXPENSE	.00	27,559.42	17,736.00	9,762.00	7,974.00-
9613-50-5218	CALIF SUI & ETT	.00	3,335.16	3,229.00	1,332.00	1,897.00-
9613-50-5219	WORKERS COMPENSATION	.00	11,000.00	6,500.00	.00	6,500.00-
9613-50-5222	VISION INSURANCE	.00	549.76	814.00	827.00	13.00
9613-50-5223	AD&D/LIFE INSURANCE	.00	295.30	973.00	670.00	303.00-
9613-50-5224	UNIFORM ALLOWANCE	.00	1,326.73	1,050.00	1,050.00	.00
9613-50-5298	CALPERS UNFUNDED LIABILITY	.00	6,003.70	6,050.00	6,300.00	250.00
9613-50-5299	INTERFUND REIMBURSEMENTS	92,562.36	.00	.00	.00	.00
Total MEASURE M EXPENDITURES:		385,761.10	539,094.14	393,281.00	329,090.00	64,191.00-
RESTRICTED - POLICE FUND						
RESTRICTED PD EXPENDITURES						
9670-50-5110	SALARIES & WAGES REG EMPLOYEE	.00	137,718.30	165,262.00	176,328.00	11,066.00
9670-50-5114	INCENTIVE PAY-POST	.00	4,218.30	5,062.00	3,441.00	1,621.00-
9670-50-5115	HOLIDAY PAY	.00	5,265.00	6,318.00	6,500.00	182.00
9670-50-5117	INCENTIVE PAY-EDUCATION	.00	2,811.70	3,374.00	5,162.00	1,788.00
9670-50-5140	PAID CALL FIREMEN	.00	.00	.00	60,000.00	60,000.00
9670-50-5199	INTERFUND REIMBURSEMENTS	238,072.08	.00	.00	.00	.00
9670-50-5205	HEALTH INSURANCE-ER	.00	20,510.00	24,612.00	.00	24,612.00-
9670-50-5210	MEDICAL IN-LIEU	.00	5,000.00	6,000.00	.00	6,000.00-

Account Number	Account Title	2019-20 Prior Year Actual	2020-21 Prior Year Actual	2020-21 Prior Year Budget	2021-22 Proposed Budget	2021-22 Increase/(Decrease) From PY
9670-50-5211	FRINGE BENEFITS	5,182.74	454.47	.00	.00	.00
9670-50-5212	DENTAL INSURANCE	.00	5,251.56	3,197.00	3,243.00	46.00
9670-50-5213	PERS RETIREMENT EXPENSE	.00	19,846.70	23,816.00	23,341.00	475.00-
9670-50-5215	MEDICARE EXPENSE	.00	2,175.80	2,611.00	2,557.00	54.00-
9670-50-5216	SOCIAL SECURITY EXPENSE	.00	9,302.50	11,163.00	10,800.00	363.00-
9670-50-5218	STATE UNEMPLOYMENT INS/ETT	.00	678.30	814.00	847.00	33.00
9670-50-5219	WORKERS COMPENSATION	.00	21,750.00	4,500.00	.00	4,500.00-
9670-50-5222	VISION INSURANCE	.00	905.76	559.00	565.00	6.00
9670-50-5223	EMPLOYEE LIFE INSURANCE	.00	535.09	459.00	546.00	87.00
9670-50-5224	EMPLOYEE UNIFORM	.00	2,681.70	3,218.00	3,218.00	.00
9670-50-5298	CALPERS UNFUNDED LIABILITY	.00	34,094.37	34,250.00	36,000.00	1,750.00
9670-50-5299	INTERFUND REIMBURSEMENTS	101,928.00	.00	.00	.00	.00
Total RESTRICTED PD EXPENDITURES:		345,182.82	273,199.55	295,215.00	332,548.00	37,333.00
Total Asset:		.00	.00	.00	.00	.00
Total Liability:		.00	.00	.00	.00	.00
Total Equity:		.00	.00	.00	.00	.00
Total Revenue:		.00	.00	.00	.00	.00
Total Expenditure:		2,336,703.20	2,722,162.47	2,778,148.00	2,757,069.00	21,079.00-
Net Grand Totals:		2,336,703.20-	2,722,162.47-	2,778,148.00-	2,757,069.00-	21,079.00

Salary Range Table



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

Adopted: XX/XX/2021
Resolution: 2021-XX
Effective Date: 7/1/2021

FY 2021-22 Salary Schedule

Position Title		Step A	Step B	Step C	Step D	Step E
Management Unit or Management Unrepresented / At Will						
City Manager (contract)	Annual					\$ 135,000.00
	Monthly					\$ 11,250.00
	Bi-Weekly					\$ 5,192.31
	Hourly					\$ 64.90
Police Chief (contract)	Annual	\$ 69,229.05	\$ 72,690.50	\$ 76,325.03	\$ 80,141.28	\$ 84,148.34
	Monthly	\$ 5,769.09	\$ 6,057.54	\$ 6,360.42	\$ 6,678.44	\$ 7,012.36
	Bi-Weekly	\$ 2,662.66	\$ 2,795.79	\$ 2,935.58	\$ 3,082.36	\$ 3,236.47
	Hourly	\$ 33.28	\$ 34.95	\$ 36.69	\$ 38.53	\$ 40.46
Finance Manager	Annual	\$ 69,229.05	\$ 72,690.50	\$ 76,325.03	\$ 80,141.28	\$ 84,148.34
	Monthly	\$ 5,769.09	\$ 6,057.54	\$ 6,360.42	\$ 6,678.44	\$ 7,012.36
	Bi-Weekly	\$ 2,662.66	\$ 2,795.79	\$ 2,935.58	\$ 3,082.36	\$ 3,236.47
	Hourly	\$ 33.28	\$ 34.95	\$ 36.69	\$ 38.53	\$ 40.46
Public Works Superintendent	Annual	\$ 64,627.53	\$ 67,858.91	\$ 71,261.85	\$ 74,814.44	\$ 78,555.17
	Monthly	\$ 5,385.63	\$ 5,654.91	\$ 5,937.65	\$ 6,234.54	\$ 6,546.26
	Bi-Weekly	\$ 2,485.67	\$ 2,609.96	\$ 2,740.46	\$ 2,877.48	\$ 3,021.35
	Hourly	\$ 31.07	\$ 32.62	\$ 34.26	\$ 35.97	\$ 37.77
Confidential - Represented						
Accountant	Annual	\$ 65,100.00	\$ 68,355.00	\$ 71,772.75	\$ 75,361.39	\$ 79,129.46
	Monthly	\$ 5,425.00	\$ 5,696.25	\$ 5,981.06	\$ 6,280.12	\$ 6,594.12
	Bi-Weekly	\$ 2,503.85	\$ 2,629.04	\$ 2,760.49	\$ 2,898.51	\$ 3,042.44
	Hourly	\$ 31.30	\$ 32.86	\$ 34.51	\$ 36.23	\$ 38.04
Accounting Technician I	Annual	\$ 42,835.29	\$ 44,977.05	\$ 47,225.91	\$ 49,587.20	\$ 52,066.56
	Monthly	\$ 3,569.61	\$ 3,748.09	\$ 3,935.49	\$ 4,132.27	\$ 4,338.88
	Bi-Weekly	\$ 1,647.51	\$ 1,729.89	\$ 1,816.38	\$ 1,907.20	\$ 2,002.56
	Hourly	\$ 20.59	\$ 21.62	\$ 22.70	\$ 23.84	\$ 25.03
Accounting Technician II	Annual	\$ 47,226.63	\$ 49,587.96	\$ 52,067.36	\$ 54,670.73	\$ 57,404.26
	Monthly	\$ 3,935.55	\$ 4,132.33	\$ 4,338.95	\$ 4,555.89	\$ 4,783.69
	Bi-Weekly	\$ 1,816.41	\$ 1,907.23	\$ 2,002.59	\$ 2,102.72	\$ 2,207.86
	Hourly	\$ 22.71	\$ 23.84	\$ 25.03	\$ 26.28	\$ 27.60
Administrative Analyst	Annual	\$ 60,000.00	\$ 63,000.00	\$ 66,150.00	\$ 69,457.50	\$ 72,930.38
	Monthly	\$ 5,000.00	\$ 5,250.00	\$ 5,512.50	\$ 5,788.13	\$ 6,077.53
	Bi-Weekly	\$ 2,307.69	\$ 2,423.08	\$ 2,544.23	\$ 2,671.44	\$ 2,805.01
	Hourly	\$ 28.85	\$ 30.29	\$ 31.80	\$ 33.39	\$ 35.06
Administrative Assistant/Deputy City Clerk	Annual	\$ 53,325.00	\$ 55,991.25	\$ 58,790.81	\$ 61,730.35	\$ 64,816.87
	Monthly	\$ 4,443.75	\$ 4,665.94	\$ 4,899.23	\$ 5,144.20	\$ 5,401.41
	Bi-Weekly	\$ 2,060.96	\$ 2,153.51	\$ 2,261.19	\$ 2,374.24	\$ 2,492.96
	Hourly	\$ 25.64	\$ 26.92	\$ 28.26	\$ 29.68	\$ 31.16
Building Official	Annual	\$ 66,708.00	\$ 70,043.40	\$ 73,545.57	\$ 77,222.85	\$ 81,083.99
	Monthly	\$ 5,559.00	\$ 5,836.95	\$ 6,128.80	\$ 6,435.24	\$ 6,757.00
	Bi-Weekly	\$ 2,565.69	\$ 2,693.98	\$ 2,828.68	\$ 2,970.11	\$ 3,118.62
	Hourly	\$ 32.07	\$ 33.67	\$ 35.36	\$ 37.13	\$ 38.98

City of Ione
Proposed Budget for Fiscal Year 2021-2022



City of
IONE California
The Circle City Gateway to the Motherlode

Adopted:
Resolution:
Effective Date:

XX/XX/2021
2021-XX
7/1/2021

FY 2021-22 Salary Schedule

Position Title		Step A	Step B	Step C	Step D	Step E
Chief Plant Operator	Annual	\$ 71,525.47	\$ 75,101.74	\$ 78,856.83	\$ 82,799.67	\$ 86,939.66
	Monthly	\$ 5,960.46	\$ 6,258.48	\$ 6,571.40	\$ 6,899.97	\$ 7,244.97
	Bi-Weekly	\$ 2,750.98	\$ 2,888.53	\$ 3,032.96	\$ 3,184.60	\$ 3,343.83
	Hourly	\$ 34.39	\$ 36.11	\$ 37.91	\$ 39.81	\$ 41.80
Mechanic	Annual	\$ 50,825.29	\$ 53,366.55	\$ 56,034.88	\$ 58,836.63	\$ 61,778.46
	Monthly	\$ 4,235.44	\$ 4,447.21	\$ 4,669.57	\$ 4,903.05	\$ 5,148.20
	Bi-Weekly	\$ 1,954.82	\$ 2,052.56	\$ 2,155.19	\$ 2,262.95	\$ 2,376.09
	Hourly	\$ 24.44	\$ 25.66	\$ 26.94	\$ 28.29	\$ 29.70
Finance Assistant	Annual	\$ 33,426.37	\$ 35,097.69	\$ 36,852.57	\$ 38,695.20	\$ 40,629.96
	Monthly	\$ 2,785.53	\$ 2,924.81	\$ 3,071.05	\$ 3,224.60	\$ 3,385.83
	Bi-Weekly	\$ 1,285.63	\$ 1,349.91	\$ 1,417.41	\$ 1,488.28	\$ 1,562.69
	Hourly	\$ 16.07	\$ 16.87	\$ 17.72	\$ 18.60	\$ 19.53
Records Clerk Police	Annual	\$ 37,192.80	\$ 39,062.44	\$ 41,005.06	\$ 43,055.32	\$ 45,208.08
	Monthly	\$ 3,099.40	\$ 3,254.37	\$ 3,417.09	\$ 3,587.94	\$ 3,767.34
	Bi-Weekly	\$ 1,430.49	\$ 1,502.02	\$ 1,577.12	\$ 1,655.97	\$ 1,738.77
	Hourly	\$ 17.88	\$ 18.78	\$ 19.71	\$ 20.70	\$ 21.73
Street and Park Maintenance Supervisor	Annual	\$ 58,847.01	\$ 61,789.36	\$ 64,878.83	\$ 68,122.77	\$ 71,528.91
	Monthly	\$ 4,903.92	\$ 5,149.11	\$ 5,406.57	\$ 5,676.90	\$ 5,960.74
	Bi-Weekly	\$ 2,263.35	\$ 2,376.51	\$ 2,495.34	\$ 2,620.11	\$ 2,751.11
	Hourly	\$ 28.29	\$ 29.71	\$ 31.19	\$ 32.75	\$ 34.39
Street and Park Maintenance Worker I	Annual	\$ 36,073.87	\$ 37,877.56	\$ 39,771.44	\$ 41,760.01	\$ 43,848.01
	Monthly	\$ 3,006.16	\$ 3,156.46	\$ 3,314.29	\$ 3,480.00	\$ 3,654.00
	Bi-Weekly	\$ 1,387.46	\$ 1,456.83	\$ 1,529.67	\$ 1,606.15	\$ 1,686.46
	Hourly	\$ 17.34	\$ 18.21	\$ 19.12	\$ 20.08	\$ 21.08
Street and Park Maintenance Worker II	Annual	\$ 43,913.32	\$ 46,108.99	\$ 48,414.44	\$ 50,835.16	\$ 53,376.91
	Monthly	\$ 3,659.44	\$ 3,842.42	\$ 4,034.54	\$ 4,236.26	\$ 4,448.08
	Bi-Weekly	\$ 1,688.97	\$ 1,773.42	\$ 1,862.09	\$ 1,955.20	\$ 2,052.96
	Hourly	\$ 21.11	\$ 22.17	\$ 23.28	\$ 24.44	\$ 25.66
Wastewater Operator I	Annual	\$ 49,687.31	\$ 52,171.68	\$ 54,780.26	\$ 57,519.27	\$ 60,395.24
	Monthly	\$ 4,140.61	\$ 4,347.64	\$ 4,565.02	\$ 4,793.27	\$ 5,032.94
	Bi-Weekly	\$ 1,911.05	\$ 2,006.60	\$ 2,106.93	\$ 2,212.28	\$ 2,322.89
	Hourly	\$ 23.89	\$ 25.08	\$ 26.34	\$ 27.65	\$ 29.04
Temporary/Seasonal	Hourly	\$ 13.00	(based on minimum wage)			
Fire - Represented						
Fire Chief	Annual					\$ 12,000.00
	Monthly					\$ 1,000.00
	Bi-Weekly					
	Hourly					
Assistant Chief	Annual					\$ 4,348.26
	Monthly					\$ 362.36
	Bi-Weekly					
	Hourly					

City of Ione
Proposed Budget for Fiscal Year 2021-2022



City of
IONE California
The Granite City Gateway to the Motherlode

Adopted:
Resolution:
Effective Date:

XX/XX/2021
2021-XX
7/1/2021

FY 2021-22 Salary Schedule

<u>Position Title</u>		Step A	Step B	Step C	Step D	Step E
Captain	Annual					\$ 1,863.54
	Monthly					\$ 155.30
	Bi-Weekly					
	Hourly					
Fire Engineer - Probationary	Annual	\$ 43,520.21	\$ 45,696.22	\$ 47,981.03	\$ 50,380.08	\$ 52,899.09
	Monthly	\$ 3,626.68	\$ 3,808.02	\$ 3,998.42	\$ 4,198.34	\$ 4,408.26
	Bi-Weekly	\$ 1,673.85	\$ 1,757.55	\$ 1,845.42	\$ 1,937.70	\$ 2,034.58
	Hourly	\$ 20.92	\$ 21.97	\$ 23.07	\$ 24.22	\$ 25.43
Fire Engineer - Non-Probationary	Annual	\$ 53,856.31	\$ 56,549.13	\$ 59,376.58	\$ 62,345.41	\$ 65,462.68
	Monthly	\$ 4,488.03	\$ 4,712.43	\$ 4,948.05	\$ 5,195.45	\$ 5,455.22
	Bi-Weekly	\$ 2,071.40	\$ 2,174.97	\$ 2,283.71	\$ 2,397.90	\$ 2,517.80
	Hourly	\$ 25.89	\$ 27.19	\$ 28.55	\$ 29.97	\$ 31.47
Fire Fighter - Paid Call/Stipend - Daily Rate						\$ 100.00
Police - Represented						
Sergeant	Annual	\$ 68,824.70	\$ 70,844.80	\$ 74,380.80	\$ 78,104.00	\$ 82,014.40
	Monthly	\$ 5,735.39	\$ 5,903.73	\$ 6,198.40	\$ 6,508.67	\$ 6,834.53
	Bi-Weekly	\$ 2,595.20	\$ 2,724.80	\$ 2,860.80	\$ 3,004.00	\$ 3,154.40
	Hourly	\$ 32.44	\$ 34.06	\$ 35.76	\$ 37.55	\$ 39.43
Police Officer	Annual					
	Monthly					
	Bi-Weekly					
	Hourly	\$ 27.22	\$ 28.59	\$ 30.02	\$ 31.52	\$ 33.10
Elected						
City Council	Annual					\$ 12,000.00
	Monthly					\$ 1,000.00
Clerk of the Board - Elected	Annual					\$ 26,400.00
	Monthly					\$ 2,200.00
City Treasurer	Annual					\$ 2,400.00
	Monthly					\$ 200.00

Budget Summary – All Funds

	General Fund	Special Revenue	Sewer Funds	ARPA
Beginning Cash Reserves	\$ 1,304,996	\$ 7,641,598	\$ 1,568,776	\$ 1,024,824
Less: Restricted	459,882	3,071,566	618,347	
Beginning Unrestricted Cash Reserves	\$ 845,114	\$ 4,570,032	\$ 950,429	\$ 1,024,824
Revenues				
Taxes				
Property taxes	\$ 1,007,390			
Sales and use tax	331,980			
Sales tax-Measure M		450,000		
Sales tax-Public Safety		13,000		
Transient occupancy tax	2,000			
Franchise tax	132,804			
Motor vehicle in lieu tax	1,232,250			
Other taxes	64,452	335,500		
Licenses and Permits	223,696			
Fines, forfeits and Penalties	1,000			
Use of Money and Property	90,000	6,700	3,000	
Other Governmental Agencies	483,769	326,500		1,024,824
Special Assessments		385,500		
Charges for Services	108,000	10,500	1,081,000	
Impact Fees		505,000	350,000	
Tertiary Reimbursements			314,000	
Other Revenues	34,800	46,993		
Total Revenues	\$ 3,712,141	\$ 2,079,693	\$ 1,748,000	\$ 1,024,824
Expenditures				
<u>Operating</u>				
Salaries and Employee Benefits	1,442,763	979,390	334,916	
Services and Supplies	1,934,250	484,962	1,604,460	
Operating Expenditures	3,377,013	1,464,352	1,939,376	-
<u>Capital and Debt Service</u>				
Capital Outlay			2,500,000	2,049,648
Interfund Loans Repayment/(Receipt)	37,206	(26,955)	(10,251)	
Debt Service			56,500	
Capital and Debt Service Expenditures	37,206	(26,955)	2,546,249	2,049,648
Total Expenditures	3,414,219	1,437,397	4,485,625	2,049,648
Net Annual Operating Results	297,922	642,296	(2,737,625)	(1,024,824)
Ending Unrestricted Cash Reserves	\$ 1,143,036	\$ 5,212,328	\$ (1,787,196)	\$ -

Capital Funding

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

Forecast – General Fund

	2021-22	2022-23	Fiscal Year 2023-24	2024-25	2025-26
Beginning Unrestricted Cash Reserves	\$ 845,114	\$ 1,143,036	\$ 1,404,219	\$ 1,626,480	\$ 1,807,544
Revenues					
Taxes					
Property taxes	\$ 1,007,390	\$ 1,027,538	\$ 1,048,089	\$ 1,069,051	\$ 1,090,432
Sales and use tax	331,980	338,620	345,392	352,300	359,346
Transient occupancy tax	2,000	2,040	2,081	2,123	2,165
Franchise tax	132,804	135,460	138,169	140,932	143,751
Motor vehicle in lieu tax	1,232,250	1,256,895	1,282,033	1,307,674	1,333,827
Other taxes	64,452	65,741	67,056	68,397	69,765
Licenses and Permits	223,696	228,170	232,733	237,388	242,136
Fines, forfeits and Penalties	1,000	1,020	1,040	1,061	1,082
Use of Money and Property	90,000	91,800	93,636	95,509	97,419
Other Governmental Agencies	483,769	493,444	503,313	513,379	523,647
Charges for Services	108,000	110,160	112,363	114,610	116,902
Other Revenues	34,800	35,496	36,206	36,930	37,669
Total Revenues	\$ 3,712,141	\$ 3,786,384	\$ 3,862,111	\$ 3,939,354	\$ 4,018,141
Expenditures					
Operating					
Salaries and Employee Benefits	1,442,763	1,486,046	1,530,627	1,576,546	1,623,842
Services and Supplies	1,934,250	2,001,949	2,072,017	2,144,538	2,219,597
Operating Expenditures	3,377,013	3,487,995	3,602,644	3,721,084	3,843,439
Capital and Debt Service					
Capital Outlay					
Interfund Loans Repayment/(Receipt)	37,206	37,206	37,206	37,206	37,206
Debt Service					
Capital and Debt Service Expenditures	37,206	37,206	37,206	37,206	37,206
Total Expenditures	3,414,219	3,525,201	3,639,850	3,758,290	3,880,645
Net Annual Operating Results	297,922	261,183	222,261	181,064	137,496
Ending Unrestricted Cash Reserves	\$ 1,143,036	\$ 1,404,219	\$ 1,626,480	\$ 1,807,544	\$ 1,945,040

Revenue Descriptions

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

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

Fines & Forfeitures – vehicle code fines, parking citations

Use of Money & Property – investment income, rental revenue

Intergovernmental – vehicle license fee, grants

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

Sewer Revenues – sewer service charges for City customers

Miscellaneous Revenues – insurance and miscellaneous reimbursements

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

Expenditures

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

Wastewater Contract

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

Capital Improvement Program

Staff is in the process of developing an updated five-year capital improvement program schedule for consideration and adoption. As mentioned, this is required and critical to many facets of building and maintenance a strong local economy.

Budget Detail

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
GENERAL FUND							
TAXES							
1111-41-4111	CURRENT SEC/UNSEC PROPERTY TAX	789,553.59	931,048.43	676,000.00	1,007,390.00	331,390	8% increase est (PYs 8.7%, 19.7%)
1111-41-4112	PROPERTY TAX IN LIEU OF VLF	1,008,137.52	1,120,227.00	896,000.00	1,232,250.00	336,250	10% increase est (PYs 12%, 12%)
1111-41-4115	CURRENT SUPPLEMENTAL ROLL TAX	12,419.32	.00	.00	.00	.00	
1111-41-4116	PRIOR SUPPLEMENTAL ROLL TAX	5,125.66	14,358.55	.00	.00	.00	
1111-41-4131	SALES AND USE TAX	225,558.41	276,649.15	143,670.00	331,980.00	188,310	20% increase est (PYs 20%, 21%)
1111-41-4151	TOT - TRANSIENT OCCUPANCY TAX	435.10	6,915.00	1,500.00	2,000.00	500	Estimate/hotel-varies
1111-41-4161	FRANCHISE TAX	106,610.30	120,736.36	94,000.00	132,804.00	38,804	10% increase est (PYs 7%, 14%)
1111-41-4165	BUSINESS LICENSE TAX	17,167.20	21,675.40	20,000.00	23,412.00	3,412	8% increase est (PYs 7%, 28%)
1111-41-4171	REAL PROPERTY TRANSFER TAX	33,037.39	37,306.73	26,000.00	41,040.00	15,040	10% increase est (PYs 9%, 13%)
Total TAXES:		2,198,044.49	2,528,916.62	1,857,170.00	2,770,876.00	913,706	
LICENSES & PERMITS							
1111-42-4221	CONSTRUCTION PERMITS	220,016.17	330,092.05	210,000.00	219,996.00	9,996	Conservative est-based on prior
1111-42-4225	VACANT PROPERTY FEE	170.00	.00	250.00	200.00	(50)	Conservative-based on historical
1111-42-4233	FIRE INSPECTION FEE	1,926.00	576.00	1,926.00	600.00	(1,326)	Conservative-based on historical
1111-42-4235	ENCROACHMENT PERMIT	910.00	3,780.00	1,000.00	1,000.00	.00	Conservative-based on historical
1111-42-4242	BURN PERMIT FEE	491.00	432.00	400.00	400.00	.00	Conservative-based on historical
1111-42-4281	CONCEALED WEAPONS PERMITS	1,354.00	4,171.00	1,500.00	1,500.00	.00	Conservative-based on historical
Total LICENSES & PERMITS:		224,867.17	339,051.05	215,076.00	223,696.00	8,620	
FINES & FORFEITURES							
1111-43-4311	VEHICLE CODE FINES	9,758.05	2,313.00	.00	.00	.00	
1111-43-4332	FINANCE CHARGES	191.20	.00	2,000.00	.00	(2,000)	
1111-43-4381	PARKING CITATION REVENUE	1,078.00	540.00	1,000.00	1,000.00	.00	Conservative-based on historical
Total FINES & FORFEITURES:		11,027.25	2,853.00	3,000.00	1,000.00	(2,000)	
USE OF MONEY & PROP							
1111-44-4411	INVESTMENT INCOME	28,230.95	7,932.59	24,000.00	20,000.00	(4,000)	Based on market yield/LAIF
1111-44-4421	RENTAL REVENUE	23,108.96	546.00	34,000.00	30,000.00	(4,000)	Hall Rental
1111-44-4431	GOLF COURSE LEASE	40,000.00	.00	40,000.00	40,000.00	.00	
Total USE OF MONEY & PROP:		91,339.91	8,478.59	98,000.00	90,000.00	(8,000)	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
INTERGOVERNMENTAL							
1111-45-4517	HOMEOWNERS PROPERTY TAX RELIE	8,978.80	9,513.54	8,000.00	10,080.00	2,080	6% increase-based on historical
1111-45-4520	VEHICLE LICENSE FEE COLLECTION	6,324.51	5,873.32	5,100.00	5,496.00	396	Conservative-based on historical
1111-45-4560	GRANT REVENUE - STATE	.00	.00	262,000.00	177,952.00	(84,048)	Parks Per Capita Grant
1111-45-4561	GRANT REVENUE	100.00	97,650.00	98,000.00	227,238.00	129,238	CHIP Cannabis (shared) NEED
1111-45-4574	COMMUNITY DEV BLOCK GRANT	.00	98,876.00	68,000.00	63,003.00	(4,997)	IONE %
1111-45-4576	GRANT REVENUE - COUNTY	.00	.00	215,000.00	.00	(215,000)	
1111-45-4591	MISCELLANEOUS STATE REIMB	358.27	.00	.00	.00	.00	
Total INTERGOVERNMENTAL:		15,761.58	211,912.86	656,100.00	483,769.00	(172,331)	
CHARGES FOR SERVICES							
1111-46-4620	ADMINISTRATION FEES	.00	.00	5,700.00	.00	(5,700)	
1111-46-4621	PLAN CHECK FEES	82,013.94	160,209.03	120,000.00	100,000.00	(20,000)	Conservative-based on historical
1111-46-4622	PLANNING/ENGINEERING REIMB	92,548.18	.00	100,000.00	.00	(100,000)	
1111-46-4623	LEGAL REIMBURSEMENT	.00	3,992.50	10,000.00	.00	(10,000)	
1111-46-4625	PUBLIC NOTICE REIMB	.00	.00	300.00	.00	(300)	
1111-46-4626	DEVELOPER REIMBURSEMENT	38,019.21	.00	.00	.00	.00	
1111-46-4640	ENGINEERING FEES	.00	.00	.00	.00	.00	
1111-46-4641	BUILDING INSPECTION FEES	6,426.00	1,872.50	8,000.00	2,000.00	(6,000)	Conservative-based on historical
1111-46-4642	PLANNING FEES	17,033.75	5,941.25	12,000.00	6,000.00	(6,000)	Conservative-based on historical
1111-46-4643	OTHER FEES	65.00	.00	200.00	.00	(200)	
1111-46-4658	SPECIAL POLICE DEPT SERVICES	9.00	.00	.00	.00	.00	
1111-46-4659	SALES OF AGENDAS & COPIES	.00	.00	65.00	.00	(65)	
1111-46-4660	POLICE REPORT REVENUE	.00	428.00	800.00	.00	(800)	
1111-46-4664	WEED ABATEMENT FEE	.00	.00	500.00	.00	(500)	
1111-46-4671	SPECIAL FIRE DEPT SERVICES	.00	130,597.03	.00	.00	.00	
1111-46-4676	RETURNED CHECK FEE	.00	.00	200.00	.00	(200)	
Total CHARGES FOR SERVICES:		236,115.08	303,040.31	257,765.00	108,000.00	(149,765)	
MISCELLANEOUS REVENUES							
1111-47-4705	INSURANCE REIMBURSEMENTS	7,231.48	1,423.20	2,000.00	800.00	(1,200)	Conservative est
1111-47-4790	DONATIONS	1,500.00	.00	.00	.00	.00	
1111-47-4791	MISCELLANEOUS REIMBURSEMENTS	11,482.40	84,563.52	11,483.00	12,000.00	517	Conservative-based on historical
1111-47-4792	MISCELLANEOUS REVENUE	130,156.01	3,646.48	5,000.00	2,000.00	(3,000)	Conservative-based on historical
1111-47-4798	CASH OVER / SHORT	.06	.58	.00	.00	.00	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
Total MISCELLANEOUS REVENUES:		150,369.95	89,633.78	18,483.00	14,800.00	(3,683)	
OTHER FINANCING SOURCES/(USES)							
1111-49-4900	TRANSFERS IN	501.72	.00	5,000.00	.00	(5,000)	
1111-49-4915	SURPLUS ITEMS SOLD	1,841.40	.00	83,841.00	20,000.00	(63,841)	Vehicles, etc. planned
1111-49-4949	TRANSFERS OUT	374.58-	.00	50,000.00-	.00	50,000	
Total OTHER FINANCING SOURCES/(USES):		1,968.54	.00	38,841.00	20,000.00	(18,841)	
Total Revenue:		2,929,493.97	3,483,886.21	3,144,435.00	3,712,141.00	567,706	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CITY COUNCIL							
1111-60-5120	STIPEND - ELECTED	12,000.00	11,900.00	12,000.00	10,320.00	(1,680)	Allocation to Wastewater/Tertiary
1111-60-5211	FRINGE BENEFITS(PRIOR YRS)	690.39	.00	.00	.00	.00	
1111-60-5215	MEDICARE EXPENSE	43.50	172.55	174.00	151.00	(23)	
1111-60-5216	SOCIAL SECURITY EXPENSE	186.00	737.80	744.00	641.00	(103)	
1111-60-5218	CALIF SUI & ETT	101.98	392.60	564.00	486.00	(78)	
1111-60-6100	SERVICES & SUPPLIES	.00	.00	200.00	200.00	.00	
1111-60-6111	OFFICE EXPENSE	.00	123.50	200.00	.00	(200)	
1111-60-6122	TRAINING	.00	.00	2,500.00	2,000.00	(500)	
1111-60-6123	STAFF RECRUITMENT	.00	24,519.21	5,000.00	.00	(5,000)	
1111-60-6150	ADVERTISING	1,982.52	1,377.96	2,000.00	2,000.00	.00	
1111-60-6166	SOFTWARE/COMPUTER UPGRADES	.00	548.42	300.00	500.00	200	
1111-60-6240	MEMBERSHIPS AND DUES	6,496.00	5,146.00	7,000.00	5,500.00	(1,500)	
1111-60-6250	TRAVEL, CONFERENCES & MEETINGS	2,490.59	.00	3,500.00	3,000.00	(500)	
Total CITY COUNCIL:		23,990.98	44,918.04	34,182.00	24,796.00	(9,384)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CITY CLERK							
1111-62-5110	SALARIES & WAGES REG EMPLOYEES	.00	26,400.00	.00	.00	.00	
1111-62-5120	STIPEND - ELECTED	24,000.00	.00	26,400.00	26,400.00	.00	
1111-62-5211	FRINGE BENEFITS	1,736.26	37.45	.00	.00	.00	
1111-62-5215	MEDICARE EXPENSE	87.00	382.80	383.00	383.00	.00	
1111-62-5216	SOCIAL SECURITY EXPENSE	372.00	1,636.80	1,637.00	1,637.00	.00	
1111-62-5218	CALIF SUI & ETT	34.00	236.20	329.00	329.00	.00	
1111-62-6111	OFFICE EXPENSE	.00	.00	300.00	.00	(300)	
1111-62-6120	SPECIAL DEPARTMENTAL EXPENSE	922.92	5,195.11	1,000.00	1,000.00	.00	
1111-62-6122	TRAINING	149.25	.00	500.00	500.00	.00	
1111-62-6166	SOFTWARE PROGRAMS	.00	.00	500.00	500.00	.00	
1111-62-6215	PROF & SPEC SERV. - OTHER	252.00	527.08	6,500.00	6,500.00	.00	
1111-62-6240	MEMBERSHIPS AND DUES	90.00	.00	200.00	200.00	.00	
1111-62-6250	TRAVEL, CONFERENCES & MEETINGS	139.68	.00	300.00	300.00	.00	
1111-62-9200	MISCELLANEOUS EXPENSE	.00	.00	200.00	200.00	.00	
Total CITY CLERK:		27,783.11	34,415.44	38,249.00	37,949.00	(300)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CITY TREASURER							
1111-64-5110	SALARIES & WAGES REG EMPLOYEES	.00	1,600.00	.00	.00	.00	
1111-64-5120	STIPEND - ELECTED	2,400.00	600.00	2,400.00	2,400.00	.00	
1111-64-5211	FRINGE BENEFITS	152.76	.00	.00	.00	.00	
1111-64-5215	MEDICARE EXPENSE	8.70	31.90	35.00	35.00	.00	
1111-64-5216	SOCIAL SECURITY EXPENSE	37.21	136.80	149.00	149.00	.00	
1111-64-5218	CALIF SUI & ETT	.00	6.80	113.00	113.00	.00	
1111-64-6111	OFFICE EXPENSE	107.41	.00	100.00	.00	(100)	
1111-64-6120	SPECIAL DEPARTMENTAL EXPENSE	.00	.00	50.00	50.00	.00	
1111-64-6122	TRAINING	.00	.00	100.00	100.00	.00	
1111-64-6166	SOFTWARE PROGRAMS	1,025.54	.00	.00	.00	.00	
1111-64-6210	PROF & SPEC SERVICES-ATTORNEY	.00	3,866.60	.00	.00	.00	
1111-64-6250	TRAVEL, CONFERENCES & MEETINGS	.00	.00	100.00	100.00	.00	
Total CITY TREASURER:		3,731.62	6,242.10	3,047.00	2,947.00	(100)	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CITY MANAGER/FINANCE/HR							
1111-65-5110	SALARIES & WAGES REG EMPLOYEES	47,785.83	67,006.10	60,750.00	211,075.00	150,325	Staff realloc/Acct reclass/Adm
1111-65-5115	HOLIDAY PAY	.00	80.77	.00	.00	.00	Analyst
1111-65-5205	HEALTH INSURANCE	.00	.00	8,272.00	.00	(8,272)	
1111-65-5211	HEALTH INSURANCE-ER	11,404.77	6,761.36	.00	10,500.00	10,500	Staff realloc/Acct reclass/Adm
1111-65-5212	DENTAL INSURANCE	.00	382.72	499.00	1,453.00	954	Analyst
1111-65-5213	PERS RETIREMENT	786.02	3,930.38	3,419.00	29,255.00	25,836	Analyst
1111-65-5215	MEDICARE EXPENSE	178.35	941.14	881.00	3,432.00	2,551	Staff realloc/Acct reclass/Adm
1111-65-5216	SOCIAL SECURITY EXPENSE	762.57	4,024.03	3,767.00	13,087.00	9,320	Analyst
1111-65-5218	CALIF SUI & ETT	48.62	308.08	386.00	857.00	471	Staff realloc/Acct reclass/Adm
1111-65-5219	TUITION REIMBURSEMENT(needswk)	.00	.00	2,500.00	.00	(2,500)	Analyst
1111-65-5222	VISION INSURANCE	.00	54.40	89.00	283.00	194	Staff realloc/Acct reclass/Adm
1111-65-5223	AD&D/LIFE INSURANCE	.00	.00	211.00	225.00	14	Analyst
1111-65-5298	CALPERS UNFUNDED LIABILITY	13,227.20	17,102.28	17,200.00	18,000.00	800	
1111-65-6111	OFFICE EXPENSE	895.40	1,279.64	3,100.00	.00	(3,100)	
1111-65-6120	SPECIAL DEPARTMENTAL EXPENSE	80.70	.00	500.00	1,000.00	500	
1111-65-6122	TRAINING	3,410.29	.00	6,000.00	3,000.00	(3,000)	
1111-65-6123	STAFF RECRUITMENT	.00	.00	3,500.00	30,000.00	26,500	CM/Fire/Bldg Insp/Admin/Parks
1111-65-6166	SOFTWARE PROGRAMS	.00	12.50	5,000.00	.00	(5,000)	
1111-65-6203	MAINT & OPERATIONS - EQUIPMENT	.00	.00	3,500.00	.00	(3,500)	
1111-65-6211	PROF SERVICES - AUDITOR	.00	.00	.00	22,000.00	22,000	Moved from General Svc
1111-65-6215	PROF & SPEC SERV. - OTHER	.00	8,182.00	3,000.00	100,000.00	97,000	Finance consulting/Fin Mgr savings
1111-65-6220	OTHER CONTRACTUAL SERVICES	.00	.00	500.00	.00	(500)	
1111-65-6240	MEMBERSHIPS AND DUES	380.00	321.80	950.00	3,000.00	2,050	
1111-65-6250	TRAVEL, CONFERENCES & MEETINGS	3,582.25	.00	6,000.00	5,000.00	(1,000)	
Total CITY MANAGER/FINANCE/HR:		82,542.00	110,387.20	130,024.00	452,167.00	322,143	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
LEGAL							
1111-68-6210	PROF & SPEC SERVICES-ATTORNEY	76,851.67	68,851.88	45,000.00	75,000.00	30,000	
1111-68-6212	PROF SERVICES-HUMAN RESOURCES	.00	8,384.22	12,000.00	12,000.00	.00	
1111-68-6221	PROF SERVICES-LITIGATION EXP	.00	.00	20,000.00	60,000.00	40,000	Bldg \$5k/Legal \$50k/Parks \$5k
Total LEGAL:		76,851.67	77,236.10	77,000.00	147,000.00	70,000	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
POLICE (GENERAL FUND)							
1111-70-5110	SALARIES & WAGES REG EMPLOYEES	630,110.95	388,714.32	397,666.00	316,447.00	(81,209)	Vacant officer
1111-70-5113	LONGEVITY PAY	2,082.26	4,266.73	3,860.00	5,352.00	1,492	
1111-70-5114	INCENTIVE PAY-POST	19,094.74	1,710.82	4,294.00	5,619.00	1,325	
1111-70-5115	HOLIDAY PAY	17,774.75	20,806.57	10,332.00	11,803.00	1,471	
1111-70-5117	INCENTIVE PAY-EDUCATION	1,119.04	7,237.66	7,846.00	9,916.00	2,070	
1111-70-5119	SPECIAL IT	666.44	6,329.28	3,248.00	.00	(3,248)	
1111-70-5121	FIELD OFFICER TRAINING	.00	.00	468.00	468.00	.00	
1111-70-5130	OVERTIME EXPENSE	13,986.49	12,092.69	15,000.00	10,874.00	(4,126)	Vacant officer
1111-70-5199	INTERFUND REIMBURSEMENTS	322,669.08-	.00	.00	.00	.00	
1111-70-5205	HEALTH INSURANCE	.00	41,230.00-	80,581.00	60,089.00	(20,492)	Vacant officer
1111-70-5210	MEDICAL IN-LIEU	2,786.53	4,007.69-	.00	.00	.00	
1111-70-5211	HEALTH INSURANCE-ER	245,018.73	132,117.83	.00	.00	.00	
1111-70-5212	DENTAL INSURANCE	473.37	502.40	6,203.00	5,229.00	(974)	Vacant officer
1111-70-5213	PERS RETIREMENT	28,779.17	67,159.71	77,195.00	55,472.00	(21,723)	Vacant officer
1111-70-5215	MEDICARE EXPENSE	2,603.78	5,958.61	6,564.00	4,588.00	(1,976)	Vacant officer
1111-70-5216	SOCIAL SECURITY EXPENSE	11,133.43	25,839.68	28,068.00	19,619.00	(8,449)	Vacant officer
1111-70-5217	DEFERRED COMP ER MATCH (457)	6,654.94	5,598.65	8,400.00	8,400.00	.00	
1111-70-5218	CALIF SUI & ETT	295.66	1,344.18	1,701.00	1,654.00	(47)	Vacant officer
1111-70-5219	TUITION REIMBURSEMENT	3,785.00	2,000.00	4,500.00	2,000.00	(2,500)	
1111-70-5222	VISION INSURANCE	.00	128.90	1,114.00	953.00	(161)	Vacant officer
1111-70-5223	AD&D/LIFE INSURANCE	.00	382.50-	1,207.00	885.00	(322)	Vacant officer
1111-70-5224	UNIFORM ALLOWANCE	1,215.31	6,499.69	6,559.00	5,259.00	(1,300)	Vacant officer
1111-70-5298	CALPERS UNFUNDED LIABILITY	119,511.66	85,511.39	86,000.00	90,000.00	4,000	
1111-70-5299	INTERFUND REIMB-PUBLIC SAFETY	142,331.04-	.00	.00	.00	.00	
1111-70-6111	OFFICE EXPENSE	1,532.16	7,144.11	2,000.00	.00	(2,000)	
1111-70-6119	SPECIAL EQUIPMENT	609.33	22,213.21	11,600.00	12,000.00	400	
1111-70-6120	SPECIAL DEPARTMENTAL EXPENSE	850.20	4,551.47	850.00	850.00	.00	
1111-70-6121	TRAINING SUPPLIES	998.31	.00	1,000.00	1,000.00	.00	
1111-70-6122	TRAINING	5,790.18	9,251.26	6,500.00	10,000.00	3,500	
1111-70-6123	STAFF RECRUITMENT	560.00	.00	1,000.00	.00	(1,000)	
1111-70-6127	VOLUNTEER SUPPLIES	.00	.00	300.00	500.00	200	
1111-70-6140	CLOTHING / UNIFORM-NON-PAYROLL	305.25	1,840.21	500.00	500.00	.00	
1111-70-6160	COMMUNICATIONS	6,749.15	7,143.54	9,000.00	8,000.00	(1,000)	
1111-70-6163	IT SERVICES	.00	4,129.81	2,000.00	.00	(2,000)	
1111-70-6165	IT/NETWORK SERVICES	2,160.00	3,722.24	3,000.00	.00	(3,000)	
1111-70-6166	SOFTWARE PROGRAMS	.00	.00	2,000.00	.00	(2,000)	
1111-70-6190	MAINT OF BLDGS, STRUCT, GROUND	33.22	3,478.55	800.00	.00	(800)	
1111-70-6201	FUEL	18,810.09	18,997.34	20,000.00	.00	(20,000)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
1111-70-6202	MAINT & OPERATIONS - VEHICLES	13,053.88	14,896.97	13,000.00	.00	(13,000)	
1111-70-6203	MAINT & OPERATIONS - EQUIPMENT	620.86	691.16	2,000.00	.00	(2,000)	
1111-70-6215	PROF & SPEC SERV. - OTHER	68.00	200.00	100.00	.00	(100)	
1111-70-6220	OTHER CONTRACTUAL SERVICES	126,956.70	73,439.08	115,000.00	115,000.00	.00	Dispatch Service Contract
1111-70-6240	MEMBERSHIPS AND DUES	190.00	410.00	800.00	500.00	(300)	
1111-70-6250	TRAVEL, CONFERENCES & MEETINGS	1,172.57	165.00	2,000.00	1,000.00	(1,000)	
1111-70-8814	CAPITAL EXP - EQUIPMENT	21,446.08	51,953.75	500.00	500.00	.00	
1111-70-9261	MISCELLANEOUS EXPENSE	.00	29.92	500.00	500.00	.00	
Total POLICE (GENERAL FUND):		843,998.11	952,456.54	945,246.00	764,977.00	(180,269)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
FIRE (GENERAL FUND)							
1111-75-5110	SALARIES & WAGES REG EMPLOYEES	293,915.33	47,933.10	.00	.00	.00	
1111-75-5130	OVERTIME EXPENSE	6,389.66	1,553.81	.00	.00	.00	
1111-75-5140	PAID CALL FIREMEN	.00	.00	.00	.00	.00	
1111-75-5199	INTERFUND P/R REIMB-MEASURE M	293,198.74	.00	.00	.00	.00	
1111-75-5211	HEALTH INSURANCE-ER	81,038.33	6,279.00	.00	.00	.00	
1111-75-5212	DENTAL INSURANCE	.00	783.50	.00	.00	.00	
1111-75-5213	PERS RETIREMENT	6,439.15	3,968.36	.00	.00	.00	
1111-75-5215	MEDICARE EXPENSE	1,242.93	672.47	.00	.00	.00	
1111-75-5216	SOCIAL SECURITY EXPENSE	5,314.27	2,875.26	.00	.00	.00	
1111-75-5218	CALIF SUI & ETT	700.16	171.06	.00	.00	.00	
1111-75-5222	VISION INSURANCE	.00	137.44	.00	.00	.00	
1111-75-5224	UNIFORM ALLOWANCE	109.70	161.52	.00	.00	.00	
1111-75-5298	CALPERS UNFUNDED LIABILITY	5,434.19	.00	.00	.00	.00	
1111-75-5299	INTERFUND REIMB-PUBLIC SAFETY	92,562.36	.00	.00	.00	.00	
1111-75-6100	SERVICES & SUPPLIES	118.56	317.63	.00	.00	.00	
1111-75-6111	OFFICE EXPENSE	636.83	10,487.27	750.00	750.00	.00	
1111-75-6119	SAFETY EQUIPMENT	4,465.86	2,139.34	5,000.00	5,000.00	.00	
1111-75-6120	SPECIAL DEPARTMENTAL EXPENSE	149.55	354.00	3,500.00	3,500.00	.00	
1111-75-6121	TRAINING SUPPLIES	91.67	98.48	200.00	200.00	.00	
1111-75-6122	TRAINING	105.70	1,512.67	3,000.00	3,000.00	.00	
1111-75-6123	STAFF RECRUITMENT	.00	100.00	2,500.00	2,500.00	.00	
1111-75-6130	TOOLS & SMALL EQUIP	900.81	2,344.58	4,000.00	4,000.00	.00	
1111-75-6140	CLOTHING / UNIFORM NON-PAYROLL	1,036.59	753.62	1,000.00	1,000.00	.00	
1111-75-6160	COMMUNICATIONS	4,841.79	3,749.18	7,200.00	7,200.00	.00	
1111-75-6166	SOFTWARE PROGRAMS	883.42	149.90	500.00	500.00	.00	
1111-75-6170	UTILITIES	12,741.74	12,729.19	13,000.00	13,000.00	.00	
1111-75-6190	MAINT OF BLDGS, STRUCT, GROUND	7,903.87	11,653.17	8,000.00	10,000.00	2,000	
1111-75-6199	EXPENSE REIMBURSEMENT	111.48	.00	200.00	200.00	.00	
1111-75-6201	FUEL	13,637.92	14,053.28	5,000.00	5,000.00	.00	
1111-75-6202	MAINT & OPERATIONS - VEHICLES	12,453.41	8,715.68	6,000.00	6,000.00	.00	
1111-75-6203	MAINT & OPERATIONS - EQUIPMENT	4,657.29	2,678.63	5,000.00	5,000.00	.00	
1111-75-6215	PROF & SPEC SERV. - OTHER	.00	.00	2,000.00	2,000.00	.00	
1111-75-6250	TRAVEL, CONFERENCES & MEETINGS	686.75	3,381.79	1,000.00	1,000.00	.00	
1111-75-9211	INTEREST EXPENSE	.00	.00	5,000.00	5,000.00	.00	
1111-75-9700	TRANSFERS OUT	.00	.00	20,000.00	20,000.00	.00	
	INTERFUND PRIN REIMBURSEMENT						

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
Total FIRE (GENERAL FUND):		80,245.86	139,753.93	92,850.00	94,850.00	2,000	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
PLANNING							
1111-80-5110	SALARIES & WAGES REG EMPLOYEES	4,380.71	3,357.27	5,250.00	5,250.00	.00	
1111-80-5115	HOLIDAY PAY	.00	40.38	.00	.00	.00	
1111-80-5117	SALARIES & WAGES - APPOINTED	.00	.00	200.00	200.00	.00	
1111-80-5120	SALARIES & WAGES-ELECTED	210.00	.00	.00	.00	.00	
1111-80-5205	HEALTH INSURANCE	.00	.00	461.00	461.00	.00	
1111-80-5210	MEDICAL IN-LIEU	1,009.60	.00	.00	.00	.00	
1111-80-5211	HEALTH INSURANCE-ER	1,219.77	220.63	.00	.00	.00	
1111-80-5212	DENTAL INSURANCE	.00	76.74	25.00	.00	(25)	
1111-80-5213	PERS RETIREMENT	108.57	196.04	406.00	406.00	.00	
1111-80-5215	MEDICARE EXPENSE	25.62	49.31	79.00	79.00	.00	
1111-80-5216	SOCIAL SECURITY EXPENSE	109.42	210.69	338.00	12.00	(326)	
1111-80-5218	CALIF SUI & ETT	7.14	15.56	18.00	9.00	(9)	
1111-80-5222	VISION INSURANCE	.00	4.75	6.00	6.00	.00	
1111-80-5223	AD&D/LIFE INSURANCE	.00	.00	21.00	21.00	.00	
1111-80-6123	STAFF RECRUITMENT	.00	.00	250.00	.00	(250)	
1111-80-6150	ADVERTISING	1,256.32	858.12	1,500.00	1,500.00	.00	
1111-80-6213	PROF & SPEC SERVICES-PLANNER	58,275.00	81,202.50	56,000.00	75,000.00	19,000	
1111-80-6215	PROF & SPEC SERV. - OTHER	.00	.00	80,000.00	25,000.00	(55,000)	
Total PLANNING:		66,602.15	86,231.99	144,554.00	107,944.00	(36,610)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
BUILDING INSPECTION							
1111-85-5110	SALARIES & WAGES REG EMPLOYEES	31,475.05	68,376.15	121,641.00	117,376.00	(4,265)	
1111-85-5115	HOLIDAY PAY	.00	60.58	.00	.00	.00	
1111-85-5205	HEALTH INSURANCE	.00	.00	29,192.00	.00	29,192)	
1111-85-5211	HEALTH INSURANCE-ER	7,935.71	10,348.54	.00	14,402.00	14,402	
1111-85-5212	DENTAL INSURANCE	.00	604.10	2,408.00	1,074.00	1,334)	
1111-85-5213	PERS RETIREMENT	523.54	6,278.96	8,763.00	13,064.00	4,301	
1111-85-5215	MEDICARE EXPENSE	120.31	955.05	1,764.00	1,662.00	102)	
1111-85-5216	SOCIAL SECURITY EXPENSE	514.54	4,083.72	7,542.00	7,778.00	236	
1111-85-5218	CALIF SUI & ETT	41.56	672.25	820.00	707.00	113)	
1111-85-5222	VISION INSURANCE	.00	187.62	422.00	424.00	2	
1111-85-5223	AD&D/LIFE INSURANCE	.00	.00	407.00	378.00	29)	
1111-85-5298	CALPERS UNFUNDED LIABILITY	8,487.83	8,537.37	8,600.00	9,000.00	400	
1111-85-6111	OFFICE EXPENSE	483.61	426.09	1,400.00	.00	1,400)	
1111-85-6120	SPECIAL DEPARTMENTAL EXPENSE	.00	.00	1,800.00	.00	1,800)	
1111-85-6122	TRAINING	.00	.00	1,600.00	1,000.00	600)	
1111-85-6123	STAFF RECRUITMENT	.00	.00	3,000.00	.00	3,000)	
1111-85-6150	ADVERTISING	302.76	.00	600.00	.00	600)	
1111-85-6160	COMMUNICATIONS	.00	.00	1,400.00	1,400.00	.00	
1111-85-6165	IT/NETWORK SERVICES	.00	.00	900.00	.00	900)	
1111-85-6166	SOFTWARE PROGRAMS	7,741.76	5,300.00	7,500.00	.00	7,500)	
1111-85-6190	MAINT OF BLDGS, STRUCT, GROUND	.00	102.36	.00	.00	.00	
1111-85-6201	FUEL	58.78	.00	2,000.00	.00	2,000)	
1111-85-6212	PROF & SPEC SERVICES-ENGINEER	21,147.16	171,770.89	.00	.00	.00	
1111-85-6215	PROF & SPEC SERV. - OTHER	.00	.00	.00	25,000.00	150,000)	Hiring full-time City position
1111-85-6216	PROF SERVICES - BLDG INSPECTOR	291,779.15	.00	175,000.00	.00	5,000)	
1111-85-6221	PROF SERVICES - LEGAL	.00	.00	5,000.00	.00	.00	
1111-85-6240	MEMBERSHIPS AND DUES	.00	65.00	100.00	100.00	.00	
1111-85-6250	TRAVEL, CONFERENCES & MEETINGS	.00	.00	400.00	400.00	.00	
1111-85-6300	REFUNDS	.00	.00	.00	.00	.00	
1111-85-8810	CAPITAL EXP - VEHICLES	.00	.00	5,800.00	.00	5,800)	
1111-85-9200	MISCELLANEOUS EXPENSE	.00	.00	100.00	.00	100)	
1111-85-9211	INTEREST EXPENSE	.00	.00	4,500.00	.00	4,500)	
1111-85-9231	BANK CHARGES/PROCESSING FEES	.00	.00	3,000.00	.00	3,000)	
1111-85-9700	TRANSFERS OUT	.00	.00	20,000.00	.00	20,000)	INTERFUND PRIN REIMBURSEMENT
Total BUILDING INSPECTION:		370,611.76	277,768.68	415,659.00	193,765.00	(221,894)	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
ENGINEERING							
1111-90-5110	SALARIES & WAGES REG EMPLOYEES	4,280.71	3,357.27	5,250.00	.00	(5,250)	
1111-90-5115	HOLIDAY PAY	.00	40.38	.00	.00	.00	
1111-90-5205	HEALTH INSURANCE	.00	.00	461.00	.00	(461)	
1111-90-5211	HEALTH INSURANCE-ER	931.83	220.63	.00	.00	.00	
1111-90-5212	DENTAL INSURANCE	.00	102.22	25.00	.00	(25)	
1111-90-5213	PERS RETIREMENT	108.57	196.04	406.00	.00	(406)	
1111-90-5215	MEDICARE EXPENSE	22.56	49.31	76.00	.00	(76)	
1111-90-5216	SOCIAL SECURITY EXPENSE	96.40	210.69	326.00	.00	(326)	
1111-90-5218	CALIF SUI & ETT	.00	15.56	16.00	.00	(16)	
1111-90-5222	VISION INSURANCE	.00	4.80	6.00	.00	(6)	
1111-90-5223	AD&D/LIFE INSURANCE	.00	.00	21.00	.00	(21)	
1111-90-6212	PROF & SPEC SERVICES-ENGINEER	29,235.00	56,554.66	36,000.00	165,000.00	129,000	Coastland Engineering/SNG
1111-90-6225	ENGINEER SERVICES-BILLABLE	97,978.52	71,313.90	100,000.00	100,000.00	.00	Contract
Total ENGINEERING:		132,653.59	132,065.46	142,587.00	265,000.00	122,413	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
PARKS & FACILITIES MAINTENANCE							
1111-92-5110	SALARIES & WAGES REG EMPLOYEES	95,259.95	74,471.08	62,920.00	71,775.00	8,855.00	New Maint position
1111-92-5115	HOLIDAY PAY	.00	92.88	.00	.00	.00	
1111-92-5116	SALARIES & WAGES-0241-POOL	.00	.00	2,112.00	3,074.00	962	New Maint position
1111-92-5118	SALARIES & WAGES -0261-EB HALL	.00	.00	13,936.00	17,669.00	3,733	New Maint position
1111-92-5119	SALARIES & WAGES - 0211-ARENA	.00	.00	12,424.00	10,136.00	(2,288)	New Maint position
1111-92-5122	STANDBY PAY	1,149.06	10,635.24	10,983.00	16,474.00	5,491	
1111-92-5130	OVERTIME EXPENSE	104.43	48.72	2,000.00	2,000.00	.00	
1111-92-5205	HEALTH INSURANCE-ER	.00	.00	23,599.00	.00	(23,599)	
1111-92-5211	HEALTH INSURANCE-ER	30,182.89	20,179.80	.00	30,351.00	30,351	New Maint position
1111-92-5212	DENTAL INSURANCE	.00	1,868.06	2,192.00	2,923.00	731	
1111-92-5213	PERS RETIREMENT	1,564.59	5,318.77	7,358.00	13,678.00	6,320	
1111-92-5215	MEDICARE EXPENSE	373.06	1,222.84	1,388.00	1,587.00	199	
1111-92-5216	SOCIAL SECURITY EXPENSE	1,595.12	5,228.84	6,472.00	5,909.00	(563)	
1111-92-5218	CALIF SUI & ETT - ER PAID	51.33	502.34	740.00	699.00	(41)	
1111-92-5222	VISION INSURANCE	.00	295.90	319.00	570.00	251	
1111-92-5223	AD&D/LIFE INSURANCE	.00	689.82	369.00	458.00	89	
1111-92-5224	UNIFORM ALLOWANCE	.00	551.25	553.00	799.00	246	
1111-92-5298	CALPERS UNFUNDED LIABILITY	19,722.37	17,102.28	17,200.00	18,000.00	800	
1111-92-6111	OFFICE EXPENSE	.00	319.03	500.00	.00	(500)	
1111-92-6113	CHEMICALS & FERTILIZERS	893.59	5,414.70	5,000.00	7,000.00	2,000	
1111-92-6120	SPECIAL DEPARTMENTAL EXPENSE	182.42	275.30	3,000.00	.00	(3,000)	
1111-92-6122	TRAINING	130.00	.00	800.00	800.00	.00	
1111-92-6123	STAFF RECRUITMENT	.00	.00	500.00	.00	(500)	
1111-92-6130	TOOLS & SMALL EQUIP	90.80	1,657.42	2,000.00	6,000.00	4,000	
1111-92-6140	CLOTHING / UNIFORM-NON-PAYROLL	.00	.00	200.00	200.00	.00	
1111-92-6160	COMMUNICATIONS	472.04	1,181.70	600.00	.00	(600)	
1111-92-6166	SOFTWARE PROGRAMS	.00	.00	500.00	.00	(500)	
1111-92-6170	UTILITIES	66,117.66	53,806.63	65,000.00	65,000.00	.00	
1111-92-6190	MAINT OF BLDGS, STRUCT, GROUND	25,938.84	38,175.50	38,000.00	40,000.00	2,000	
1111-92-6191	MAINT / OPERATIONS OF POOL0241	16,758.00	51,843.96	34,000.00	20,000.00	(14,000)	In-house maintenance
1111-92-6201	FUEL	3,879.41	4,488.44	5,000.00	.00	(5,000)	
1111-92-6202	MAINT & OPERATIONS - VEHICLES	2,330.98	4,844.16	3,500.00	.00	(3,500)	
1111-92-6203	MAINT & OPERATIONS - EQUIPMENT	6,573.23	8,760.82	8,000.00	.00	(8,000)	
1111-92-6212	PROF & SPEC SERVICES-ENGINEER	.00	.00	2,500.00	.00	(2,500)	
1111-92-6215	PROF & SPEC SERV. - OTHER	30,444.39	.00	16,000.00	16,000.00	.00	
1111-92-6221	PROF SERVICES - SPECIAL LEGAL	.00	.00	5,000.00	.00	(5,000)	
1111-92-6240	MEMBERSHIPS AND DUES	.00	.00	1,000.00	300.00	(700)	
1111-92-6300	REFUNDS	900.00	.00	.00	.00	.00	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET

Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
1111-92-8812	CAPITAL OUTLAY-BUILDING	7,781.00	97,650.00	128,000.00	100,000.00	(28,000)	EB Hall
1111-92-8813	CAPITAL OUTLAY-OTHER THAN BLDG	.00	.00	100,000.00	.00	(100,000)	
1111-92-8814	CAPITAL EXP - EQUIPMENT	3,153.44	82,964.92	100,000.00	300,000.00	200,000	Street Sweeper-new
1111-92-9211	INTEREST EXPENSE	777.37	177.66	2,300.00	.00	(2,300)	
1111-92-9272	DEBT ISSUANCE COSTS/ANNUAL FEE	.00	.00	425.00	.00	(425)	
1111-92-9300	RETIREMENT OF PRINCIPAL	11,798.19	7,890.25	7,733.00	.00	(7,733)	
Total PARKS & FACILITIES MAINTENANCE:		328,224.16	497,658.31	694,123.00	751,402.00	57,279	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CITYWIDE SERVICES							
1111-94-5211	HEALTH INSURANCE-ER	10,823.01	19,620.38	.00	.00	.00	
1111-94-5212	DENTAL INSURANCE	.00	1,178.00	.00	.00	.00	
1111-94-5214	AD&D/LIFE INSURANCE	587.86	.00	.00	.00	.00	
1111-94-5219	WORKERS COMPENSATION	82,756.75	7,645.00	56,414.00	56,414.00	.00	
1111-94-5221	OPEB EXPENSE	29,325.76	.00	36,000.00	36,000.00	.00	
1111-94-5225	OPEB INSURANCE	.00	20,387.49	.00	.00	.00	
1111-94-5298	CALPERS UNFUNDED LIABILITY	28,523.07	34,287.18	34,500.00	36,100.00	1,600	
1111-94-6111	OFFICE EXPENSE	16,478.12	16,294.81	18,000.00	22,500.00	4,500	
1111-94-6112	PAYROLL PROCESSING FEE	9,825.46	7,348.03	5,200.00	7,000.00	1,800	
1111-94-6120	SPECIAL DEPARTMENTAL EXPENSE	1,194.14	.00	1,000.00	1,000.00	.00	
1111-94-6125	ADMINISTRATION COSTS	1,867.59	.00	.00	.00	.00	
1111-94-6150	ADVERTISING	26.44	122.46	100.00	200.00	100	
1111-94-6160	COMMUNICATIONS	27,177.77	23,354.08	28,000.00	35,000.00	7,000	Phones/Internet
1111-94-6163	IT SERVICES	5,732.50	4,429.87	10,000.00	8,500.00	(1,500)	
1111-94-6165	NETWORK SERVICES	4,582.40	8,524.07	13,000.00	13,000.00	.00	
1111-94-6166	SOFTWARE PROGRAMS	9,326.34	25,874.95	14,000.00	40,000.00	26,000	
1111-94-6170	UTILITIES	21,738.86	20,405.74	22,000.00	25,000.00	3,000	PG&E/Amador Water
1111-94-6190	MAINT OF BLDGS, STRUCT, GROUND	16,244.09	8,531.96	16,000.00	10,800.00	(5,200)	
1111-94-6203	MAINT & OPERATIONS - EQUIPMENT	.00	174.71	2,000.00	500.00	(1,500)	
1111-94-6210	PROF & SPEC SERVICES-ATTORNEY	.00	25,713.47	.00	.00	.00	Transferred to 68-Legal
1111-94-6211	PROF SERVICES - AUDITOR	.00	.00	22,000.00	.00	(22,000)	
1111-94-6214	PROF & SPEC SERV.-IT HOSTING	.00	.00	8,000.00	8,000.00	.00	
1111-94-6215	PROF & SPEC SERV. - OTHER	29,939.29	31,710.49	3,500.00	32,000.00	28,500	
1111-94-6220	OTHER CONTRACTUAL SERVICES	881.81	6,105.75	4,000.00	3,000.00	(1,000)	
1111-94-6230	INSURANCE	44,642.50	42,000.00	42,000.00	45,000.00	3,000	
1111-94-6231	PROPERTY INSURANCE	22,756.00	22,051.00	32,500.00	23,000.00	(9,500)	
1111-94-6240	MEMBERSHIPS AND DUES	.00	14,300.00	6,700.00	6,900.00	200	
1111-94-6250	TRAVEL, CONFERENCES & MEETINGS	25.52	74.50	.00	100.00	100	
1111-94-8813	CAPITAL EXP-OTHER THAN BLDG	10,640.00	.00	10,000.00	10,000.00	.00	
1111-94-8814	CAPITAL EXP - EQUIPMENT	.00	74,376.70	.00	.00	.00	
1111-94-9211	INTEREST EXPENSE	20,952.00	.00	35,000.00	35,000.00	.00	
1111-94-9231	BANK CHARGES/PROCESSING FEES	3,969.31	6,957.73	3,500.00	4,400.00	900	
1111-94-9261	MISCELLANEOUS EXPENSE	454.05	.00	3,500.00	1,500.00	(2,000)	
1111-94-9700	TRANSFERS OUT	.00	.00	.00	37,206.00	37,206	Interfund Loan Repayment
Total CITYWIDE SERVICES:		400,470.64	421,468.37	426,914.00	498,120.00	71,206	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
EQUIPMENT/FLEET MAINTENANCE							
1111-95-6201	FUEL	.00	.00	.00	27,000.00	27,000	Transferred from All Depts
1111-95-6202	MAINT & OPERATIONS - VEHICLES	.00	.00	.00	25,000.00	25,000	Transferred from All Depts
1111-95-6203	MAINT & OPERATIONS - EQUIPMENT	.00	.00	.00	15,500.00	15,500	Transferred from All Depts
1111-95-9261	MISCELLANEOUS EXPENSE	.00	2,501.35-	.00	5,800.00	5,800	Transferred from All Depts
Total EQUIPMENT/FLEET MAINTENANCE:		.00	2,501.35-	.00	73,300.00	73,300	
Total Expenditure:		2,437,705.65	2,778,100.81	3,144,435.00	3,414,219.00	269,784	
GENERAL FUND Revenue Total:		2,929,493.97	3,483,886.21	3,144,435.00	3,712,141.00	567,706	
GENERAL FUND Expenditure Total:		2,437,705.65	2,778,100.81	3,144,435.00	3,414,219.00	269,784	
Net Total GENERAL FUND:		491,788.32	705,785.40	.00	297,922.00	297,922	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
GAS TAX FUND							
USE OF MONEY & PROP							
2111-44-4411	INVESTMENT INCOME	3,872.00	.00	4,800.00	1,500.00	(3,300)	
Total USE OF MONEY & PROP:		3,872.00	.00	4,800.00	1,500.00	(3,300)	
INTERGOVERNMENTAL							
2111-45-4501	OTHER GOVERNMENTAL AGENCIES	89,861.54	76,475.00	76,500.00	76,500.00	.00	
2111-45-4521	HUTF - GAS TAX	183,185.99	35,085.76	.00	35,000.00	35,000	
2111-45-4522	HUTF - GAS TAX 2107	.00	48,264.92	50,956.00	50,000.00	(956)	
2111-45-4523	HUTF - GAS TAX 2107.5	.00	5,757.06	2,000.00	5,500.00	3,500	
2111-45-4524	HUTF - GAS TAX 2105	.00	40,177.15	42,357.00	36,000.00	(6,357)	
2111-45-4525	HUTF - GAS TAX 2103	.00	40,727.39	67,518.00	36,000.00	(31,518)	
2111-45-4526	HUTF - GAS TAX	.00	3,263.91	34,435.00	.00	(34,435)	
2111-45-4531	RMRA - SB-1 GAS TAX	138,403.09	155,618.59	125,700.00	173,000.00	47,300	
2111-45-4551	TRAFFIC CONGESTION RELIEF	10,487.14	.00	9,100.00	.00	(9,100)	
Total INTERGOVERNMENTAL:		421,937.76	405,369.78	408,566.00	412,000.00	3,434	
CHARGES FOR SERVICES							
2111-46-4677	CALTRANS - STREET CLEANING	6,133.00	.00	6,133.00	.00	(6,133)	
Total CHARGES FOR SERVICES:		6,133.00	.00	6,133.00	.00	(6,133)	
MISCELLANEOUS REVENUES							
2111-47-4791	MISCELLANEOUS REIMBURSEMENTS	560.46	.00	.00	.00	.00	
2111-47-4792	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	
Total MISCELLANEOUS REVENUES:		560.46	.00	.00	.00	.00	
OTHER FINANCING SOURCES/(USES)							
2111-49-4900	TRANSFERS IN	.00	.00	20,000.00	10,108.00	(9,892)	Interfund Loan Repayment
Total OTHER FINANCING SOURCES/(USES):		.00	.00	20,000.00	10,108.00	(9,892)	
Total Revenue:		432,503.22	405,369.78	439,499.00	423,608.00	(15,891)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
ROAD TAX EXPENDITURES							
2111-50-5110	SALARIES & WAGES REG EMPLOYEES	53,982.00	56,103.70	55,167.00	65,858.00	10,691.00	Added Maintenance Worker I
2111-50-5115	HOLIDAY PAY	.00	28.27	.00	.00	.00	
2111-50-5122	STANDBY PAY	.00	5,801.04	5,990.00	8,986.00	2,996.00	
2111-50-5130	OVERTIME EXPENSE	6,463.45	35.96	.00	.00	.00	
2111-50-5205	HEALTH INSURANCE-ER	.00	.00	13,200.00	15,241.00	2,041.00	
2111-50-5211	HEALTH INSURANCE-ER	20,394.38	13,352.10	.00	.00	.00	
2111-50-5212	DENTAL INSURANCE	.00	1,006.32	1,238.00	1,587.00	349.00	
2111-50-5213	PERS RETIREMENT - ER PAID	1,075.17	4,123.59	4,580.00	10,626.00	6,046.00	
2111-50-5214	AD&D/LIFE INSURANCE	41.26	.00	.00	.00	.00	
2111-50-5215	MEDICARE EXPENSE	249.09	886.66	887.00	1,156.00	269.00	
2111-50-5216	SOCIAL SECURITY EXPENSE	1,064.96	3,791.11	3,792.00	4,083.00	291.00	
2111-50-5218	CALIF SUI & ETT	4.26	258.49	331.00	416.00	85.00	
2111-50-5219	WORKERS COMPENSATION	2,022.25	12,800.00	3,200.00	.00	(3,200.00)	
2111-50-5222	VISION INSURANCE	.00	181.20	175.00	284.00	109.00	
2111-50-5223	AD&D/LIFE INSURANCE	.00	61.89	248.00	244.00	(4.00)	
2111-50-5224	UNIFORM ALLOWANCE	.00	.00	360.00	432.00	72.00	
2111-50-5298	CALPERS UNFUNDED LIABILITY	11,448.71	14,403.37	14,500.00	15,200.00	700.00	
2111-50-6110	MATERIALS & SUPPLIES	84.87	527.84	5,000.00	.00	(5,000.00)	
2111-50-6111	OFFICE EXPENSE	1,682.85	123.54	1,500.00	500.00	(1,000.00)	
2111-50-6113	CHEMICALS & FERTILIZERS	2,442.86	2,680.30	3,000.00	3,500.00	500.00	
2111-50-6119	SAFETY EQUIPMENT	586.08	788.79	4,000.00	4,000.00	.00	
2111-50-6120	SPECIAL DEPARTMENTAL EXPENSE	750.00	275.30	2,000.00	300.00	(1,700.00)	
2111-50-6122	TRAINING	269.25	.00	2,500.00	1,000.00	(1,500.00)	
2111-50-6130	TOOLS & SMALL EQUIP	114.50	702.19	500.00	1,000.00	500.00	
2111-50-6140	CLOTHING / UNIFORM	460.00	.00	200.00	200.00	.00	
2111-50-6150	ADVERTISING	142.00	529.68	200.00	600.00	400.00	
2111-50-6160	COMMUNICATIONS	730.35	606.28	2,000.00	1,000.00	(1,000.00)	
2111-50-6165	NETWORK SERVICES	1,799.53	.00	1,800.00	1,800.00	.00	
2111-50-6166	SOFTWARE	2,814.00	.00	3,200.00	3,200.00	.00	
2111-50-6170	UTILITIES	24,369.61	23,552.77	26,000.00	26,000.00	.00	
2111-50-6190	MAINT OF BLDGS, STRUCT, GROUND	3,918.91	4,308.20	3,500.00	3,000.00	(500.00)	
2111-50-6200	OTHER EXPENSES	.00	.00	500.00	.00	(500.00)	
2111-50-6201	FUEL	3,640.21	3,036.82	4,500.00	3,500.00	(1,000.00)	
2111-50-6202	MAINT & OPERATIONS - VEHICLES	1,443.04	1,083.70	3,000.00	2,000.00	(1,000.00)	
2111-50-6203	MAINT & OPERATIONS - EQUIPMENT	9,316.54	4,565.02	16,000.00	10,000.00	(6,000.00)	
2111-50-6210	PROF & SPEC SERVICES-ATTORNEY	1,900.00	2,100.00	4,000.00	2,200.00	(1,800.00)	
2111-50-6211	PROF SERVICES - AUDITOR	.00	.00	8,000.00	8,000.00	.00	
2111-50-6212	PROF & SPEC SERVICES-ENGINEER	7,177.50	.00	7,500.00	7,500.00	.00	Pavement Mgmt Report

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
2111-50-6215	PROF & SPEC SERV. - OTHER	2,432.76	1,965.44	4,500.00	4,000.00	(500) CYA	
2111-50-6220	OTHER CONTRACTUAL SERVICES	743.61	2,105.78	3,000.00	3,000.00	.00	
2111-50-6230	INSURANCE AND SURETY BONDS	11,700.00	11,700.00	11,700.00	15,000.00	3,300	
2111-50-6231	PROPERTY INSURANCE	5,904.20	9,900.00	9,900.00	9,900.00	.00	
2111-50-8112	STREET RESURFACING	.00	1,945.00	50,000.00	50,000.00	.00	
2111-50-8114	STORM DRAIN & DITCH REPAIR	.00	.00	5,000.00	5,000.00	.00	
2111-50-8120	MIRCO-SURFACING	216,452.11	.00	.00	.00	.00	
2111-50-8810	CAPITAL EXP -VEHICLES	.00	.00	6,500.00	.00	(6,500)	
2111-50-8814	CAPITAL EXP - EQUIPMENT	3,153.44	.00	.00	6,500.00	6,500	
Total ROAD TAX EXPENDITURES:		400,773.75	185,330.35	293,168.00	296,813.00	3,645	
Total Expenditure:		400,773.75	185,330.35	293,168.00	296,813.00	3,645	
GAS TAX FUND Revenue Total:		432,503.22	405,369.78	439,499.00	423,608.00	(15,891)	
GAS TAX FUND Expenditure Total:		400,773.75	185,330.35	293,168.00	296,813.00	3,645	
Net Total GAS TAX FUND:		31,729.47	220,039.43	146,331.00	126,795.00	(19,536)	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
SEWER FUND-OPER & MAINT.							
CAPITAL CONTRIB. & TRANSFERS							
3111-38-4900	TRANSFERS IN	.00	.00	.00	.00	.00	
3111-38-4949	TRANSFERS OUT	127.14-	.00	.00	.00	.00	
Total CAPITAL CONTRIB. & TRANSFERS:		127.14-	.00	.00	.00	.00	
SEWER REVENUES							
3111-48-4805	SEWER SERVICE CHARGES	848,983.36	784,007.94	830,000.00	852,000.00	22,000	
3111-48-4820	ADMINISTRATION FEES	.00	.00	5,000.00	.00	(5,000)	
3111-48-4821	RETURNED CHECK CHARGES	60.00	.00	400.00	.00	(400)	
3111-48-4824	MISCELLANEOUS REVENUE	276.43	35.00	4,000.00	.00	(4,000)	
3111-48-4840	SEWER DELINQUENT CHARGES	14,373.80	27,787.91	33,000.00	10,000.00	(23,000)	
3111-48-4841	INVESTMENT INCOME	.00	.00	10,000.00	3,000.00	(7,000)	
Total SEWER REVENUES:		863,693.59	811,830.85	882,400.00	865,000.00	(17,400)	
Total Revenue:		863,566.45	811,830.85	882,400.00	865,000.00	(17,400)	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
SEWER EXPENDITURES							
3111-50-5110	SALARIES & WAGES REG EMPLOYEES	181,877.29	186,454.38	209,722.00	173,044.00	(36,678)	
3111-50-5115	HOLIDAY PAY	.00	282.69	.00	.00	.00	
3111-50-5122	STANDBY PAY	313.38	2,900.52	2,995.00	4,493.00	1,498	
3111-50-5130	OVERTIME EXPENSE	35.99	876.70	250.00	.00	(250)	
3111-50-5205	HEALTH INSURANCE-ER	.00	.00	42,450.00	23,423.00	(19,027)	
3111-50-5211	HEALTH INSURANCE-ER	49,541.42	34,388.48	.00	.00	.00	
3111-50-5212	DENTAL INSURANCE	.00	1,680.88	2,861.00	2,105.00	(756)	
3111-50-5213	PERS RETIREMENT - ER PAID	3,269.77	13,037.23	15,292.00	21,922.00	6,630	
3111-50-5214	AD&D/LIFE INSURANCE	135.04	.00	.00	.00	.00	
3111-50-5215	MEDICARE EXPENSE-ER PAID	704.19	2,691.76	3,072.00	2,543.00	(529)	
3111-50-5216	SOCIAL SECURITY EXPENSE	3,010.87	11,509.32	13,204.00	11,175.00	(2,029)	
3111-50-5218	CALIF SUI & ETT	54.26	1,064.35	1,254.00	1,018.00	(236)	
3111-50-5219	WORKERS COMPENSATION	.00	39,240.00	9,810.00	.00	(9,810)	
3111-50-5222	VISION INSURANCE	.00	368.40	463.00	529.00	66	
3111-50-5223	AD&D/LIFE INSURANCE	.00	985.90	865.00	502.00	(363)	
3111-50-5224	UNIFORM ALLOWANCE	.00	393.75	394.00	461.00	67	
3111-50-5298	CALPERS UNFUNDED LIABILITY	24,140.97	34,287.18	34,500.00	36,100.00	1,600	
3111-50-6111	OFFICE EXPENSE	12,650.69	11,150.90	24,500.00	15,000.00	(9,500)	
3111-50-6113	CHEMICALS & FERTILIZERS	1,073.93	1,636.43	2,500.00	2,500.00	.00	
3111-50-6119	SAFETY EQUIPMENT	.00	.00	2,500.00	1,500.00	(1,000)	
3111-50-6120	SPECIAL DEPARTMENTAL EXPENSE	.00	2,015.48	2,500.00	2,500.00	.00	
3111-50-6122	TRAINING	.00	.00	1,500.00	1,000.00	(500)	
3111-50-6126	SWRCB DISCHARGE PERMIT FEE	40,159.00	43,572.00	20,500.00	25,000.00	4,500	
3111-50-6130	SMALL TOOLS	.00	.00	200.00	200.00	.00	
3111-50-6140	CLOTHING/UNIFORM EXPENSE	.00	.00	200.00	200.00	.00	
3111-50-6150	ADVERTISING	.00	.00	800.00	800.00	.00	
3111-50-6160	COMMUNICATIONS	2,577.80	6,032.11	3,500.00	4,500.00	1,000	
3111-50-6165	NETWORK SERVICES	.00	.00	6,500.00	4,200.00	(2,300)	
3111-50-6166	SOFTWARE PROGRAMS	11,698.74	20,437.97	14,000.00	14,000.00	.00	
3111-50-6170	UTILITIES	104,103.63	91,308.08	50,000.00	50,000.00	.00	
3111-50-6190	MAINT OF BLDGS, STRUCT, GROUND	5,480.59	756.57	8,000.00	8,000.00	.00	
3111-50-6193	MAINT OF COLLECTION SYSTEM	5,428.13	8,966.26	35,000.00	35,000.00	.00	
3111-50-6201	FUEL	3,083.14	2,780.13	4,500.00	4,500.00	.00	
3111-50-6202	MAINT & OPERATIONS - VEHICLES	.00	.00	2,000.00	2,000.00	.00	
3111-50-6203	MAINT & OPERATIONS - EQUIPMENT	187.49	899.38	.00	2,000.00	2,000	
3111-50-6210	PROF & SPEC SERVICES-ATTORNEY	33,604.09	18,366.75	31,000.00	30,000.00	(1,000)	
3111-50-6211	PROF SERVICES - AUDITOR	.00	.00	15,000.00	10,000.00	(5,000)	
3111-50-6212	PROF & SPEC SERVICES-ENGINEER	15,975.00	16,917.50	6,000.00	20,000.00	14,000	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
3111-50-6215	PROF & SPEC SERV. - OTHER	14,448.00	.00	27,000.00	10,000.00	(17,000)	
3111-50-6220	OTHER CONTRACTUAL SERVICES	901.81	2,735.96	4,000.00	4,000.00	.00	
3111-50-6221	PROF & SPED SERV-LITIGATION RE	.00	.00	4,000.00	4,000.00	.00	
3111-50-6222	CONTRACT OPERATOR COSTS	235,366.68	205,726.16	230,000.00	300,000.00	70,000	PERC Agreement
3111-50-6230	INSURANCE AND SURETY BONDS	30,586.50	42,924.00	42,000.00	50,000.00	8,000	
3111-50-6231	PROPERTY INSURANCE	26,429.70	27,500.00	27,500.00	44,000.00	16,500	
3111-50-6240	MEMBERSHIPS AND DUES	657.60	349.82	1,000.00	700.00	(300)	
3111-50-6250	TRAVEL, CONFERENCES & MEETINGS	.00	.00	2,000.00	.00	(2,000)	
3111-50-8813	CAPITAL OUTLAY-OTHER THAN BLDG	17,987.13	.00	.00	.00	.00	
3111-50-8820	CONSTRUCTION COSTS	2,404.75	.00	.00	.00	.00	
3111-50-9231	BANK CHARGES/PROCESSING FEES	10,767.68	16,239.41	4,500.00	3,000.00	(1,500)	
3111-50-9235	COLLECTION FEES	1,200.24	.00	.00	2,000.00	2,000	
3111-50-9250	I BANK ANNUAL FEE	.00	8,296.83	.00	.00	.00	
3111-50-9261	MISCELLANEOUS EXPENSE	122.00	.00	200.00	200.00	.00	
3111-50-9271	INTEREST EXPENSE-I BANK LOAN	58,132.32	56,343.39	.00	.00	.00	
3111-50-9272	DEBT ISSUANCE COSTS	8,553.12	.00	.00	.00	.00	
Total SEWER EXPENDITURES:		906,662.94	915,116.67	910,032.00	928,115.00	18,083	
Total Expenditure:		906,662.94	915,116.67	910,032.00	928,115.00	18,083	
SEWER FUND-OPER & MAINT. Revenue Total:		863,566.45	811,830.85	882,400.00	865,000.00	(17,400)	
SEWER FUND-OPER & MAINT. Expenditure Total:		906,662.94	915,116.67	910,032.00	928,115.00	18,083	
Net Total SEWER FUND-OPER & MAINT.:		43,096.49-	103,285.82-	27,632.00-	63,115.00-	(35,483)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
SEWER CIP FUND							
SEWER CIP REVENUES							
3121-48-485	SEWER SERVICE CHARGES	163,693.79	202,733.59	192,000.00	219,000.00	27,000	
3121-48-485	IMPACT FEES (SEWER CONNECTION	353,455.00	742,816.24	355,000.00	350,000.00	(5,000)	
3121-48-490	TRANSFERS IN	.00	.00	.00	10,251.00	10,251	Interfund Loan Repayment
Total SEWER CIP REVENUES:		517,148.79	945,549.83	547,000.00	579,251.00	32,251	
Total Revenue:		517,148.79	945,549.83	547,000.00	579,251.00	32,251	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
SEWER CIP EXPENDITURES							
3121-50-615	ADVERTISING	.00	.00	1,000.00	.00	(1,000)	
3121-50-620	MAINT & OPERATIONS - EQUIPMENT	.00	.00	20,000.00	20,000.00	.00	
3121-50-621	PROF & SPEC SERVICES-ENGINEER	.00	12,000.00	26,000.00	500,000.00	474,000	
3121-50-621	PROF & SPEC SERV. - OTHER	.00	.00	5,000.00	5,000.00	.00	
3121-50-622	PROF & SPEC SERV-STUDIES/PLANS	.00	.00	28,000.00	28,000.00	.00	
3121-50-622	PROF & SPEC SERV-GHD	.00	.00	.00	1,000,000.00	1,000,000	
3121-50-881	CAPITAL OUTLAY-OTHER THAN BLDG	.00	.00	5,000.00	.00	(5,000)	
3121-50-881	NEW EQUIPMENT	29,895.24	.00	40,000.00	40,000.00	.00	
3121-50-881	CONSTRUCTION MANAGEMENT	.00	.00	.00	1,500,000.00	1,500,000	Design engineering-Headworks
3121-50-882	CONSTRUCTION COSTS	172,442.99	.00	.00	.00	.00	
3121-50-927	INTEREST EXPENSE-I BANK LOAN	.00	.00	56,500.00	56,500.00	.00	
3121-50-927	DEBT ISSUANCE COSTS	.00	.00	8,300.00	.00	(8,300)	
3121-50-930	RETIREMENT OF PRINCIPAL	.00	.00	87,500.00	.00	(87,500)	
Total SEWER CIP EXPENDITURES:		202,338.23	12,000.00	277,300.00	3,149,500.00	2,872,200	
Total Expenditure:		202,338.23	12,000.00	277,300.00	3,149,500.00	2,872,200	
SEWER CIP FUND Revenue Total:		517,148.79	945,549.83	547,000.00	579,251.00	32,251	
SEWER CIP FUND Expenditure Total:		202,338.23	12,000.00	277,300.00	3,149,500.00	2,872,200	
Net Total SEWER CIP FUND:		314,810.56	933,549.83	269,700.00	2,570,249.00-	(2,839,949)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
TERTIARY PLANT FUND							
CAPITAL CONTRIB. & TRANSFERS							
3131-38-480	TRANSFERS IN	39,060.96	.00	.00	.00	.00	
Total CAPITAL CONTRIB. & TRANSFERS:		39,060.96	.00	.00	.00	.00	
TERTIARY PLANT REVENUES							
3131-48-481	TERTIARY PLANT REIMBURSEMENTS	180,506.21	212,969.96	247,969.96	314,000.00	66,030	
Total TERTIARY PLANT REVENUES:		180,506.21	212,969.96	247,969.96	314,000.00	66,030	
Total Revenue:		219,567.17	212,969.96	247,969.96	314,000.00	66,030	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
TERTIARY PLANT EXPENDITURES							
3131-50-511	SALARIES & WAGES REG EMPLOYEES	29,093.66	26,226.23	32,093.00	41,527.00	9,434.00	
3131-50-511	HOLIDAY PAY	.00	121.15	.00	.00	.00	
3131-50-513	SALARIES & WAGES REG EMPLOYEES	.00	.00	250.00	.00	(250)	
3131-50-520	HEALTH INSURANCE-ER	.00	.00	4,433.00	2,110.00	(2,323)	
3131-50-521	HEALTH INSURANCE-ER	7,136.32	2,910.26	.00	.00	.00	
3131-50-521	DENTAL INSURANCE	.00	192.00	276.00	264.00	(12)	
3131-50-521	PERS RETIREMENT - ER PAID	599.12	1,874.89	2,411.00	6,418.00	4,007	
3131-50-521	MEDICARE EXPENSE-ER PAID	122.59	376.24	453.00	633.00	180	
3131-50-521	SOCIAL SECURITY EXPENSE	524.23	1,608.59	2,005.00	2,519.00	514	
3131-50-521	CALIF SUI & ETT	.00	70.81	145.00	194.00	49	
3131-50-521	WORKERS COMPENSATION	.00	4,640.00	1,160.00	.00	(1,160)	
3131-50-522	VISION INSURANCE	.00	36.70	47.00	43.00	(4)	
3131-50-522	AD&D/LIFE INSURANCE	.00	429.00	143.00	48.00	(95)	
3131-50-522	UNIFORM ALLOWANCE	.00	45.00	45.00	45.00	.00	
3131-50-529	CALPERS UNFUNDED LIABILITY	.00	3,580.19	3,600.00	3,800.00	200	
3131-50-611	OFFICE EXPENSE	.00	.00	450.00	300.00	(150)	
3131-50-611	CHEMICALS & FERTILIZERS	26,939.30	45,618.69	20,000.00	50,000.00	30,000	
3131-50-612	SWRCB DISCHARGE PERMIT FEE	2,625.00	2,848.00	20,700.00	3,200.00	(17,500)	
3131-50-616	COMMUNICATIONS	114.10	372.63	1,650.00	300.00	(1,350)	
3131-50-616	NETWORK SERVICES	.00	.00	1,200.00	1,200.00	.00	
3131-50-616	SOFTWARE PROGRAMS	1,000.00	.00	2,500.00	25,000.00	22,500	
3131-50-617	UTILITIES	26,828.25	38,765.00	28,000.00	25,000.00	(3,000)	
3131-50-619	MAINT OF BLDGS, STRUCT, GROUND	1,072.42	2,684.54	2,000.00	2,000.00	.00	
3131-50-620	MAINT & OPERATIONS - EQUIPMENT	1,381.81	.00	.00	5,000.00	5,000	
3131-50-621	PROF & SPEC SERVICES-ATTORNEY	1,900.00	8,920.71	4,000.00	4,000.00	.00	
3131-50-621	PROF SERVICES - AUDITOR	.00	.00	5,000.00	5,000.00	.00	
3131-50-621	PROF & SPEC SERVICES-ENGINEER	575.00	.00	5,000.00	5,000.00	.00	
3131-50-621	PROF & SPEC SERV. - OTHER	15,483.00	.00	.00	.00	.00	
3131-50-622	OTHER CONTRACTUAL SERVICES	.00	.00	5,000.00	45,000.00	40,000	Sludge removal
3131-50-622	CONTRACT OPERATOR COSTS	158,083.40	146,944.48	157,000.00	165,000.00	8,000	PERC Agreement
3131-50-623	LIABILITY INSURANCE	3,900.00	4,700.00	4,700.00	6,000.00	1,300	
3131-50-623	PROPERTY & CRIME INSURANCE	3,952.10	5,100.00	5,100.00	8,160.00	3,060	
3131-50-624	MEMBERSHIPS AND DUES	437.50	.00	700.00	500.00	(200)	
3131-50-881	CAPITAL OUTLAY-OTHER THAN BLDG	265.68	.00	.00	10,000.00	10,000	
Total TERTIARY PLANT EXPENDITURES:		282,033.48	298,065.11	310,061.00	418,261.00	108,200	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
Total Expenditure:		282,033.48	298,065.11	310,061.00	418,261.00	108,200	
TERTIARY PLANT FUND Revenue Total:		219,567.17	212,969.96	247,969.96	314,000.00	66,030	
TERTIARY PLANT FUND Expenditure Total:		282,033.48	298,065.11	310,061.00	418,261.00	108,200	
Net Total TERTIARY PLANT FUND:		62,466.31-	85,095.15-	62,091.04-	104,261.00-	(42,170)	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
TRANSP. COMMISSION - LOCAL							
USE OF MONEY & PROP							
4211-44-4411	INTEREST EARNED	10,373.00	.00	12,000.00	.00	(12,000)	
Total USE OF MONEY & PROP:		10,373.00	.00	12,000.00	.00	(12,000)	
INTERGOVERNMENTAL							
4211-45-456	GRANT REVENUE	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL:		.00	.00	.00	.00	.00	
OTHER FINANCING SOURCES/(USES)							
4211-49-490	TRANSFERS IN	.00	.00	.00	21,989.00	21,989	Interfund Loan Repayment
Total OTHER FINANCING SOURCES/(USES):		.00	.00	.00	21,989.00	21,989	
Total Revenue:		10,373.00	.00	12,000.00	21,989.00	9,989	
TRANSP. COMMISSION - LOCAL Revenue Total:		10,373.00	.00	12,000.00	21,989.00	9,989	
TRANSP. COMMISSION - LOCAL Expenditure Total:		.00	.00	.00	.00	.00	
Net Total TRANSP. COMMISSION - LOCAL:		10,373.00	.00	12,000.00	21,989.00	9,989	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
GRANT-FEMA SAFER GRANT(FIRE)							
INTERGOVERNMENTAL							
5117-45-456	GRANT REVENUE	.00	.00	76,000.00	.00	(76,000) .00	
5117-45-456	GRANT REVENUE	19,600.00	.00	.00	.00		
Total INTERGOVERNMENTAL:		19,600.00	.00	76,000.00	.00	(76,000)	
Total Revenue:		19,600.00	.00	76,000.00	.00	(76,000)	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
FEMA SAFER GRANT EXPENDITURES							
5117-50-5110	SALARIES & WAGES REG EMPLOYEES	.00	.00	.00	4,514.00	4,514	
5117-50-514	SAFER GRANT PERSONNEL	1,520.37	.00	40,000.00	.00	(40,000)	
5117-50-521	DENTAL INSURANCE	.00	.00	.00	35.00	35	
5117-50-521	PERS RETIREMENT - ER PAID	.00	.00	.00	502.00	502	
5117-50-521	MEDICARE EXPENSE-ER PAID	.00	.00	.00	65.00	65	
5117-50-521	SOCIAL SECURITY EXPENSE	.00	.00	.00	280.00	280	
5117-50-521	CALIF SUI & ETT	.00	.00	.00	23.00	23	
5117-50-522	VISION INSURANCE	.00	.00	.00	19.00	19	
5117-50-522	AD&D/LIFE INSURANCE	.00	.00	.00	15.00	15	
5117-50-612	TRAINING	6,617.00	.00	9,000.00	.00	(9,000)	
5117-50-612	ADMINISTRATIVE COST	.00	.00	7,500.00	.00	(7,500)	
5117-50-619	SAFER GRANT EXPENSES	7,134.56	.00	12,500.00	.00	(12,500)	
5117-50-6211	PROF SERVICES - AUDITOR	.00	.00	7,000.00	.00	(7,000)	
Total FEMA SAFER GRANT EXPENDITURES:							
		15,271.93	.00	76,000.00	5,453.00	(70,547)	
Total Expenditure:							
		15,271.93	.00	76,000.00	5,453.00	(70,547)	
GRANT-FEMA SAFER GRANT(FIRE) Revenue Total:							
		19,600.00	.00	76,000.00	.00	(76,000)	
GRANT-FEMA SAFER GRANT(FIRE) Expenditure Total:							
		15,271.93	.00	76,000.00	5,453.00	(70,547)	
Net Total GRANT-FEMA SAFER GRANT(FIRE):							
		4,328.07	.00	.00	5,453.00-	(5,453)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
COVID RELIEF							
Source: 45							
5119-45-456	USDA REVENUE	.00	114,681.87	.00	.00	.00	
5119-45-457	ARPA REVENUE	.00	.00	.00	1,024,824.00	1,024,824	ARPA 2nd Installment
Total Source: 45:		.00	114,681.87	.00	1,024,824.00	1,024,824	
Total Revenue:		.00	114,681.87	.00	1,024,824.00	1,024,824	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
Department: 50							
5119-50-812	ARPA CAPITAL EXPENSE	.00	.00	.00	2,049,648.00	2,049,648	
Total Department: 50:		.00	.00	.00	2,049,648.00	2,049,648	
Total Expenditure:		.00	.00	.00	2,049,648.00	2,049,648	
COVID RELIEF Revenue Total:		.00	114,681.87	.00	1,024,824.00	1,024,824	
COVID RELIEF Expenditure Total:		.00	.00	.00	2,049,648.00	2,049,648	
Net Total COVID RELIEF:		.00	114,681.87	.00	1,024,824.00-	(1,024,824)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
GRANT-08-HOME 4711 GRANT							
USE OF MONEY & PROP							
7119-44-4411	INTEREST EARNED	.00	.00	.00	.00	.00	
Total USE OF MONEY & PROP:		.00	.00	.00	.00	.00	
Total Revenue:		.00	.00	.00	.00	.00	
GRANT-08-HOME 4711 GRANT Revenue Total:		.00	.00	.00	.00	.00	
GRANT-08-HOME 4711 GRANT Expenditure Total:		.00	.00	.00	.00	.00	
Net Total GRANT-08-HOME 4711 GRANT:		.00	.00	.00	.00	.00	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CONSERVATION MAINT. FIRE BREAK							
USE OF MONEY & PROP							
8211-44-4411 INTEREST EARNED							
		.00	.00	1,125.00	100.00	(1.025)	
	Total USE OF MONEY & PROP:	.00	.00	1,125.00	100.00	(1.025)	
	Total Revenue:	.00	.00	1,125.00	100.00	(1.025)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
FIRE BREAK EXPENDITURES							
8211-50-612	ADMINISTRATION COSTS	.00	.00	5,000.00	43,000.00	38,000	
	Total FIRE BREAK EXPENDITURES:	.00	.00	5,000.00	43,000.00	38,000	
	Total Expenditure:	.00	.00	5,000.00	43,000.00	38,000	
	CONSERVATION MAINT. FIRE BREAK Revenue Total:	.00	.00	1,125.00	100.00	(1,025)	
	CONSERVATION MAINT. FIRE BREAK Expenditure Total:	.00	.00	5,000.00	43,000.00	38,000	
	Net Total CONSERVATION MAINT. FIRE BREAK:	.00	.00	3,875.00-	42,900.00-	(39,025)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
LIGHTING & LANDSCAPE DIST. 1 C							
SPECIAL BENEFITS ASSESSMENTS							
8221-40-466	DIST 1 COIS REVENUES	67,422.44	72,475.67	56,000.00	72,500.00	16,500	
Total SPECIAL BENEFITS ASSESSMENTS:		67,422.44	72,475.67	56,000.00	72,500.00	16,500	
Source: 46							
8221-46-466	CFD LL ASSESSEMENTS REVENUES	.00	346.94	.00	.00	.00	
8221-46-466	DIST 1 COIS REVENUES	.00	130.75	.00	.00	.00	
Total Source: 46:		.00	477.69	.00	.00	.00	
Total Revenue:		67,422.44	72,953.36	56,000.00	72,500.00	16,500	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
LIGHTING/LANDSCAPE EXPENDITURE							
8221-50-612	ADMINISTRATION COSTS	.00	.00	3,000.00	3,000.00	.00	
8221-50-617	UTILITIES	27,399.67	30,643.07	29,500.00	29,500.00	.00	
8221-50-619	MAINT OF BLDGS, STRUCT, GROUND	35,210.12	22,844.65	34,800.00	34,800.00	.00	
8221-50-620	MAINT & OPERATIONS - EQUIPMENT	.00	.00	400.00	400.00	.00	
Total LIGHTING/LANDSCAPE EXPENDITURE:							
		62,609.79	53,487.72	67,700.00	67,700.00	.00	
Total Expenditure:							
		62,609.79	53,487.72	67,700.00	67,700.00	.00	
LIGHTING & LANDSCAPE DIST. 1 C Revenue Total:							
		67,422.44	72,953.36	56,000.00	72,500.00	16,500	
LIGHTING & LANDSCAPE DIST. 1 C Expenditure Total:							
		62,609.79	53,487.72	67,700.00	67,700.00	.00	
Net Total LIGHTING & LANDSCAPE DIST. 1 C:							
		4,812.65	19,465.64	11,700.00-	4,800.00	16,500	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
ARSA							
USE OF MONEY & PROP							
8231-44-441	INTEREST EARNED	.00	.00	1,650.00	.00	(1,650)	
Total USE OF MONEY & PROP:		.00	.00	1,650.00	.00	(1,650)	
ENTERPRISE REVENUES							
8231-48-480	TRANSFERS IN	.00	.00	.00	2,645.00	2,645	Interfund Loan Repayment
Total ENTERPRISE REVENUES:		.00	.00	.00	2,645.00	2,645	
OTHER FINANCING SOURCES/(USES)							
8231-49-494	TRANSFERS OUT	39,060.96-	.00	20,000.00-	.00	20,000	
Total OTHER FINANCING SOURCES/(USES):		39,060.96-	.00	20,000.00-	.00	20,000	
Total Revenue:		39,060.96-	.00	18,350.00-	2,645.00	20,995	
ARSA Revenue Total:		39,060.96-	.00	18,350.00-	2,645.00	20,995	
ARSA Expenditure Total:		.00	.00	.00	.00	.00	
Net Total ARSA:		39,060.96-	.00	18,350.00-	2,645.00	20,995	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CFD-COMMUNITY FACILITIES DIST.							
CFD FACILITY EXPENDITURES							
9111-50-6125	ADMINISTRATION COSTS	2,200.00	81,966.50	9,400.00	5,400.00	(4,000)	
Total CFD FACILITY EXPENDITURES:		2,200.00	81,966.50	9,400.00	5,400.00	(4,000)	
Total Expenditure:		2,200.00	81,966.50	9,400.00	5,400.00	(4,000)	
CFD-COMMUNITY FACILITIES DIST. Revenue Total:							
		.00	.00	.00	.00	.00	
CFD-COMMUNITY FACILITIES DIST. Expenditure Total:							
		2,200.00	81,966.50	9,400.00	5,400.00	(4,000)	
Net Total CFD-COMMUNITY FACILITIES DIST.:		2,200.00-	81,966.50-	9,400.00-	5,400.00-	4,000	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
IMPACT FEES-FIRE DEPT(WAS CAP)							
TAXES							
9511-41-418	IMPACT FEES	48,515.00	74,564.00	32,000.00	75,000.00	43,000	
Total TAXES:		48,515.00	74,564.00	32,000.00	75,000.00	43,000	
Total Revenue:		48,515.00	74,564.00	32,000.00	75,000.00	43,000	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
FIRE IMPACT EXPENDITURES							
9511-50-9211	INTEREST EXPENSE	11,862.40	10,769.35	47,000.00	10,000.00	(37,000)	
9511-50-9311	RETIREMENT OF PRINCIPAL	30,069.44	31,162.49	30,900.00	32,000.00	1,100	
9511-50-970	TRANSFERS OUT	.00	.00	.00	38,913.00	38,913	Interfund Loan Repayment
Total FIRE IMPACT EXPENDITURES:		41,931.84	41,931.84	77,900.00	80,913.00	3,013	
Total Expenditure:		41,931.84	41,931.84	77,900.00	80,913.00	3,013	
IMPACT FEES-FIRE DEPT(WAS CAP) Revenue Total:		48,515.00	74,564.00	32,000.00	75,000.00	43,000	
IMPACT FEES-FIRE DEPT(WAS CAP) Expenditure Total:		41,931.84	41,931.84	77,900.00	80,913.00	3,013	
Net Total IMPACT FEES-FIRE DEPT(WAS CAP):		6,583.16	32,632.16	45,900.00-	5,913.00-	39,987	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
IMPACT FEES-PD(WAS CAPITAL PRO							
TAXES							
9513-41-418	IMPACT FEES	47,930.00	74,291.00	30,000.00	74,000.00	44,000	
Total TAXES:		47,930.00	74,291.00	30,000.00	74,000.00	44,000	
USE OF MONEY & PROP							
9513-44-441	INTEREST EARNED	.00	.00	20,165.00	500.00	(19,665)	
Total USE OF MONEY & PROP:		.00	.00	20,165.00	500.00	(19,665)	
Total Revenue:		47,930.00	74,291.00	50,165.00	74,500.00	24,335	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
PD IMPACT EXPENDITURES							
9513-50-881	CAPITAL EXP -VEHICLES/EQUIPT	55,000.00	.00	.00	.00	.00	
Total PD IMPACT EXPENDITURES:							
		55,000.00	.00	.00	.00	.00	
Total Expenditure:							
		55,000.00	.00	.00	.00	.00	
IMPACT FEES-PD(WAS CAPITAL PRO Revenue Total:							
		47,930.00	74,291.00	50,165.00	74,500.00	24,335	
IMPACT FEES-PD(WAS CAPITAL PRO Expenditure Total:							
		55,000.00	.00	.00	.00	.00	
Net Total IMPACT FEES-PD(WAS CAPITAL PRO:							
		7,070.00-	74,291.00	50,165.00	74,500.00	24,335	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
IMPACT FEES-PARKS(WAS CAP. PRO							
TAXES							
9514-41-418	IMPACT FEES	147,220.00	339,095.60	140,000.00	200,000.00	60,000	
9514-41-418	IMPACT FEES-ACRA	.00	16,465.00	.00	16,000.00	16,000	
Total TAXES:		147,220.00	355,560.60	140,000.00	216,000.00	76,000	
USE OF MONEY & PROP							
9514-44-441	INTEREST EARNED	.00	.00	2,000.00	2,000.00	.00	
Total USE OF MONEY & PROP:		.00	.00	2,000.00	2,000.00	.00	
Total Revenue:		147,220.00	355,560.60	142,000.00	218,000.00	76,000	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
PARKS IMPACT EXPENDITURES							
9514-50-622	PROF & SPEC SERV-STUDIES/PLANS	.00	.00	17,000.00	.00	(17,000)	
9514-50-881	CAPITAL OUTLAY-OTHER THAN BLDG	.00	256,110.00	606,000.00	.00	(606,000)	
9514-50-881	NEW EQUIPMENT	.00	.00	.00	.00	.00	
Total PARKS IMPACT EXPENDITURES:		.00	256,110.00	623,000.00	.00	(623,000)	
Total Expenditure:		.00	256,110.00	623,000.00	.00	(623,000)	
IMPACT FEES-PARKS(WAS CAP. PRO Revenue Total:		147,220.00	355,560.60	142,000.00	218,000.00	76,000	
IMPACT FEES-PARKS(WAS CAP. PRO Expenditure Total:		.00	256,110.00	623,000.00	.00	(623,000)	
Net Total IMPACT FEES-PARKS(WAS CAP. PRO:		147,220.00	99,450.60	481,000.00-	218,000.00	699,000	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
IMPACT FEES - GENERAL PLAN							
TAXES							
9515-41-418	IMPACT FEES	5,737.16	15,181.76	7,000.00	10,000.00	3,000	
Total TAXES:		5,737.16	15,181.76	7,000.00	10,000.00	3,000	
Total Revenue:		5,737.16	15,181.76	7,000.00	10,000.00	3,000	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
GEN PLAN IMPACT EXPENDITURES							
9515-50-921	INTEREST EXPENSE	.00	.00	15,000.00	.00	(15,000)	
9515-50-970	TRANSFERS OUT	.00	.00	.00	25,043.00	25,043	Interfund Loan Repayment
Total GEN PLAN IMPACT EXPENDITURES:		.00	.00	15,000.00	25,043.00	10,043	
Total Expenditure:		.00	.00	15,000.00	25,043.00	10,043	
IMPACT FEES - GENERAL PLAN Revenue Total:		5,737.16	15,181.76	7,000.00	10,000.00	3,000	
IMPACT FEES - GENERAL PLAN Expenditure Total:		.00	.00	15,000.00	25,043.00	10,043	
Net Total IMPACT FEES - GENERAL PLAN:		5,737.16	15,181.76	8,000.00-	15,043.00-	(7,043)	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
IMPACT FEES-GEN. ADMIN							
TAXES							
9516-41-418	IMPACT FEES	15,840.00	37,910.40	15,000.00	30,000.00	15,000	
Total TAXES:		15,840.00	37,910.40	15,000.00	30,000.00	15,000	
USE OF MONEY & PROP							
9516-44-441	INTEREST EARNED	.00	.00	1,300.00	300.00	(1,000)	
Total USE OF MONEY & PROP:		.00	.00	1,300.00	300.00	(1,000)	
Total Revenue:		15,840.00	37,910.40	16,300.00	30,300.00	14,000	
IMPACT FEES-GEN. ADMIN Revenue Total:		15,840.00	37,910.40	16,300.00	30,300.00	14,000	
IMPACT FEES-GEN. ADMIN Expenditure Total:		.00	.00	.00	.00	.00	
Net Total IMPACT FEES-GEN. ADMIN:		15,840.00	37,910.40	16,300.00	30,300.00	14,000	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CITY DRAINAGE CIP FUND							
USE OF MONEY & PROP							
9517-44-441	INTEREST EARNED	.00	.00	3,100.00	300.00	(2,800)	
Total USE OF MONEY & PROP:		.00	.00	3,100.00	300.00	(2,800)	
Total Revenue:		.00	.00	3,100.00	300.00	(2,800)	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CITY DRAINAGE CIP EXPENDITURES							
9517-50-619	MAINT OF BLDGS, STRUCT, GROUND	.00	.00	15,000.00	.00	(15,000)	
9517-50-881	CAPITAL OUTLAY-OTHER THAN BLDG	.00	.00	28,000.00	.00	(28,000)	
Total CITY DRAINAGE CIP EXPENDITURES:		.00	.00	43,000.00	.00	(43,000)	
Total Expenditure:		.00	.00	43,000.00	.00	(43,000)	
CITY DRAINAGE CIP FUND Revenue Total:		.00	.00	3,100.00	300.00	(2,800)	
CITY DRAINAGE CIP FUND Expenditure Total:		.00	.00	43,000.00	.00	(43,000)	
Net Total CITY DRAINAGE CIP FUND:		.00	.00	39,900.00-	300.00	40,200	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
TRAFFIC MITIGATION FEE-LOCAL							
TAXES							
9518-41-418	IMPACT FEES	71,964.00	168,736.60	70,000.00	100,000.00	30,000	
Total TAXES:		71,964.00	168,736.60	70,000.00	100,000.00	30,000	
USE OF MONEY & PROP							
9518-44-441	INTEREST EARNED	.00	.00	3,600.00	3,000.00	(600)	
Total USE OF MONEY & PROP:		.00	.00	3,600.00	3,000.00	(600)	
Total Revenue:		71,964.00	168,736.60	73,600.00	103,000.00	29,400	

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Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
LOCAL TRAFFIC IMPACT EXP.							
9518-50-621	PROF & SPEC SERV. - COASTLAND	.00	778.75	6,000.00	.00	(6,000)	
9518-50-622	PROF & SPEC SERV-STUDIES/PLANS	.00	.00	14,000.00	.00	(14,000)	
9518-50-881	CAPITAL OUTLAY-LAND	.00	.00	75,000.00	.00	(75,000)	
9518-50-881	CAPITAL OUTLAY-OTHER THAN BLDG	.00	.00	1,025,000.00	.00	(1,025,000)	
Total LOCAL TRAFFIC IMPACT EXP.:		.00	778.75	1,120,000.00	.00	(1,120,000)	
Total Expenditure:		.00	778.75	1,120,000.00	.00	(1,120,000)	
TRAFFIC MITIGATION FEE-LOCAL Revenue Total:		71,964.00	168,736.60	73,600.00	103,000.00	29,400	
TRAFFIC MITIGATION FEE-LOCAL Expenditure Total:		.00	778.75	1,120,000.00	.00	(1,120,000)	
Net Total TRAFFIC MITIGATION FEE-LOCAL:		71,964.00	167,957.85	1,046,400.00-	103,000.00	1,149,400	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
RAILROAD DEPOT PARK							
MISCELLANEOUS REVENUES							
9520-47-479	DONATIONS	.00	.00	.00	.00	.00	
Total MISCELLANEOUS REVENUES:		.00	.00	.00	.00	.00	
Total Revenue:		.00	.00	.00	.00	.00	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
RAILROAD PARK EXPENDITURES							
9520-50-6111	OFFICE EXPENSE	.00	560.40	.00	.00	.00	
9520-50-619	MAINT OF BLDGS, STRUCT, GROUND	885.76	593.68	11,800.00	.00	(11,800)	
9520-50-810	CAPITAL REPAIRS	249.60	639.97	.00	.00	.00	
9520-50-881	CAPITAL OUTLAY-BUILDING	.00	26,655.00	.00	.00	.00	
9520-50-881	CAPITAL OUTLAY-OTHER THAN BLDG	.00	86,505.82	.00	.00	.00	
9520-50-881	CONSTRUCTION PLANS & SPECS	14,267.50	1,879.11	650.00	.00	(650)	
9520-50-926	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	
Total RAILROAD PARK EXPENDITURES:		15,402.86	116,833.98	12,450.00	.00	(12,450)	
Total Expenditure:		15,402.86	116,833.98	12,450.00	.00	(12,450)	
RAILROAD DEPOT PARK Revenue Total:		.00	.00	.00	.00	.00	
RAILROAD DEPOT PARK Expenditure Total:		15,402.86	116,833.98	12,450.00	.00	(12,450)	
Net Total RAILROAD DEPOT PARK:		15,402.86-	116,833.98-	12,450.00-	.00	12,450	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
CDCR LOCAL MITIGATION							
Source: 49							
9521-49-494	TRANSFERS OUT	.00	.00	.00	.00	.00	
Total Source: 49:		.00	.00	.00	.00	.00	
Total Revenue:		.00	.00	.00	.00	.00	
CDCR LOCAL MITIGATION Revenue Total:		.00	.00	.00	.00	.00	
CDCR LOCAL MITIGATION Expenditure Total:		.00	.00	.00	.00	.00	
Net Total CDCR LOCAL MITIGATION:		.00	.00	.00	.00	.00	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
PUBLIC SAFETY MAINTENANCE DIST							
NON-DEPARTMENTALIZED							
9611-50-6119	SAFETY EQUIPMENT	.00	.00	.00	.00	.00	
Total NON-DEPARTMENTALIZED:		.00	.00	.00	.00	.00	
Total Expenditure:		.00	.00	.00	.00	.00	
PUBLIC SAFETY MAINTENANCE DIST Revenue Total:		.00	.00	.00	.00	.00	
PUBLIC SAFETY MAINTENANCE DIST Expenditure Total:		.00	.00	.00	.00	.00	
Net Total PUBLIC SAFETY MAINTENANCE DIST:		.00	.00	.00	.00	.00	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
COPS (AB3229)							
USE OF MONEY & PROP							
9612-44-441	INTEREST EARNED	.00	.00	400.00	300.00	(100)	
Total USE OF MONEY & PROP:		.00	.00	400.00	300.00	(100)	
INTERGOVERNMENTAL							
9612-45-456	AB3229 (COPS) REVENUE	155,947.62	257,526.58	156,000.00	250,000.00	94,000	
Total INTERGOVERNMENTAL:		155,947.62	257,526.58	156,000.00	250,000.00	94,000	
Total Revenue:		155,947.62	257,526.58	156,400.00	250,300.00	93,900	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
COPS FUND EXPENDITURES							
9612-50-511	SALARIES & WAGES REG EMPLOYEES	.00	81,602.60	97,923.00	105,560.00	7,637	
9612-50-511	INCENTIVE PAY-POST	.00	2,812.50	3,375.00	3,705.00	330	
9612-50-511	HOLIDAY PAY	.00	3,105.00	3,726.00	4,061.00	335	
9612-50-511	INCENTIVE PAY-EDUCATION	.00	2,812.50	3,375.00	3,705.00	330	
9612-50-519	INTERFUND REIMBURSEMENTS	84,597.00	.00	.00	.00	.00	
9612-50-520	HEALTH INSURANCE-ER	.00	20,720.00	24,864.00	22,200.00	(2,664)	
9612-50-521	FRINGE BENEFITS	2,016.50	168.04	.00	.00	.00	
9612-50-521	DENTAL INSURANCE	.00	3,786.47	2,287.00	2,288.00	1	
9612-50-521	PERS RETIREMENT - ER PAID	.00	11,779.20	14,135.00	13,860.00	(275)	
9612-50-521	MEDICARE EXPENSE-ER PAID	.00	1,310.00	1,572.00	1,530.00	(42)	
9612-50-521	SOCIAL SECURITY EXPENSE	.00	5,600.80	6,721.00	6,545.00	(176)	
9612-50-521	CALIF SUI & ETT	.00	405.80	487.00	487.00	.00	
9612-50-522	VISION INSURANCE	.00	668.40	401.00	401.00	.00	
9612-50-522	AD&D/LIFE INSURANCE	.00	502.30	274.00	320.00	46	
9612-50-522	UNIFORM ALLOWANCE	.00	1,603.30	1,924.00	1,924.00	.00	
9612-50-529	CALPERS UNFUNDED LIABILITY	.00	20,489.69	20,600.00	21,600.00	1,000	
9612-50-529	INTERFUND REIMBURSEMENTS	40,403.04	.00	.00	.00	.00	
9612-50-611	PAYROLL PROCESSING FEE	.00	.00	2,600.00	.00	(2,600)	
Total COPS FUND EXPENDITURES:		127,016.54	157,366.60	184,264.00	188,186.00	3,922	
Total Expenditure:		127,016.54	157,366.60	184,264.00	188,186.00	3,922	
COPS (AB3229) Revenue Total:		155,947.62	257,526.58	156,400.00	250,300.00	93,900	
COPS (AB3229) Expenditure Total:		127,016.54	157,366.60	184,264.00	188,186.00	3,922	
Net Total COPS (AB3229):		28,931.08	100,159.98	27,864.00-	62,114.00	89,978	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
MEASURE M-FIRE							
TAXES							
9613-41-413	SALES TAX FIRE (MEASURE M)	393,165.76	460,713.47	387,000.00	450,000.00	63,000	
Total TAXES:		393,165.76	460,713.47	387,000.00	450,000.00	63,000	
USE OF MONEY & PROP							
9613-44-441	INTEREST EARNED	6,707.00	.00	8,881.00	600.00	(8,281)	
Total USE OF MONEY & PROP:		6,707.00	.00	8,881.00	600.00	(8,281)	
CHARGES FOR SERVICES							
9613-46-467	LOCAL FIRE DEPLOYMENT	11,794.20	42,330.71	.00	.00	.00	
Total CHARGES FOR SERVICES:		11,794.20	42,330.71	.00	.00	.00	
MISCELLANEOUS REVENUES							
9613-47-479	OTHER REVENUES	.00	.00	.00	.00	.00	
Total MISCELLANEOUS REVENUES:		.00	.00	.00	.00	.00	
Total Revenue:		411,666.96	503,044.18	395,881.00	450,600.00	54,719	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
MEASURE M EXPENDITURES							
9613-50-511	SALARIES & WAGES REG EMPLOYEES	.00	413,057.17	264,566.00	219,594.00	(44,972)	
9613-50-511	HOLIDAY PAY	.00	5,289.48	6,494.00	.00	(6,494)	
9613-50-513	OVERTIME EXPENSE	.00	41,628.68	15,000.00	15,000.00	.00	
9613-50-519	INTERFUND REIMBURSEMENTS	293,198.74	.00	.00	.00	.00	
9613-50-520	HEALTH INSURANCE-ER	.00	.00	39,222.00	40,516.00	1,294	
9613-50-521	DENTAL INSURANCE	.00	3,134.00	4,637.00	4,684.00	47	
9613-50-521	PERS RETIREMENT - ER PAID	.00	19,469.02	22,865.00	27,041.00	4,176	
9613-50-521	MEDICARE EXPENSE-ER PAID	.00	6,445.72	4,145.00	2,314.00	1,831	
9613-50-521	SOCIAL SECURITY EXPENSE	.00	27,559.42	17,736.00	9,762.00	7,974	
9613-50-521	CALIF SUI & ETT	.00	3,335.16	3,229.00	1,332.00	(1,897)	
9613-50-521	WORKERS COMPENSATION	5,000.00	11,000.00	6,500.00	.00	(6,500)	
9613-50-522	VISION INSURANCE	.00	549.76	814.00	827.00	13	
9613-50-522	AD&D/LIFE INSURANCE	.00	295.30	973.00	670.00	(303)	
9613-50-522	UNIFORM ALLOWANCE	.00	1,326.73	1,050.00	1,050.00	.00	
9613-50-529	CALPERS UNFUNDED LIABILITY	.00	6,003.70	6,050.00	6,300.00	250	
9613-50-529	INTERFUND REIMBURSEMENTS	92,562.36	.00	.00	.00	.00	
9613-50-611	PAYROLL PROCESSING FEE	.00	.00	2,600.00	.00	(2,600)	
Total MEASURE M EXPENDITURES:		390,761.10	539,094.14	395,881.00	329,090.00	(66,791)	
Total Expenditure:		390,761.10	539,094.14	395,881.00	329,090.00	(66,791)	
MEASURE M-FIRE Revenue Total:		411,666.96	503,044.18	395,881.00	450,600.00	54,719	
MEASURE M-FIRE Expenditure Total:		390,761.10	539,094.14	395,881.00	329,090.00	(66,791)	
Net Total MEASURE M-FIRE:		20,905.86	36,049.96	.00	121,510.00	121,510	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
RESTRICTED - POLICE FUND							
SPECIAL BENEFITS ASSESSMENTS							
9670-40-465	SPECIAL ASSESSMENTS-PD	183,276.04	213,990.31	183,500.00	210,000.00	26,500	
Total SPECIAL BENEFITS ASSESSMENTS:		183,276.04	213,990.31	183,500.00	210,000.00	26,500	
TAXES							
9670-41-413	SALES TAX PUBLIC SAFETY	5,582.88	14,955.61	6,187.00	13,000.00	6,813	
Total TAXES:		5,582.88	14,955.61	6,187.00	13,000.00	6,813	
FINES & FORFEITURES							
9670-43-431	VEHICLE CODE FINES	.00	.00	10,000.00	.00	(10,000)	
Total FINES & FORFEITURES:		.00	.00	10,000.00	.00	(10,000)	
INTERGOVERNMENTAL							
9670-45-450	OTHER GOVERNMENTAL AGENCIES	1,102.69	4,745.05	1,000.00	.00	(1,000)	
9670-45-457	BUENA VISTA CASINO	72,125.50	.00	73,000.00	.00	(73,000)	
9670-45-457	POST TRAINING	.00	.00	700.00	.00	(700)	
Total INTERGOVERNMENTAL:		73,228.19	4,745.05	74,700.00	.00	(74,700)	
CHARGES FOR SERVICES							
9670-46-465	SPECIAL POLICE DEPT SERVICES	10,740.51	146.00	8,000.00	.00	(8,000)	
9670-46-466	POLICE REPORT REVENUE	756.00	.00	1,000.00	.00	(1,000)	
9670-46-466	CDCR REIMBURSEMENTS	.00	.00	.00	.00	.00	
Total CHARGES FOR SERVICES:		11,496.51	146.00	9,000.00	.00	(9,000)	
Total Revenue:		273,583.62	233,836.97	283,387.00	223,000.00	(60,387)	

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GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
RESTRICTED PD EXPENDITURES							
9670-50-511	SALARIES & WAGES REG EMPLOYEES	.00	137,718.30	165,262.00	176,328.00	11,066	
9670-50-511	INCENTIVE PAY-POST	.00	4,218.30	5,062.00	3,441.00	(1,621)	
9670-50-511	HOLIDAY PAY	.00	5,265.00	6,318.00	6,500.00	182	
9670-50-511	INCENTIVE PAY-EDUCATION	.00	2,811.70	3,374.00	5,162.00	1,788	
9670-50-514	PAID CALL FIREMEN	.00	.00	.00	60,000.00	60,000	
9670-50-519	INTERFUND REIMBURSEMENTS	238,072.08	.00	.00	.00	.00	
9670-50-520	HEALTH INSURANCE-ER	.00	20,510.00	24,612.00	.00	(24,612)	
9670-50-521	MEDICAL IN-LIEU	.00	5,000.00	6,000.00	.00	(6,000)	
9670-50-521	FRINGE BENEFITS	5,182.74	454.47	.00	.00	.00	
9670-50-521	DENTAL INSURANCE	.00	5,251.56	3,197.00	3,243.00	46	
9670-50-521	PERS RETIREMENT EXPENSE	.00	19,846.70	23,816.00	23,341.00	(475)	
9670-50-521	MEDICARE EXPENSE	.00	2,175.80	2,611.00	2,557.00	(54)	
9670-50-521	SOCIAL SECURITY EXPENSE	.00	9,302.50	11,163.00	10,800.00	(363)	
9670-50-521	STATE UNEMPLOYMENT INS/ETT	.00	678.30	814.00	847.00	33	
9670-50-521	WORKERS COMPENSATION	.00	21,750.00	4,500.00	.00	(4,500)	
9670-50-522	VISION INSURANCE	.00	905.76	559.00	565.00	6	
9670-50-522	EMPLOYEE LIFE INSURANCE	.00	535.09	459.00	546.00	87	
9670-50-522	EMPLOYEE UNIFORM	.00	2,681.70	3,218.00	3,218.00	.00	
9670-50-529	CALPERS UNFUNDED LIABILITY	.00	34,094.37	34,250.00	36,000.00	1,750	
9670-50-529	INTERFUND REIMBURSEMENTS	101,928.00	.00	.00	.00	.00	
9670-50-611	PAYROLL PROCESSING FEE	.00	2,166.70	2,600.00	.00	(2,600)	
9670-50-881	NEW EQUIPMENT	58,619.37	.00	.00	.00	.00	
Total RESTRICTED PD EXPENDITURES:		403,802.19	275,366.25	297,815.00	332,548.00	34,733	
Total Expenditure:		403,802.19	275,366.25	297,815.00	332,548.00	34,733	
RESTRICTED - POLICE FUND Revenue Total:		273,583.62	233,836.97	283,387.00	223,000.00	(60,387)	
RESTRICTED - POLICE FUND Expenditure Total:		403,802.19	275,366.25	297,815.00	332,548.00	34,733	
Net Total RESTRICTED - POLICE FUND:		130,218.57-	41,529.28-	14,428.00-	109,548.00-	(95,120)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
RESTRICTED - FIRE FUND							
SPECIAL BENEFITS ASSESSMENTS							
9675-40-466	SPECIAL ASSESSMENTS-FIRE	91,500.61	106,155.06	72,000.00	103,000.00	31,000	
Total SPECIAL BENEFITS ASSESSMENTS:		91,500.61	106,155.06	72,000.00	103,000.00	31,000	
USE OF MONEY & PROP							
9675-44-445	FIRE APPARATUS RENTAL	.00	.00	40,000.00	.00	(40,000)	
Total USE OF MONEY & PROP:		.00	.00	40,000.00	.00	(40,000)	
INTERGOVERNMENTAL							
9675-45-450	MISCELLANEOUS REVENUE	28.00	10.00	.00	.00	.00	
9675-45-457	BUENA VISTA CASINO	72,125.50	.00	72,000.00	.00	(72,000)	
Total INTERGOVERNMENTAL:		72,153.50	10.00	72,000.00	.00	(72,000)	
CHARGES FOR SERVICES							
9675-46-466	FIRE SPRINKLER INSPECTIONS	1,656.00	7,416.00	1,700.00	3,500.00	1,800	
9675-46-467	SPECIAL FIRE DEPT SERVICES	6,274.35	14,454.00	7,000.00	7,000.00	.00	
9675-46-467	LOCAL FIRE DEPLOYMT-EQUIPMENT	.00	.00	40,000.00	.00	(40,000)	
9675-46-467	LOCAL FIRE DEPLOYMENT	.00	.00	80,000.00	.00	(80,000)	
Total CHARGES FOR SERVICES:		7,930.35	21,870.00	128,700.00	10,500.00	(118,200)	
MISCELLANEOUS REVENUES							
9675-47-479	DONATIONS	42,750.00	.00	5,000.00	.00	(5,000)	
Total MISCELLANEOUS REVENUES:		42,750.00	.00	5,000.00	.00	(5,000)	
Total Revenue:		214,334.46	128,035.06	317,700.00	113,500.00	(204,200)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
RESTRICTED FIRE EXPENDITURES							
9675-50-611	SAFETY EQUIPMENT	12,341.04	29,315.55	5,000.00	25,000.00	20,000	
9675-50-620	FUEL	.00	.00	10,000.00	.00	(10,000)	
9675-50-620	MAINT & OPERATIONS - VEHICLES	1,938.00	5,677.62	9,000.00	5,000.00	(4,000)	
9675-50-620	MAINT & OPERATIONS - EQUIPMENT	.00	5,038.85	6,000.00	5,000.00	(1,000)	
9675-50-881	NEW EQUIPMENT	239,444.00	16,077.00	.00	16,000.00	16,000	
Total RESTRICTED FIRE EXPENDITURES:							
		253,723.04	56,109.02	30,000.00	51,000.00	21,000	
Total Expenditure:							
		253,723.04	56,109.02	30,000.00	51,000.00	21,000	
RESTRICTED - FIRE FUND Revenue Total:							
		214,334.46	128,035.06	317,700.00	113,500.00	(204,200)	
RESTRICTED - FIRE FUND Expenditure Total:							
		253,723.04	56,109.02	30,000.00	51,000.00	21,000	
Net Total RESTRICTED - FIRE FUND:							
		39,388.58-	71,926.04	287,700.00	62,500.00	(225,200)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
ASSET SEIZURE							
MISCELLANEOUS REVENUES							
9721-47-479	MISCELLANEOUS REVENUE	.00	.00	20,000.00	.00	(20,000)	
Total MISCELLANEOUS REVENUES:		.00	.00	20,000.00	.00	(20,000)	
Total Revenue:		.00	.00	20,000.00	.00	(20,000)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
ASSET SEIZURE EXPENDITURES							
9721-50-881	CAPITAL OUTLAY-OTHER THAN BLDG	.00	.00	20,000.00	.00	(20,000)	
Total ASSET SEIZURE EXPENDITURES:		.00	.00	20,000.00	.00	(20,000)	
Total Expenditure:		.00	.00	20,000.00	.00	(20,000)	
ASSET SEIZURE Revenue Total:		.00	.00	20,000.00	.00	(20,000)	
ASSET SEIZURE Expenditure Total:		.00	.00	20,000.00	.00	(20,000)	
Net Total ASSET SEIZURE:		.00	.00	.00	.00	.00	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
AFFORDABLE HOUSING DEV. FEE							
USE OF MONEY & PROP							
9731-44-441	INTEREST EARNED	.00	.00	1,200.00	100.00	(1,100)	
Total USE OF MONEY & PROP:		.00	.00	1,200.00	100.00	(1,100)	
Total Revenue:		.00	.00	1,200.00	100.00	(1,100)	

CITY OF IONE FY 2021-2022 PROPOSED BUDGET
Periods: 07/21-06/22

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
AFFORDABLE HOUSING EXPENDITURE							
9731-50-621	PROF & SPEC SERV. - OTHER	.00	.00	25,000.00	.00	(25,000)	
Total AFFORDABLE HOUSING EXPENDITURE:		.00	.00	25,000.00	.00	(25,000)	
Total Expenditure:		.00	.00	25,000.00	.00	(25,000)	
AFFORDABLE HOUSING DEV. FEE Revenue Total:		.00	.00	1,200.00	100.00	(1,100)	
AFFORDABLE HOUSING DEV. FEE Expenditure Total:		.00	.00	25,000.00	.00	(25,000)	
Net Total AFFORDABLE HOUSING DEV. FEE:		.00	.00	23,800.00-	100.00	23,900	
Total Asset:		.00	.00	.00	.00	.00	
Total Liability:		.00	.00	.00	.00	.00	
Total Equity:		.00	.00	.00	.00	.00	
Total Revenue:		6,413,352.90	7,896,929.01	6,886,811.96	8,564,658.00	1,677,846	
Total Expenditure:		5,597,233.34	5,767,657.74	7,937,406.00	11,384,889.00	3,447,483	
Net Grand Totals:		816,119.56	2,128,271.27	1,050,594.04-	2,820,231.00-	(1,769,637)	

GL NUMBER	ACCOUNT TITLE	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget	INCREASE (DECREASE) FROM PRIOR FY BUDGET	Budget Notes
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Report Criteria:

Accounts to include: With balances
Budget note year end periods: 06/22, Current year, Future year
Includes Report-Only Transactions
Print Fund Titles
Page and Total by Fund
Include Balance Sheets: None
Exclude Balance Sheets: All
Include Accounts: None
Exclude Accounts: All
Print Source Titles
Total by Source
Print Department Titles
Page and Total by Department
All Segments Tested for Total Breaks

Appendix

Glossary of Terms

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

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

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

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

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

Budget Control - authority thresholds established by the governing body.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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