

**CITY OF IONE
FINANCE COMMITTEE MEETING**

**THURSDAY, MARCH 28, 2024
5:30 PM**

**Diane Wratten, Vice Mayor
Dominic Atlan, Councilmember**

1 E. Main Street, Ione, CA 95640

The Agenda is also available on City's Website: www.ione-ca.com

- A. CALL TO ORDER**
- B. PLEDGE OF ALLEGIANCE**
- C. ROLL CALL**
- D. PUBLIC COMMENT: EACH SPEAKER IS LIMITED TO 4 MINUTES**
NOTE: This is the time for members of the public who wish to be heard on matters that do not appear on the Agenda. Persons may address the Finance Committee at this time on any subject within the jurisdiction of the Finance Committee. **Is there any person in the audience who wishes to address the Committee at this time?**
- E. INFORMATION ITEMS:**
 - 1. Section 125 Plan *(updated)*
- F. REGULAR AGENDA:**
 - 1. Review Draft 2024-25 Revenue
Recommendation: For information and staff direction.
- G. ADJOURNMENT – NEXT SCHEDULED MEETING APRIL 11, 2024**

ADA COMPLIANCE STATEMENT

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

City of Ione

Insurance Premiums 2024

Medical		Monthly City Actual Contribution				TOTAL Monthly City Exp/ Employee	2023-24 Annual City Contribution	Proposed Annual	Proposed Monthly City Expense/Em ployee	
2024 Monthly Medical Premium	Current Monthly Medical Maximum Contribution	Medical	Dental	Vision	Life					
\$ 2,651	\$ 1,400	\$ 1,400	\$ 132	\$ 23	\$ 44	\$ 1,599	\$ 19,182	\$ 21,000	\$ 1,750	
\$ 2,043	\$ 1,400	\$ 1,400	\$ 78	\$ 13	\$ 23	\$ 1,514	\$ 18,172	\$ 21,000	\$ 1,750	
\$ 2,043	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 23	\$ 1,364	\$ 16,372	\$ 21,000	\$ 1,750	
\$ 2,656	\$ 1,250	\$ 1,250	\$ 132	\$ 23	\$ 23	\$ 1,428	\$ 17,130	\$ 21,000	\$ 1,750	
\$ 1,830	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 23	\$ 1,364	\$ 16,372	\$ 21,000	\$ 1,750	
\$ 2,629	\$ 1,400	\$ 1,400	\$ 132	\$ 23	\$ 23	\$ 1,578	\$ 18,930	\$ 21,000	\$ 1,750	
\$ 2,043	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 23	\$ 1,364	\$ 16,372	\$ 21,000	\$ 1,750	
\$ 1,340	\$ 1,400	\$ 1,400	\$ 132	\$ 23	\$ 23	\$ 1,578	\$ 18,930	\$ 21,000	\$ 1,750	
\$ 1,830	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 23	\$ 1,364	\$ 16,372	\$ 21,000	\$ 1,750	
\$ 1,830	\$ 1,250	\$ 1,400	\$ 78	\$ 13	\$ 44	\$ 1,535	\$ 18,420	\$ 21,000	\$ 1,750	
\$ 1,314	\$ 1,250	\$ 1,250	\$ 42	\$ 10	\$ 23	\$ 1,325	\$ 15,898	\$ 21,000	\$ 1,750	
\$ 2,147	\$ 1,400	\$ 1,400	\$ 132	\$ 23	\$ 23	\$ 1,578	\$ 18,936	\$ 21,000	\$ 1,750	
\$ 1,021	\$ 1,250	\$ 1,250	\$ 42	\$ 10	\$ 23	\$ 1,325	\$ 15,898	\$ 21,000	\$ 1,750	
\$ 2,651	\$ 1,400	\$ 1,400	\$ 132	\$ 23	\$ 23	\$ 1,578	\$ 18,930	\$ 21,000	\$ 1,750	
\$ 1,021	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 23	\$ 1,364	\$ 16,372	\$ 21,000	\$ 1,750	
\$ 1,314	\$ 1,400	\$ 1,314	\$ 43	\$ 10	\$ 23	\$ 1,390	\$ 16,676	\$ 21,000	\$ 1,750	
\$ 1,314	\$ 1,400	\$ 1,314	\$ 43	\$ 10	\$ 23	\$ 1,390	\$ 16,676	\$ 21,000	\$ 1,750	
\$ 1,021	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 23	\$ 1,364	\$ 16,372	\$ 21,000	\$ 1,750	
\$ 2,656	\$ 1,400	\$ 1,400	\$ 132	\$ 23	\$ 23	\$ 1,578	\$ 18,930	\$ 21,000	\$ 1,750	
\$ 1,830	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 44	\$ 1,385	\$ 16,620	\$ 21,000	\$ 1,750	
\$ 1,021	\$ 1,250	\$ 1,250	\$ 42	\$ 10	\$ 23	\$ 1,325	\$ 15,898	\$ 21,000	\$ 1,750	
\$ 1,314	\$ 1,250	\$ 1,250	\$ 132	\$ 23	\$ 23	\$ 1,428	\$ 17,130	\$ 21,000	\$ 1,750	
\$ 1,830	\$ 1,250	\$ 1,250	\$ 78	\$ 13	\$ 23	\$ 1,364	\$ 16,372	\$ 21,000	\$ 1,750	
\$41,347.91	\$30,100.00	\$30,078.54	\$2,048.80	\$360.30	\$592.00	\$33,079.64	\$396,955.68	\$ 483,000	\$ 40,250	
Annual Additional Expense								\$86,044.32		

CITY OF IONE
2024-25 Draft Revenue
with prior years financial informtion

GENERAL FUND					Proposed	Notes	
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE		2024-25
1111-41-4111	CURRENT SEC/UNSEC PROP TAX	\$ 1,075,708	\$ 1,100,000	\$ 617,644	\$ 1,200,000	1,224,000	
1111-41-4112	PROPERTY TAX IN LIEU OF VLF	\$ 1,378,560	\$ 1,378,560	\$ 787,676	\$ 1,378,560	1,406,131	
1111-41-4115	CURENT SUPPLEMENTAL	\$ 22,083	\$ 22,083	\$ -	\$ 22,083	22,525	March
1111-41-4116	PRIOR SUPPLEMENTAL ROLL TAX	\$ 7,361	\$ 10,000	\$ -	\$ 10,000	10,200	April
1111-41-4131	SALES AND USE TAX	\$ 250,025	\$ 265,000	\$ 112,995	\$ 265,000	270,300	2 mos lag
1111-41-4151	TOT - TRANSIENT OCCUPANCY TAX	\$ 18,495	\$ 19,000	\$ 1,727	\$ 2,000	2,040	
1111-41-4161	FRANCHISE TAX	\$ 156,640	\$ 150,000	\$ 48,643	\$ 150,000	153,000	PG&E April (\$75k)
1111-41-4165	BUSINESS LICENSE TAX	\$ 26,729	\$ 28,000	\$ 22,022	\$ 28,000	28,560	
1111-41-4171	REAL PROPERTY TRANSFER TAX	\$ 50,180	\$ 50,000	\$ 14,932	\$ 25,000	25,500	May
1111-41-4172	SALES TAX PUBLIC SAFETY	\$ 26,481	\$ 13,000	\$ 4,600	\$ 10,000	10,200	
1111-42-4221	CONSTRUCTION PERMITS	\$ 249,847	\$ 180,000	\$ 87,220	\$ 160,000	163,200	Declining (250k last year)
1111-42-4233	FIRE INSPECTION FEE	\$ -	\$ 250	\$ -	\$ -	0	
1111-42-4235	ENCROACHMENT PERMIT	\$ 2,970	\$ 3,500	\$ 2,160	\$ 2,600	2,652	
1111-42-4242	BURN PERMIT FEE	\$ 416	\$ 400	\$ 252	\$ 400	408	
1111-42-4281	CONCEALED WEAPONS PERMITS	\$ 3,407	\$ 2,500	\$ 2,640	\$ 4,000	4,080	
1111-43-4311	VEHICLE CODE FINES	\$ 1,426	\$ 1,000	\$ 920	\$ 1,000	1,020	
1111-43-4312	VEHICLE RELEASE	\$ 756	\$ 500	\$ 378	\$ 500	510	
1111-43-4381	PARKING CITATION REVENUE	\$ 1,373	\$ 1,000	\$ 874	\$ 1,000	1,020	
1111-44-4411	INVESTMENT INCOME	\$ 95,359	\$ 39,000	\$ 9,917	\$ 39,000	39,780	Allocated over funds
1111-44-4421	RENTAL REVENUE	\$ 32,842	\$ 38,000	\$ 16,735	\$ 38,000	38,760	
1111-44-4431	GOLF COURSE LEASE	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	40,800	
1111-45-4517	HOMEOWNERS PROP TAX RELIEF	\$ 10,296	\$ 10,295	\$ 1,606	\$ 3,200	3,264	
1111-45-4520	VEHICLE LICENSE FEE COLLECTION	\$ 9,110	\$ 9,200	\$ -	\$ 9,200	9,384	March
1111-45-4560	GRANT REVENUE - STATE	\$ -	\$ -	\$ 147,157	\$ 147,157	150,100	SB 2 grant reimbursement
1111-45-4564	AB3229 (COPS) REVENUE	\$ 165,466	\$ 162,000	\$ 158,468	\$ 200,000	204,000	
1111-46-4621	PLAN CHECK FEES	\$ 98,429	\$ 75,000	\$ 43,095	\$ 75,000	76,500	
1111-46-4622	PLANNING/ENGINEERING REIMB	\$ -	\$ 30,000	\$ 21,412	\$ 30,000	30,600	
1111-46-4626	DEVELOPER REIMBURSEMENT	\$ -	\$ -	\$ 125,470	\$ 125,470	127,979	
1111-46-4641	BUILDING INSPECTION FEES	\$ 771	\$ 1,000	\$ 5,046	\$ 6,000	6,120	
1111-46-4642	PLANNING FEES	\$ 11,373	\$ 8,500	\$ 2,410	\$ 5,000	5,100	
1111-46-4645	POOL REVENUE	\$ -	\$ -	\$ 5,603	\$ 20,000	20,400	
1111-46-4658	SPECIAL POLICE DEPT SERVICES	\$ 1,175	\$ -	\$ 4,411	\$ 4,500	4,590	Preston Castle
1111-46-4660	POLICE REPORT REVENUE	\$ 1,404	\$ 500	\$ 680	\$ 1,000	1,020	
1111-46-4671	SPECIAL FIRE DEPT SERVICES	\$ 99,389	\$ 100,000	\$ 5,657	\$ 10,000	10,200	FD Strike teams
1111-47-4705	INSURANCE REIMBURSEMENTS	\$ 101,450	\$ -	\$ 1,697	\$ 1,697	1,731	
1111-47-4791	MISC REIMBURSEMENTS	\$ 36,490	\$ 3,500	\$ 5	\$ 100	102	
1111-47-4792	MISC REVENUE	\$ 1,727	\$ 3,500	\$ 1,172	\$ 1,200	1,224	
1111-47-4793	MARKETING/PROMOTIONS	\$ -	\$ -	\$ 2,272	\$ 2,272	2,317	
1111-47-4798	CASH OVER / SHORT	\$ -	\$ -	\$ 7	\$ 7		
1111-49-4900	TRANSFERS IN	\$ 27,741	\$ 27,741	\$ 27,741	\$ 27,741	27,741	
TOTAL GENERAL FUND REVENUE		\$ 4,005,479	\$ 3,773,029	\$ 2,325,243	\$ 4,046,687	4,127,059	

CITY OF IONE
2024-25 Draft Revenue
with prior years financial informtion

GENERAL FUND OPERATING RESERVE

ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	Proposed 2024-25
1222-49-4900	TRANSFER IN	-	\$ 187,269	\$ 187,269	\$ 187,269	200,000
TOTAL GENERAL FUND OPERATING RESERVE		\$ -	\$ 187,269	\$ 187,269	\$ 187,269	200,000

GENERAL FUND CAPITAL RESERVE

ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	Proposed 2024-25
1333-49-4900	TRANSFER IN	-	\$ 262,177	\$ 262,177	\$ 262,177	275,000
TOTAL GENERAL FUND CAPITAL RESERVE		\$ -	\$ 262,177	\$ 262,177	\$ 262,177	275,000

GAS TAX FUND

ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	Proposed 2024-25
2111-45-4501	OTHER GOVERNMENTAL AGEN	-	-	\$ 158,400	\$ 160,000	0
2111-45-4521	HUTF - GAS TAX 2106	\$ 41,157	\$ 40,000	\$ 53,090	\$ 81,000	82,000
2111-45-4522	HUTF - GAS TAX 2107	\$ 68,452	\$ 60,000	\$ 44,413	\$ 60,000	61,000
2111-45-4523	HUTF - GAS TAX 2107.5	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	2,000
2111-45-4524	HUTF - GAS TAX 2105	\$ 50,225	\$ 44,000	\$ 36,790	\$ 50,000	52,000
2111-45-4525	HUTF - GAS TAX 2103	\$ 70,423	\$ 62,000	\$ 56,397	\$ 80,000	85,000
2111-45-4531	RMRA - SB-1 GAS TAX	\$ 194,398	\$ 185,000	\$ 128,103	\$ 185,000	195,000
2111-46-4677	CALTRANS - STREET CLEANING	\$ 6,133	\$ 6,133	\$ 3,067	\$ 6,133	6,133
2111-49-4900	TRANSFERS IN	\$ 11,909	\$ 10,108	\$ 10,108	\$ 10,108	10,108
TOTAL GAS TAX FUND REVENUE		\$ 444,697	\$ 409,241	\$ 492,368	\$ 634,241	493,241

ACTC

WWTP - OPER & MAINT

ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	Proposed 2024-25
3111-48-4805	SEWER SERVICE CHARGES	\$ 942,079	\$ 912,000	\$ 494,939	\$ 850,000	1,000,000
3111-48-4823	MISCELLANEOUS REIMBURSEMENT	-	-	\$ 5,780	\$ 5,780	0
3111-48-4824	MISCELLANEOUS REVENUE	\$ 70	-	\$ 20	\$ 20	50
3111-48-4840	SEWER DELINQUENT CHARGES	\$ 62,615	\$ 34,000	\$ 35,671	\$ 70,000	72,000
TOTAL SEWER FUND REVENUES		\$ 1,004,764	\$ 946,000	\$ 536,410	\$ 925,800	1,072,050

Overpayment

SEWER CIP FUND

ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	Proposed 2024-25
3121-48-4850	SEWER SERVICE CHARGES	\$ 238,856	\$ 80,000	\$ 124,587	\$ 206,000	210,000
3121-48-4855	IMPACT FEES (SEWER CONNECTION)	\$ 296,381	\$ 100,000	\$ 161,740	\$ 200,000	114,600
3121-48-4900	TRANSFERS IN	\$ 10,251	\$ 10,251	\$ 10,251	\$ 10,251	10,251
TOTAL SEWER CIP REVENUES		\$ 545,488	\$ 190,251	\$ 296,578	\$ 416,251	334,851

\$7,640/connection (15)

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TERTIARY FUND						Proposed
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	2024-25
3131-48-4810	TERTIARY PLANT ARSA	\$ 102,316	\$ 125,000	\$ 17,648	\$ 80,000	125,000
3131-48-4811	TERTIARY PLANT CDCR	\$ 109,999	\$ -	\$ 109,999	\$ 110,000	110,000
3131-48-4812	TERTIARY PLANT PORTLOCK	\$ 52,500	\$ 70,000	\$ 35,000	\$ 80,000	85,000
3131-49-4900	TRANSFERS IN	\$ 10,435	\$ 14,357	\$ 14,357	\$ 14,357	14,357
TOTAL TERTIARY REVENUE		\$ 275,250	\$ 209,357	\$ 177,004	\$ 284,357	334,357

ED HUGHES MEMORIAL ARENA						Proposed
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	2024-25
4311-44-4420	RENTAL REVENUE - MAJOR EVENTS	\$ 6,349	\$ -	\$ 3,528	\$ 5,000	6,000
4311-44-4421	RENTAL REVENUE - MINOR EVENTS	\$ 16,516	\$ -	\$ 4,893	\$ 7,500	15,000
TOTAL ED HUGHES MEMORIAL ARENA		\$ 22,865	\$ -	\$ 8,421	\$ 12,500	21,000

LIGHTING, LANDSCAPE & MAINT.						Proposed
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	2024-25
8221-40-4666	DIST 1 COIS REVENUES	\$ 76,374	\$ 85,000	\$ 45,675	\$ 85,000	90,000
TOTAL LIGHTING & LANDSCAPE REVENUE		\$ 76,374	\$ 85,000	\$ 45,675	\$ 85,000	90,000

IMPACT FEES						Proposed	
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	2024-25	
9511-41-4180	FIRE DEPT (WAS CAP)	\$ 17,765	\$ -	\$ 24,476	\$ 40,000	19,530	\$1,302/connection (15)
9513-41-4181	PD (WAS CAP)	\$ 17,765	\$ -	\$ 24,359	\$ 40,000	19,530	\$1,302/connection (15)
9514-41-4182	PARKS (WAS CAP)	\$ 154,948	\$ -	\$ 66,484	\$ 100,000	47,400	\$3,160/connection (15)
9516-41-4184	IMPACT FEES - GEN ADMIN	\$ 30,518	\$ -	\$ 1,056	\$ 2,000	15,840	\$1,056/connection (15)
TOTAL IMPACT FEE REVENUE		\$ 220,996	\$ -	\$ 115,319	\$ 182,000	102,300	

TRAFFIC MITIGATION FEE						Proposed	
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	2024-25	
9518-41-4185	LOCAL TRAFFIC MITIGATION	\$ 104,685	\$ -	\$ 27,570	\$ 40,000	12,510	\$834/connection (15)
TOTAL TRAFFIC MITIGATION REVENUE		\$ 104,685	\$ -	\$ 27,570	\$ 40,000	12,510	

MEASURE M - FIRE						Proposed
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	2024-25
9613-41-4135	SALES TAX FIRE (MEASURE M)	\$ 550,190	\$ 600,000	\$ 349,981	\$ 650,000	650,000
9613-46-4674	LOCAL FIRE DEPLOYMENT	\$ 85,174	\$ 85,000	\$ 3,987	\$ 8,000	25,000
9613-48-4900	TRANSFERS IN	\$ 14,217	\$ 14,217	\$ 14,217	\$ 14,217	14,217
TOTAL MEASURE M REVENUE		\$ 649,581	\$ 699,217	\$ 368,185	\$ 672,217	689,217

CITY OF IONE
2024-25 Draft Revenue
with prior years financial information

POLICE RESTRICTED FUND						Proposed 2024-25
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	
9670-40-4655	SPECIAL ASSESSMENTS-PD	\$ 288,001	\$ 230,000	\$ 171,756	\$ 230,000	
9670-41-4132	SALES TAX PUBLIC SAFETY	\$ 14,102	\$ -	\$ 4,085	\$ 8,000	8,100
9670-45-4501	OTHER GOVERNMENTAL AGENCIES	\$ 3,825	\$ -	\$ 3,965	\$ 8,000	8,000
TOTAL POLICE RESTRICTED REVENUE		\$ 305,928	\$ 230,000	\$ 179,806	\$ 246,000	16,100

POST reimbursement

FIRE RESTRICTED FUND						Proposed 2024-25
ACCOUNT #	DESCRIPTIONS	22/23 Actuals	23/24 Budget	7/2023 to 2/2024	Projected YE	
9675-40-4665	SPECIAL ASSESSMENTS-FIRE	\$ 143,784	\$ 116,734	\$ 84,844	\$ 160,000	
9765-45-4501	MISCELLANEOUS REVENUE	\$ 900	\$ -	\$ 5,016	\$ 5,000	5,000
9675-46-4669	FIRE SPRINKLER INSPECTIONS	\$ 3,921	\$ 7,400	\$ 1,512	\$ 3,000	3,000
9675-46-4671	SPECIAL FIRE DEPT SERVICES	\$ 7,812	\$ -	\$ 3,060	\$ 6,000	6,000
TOTAL FIRE RESTRICTED REVENUE		\$ 156,417	\$ 124,134	\$ 94,432	\$ 174,000	14,000

Reimbursements from Fire Assoc.

Sprinkler Site plan review