

**CITY OF IONE  
FINANCE COMMITTEE MEETING**

**THURSDAY, MAY 9, 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](http://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: None**
- F. PRESENTATIONS: None**
- G. REGULAR AGENDA:**
  - 1. Draft 2024-25 Revenue Budget
  - 2. Draft 2024-25 Expense Budget
- H. ADJOURNMENT – NEXT SCHEDULED MEETING BUDGET WORKSHOP MAY 23, 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.**

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|                                | FY 22/23     |              | FY 23/24     |                 | FY24/25      | Notes                  |
|--------------------------------|--------------|--------------|--------------|-----------------|--------------|------------------------|
|                                | Budget       | Actual       | Budget       | PROJECTED<br>YE | Proposed     |                        |
| GENERAL FUND                   |              |              |              |                 |              |                        |
| Beginning Cash Balance         |              |              |              |                 |              |                        |
| CURRENT SEC/UNSEC PROPERTY     | \$ 1,042,650 | \$ 1,075,708 | \$ 1,100,000 | \$ 1,200,000    | \$ 1,300,000 |                        |
| PROPERTY TAX IN LIEU OF VLF    | \$ 1,281,540 | \$ 1,378,560 | \$ 1,378,560 | \$ 1,553,490    | \$ 1,600,000 |                        |
| CURRENT SUPPLEMENTAL ROLL TAX  | \$ -         | \$ 22,083    | \$ 22,083    | \$ 22,083       | \$ 22,200    |                        |
| PRIOR SUPPLEMENTAL ROLL TAX    | \$ 16,000    | \$ 7,361     | \$ 10,000    | \$ 10,000       | \$ 10,000    |                        |
| SALES AND USE TAX              | \$ 348,580   | \$ 250,025   | \$ 265,000   | \$ 265,000      | \$ 280,000   |                        |
| TOT - TRANSIENT OCCUPANCY TAX  | \$ 4,000     | \$ 18,495    | \$ 19,000    | \$ 2,000        | \$ 2,000     |                        |
| FRANCHISE TAX                  | \$ 132,800   | \$ 156,640   | \$ -         | \$ -            |              |                        |
| VOLCANO                        |              | \$ 20,000    | \$ 20,000    | \$ 20,000       | \$ 22,000    |                        |
| PG&E                           |              | \$ 71,908    | \$ 72,000    | \$ 72,000       | \$ 75,000    |                        |
| ACES                           |              | \$ 57,385    | \$ 58,000    | \$ 58,000       | \$ 60,000    |                        |
| BUSINESS LICENSE TAX           | \$ 23,400    | \$ 26,729    | \$ 28,000    | \$ 28,000       | \$ 28,000    |                        |
| REAL PROPERTY TRANSFER TAX     | \$ 50,800    | \$ 50,180    | \$ 50,000    | \$ 20,000       | \$ 20,000    |                        |
| SALES TAX PUBLIC SAFETY        | \$ -         | \$ 26,481    | \$ 13,000    | \$ 8,000        | \$ 8,000     |                        |
| CONSTRUCTION PERMITS           | \$ 220,000   | \$ 249,847   | \$ 180,000   | \$ 125,000      | \$ 100,000   |                        |
| VACANT PROPERTY FEE            | \$ 200       | \$ -         | \$ 100       | \$ 100          | \$ 50        |                        |
| FIRE INSPECTION FEE            | \$ 600       | \$ -         | \$ 250       | \$ 250          | \$ 250       |                        |
| ENCROACHMENT PERMIT            | \$ 1,000     | \$ 2,970     | \$ 3,500     | \$ 3,500        | \$ 3,500     |                        |
| BURN PERMIT FEE                | \$ 400       | \$ 416       | \$ 400       | \$ 400          | \$ 400       |                        |
| CONCEALED WEAPONS PERMITS      | \$ 1,500     | \$ 3,407     | \$ 2,500     | \$ 4,000        | \$ 4,000     |                        |
| VEHICLE CODE FINES             | \$ 500       | \$ 1,426     | \$ 1,000     | \$ 1,400        | \$ 1,400     |                        |
| VEHICLE RELEASE                | \$ -         | \$ 756       | \$ 500       | \$ 500          | \$ 500       |                        |
| COURT FINES                    | \$ 500       | \$ -         | \$ -         | \$ 500          | \$ 600       |                        |
| PARKING CITATION REVENUE       | \$ 1,000     | \$ 1,373     | \$ 1,000     | \$ 1,300        | \$ 1,300     |                        |
| INVESTMENT INCOME              | \$ 20,000    | \$ 95,359    | \$ 39,000    | \$ 39,000       | \$ 450,000   |                        |
| RENTAL REVENUE                 | \$ 30,000    | \$ 32,842    | \$ 38,000    | \$ 38,000       | \$ 35,000    |                        |
| GOLF COURSE LEASE              | \$ 40,000    | \$ 40,000    | \$ 40,000    | \$ 40,000       | \$ 40,000    |                        |
| HOMEOWNERS PROPERTY TAX        | \$ 10,430    | \$ 10,296    | \$ 10,295    | \$ 10,295       | \$ 10,000    |                        |
| VEHICLE LICENSE FEE COLLECTION | \$ 5,500     | \$ 9,110     | \$ 9,200     | \$ 9,200        | \$ 9,500     |                        |
| AB3229 (COPS) REVENUE          | \$ -         | \$ 165,466   | \$ 162,000   | \$ 202,000      | \$ 200,000   | move to restricted PD? |
| PLAN CHECK FEES                | \$ 100,000   | \$ 98,429    | \$ 75,000    | \$ 75,000       | \$ 40,000    |                        |
| PLANNING/ENGINEERING REIMB     | \$ -         | \$ -         | \$ 30,000    | \$ 30,000       | \$ 10,000    |                        |
| DEVELOPER REIMBURSEMENT        | \$ -         | \$ -         | \$ 145,000   | \$ 145,000      | \$ 25,000    |                        |
| BUILDING INSPECTION FEES       | \$ 2,000     | \$ 771       | \$ 1,000     | \$ 8,000        | \$ 8,000     |                        |
| PLANNING FEES                  | \$ 6,000     | \$ 11,373    | \$ 8,500     | \$ 5,000        | \$ 6,000     |                        |
| SPECIAL POLICE DEPT SERVICES   | \$ -         | \$ 1,175     | \$ -         | \$ 4,500        | \$ 4,500     |                        |
| POLICE REPORT REVENUE          | \$ 400       | \$ 1,404     | \$ 500       | \$ 500          | \$ 500       |                        |
| SPECIAL FIRE DEPT SERVICES     | \$ 100,000   | \$ 99,389    | \$ 100,000   | \$ 25,000       | \$ 35,000    |                        |
| POLICE REPORT REVENUE          | \$ -         | \$ -         | \$ -         | \$ -            | \$ 100       |                        |
| INSURANCE REIMBURSEMENTS       | \$ 2,000     | \$ 101,450   | \$ -         | \$ 5,800        | \$ 2,000     |                        |
| MISC REIMBURSEMENTS            | \$ 80,000    | \$ 36,490    | \$ 3,500     | \$ 20,000       | \$ 5,000     |                        |
| MISCELLANEOUS REVENUE          | \$ 3,500     | \$ 1,727     | \$ 3,500     | \$ 3,500        | \$ 3,500     |                        |
| TRANSFERS OUT                  | \$ 79,304    | \$ -         | \$ (27,741)  | \$ (27,741)     | \$ (27,742)  | leave here?            |
| TOTAL OTHER FINANCING          | \$ -         | \$ -         |              |                 | \$ -         |                        |
| TRANSFERS IN - LOAN REPAYMENT  |              |              | \$ 62,556    | \$ 62,556       | \$ 62,556    |                        |
| TOTAL FUND REVENUE             | \$ 3,652,345 | \$ 4,296,376 | \$ 3,925,203 | \$ 4,093,405    | \$ 4,458,114 |                        |

|                                      | FY 22/23          |                     | FY 23/24          |                     | FY24/25             | Notes                 |
|--------------------------------------|-------------------|---------------------|-------------------|---------------------|---------------------|-----------------------|
|                                      | Budget            | Actual              | Budget            | PROJECTED<br>YE     | Proposed            |                       |
|                                      |                   |                     |                   |                     |                     |                       |
| <b>GAS TAX</b>                       |                   |                     |                   |                     |                     |                       |
| <b>Beginning Cash Balance</b>        |                   |                     |                   |                     |                     |                       |
| OTHER GOVERNMENTAL AGENCY            | \$ -              | \$ 87,974           | \$ -              | \$ 158,400          | \$ -                |                       |
| HUTF - GAS TAX 2106                  | \$ 35,000         | \$ 41,157           | \$ 40,000         | \$ 75,000           | \$ 43,511           |                       |
| HUTF - GAS TAX 2107                  | \$ 50,000         | \$ 68,452           | \$ 60,000         | \$ 73,585           | \$ 75,087           |                       |
| HUTF - GAS TAX 2107.5                | \$ 5,500          | \$ 2,000            | \$ -              | \$ 2,000            | \$ 2,000            |                       |
| HUTF - GAS TAX 2105                  | \$ 36,000         | \$ 50,225           | \$ 44,000         | \$ 50,000           | \$ 54,943           |                       |
| HUTF - GAS TAX 2103                  | \$ 48,000         | \$ 70,423           | \$ 62,000         | \$ 75,000           | \$ 78,588           |                       |
| HUTF - GAS TAX                       | \$ 25,000         | \$ -                | \$ -              | \$ -                | \$ -                |                       |
| RMRA - SB-1 GAS TAX                  | \$ 132,000        | \$ 194,398          | \$ 185,000        | \$ 211,884          | \$ 226,492          |                       |
| TRAFFIC CONGESTION RELIEF            | \$ -              | \$ -                |                   |                     | \$ -                |                       |
| CALTRANS - STREET CLEANING           | \$ -              | \$ 6,133            | \$ 6,133          | \$ 6,133            | \$ 6,200            |                       |
| TRANSFERS IN - LOAN REPAYMENT        |                   |                     | \$ 10,108         | \$ 10,108           | \$ 10,108           |                       |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 331,500</b> | <b>\$ 520,762</b>   | <b>\$ 397,133</b> | <b>\$ 652,002</b>   | <b>\$ 496,929</b>   |                       |
| <b>WWTP</b>                          |                   |                     |                   |                     |                     |                       |
| <b>Beginning Cash Balance</b>        |                   |                     |                   |                     |                     |                       |
| SEWER SERVICE CHARGES                | \$ 852,000        | \$ 942,079          | \$ 912,000        | \$ 982,000          | \$ 1,473,000        | Sewer rate study      |
| SEWER DELINQUENT CHARGES             | \$ 15,000         | \$ 62,615           | \$ 34,000         | \$ 84,000           | \$ 88,200           |                       |
| INVESTMENT INCOME                    | \$ -              |                     | \$ -              | \$ -                |                     |                       |
| <b>TOTAL SEWER REVENUES</b>          | <b>\$ 867,000</b> | <b>\$ 1,004,694</b> | <b>\$ 946,000</b> | <b>\$ 1,066,000</b> | <b>\$ 1,561,200</b> |                       |
| <b>SEWER CIP</b>                     |                   |                     |                   |                     |                     |                       |
| <b>Beginning Cash Balance</b>        |                   |                     |                   |                     |                     |                       |
| SEWER SERVICE CHARGES                | \$ 219,000        | \$ 238,856          | \$ 80,000         | \$ 206,000          | \$ 309,000          | Sewer rate study      |
| IMPACT FEES (SEWER CONNECTION)       | \$ 350,000        | \$ 296,381          | \$ 100,000        | \$ 200,000          | \$ 200,000          |                       |
| TRANSFERS IN LOAN REPAYMENT          | \$ 10,251         | \$ 181,971          | \$ 10,251         | \$ 10,251           | \$ 10,251           |                       |
| <b>TOTAL FUND REVENUE</b>            | <b>\$ 579,251</b> | <b>\$ 717,208</b>   | <b>\$ 190,251</b> | <b>\$ 416,251</b>   | <b>\$ 519,251</b>   |                       |
| <b>TERTIARY PLANT</b>                |                   |                     |                   |                     |                     |                       |
| <b>Beginning Cash Balance</b>        |                   |                     |                   |                     |                     |                       |
| TERTIARY PLANT ARSA                  | \$ 314,000        | \$ 102,316          | \$ 125,000        | \$ 80,000           | \$ 175,000          | Pending legal outcome |
| TERTIARY PLANT CDCR                  |                   | \$ 109,999          | \$ 70,000         | \$ 109,999          | \$ 125,000          |                       |
| TERTIARY PLANT PORTLOCK              |                   | \$ 52,500           | \$ -              | \$ 70,000           | \$ 85,000           |                       |
| TRANSFERS IN LOAN REPAYMENT          |                   |                     | \$ 14,357         | \$ 14,357           | \$ 14,357           |                       |
| <b>TOTAL TERTIARY PLANT REVENUES</b> | <b>\$ 314,000</b> | <b>\$ 264,815</b>   | <b>\$ 195,000</b> | <b>\$ 259,999</b>   | <b>\$ 385,000</b>   |                       |

|                                                  | FY 22/23   |            | FY 23/24   |                 | FY24/25       | Notes         |
|--------------------------------------------------|------------|------------|------------|-----------------|---------------|---------------|
|                                                  | Budget     | Actual     | Budget     | PROJECTED<br>YE | Proposed      |               |
| <b><u>SWIMMING POOL</u></b>                      |            |            |            |                 |               |               |
| POOL PASSES/SWIMMING LESSONS                     |            |            |            |                 | \$ 30,000     |               |
| POOL SNACK BAR                                   |            |            |            |                 | \$ 500        |               |
| POOL RENTALS                                     |            |            |            |                 | \$ 3,500      |               |
| <b>TOTAL SWIMMING POOL</b>                       |            |            |            |                 | \$ 34,000     |               |
| <b><u>RECREATION</u></b>                         |            |            |            |                 |               |               |
| SUMMER YOUTH PROGRAM                             |            |            |            |                 | \$ 15,800     |               |
| COMMUNITY REC PROGRAMS                           |            |            |            |                 | \$ 13,500     |               |
| SNACK BAR                                        |            |            |            |                 | \$ 500        |               |
| <b>TOTAL RECREATION</b>                          |            |            |            |                 | \$ 29,800     |               |
| <b><u>ED HUGHES MEMORIAL ARENA</u></b>           |            |            |            |                 |               |               |
| <i>Beginning Cash Balance</i>                    |            |            |            |                 |               |               |
| RENTAL REVENUE - MAJOR EVENTS                    | \$ -       | \$ 4,545   | \$ 5,000   |                 | \$ 5,000      | Contract out? |
| RENTAL REVENUE - MINOR EVENTS                    | \$ -       | \$ 11,699  | \$ 6,000   |                 | \$ 6,000      | Contract out? |
| MISCELLANEOUS REVENUE                            | \$ -       |            |            |                 | \$ -          |               |
| <b>TOTAL FUND REVENUE</b>                        | \$ -       | \$ 16,244  | \$ -       | \$ 11,000       | \$ 11,000     |               |
| <b><u>LIGHTING &amp; LANDSCAPE DIST. 1 C</u></b> |            |            |            |                 |               |               |
| <i>Beginning Cash Balance</i>                    |            |            |            |                 |               |               |
| DIST 1 COIS REVENUES                             | \$ 72,500  | \$ 76,374  | \$ 85,000  | \$ 85,000       | \$ 86,700     | 2% increase   |
| INTEREST EARNED                                  | \$ -       |            |            |                 |               |               |
| TRANSFERS OUT                                    | \$ -       |            |            |                 |               |               |
| <b>TOTAL FUND REVENUE</b>                        | \$ 85,244  | \$ 76,374  | \$ 85,000  | \$ 85,000       | \$ 86,700     |               |
| <b><u>MEASURE M (FIRE)</u></b>                   |            |            |            |                 |               |               |
| <i>Beginning Cash Balance</i>                    |            |            |            |                 |               |               |
| LOCAL FIRE DEPLOYMENT                            | \$ -       | \$ 85,174  | \$ 85,000  | \$ 8,000        | \$ 10,000     |               |
| SALES TAX FIRE                                   | \$ 600,000 | \$ 550,190 | \$ 600,000 | \$ 600,000      | \$ 600,000    |               |
| TRANSFERS IN LOAN REPAYMENT                      | \$ 14,217  |            | \$ 14,217  | \$ 14,217       | \$ 14,217     |               |
| <b>TOTAL FUND REVENUE</b>                        | \$ 614,217 | \$ 635,363 | \$ 699,217 | \$ 622,217      | \$ 624,217    |               |
| <b><u>RESTRICTED - CFD</u></b>                   |            |            |            |                 |               |               |
| <b><u>POLICE FUND</u></b>                        |            |            |            |                 |               |               |
| <i>Beginning Cash Balance</i>                    |            |            |            |                 |               |               |
| SPECIAL ASSESSMENTS-PD                           | \$ -       | \$ 235,526 | \$ 230,000 | \$ 230,000      | \$ 234,600    | 2% increase   |
| <b>TOTAL FUND REVENUE</b>                        | \$ -       | \$ 235,526 | \$ 230,000 | \$ 230,000      | \$ 234,600    |               |
| <b><u>RESTRICTED - CFD</u></b>                   |            |            |            |                 |               |               |
| <b><u>FIRE FUND</u></b>                          |            |            |            |                 |               |               |
| <i>Beginning Cash Balance</i>                    |            |            |            |                 |               |               |
| SPECIAL ASSESSMENTS-FIRE                         | \$ -       | \$ 143,784 | \$ 116,734 | \$ 116,734      | \$ 119,068.68 | 2% increase   |
| INTEREST EARNED                                  | \$ -       |            | \$ -       | \$ -            | \$ -          |               |
| MISCELLANEOUS REVENUE                            | \$ -       | \$ 900     | \$ -       | \$ 6,500        | \$ 6,500      |               |
| FIRE SPRINKLER INSPECTIONS                       | \$ 7,400   | \$ 3,921   | \$ 7,400   | \$ 3,000        | \$ 3,500      |               |
| SPECIAL FIRE DEPT SERVICES                       | \$ 14,000  | \$ 7,812   | \$ -       | \$ 1,500        | \$ 1,500      |               |
| DONATIONS                                        |            |            | \$ -       | \$ -            | \$ -          |               |
| <b>TOTAL FUND REVENUE</b>                        | \$ 21,400  | \$ 156,417 | \$ 124,134 | \$ 127,734      | \$ 130,569    |               |

# Appendix C: City Council

|      | Department                                  | FY 21/22     |              | FY 22/23  |           | FY 23/24  |              | 2024-25   |  |
|------|---------------------------------------------|--------------|--------------|-----------|-----------|-----------|--------------|-----------|--|
|      |                                             | Budget       | Actual       | Budget    | Actual    | Budget    | Projected YE | Proposed  |  |
| 60   | <b>CITY COUNCIL</b>                         |              |              |           |           |           |              |           |  |
|      | City Council Employee Services              |              |              |           |           |           |              |           |  |
|      | STIPEND - ELECTED                           | \$ 10,320.00 | \$ 10,414.00 | \$ 10,320 | \$ 10,406 | \$ 12,000 | \$ 12,000    | \$ 12,000 |  |
|      | MEDICARE EXPENSE                            | \$ 150.00    | \$ 151.00    | \$ 151    | \$ 151    | \$ 174    | \$ 174       | \$ 174    |  |
|      | SOCIAL SECURITY EXPENSE                     | \$ 640.00    | \$ 645.67    | \$ 641    | \$ 645    | \$ 744    | \$ 744       | \$ 744    |  |
|      | CALIF SUI & ETT                             | \$ 490.00    | \$ 366.00    | \$ 486    | \$ 287    | \$ 565    | \$ 565       | \$ 565    |  |
|      | WORKERS COMP                                |              |              |           |           | \$ 1,000  | \$ 1,000     | \$ 1,000  |  |
|      | <b>Total City Council Employee Services</b> |              | \$ 11,576.67 | \$ 11,598 | \$ 11,489 | \$ 14,483 | \$ 14,483    | \$ 14,483 |  |
|      | <b>City Council Operating</b>               |              |              |           |           |           |              |           |  |
|      | SERVICES & SUPPLIES                         | \$ 200.00    | \$ -         | \$ -      | \$ -      | \$ -      | \$ -         | \$ -      |  |
| 6111 | OFFICE EXPENSE                              | \$ -         | \$ 58.98     | \$ -      | \$ -      | \$ -      | \$ -         | \$ -      |  |
| 6122 | TRAINING                                    | \$ 2,000.00  | \$ -         | \$ 2,000  | \$ 1,808  | \$ 10,000 | \$ 1,500     | \$ 1,500  |  |
| 6160 | COMMUNICATIONS                              |              |              |           |           | \$ 2,500  | \$ 1,500     | \$ 1,500  |  |
| 6150 | ADVERTISING                                 | \$ 2,000.00  | \$ 1,719.65  | \$ -      | \$ 375    | \$ -      | \$ -         | \$ -      |  |
| 6166 | SOFTWARE/COMPUTER UPGRADES                  | \$ 500.00    | \$ -         | \$ -      | \$ -      | \$ -      | \$ -         | \$ -      |  |
| 6240 | MEMBERSHIPS AND DUES                        | \$ 5,500.00  | \$ 5,364.00  | \$ -      | \$ -      | \$ -      | \$ -         | \$ -      |  |
| 6255 | Economic Development                        |              |              |           |           | \$ 10,000 | \$ 10,000    | \$ 10,000 |  |
| 6250 | TRAVEL, CONFERENCES & MEETINGS              | \$ 3,000.00  | \$ 1,897.81  | \$ 3,000  | \$ 4,191  | \$ 5,500  | \$ 1,000     | \$ 1,000  |  |
|      | <b>Total City Council Operations</b>        | \$ 24,800.00 | \$ 20,617.11 | \$ 16,598 | \$ 6,374  | \$ 28,000 | \$ 14,000    | \$ 14,000 |  |
|      | <b>TOTAL CITY COUNCIL OPERATIONS</b>        |              | \$ 32,193.78 | \$ 28,196 | \$ 17,863 | \$ 42,483 | \$ 28,483    | \$ 28,483 |  |

Notes:  
Communications are for city issued cell phones.

APPENDIX C:  
City Clerk

|            |                                | FY 21/22            |                     | FY 22/23         |                  | FY 23            |        |
|------------|--------------------------------|---------------------|---------------------|------------------|------------------|------------------|--------|
| Department |                                | Budget              | Actual              | Budget           | Actual           | Budget           | Budget |
| 62         | <b>CITY CLERK</b>              |                     |                     |                  |                  |                  |        |
|            | <b>City Clerk Employee</b>     |                     |                     |                  |                  |                  |        |
| 5120       | STIPEND - ELECTED              | \$ 26,400.00        | \$ 26,180.00        | \$ 24,000        | \$ 24,420        | \$ 26,400        |        |
| 5215       | MEDICARE EXPENSE               | \$ 380.00           | \$ 382.80           | \$ 383           | \$ 2,586         | \$ 383           |        |
| 5216       | SOCIAL SECURITY                | \$ 1,640.00         | \$ 1,636.80         | \$ 1,637         | \$ 1,650         | \$ 1,637         |        |
| 5218       | CALIF SUI & ETT WORKERS COMP   | \$ 330.00           | \$ 209.93           | \$ 113           | \$ 152           | \$ 329           |        |
|            |                                |                     |                     |                  |                  | \$ 2,201         |        |
|            | <b>Total Employee Services</b> |                     | <b>\$ 28,629.53</b> | <b>\$ 26,133</b> | <b>\$ 28,808</b> | <b>\$ 30,949</b> |        |
|            | <b>City Clerk Operating</b>    |                     |                     |                  |                  |                  |        |
| 6111       | OFFICE EXPENSE                 | \$ -                | \$ -                | \$ -             | \$ -             | \$ 6,000         |        |
| 6120       | SPECIAL                        | \$ 1,000.00         | \$ -                | \$ 6,000         | \$ 5,697         | \$ -             |        |
| 6122       | TRAINING                       | \$ 500.00           | \$ -                | \$ -             | \$ -             | \$ -             |        |
| 6166       | SOFTWARE PROGRAMS              | \$ 500.00           | \$ -                | \$ -             | \$ -             | \$ -             |        |
| 6215       | PROF & SPEC SERV. -            | \$ 6,500.00         | \$ 4,391.46         | \$ 4,500         | \$ 550           | \$ 4,500         |        |
| 6240       | MEMBERSHIPS AND                | \$ 200.00           | \$ 925.00           | \$ -             | \$ -             | \$ 925           |        |
| 6250       | TRAVEL,                        | \$ 300.00           | \$ -                | \$ 925           | \$ -             | \$ -             |        |
|            | <b>Total Operating</b>         |                     | <b>\$ 5,316.46</b>  | <b>\$ 11,425</b> | <b>\$ 6,247</b>  | <b>\$ 11,425</b> |        |
|            | <b>TOTAL CITY CLERK</b>        | <b>\$ 37,950.00</b> | <b>\$ 33,945.99</b> | <b>\$ 37,558</b> | <b>\$ 35,055</b> | <b>\$ 42,374</b> |        |



APPENDIX C:  
City Treasurer

|                                 |                                | FY 21/22           |                    | FY 22/23           |                    | FY 23/24           |                    | FY 24/25           |
|---------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                 |                                | Budget             | Actual             | Budget             | Actual             | Budget             | Projected YE       | Proposed           |
| <b>CITY TREASURER</b>           |                                |                    |                    |                    |                    |                    |                    |                    |
| <b>Employee Services</b>        |                                |                    |                    |                    |                    |                    |                    |                    |
| 5110                            | SALARIES & WAGES REG           | \$ 2,400.00        | \$ 2,380.00        | \$ 2,400.00        | \$ 2,020.00        | \$ -               | \$ 2,400.00        | \$ 2,400.00        |
| 5120                            | STIPEND - ELECTED              | \$ -               | \$ -               | \$ 35.00           | \$ -               | \$ 2,400.00        | \$ 2,400.00        | \$ -               |
| 5211                            | FRINGE BENEFITS                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| 5215                            | MEDICARE EXPENSE               | \$ 40.00           | \$ 34.51           | \$ 149.00          | \$ 29.29           | \$ 34.80           | \$ 34.80           | \$ 34.80           |
| 5216                            | SOCIAL SECURITY                | \$ 150.00          | \$ 147.56          | \$ -               | \$ 125.24          | \$ 148.80          | \$ 148.80          | \$ 148.80          |
| 5218                            | CALIF SUI & ETT                | \$ -               | \$ -               | \$ 113.00          | \$ 36.80           | \$ 113.00          | \$ 113.00          | \$ 113.00          |
|                                 | WORKERS COMP                   |                    |                    | \$ 200.06          |                    | \$ 200.06          | \$ 200.06          | \$ 200.06          |
|                                 | <b>Total Employee Services</b> | <b>\$ 2,590.00</b> | <b>\$ 2,562.07</b> | <b>\$ 2,697.00</b> | <b>\$ 2,211.33</b> | <b>\$ 2,896.66</b> | <b>\$ 2,896.66</b> | <b>\$ 2,896.66</b> |
| <b>City Treasurer Operating</b> |                                |                    |                    |                    |                    |                    |                    |                    |
| 6111                            | OFFICE EXPENSE                 | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| 6120                            | SPECIAL DEPARTMENTAL           | \$ 120.00          | \$ 3.40            | \$ 100.00          | \$ -               | \$ -               | \$ -               | \$ -               |
| 6122                            | TRAINING                       | \$ 50.00           | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| 6166                            | SOFTWARE PROGRAMS              | \$ 100.00          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| 6210                            | PROF & SPEC SERV. -            | \$ -               | \$ -               | \$ 100.00          | \$ -               | \$ -               | \$ -               | \$ -               |
| 6250                            | TRAVEL, CONFERENCES            | \$ 100.00          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
|                                 | <b>Total City Treasurer</b>    | <b>\$ 370.00</b>   | <b>\$ 3.40</b>     | <b>\$ 200.00</b>   | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |
| <b>TOTAL CITY</b>               |                                | <b>\$ 2,960.00</b> | <b>\$ 2,565.47</b> | <b>\$ 2,897.00</b> | <b>\$ 2,211.33</b> | <b>\$ 2,896.66</b> | <b>\$ 2,896.66</b> | <b>\$ 2,896.66</b> |

# APPENDIX C: Legal

| <u>Total Department Budget</u> |                |               |               |               |               |              |              |              |  |
|--------------------------------|----------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--|
|                                |                | FY 21/22      |               | FY 22/23      |               | FY 23/24     |              | FY 24/25     |  |
| 68                             | LEGAL          | Budgeted      | Actual        | Budgeted      | Actual        | Budget       | Projected YE | Proposed     |  |
| 6210                           | PROF & SPEC    | \$ 75,000.00  | \$ 101,823.64 | \$ 120,000.00 | \$ 138,691.54 | \$ 38,000.00 | \$ 88,000.00 | \$ 90,000.00 |  |
| 6212                           | PROF SERVICES- | \$ 12,000.00  | \$ 2,145.00   | \$ 12,000.00  | \$ -          | \$ 12,000.00 | \$ 5,000.00  | \$ 7,500.00  |  |
| 6221                           | PROF SERVICES- | \$ 60,000.00  | \$ 3,325.00   | \$ 62,000.00  | \$ 224,080.79 | \$ 45,000.00 |              |              |  |
|                                |                |               |               |               |               |              |              |              |  |
|                                | TOTAL LEGAL    | \$ 147,000.00 | \$ 107,293.64 | \$ 194,000.00 | \$ 362,772.33 | \$ 95,000.00 | \$ 93,000.00 | \$ 97,500.00 |  |



APPENDIX C: Police

| 70                       | POLICE                         | FY 21/22           |                    | FY 22/23           |                    | FY 23/24 Budget    |              | FY 2024/25   |
|--------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|
|                          |                                | Budget - All Funds | Actual - All Funds | Budget - All Funds | Actual - All Funds | Budget - All Funds | Projected YE |              |
| Police Employee Services |                                |                    |                    |                    |                    |                    |              |              |
| 5110                     | SALARIES & WAGES REG EMPLOYEES | \$ 669,162.00      | \$ 695,799.92      | \$ 760,201.00      | \$ 714,610.77      | \$ 750,143         | \$ 730,143   | \$ 953,934   |
| 5130                     | OVERTIME EXPENSE               | \$ 10,874.00       | \$ 31,127.15       | \$ 24,997.00       | \$ 17,391.80       | \$ 24,997          | \$ 29,000    | \$ 24,997    |
| 5211                     | HEALTH INSURANCE-ER            | \$ 134,590.00      | \$ 132,703.39      | \$ 133,285.00      | \$ 140,961.86      | \$ 131,200         | \$ 131,200   | \$ 231,000   |
| 5213                     | PERS RETIREMENT                | \$ 94,310.00       | \$ 98,581.93       | \$ 104,233.00      | \$ 96,858.85       | \$ 106,381         | \$ 86,381    | \$ 126,650   |
| 5215                     | MEDICARE EXPENSE               | \$ 10,180.00       | \$ 10,028.24       | \$ 11,386.00       | \$ 10,392.76       | \$ 11,240          | \$ 11,240    | \$ 14,194    |
| 5216                     | SOCIAL SECURITY EXPENSE        | \$ 43,510.00       | \$ 42,879.63       | \$ 48,681.00       | \$ 44,437.68       | \$ 48,059          | \$ 43,059    | \$ 60,694    |
| 5218                     | CALIF SUI & ETT                | \$ 1,660.00        | \$ 2,997.00        | \$ 3,301.00        | \$ 1,973.88        | \$ 3,290           | \$ 3,290     | \$ 4,277     |
| 5219                     | TUITION REIMBURSEMENT          | \$ 2,000.00        | \$ -               | \$ -               | \$ 3,600.00        | \$ -               | \$ 1,200     | \$ 1,500     |
| 5220                     | WORKERS COMP                   | \$ -               | \$ -               | \$ -               | \$ -               | \$ 25,264          | \$ 25,264    | \$ 30,073    |
| 5225                     | VACATION CASHOUT               | \$ -               | \$ -               | \$ 13,683.00       | \$ -               | \$ 15,423          | \$ 15,423    | \$ 24,491    |
| 5224                     | UNIFORM ALLOWANCE              | \$ 10,430.00       | \$ 9,915.51        | \$ 10,401.00       | \$ 9,982.51        | \$ 10,400          | \$ 11,400    | \$ 14,300    |
| 5298                     | CALPERS UNFUNDED LIABILITY     | \$ 147,600.00      | \$ 143,131.62      | \$ 149,305.00      | \$ 153,939.00      | \$ 98,114          | \$ 96,000    | \$ 187,716   |
| Total Employee Services  |                                | \$ 1,124,316.00    | \$ 1,167,164.39    | \$ 1,259,473.00    | \$ 1,194,149.11    | \$ 1,224,511       | \$ 1,183,600 | \$ 1,673,826 |
| Police Operating         |                                |                    |                    |                    |                    |                    |              |              |
| 6111                     | OFFICE EXPENSE                 | \$ -               | \$ 1,009.06        | \$ -               | \$ -               | \$ 2,500           | \$ 5,000     | \$ 5,000     |
| 6119                     | SAFETY EQUIPMENT               | \$ 12,000.00       | \$ 14,657.17       | \$ 12,000.00       | \$ 8,218.50        | \$ 10,000          | \$ 15,000    | \$ 15,000    |
| 6120                     | SPECIAL DEPARTMENTAL EXPENSE   | \$ 850.00          | \$ 1,046.25        | \$ 850.00          | \$ 1,543.58        | \$ 4,500           | \$ 7,500     | \$ 75,000    |
| 6121                     | TRAINING SUPPLIES              | \$ 1,000.00        | \$ 754.24          | \$ 7,000.00        | \$ 4,325.81        | \$ 4,500           | \$ 4,500     | \$ 45,000    |
| 6122                     | TRAINING                       | \$ 10,000.00       | \$ 4,369.04        | \$ 5,000.00        | \$ 2,575.32        | \$ 5,000           | \$ 5,000     | \$ 5,000     |
| 6123                     | STAFF RECRUITMENT              | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,000           | \$ 1,000     | \$ 1,500     |
| 6127                     | VOLUNTEER SUPPLIES             | \$ 500.00          | \$ -               | \$ 1,000.00        | \$ -               | \$ 500             | \$ 500       | \$ 500       |
| 6140                     | CLOTHING / UNIFORM-NON-PAYROLL | \$ 500.00          | \$ 161.50          | \$ 1,000.00        | \$ 1,005.32        | \$ 500             | \$ 3,000     | \$ 3,500     |
| 6160                     | COMMUNICATIONS                 | \$ 8,000.00        | \$ 7,820.68        | \$ -               | \$ -               | \$ 12,270          | \$ 14,000    | \$ 15,000    |
| 6163                     | IT SERVICES                    | \$ -               | \$ -               | \$ -               | \$ 82.10           | \$ 8,000           | \$ 4,000     | \$ 4,000     |
| 6165                     | IT/NETWORK SERVICES            | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -         | \$ -         |
| 6166                     | SOFTWARE PROGRAMS              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -         | \$ -         |
|                          | HARDWARE                       | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -         | \$ -         |
|                          | UTILITIES                      | \$ -               | \$ 233.61          | \$ -               | \$ -               | \$ -               | \$ -         | \$ 1,800     |
| 6190                     | MAINT OF BLDGS, STRUCT, GROUND | \$ -               | \$ 233.61          | \$ -               | \$ -               | \$ -               | \$ -         | \$ 1,800     |
| 6201                     | FUEL                           | \$ -               | \$ -               | \$ 40,000.00       | \$ 26,231.91       | \$ 25,000          | \$ 29,000    | \$ 32,000    |
| 6202                     | MAINT & OPERATIONS - VEHICLES  | \$ -               | \$ -               | \$ 20,000.00       | \$ 16,669.76       | \$ 12,000          | \$ 15,000    | \$ 15,000    |
| 6203                     | MAINT & OPERATIONS - EQUIPMENT | \$ -               | \$ -               | \$ -               | \$ 7.54            | \$ -               | \$ -         | \$ -         |
| 6215                     | PROF & SPEC SERV. - OTHER      | \$ -               | \$ 63.00           | \$ 500.00          | \$ 85.00           | \$ -               | \$ -         | \$ -         |
| 6220                     | OTHER CONTRACTUAL SERVICES     | \$ 115,000.00      | \$ 144,635.35      | \$ 122,000.00      | \$ 147,129.53      | \$ 360,000         | \$ 400,000   | \$ 450,000   |
| 6240                     | MEMBERSHIPS AND DUES           | \$ 500.00          | \$ 748.70          | \$ 500.00          | \$ 400.00          | \$ 500             | \$ 500       | \$ 500       |
| 6250                     | TRAVEL, CONFERENCES & MEETINGS | \$ 1,000.00        | \$ 1,376.29        | \$ 6,000.00        | \$ 2,030.24        | \$ 2,500           | \$ 5,500     | \$ 5,000     |
| Total Operating          |                                | \$ 149,350.00      | \$ 176,874.89      | \$ 215,850.00      | \$ 210,304.61      | \$ 462,141         | \$ 518,606   | \$ 688,900   |
| Capital                  |                                |                    |                    |                    |                    |                    |              |              |
| 8814                     | CAPITAL EXP - EQUIPMENT        | \$ 500.00          | \$ 18,578.37       | \$ -               | \$ -               | \$ 5,000           | \$ 5,000     | \$ -         |
| 9261                     | MISCELLANEOUS EXPENSE          | \$ 500.00          | \$ 33.39           | \$ 500.00          | \$ -               | \$ -               | \$ -         | \$ -         |
| Total Capital            |                                | \$ 1,000.00        | \$ 18,611.76       | \$ 500.00          | \$ -               | \$ 5,000           | \$ 5,000     | \$ -         |
| TOTAL POLICE             |                                | \$ 1,274,666.00    | \$ 1,362,651.04    | \$ 1,475,823.00    | \$ 1,404,453.72    | \$ 1,691,652       | \$ 1,707,206 | \$ 2,362,726 |

APPENDIX C: Fire

| 75 FIRE                             | FY 21/22             |                      | YTD 22/23            |                      | FY 23/24 Budget   |                   | FY 2024/25        |  |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------------|-------------------|--|
|                                     | Budget               | Actual               | Budget               | Actual               | Budget            | Projected YE      | Proposed          |  |
| <b>Fire Employee Services</b>       |                      |                      |                      |                      |                   |                   |                   |  |
| 5110 SALARIES & WAGES REG EMPLOYEES | \$ 228,200.00        | \$ 423,985.51        | \$ 353,247.00        | \$ 394,773.04        | \$ 404,866        | \$ 404,866        | \$ 505,721        |  |
| 5130 OVERTIME EXPENSE               | \$ 45,000.00         | \$ 17,762.88         | -                    | \$ 17,656.23         | \$ 60,000         | \$ 60,000         | \$ 30,000         |  |
| 5211 HEALTH INSURANCE-ER            | \$ 46,700.00         | \$ 37,969.14         | \$ 68,947.00         | \$ 50,575.69         | \$ 65,600         | \$ 65,600         | \$ 126,000        |  |
| 5213 PERS RETIREMENT                | \$ 27,590.00         | \$ 18,814.29         | \$ 49,307.00         | \$ 24,163.64         | \$ 55,230         | \$ 55,230         | \$ 50,491         |  |
| 5215 MEDICARE EXPENSE               | \$ 3,870.00          | \$ 6,106.87          | \$ 5,991.00          | \$ 5,715.87          | \$ 6,306          | \$ 6,000          | \$ 7,768          |  |
| 5216 SOCIAL SECURITY EXPENSE        | \$ 16,540.00         | \$ 26,111.36         | \$ 25,621.00         | \$ 24,440.12         | \$ 26,961         | \$ 25,500         | \$ 33,215         |  |
| 5218 CALIF SUI & ETT                | \$ 1,340.00          | \$ 2,743.51          | \$ 1,661.00          | \$ 2,218.40          | \$ 4,277          | \$ 4,277          | \$ 4,935          |  |
| 5219 WORKERS COMP                   | \$ 11,000.00         | \$ 11,000.00         | -                    | \$ 4,000.00          | \$ 14,295         | \$ 15,000         | \$ 25,000         |  |
| VACATION CASHOUT                    | -                    | -                    | \$ 2,656.00          | -                    | \$ 3,794          | \$ 3,794          | \$ 10,469         |  |
| 5224 UNIFORM ALLOWANCE              | \$ 1,050.00          | \$ 1,014.54          | \$ 1,700.00          | \$ 1,049.88          | \$ 1,750          | \$ 1,750          | \$ 2,800          |  |
| 5298 CALPERS UNFUNDED LIABILITY     | \$ 6,300.00          | \$ 4,950.81          | \$ 6,409.00          | \$ 7,096.00          | \$ 26,517         | \$ 26,517         | \$ 1,678          |  |
| <b>Total Fire Employee Services</b> | <b>\$ 387,590.00</b> | <b>\$ 550,458.91</b> | <b>\$ 515,539.00</b> | <b>\$ 531,688.87</b> | <b>\$ 669,596</b> | <b>\$ 668,534</b> | <b>\$ 798,076</b> |  |
| <b>Fire Operating</b>               |                      |                      |                      |                      |                   |                   |                   |  |
| 6111 OFFICE EXPENSE                 | \$ 750.00            | \$ 2,127.39          | -                    | \$ 9.34              | \$ 750            | \$ 1,500          | \$ 1,500          |  |
| 6119 SAFETY EQUIPMENT               | \$ 5,000.00          | \$ 7,100.27          | \$ 15,000.00         | \$ 31,480.05         | \$ 10,000         | \$ 9,000          | \$ 9,000          |  |
| 6120 SPECIAL DEPARTMENTAL EXPENSE   | \$ 3,500.00          | -                    | \$ 3,500.00          | \$ 98.30             | \$ 3,500          | \$ 4,000          | \$ 4,000          |  |
| 6121 TRAINING SUPPLIES              | \$ 200.00            | \$ 177.85            | \$ 400.00            | \$ 97.25             | \$ 400            | \$ 1,600          | \$ 1,600          |  |
| 6122 TRAINING                       | \$ 3,000.00          | \$ 3,190.16          | \$ 4,000.00          | \$ 3,963.60          | \$ 3,000          | \$ 3,000          | \$ 3,000          |  |
| 6123 STAFF RECRUITMENT              | \$ 2,500.00          | \$ 400.00            | \$ 2,500.00          | -                    | -                 | -                 | \$ 500            |  |
| 6130 TOOLS & SMALL EQUIP            | \$ 4,000.00          | \$ 3,755.07          | \$ 4,000.00          | \$ 5,845.83          | \$ 2,000          | \$ 4,000          | \$ 4,000          |  |
| 6140 CLOTHING / UNIFORM NON-PAYROLL | \$ 1,000.00          | \$ 1,262.23          | \$ 1,200.00          | \$ 3,566.07          | \$ 800            | \$ 5,800          | \$ 5,000          |  |
| 6160 COMMUNICATIONS                 | \$ 7,200.00          | \$ 5,482.75          | \$ 10,000.00         | \$ 3,255.68          | \$ 11,280         | \$ 13,000         | \$ 13,000         |  |
| IT SERVICES                         | -                    | -                    | -                    | -                    | \$ 6,500          | \$ 6,500          | \$ 6,500          |  |
| 6166 SOFTWARE PROGRAMS              | -                    | -                    | -                    | -                    | \$ 3,900          | \$ 600            | \$ 600            |  |
| HARDWARE                            | -                    | -                    | -                    | -                    | \$ 1,600          | \$ 1,600          | \$ 1,600          |  |
| 6170 UTILITIES                      | \$ 13,000.00         | \$ 14,374.49         | \$ 16,000.00         | \$ 16,027.74         | \$ 16,000         | \$ 20,000         | \$ 22,000         |  |
| AMADOR WATER                        | -                    | \$ 2,961.27          | -                    | -                    | \$ 3,000          | -                 | -                 |  |
| PG&E                                | -                    | \$ 11,413.22         | -                    | -                    | \$ 13,000         | -                 | -                 |  |
| 6190 MAINT OF BLDGS, STRUCT, GROUND | \$ 10,000.00         | \$ 5,304.93          | \$ 12,000.00         | \$ 1,479.16          | \$ 12,000         | \$ 13,000         | \$ 13,500         |  |
| 6201 FUEL                           | \$ 5,000.00          | \$ 681.01            | \$ 17,000.00         | \$ 19,578.32         | \$ 40,000         | \$ 32,000         | \$ 35,000         |  |
| 6202 MAINT & OPERATIONS - VEHICLES  | -                    | -                    | \$ 12,000.00         | \$ 25,599.05         | \$ 50,000         | \$ 40,000         | \$ 40,000         |  |
| 6203 MAINT & OPERATIONS - EQUIPMENT | -                    | -                    | \$ 3,000.00          | \$ 3,295.27          | \$ 10,000         | \$ 5,000          | \$ 5,000          |  |
| 6215 PROF & SPEC SERV - OTHER       | \$ 2,000.00          | -                    | -                    | -                    | \$ 2,000          | \$ 1,300          | \$ 1,300          |  |
| 6250 TRAVEL, CONFERENCES & MEETINGS | \$ 1,000.00          | \$ 2,830.10          | \$ 4,500.00          | \$ 1,848.00          | -                 | -                 | \$ 500            |  |
| <b>Total Operating</b>              | <b>\$ 58,350.00</b>  | <b>\$ 61,060.74</b>  | <b>\$ 105,100.00</b> | <b>\$ 116,168.94</b> | <b>\$ 189,730</b> | <b>\$ 161,900</b> | <b>\$ 167,600</b> |  |
| <b>Capital Expense - Building</b>   |                      |                      |                      |                      |                   |                   |                   |  |
| 8812 CAPITAL EXPENSE - BUILDING     | \$ -                 | \$ 48,410.07         | \$ -                 | \$ -                 | \$ -              | \$ -              | \$ -              |  |
| 8814 CAPITAL EXP - EQUIPMENT        | \$ -                 | -                    | \$ 50,000.00         | \$ 53,723.56         | \$ 66,000         | \$ 66,000         | \$ -              |  |
| CAPITAL REPLACEMENT                 | \$ 5,000.00          | -                    | -                    | -                    | -                 | -                 | -                 |  |
| <b>Total Capital</b>                | <b>\$ 5,000.00</b>   | <b>\$ 48,410.07</b>  | <b>\$ 50,000.00</b>  | <b>\$ 53,723.56</b>  | <b>\$ 66,000</b>  | <b>\$ 66,000</b>  | <b>\$ -</b>       |  |
| <b>TOTAL FIRE</b>                   | <b>\$ 450,940.00</b> | <b>\$ 659,929.72</b> | <b>\$ 670,639.00</b> | <b>\$ 701,581.37</b> | <b>\$ 925,326</b> | <b>\$ 896,434</b> | <b>\$ 965,676</b> |  |

## APPENDIX C: Planning

|      | PLANNING                          | FY 21/22             |                      | YTD 22/23            |                     | FY 23               |
|------|-----------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
|      |                                   | Budgeted             | Actual               | Budgeted             | Actual              | Budget              |
| 80   | <b>Planning Employee Services</b> |                      |                      |                      |                     |                     |
| 5110 | SALARIES & WAGES REG              | \$ 5,250.00          | \$ 120.00            | \$ -                 | -                   | \$ 200.00           |
| 5205 | HEALTH INSURANCE-ER               | \$ 461.00            | -                    | \$ -                 | -                   | \$ -                |
| 5213 | PERS RETIREMENT                   | \$ 406.00            | -                    | \$ -                 | -                   | \$ -                |
| 5215 | MEDICARE EXPENSE                  | \$ 79.00             | 1.74                 | \$ 3.00              | -                   | \$ 2.90             |
| 5216 | SOCIAL SECURITY EXPENSE           | \$ 10.00             | 7.44                 | \$ 12.00             | -                   | \$ 12.40            |
| 5218 | CALIF SUI & ETT                   | \$ 10.00             | 3.60                 | \$ 9.00              | -                   | \$ 9.00             |
|      | WORKERS COMP                      |                      |                      |                      |                     | \$ 16.67            |
|      | <b>Total Employee Services</b>    | \$                   | <b>384.96</b>        | \$ 224.00            | -                   | \$ 240.97           |
|      | <b>Planning Operating</b>         |                      |                      |                      |                     |                     |
| 6150 | ADVERTISING                       | \$ 1,500.00          | \$ 2,606.64          | \$ -                 | \$ 200.00           | \$ 500.00           |
| 6213 | PROF & SPEC SERV-PLANNER          | \$ 75,000.00         | \$ 140,506.02        | \$ 150,000.00        | \$ 83,171.77        | \$ 45,000.00        |
| 6215 | PROF & SPEC SERV. - OTHER         | \$ 25,000.00         | -                    | \$ 25,000.00         | \$ 569.16           | \$ 12,000.00        |
|      | <b>Total Operating</b>            |                      | <b>\$ 143,112.66</b> | <b>\$ 175,000.00</b> | <b>\$ 83,940.93</b> | <b>\$ 57,500.00</b> |
|      | <b>TOTAL PLANNING</b>             | <b>\$ 107,943.00</b> | <b>\$ 143,497.62</b> | <b>\$ 175,224.00</b> | <b>\$ 83,940.93</b> | <b>\$ 57,740.97</b> |

APPENDIX c: Building

|                                       | FY 21/22             |                      | YTD 22/23            |                      | FY 23/24 Budget      |                      | 2024-25              |  |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
|                                       | Budgeted             | Actual               | Budgeted             | Actual               | Budget               | Projected YE         | Proposed Budget      |  |
| <b>85 BUILDING INSPECTION</b>         |                      |                      |                      |                      |                      |                      |                      |  |
| Building Inspection Employee Services |                      |                      |                      |                      |                      |                      |                      |  |
| 5110 SALARIES & WAGES REG             | \$ 119,300.00        | \$ 101,517.93        | \$ 181,907.00        | \$ 106,509.85        | \$ 149,274.51        | \$ 135,000.00        | \$ 117,593.31        |  |
| 5211 HEALTH INSURANCE-ER              | \$ 16,200.00         | \$ 12,817.07         | \$ 36,854.00         | \$ 24,039.54         | \$ 42,000.00         | \$ 31,000.00         | \$ 31,500.00         |  |
| 5213 PERS RETIREMENT                  | \$ 13,290.00         | \$ 10,378.13         | \$ 19,646.00         | \$ 8,592.90          | \$ 16,494.84         | \$ 10,000.00         | \$ 12,994.07         |  |
| 5215 MEDICARE EXPENSE                 | \$ 1,730.00          | \$ 1,434.11          | \$ 2,648.00          | \$ 1,453.32          | \$ 2,164.48          | \$ 1,700.00          | \$ 1,705.10          |  |
| 5216 SOCIAL SECURITY EXPENSE          | \$ 7,400.00          | \$ 6,132.05          | \$ 11,323.00         | \$ 6,214.26          | \$ 9,255.02          | \$ 7,250.00          | \$ 7,290.79          |  |
| 5218 CALIF SUI & ETT                  | \$ 710.00            | \$ 637.80            | \$ 872.00            | \$ 511.58            | \$ 658.00            | \$ 350.00            | \$ 493.50            |  |
| 5219 WORKERS COMP                     |                      |                      |                      |                      | \$ 5,115.13          | \$ 5,115.13          | \$ 4,400.14          |  |
| VACATION CASHOUT                      |                      |                      |                      |                      | \$ -                 | \$ -                 | \$ -                 |  |
| CALPERS UNFUNDED LIABILITY            | \$ 9,000.00          | \$ 5,993.00          | \$ 9,110.00          | \$ 8,751.00          | \$ 8,233.00          | \$ 8,233.00          | \$ 1,909.00          |  |
| <b>Total Employee Services</b>        | <b>\$ 167,630.00</b> | <b>\$ 139,512.60</b> | <b>\$ 262,360.00</b> | <b>\$ 156,083.36</b> | <b>\$ 233,194.98</b> | <b>\$ 198,648.13</b> | <b>\$ 177,885.91</b> |  |
| <b>Building Inspection Operating</b>  |                      |                      |                      |                      |                      |                      |                      |  |
| 6111 OFFICE EXPENSE                   | \$ -                 | \$ 48.10             | \$ -                 | \$ -                 | \$ 500.00            | \$ 1,200.00          | \$ 1,200.00          |  |
| 6122 TRAINING                         | \$ 1,000.00          | \$ -                 | \$ 2,000.00          | \$ 2,083.20          | \$ 2,500.00          | \$ 1,000.00          | \$ 1,500.00          |  |
| 6160 COMMUNICATIONS                   | \$ 1,400.00          | \$ -                 | \$ -                 | \$ -                 | \$ 500.00            | \$ 2,300.00          | \$ 2,400.00          |  |
| 6165 IT/NETWORK SERVICES              | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |  |
| 6166 SOFTWARE PROGRAMS                | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ 4,500.00          | \$ 800.00            | \$ 1,000.00          |  |
| UTILITIES                             |                      |                      |                      |                      | \$ 500.00            | \$ 500.00            | \$ 500.00            |  |
| 6190 MAINT OF BLDGS, STRUCT, GROUND   | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ 3,500.00          | \$ 1,000.00          | \$ 1,500.00          |  |
| 6201 FUEL                             | \$ -                 | \$ -                 | \$ 3,500.00          | \$ -                 | \$ -                 | \$ 600.00            | \$ 700.00            |  |
| 6216 PROF SERVICES - BLDG INSP.       | \$ 25,000.00         | \$ -                 | \$ -                 | \$ 28,714.62         | \$ 10,000.00         | \$ 6,000.00          | \$ 6,000.00          |  |
| 6240 MEMBERSHIPS AND DUES             | \$ 400.00            | \$ -                 | \$ 500.00            | \$ 145.00            | \$ 2,500.00          | \$ 2,500.00          | \$ 2,500.00          |  |
| TRAVEL, CONFERENCES &                 | \$ -                 | \$ -                 | \$ 500.00            | \$ 90.29             | \$ 2,500.00          | \$ 2,500.00          | \$ 2,500.00          |  |
| <b>Total Operating</b>                | <b>\$ 27,900.00</b>  | <b>\$ 242.00</b>     | <b>\$ 6,500.00</b>   | <b>\$ 31,333.02</b>  | <b>\$ 27,000.00</b>  | <b>\$ 18,400.00</b>  | <b>\$ 19,800.00</b>  |  |
| <b>Building Inspection Capital</b>    |                      |                      |                      |                      |                      |                      |                      |  |
| CAPITAL EXP - VEHICLES                | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |  |
| <b>Total Capital</b>                  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |  |
| <b>TOTAL BUILDING INSPECTION</b>      | <b>\$ 195,530.00</b> | <b>\$ 139,754.60</b> | <b>\$ 268,860.00</b> | <b>\$ 187,416.38</b> | <b>\$ 260,194.98</b> | <b>\$ 217,048.13</b> | <b>\$ 197,685.91</b> |  |

# APPENDIX C: Engineering

|      | ENGINEERING                    | FY 21/22      |               | FY 22/23      |               | FY 23/24      |               | FY 24/25<br>Proposed |
|------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|
|      |                                | Budgeted      | Actual        | Budgeted      | Actual        | Budget        | Projected YE  |                      |
| 5110 | Engineering Employee Services  |               |               |               |               |               |               |                      |
| 5211 | SALARIES & WAGES REG           | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
| 5213 | HEALTH INSURANCE-ER            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
| 5215 | PERS RETIREMENT                | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
| 5216 | MEDICARE EXPENSE               | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
| 5218 | SOCIAL SECURITY EXPENSE        | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
|      | CALIF SUI & ETT                | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
|      | <b>Total Employee Services</b> | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                 |
| 6212 | Engineering Operating          |               |               |               |               |               |               |                      |
| 6225 | PROF SERVICES-ENGINEER         | \$ 165,000.00 | \$ 80,003.33  | \$ 165,000.00 | \$ 211,264.72 | \$ 130,000.00 | \$ 115,000.00 | \$ 125,000.00        |
|      | ENGINEER SERV.-BILLABLE        | \$ 100,000.00 | \$ 103,025.20 | \$ 100,000.00 | \$ 87,451.00  | \$ 15,000.00  | \$ 55,000.00  | \$ 60,000.00         |
|      | <b>Total Operating</b>         | \$ 265,000.00 | \$ 183,028.53 | \$ 265,000.00 | \$ 298,715.72 | \$ 145,000.00 | \$ 170,000.00 | \$ 185,000.00        |
|      | <b>TOTAL ENGINEERING</b>       | \$ 265,000.00 | \$ 183,510.03 | \$ 265,000.00 | \$ 213,000.00 | \$ 145,000.00 | \$ 170,000.00 | \$ 185,000.00        |

**APPENDIX C: Citywide Services**

| 94   | CITYWIDE SERVICES         | FY 21/22             |                      | FY 22/23             |                      | F Y                  |
|------|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|      |                           | Budgeted             | Actual               | Budgeted             | Actual               | Budget               |
| 5119 | Citywide Employee         |                      |                      |                      |                      | -                    |
| 5219 | Special IT                |                      |                      | \$ 6,619.65          |                      | -                    |
| 5225 | Workers Compensation      | \$ 36,000.00         | \$ 51,935.94         | \$ 49,308.00         | \$ 77,714.50         | \$ 60,000            |
| 5298 | OPEB INSURANCE            | \$ 36,100.00         | \$ 48,875.00         | \$ 36,544.00         | \$ 74,608.48         | \$ -                 |
|      | CALPERS UNFUNDED          |                      |                      |                      | \$ 35,105.00         | \$ -                 |
|      | <b>Total Employee</b>     | <b>\$ 72,100.00</b>  | <b>\$ 100,810.94</b> | <b>\$ 85,852.00</b>  | <b>\$ 194,047.63</b> | <b>\$ 60,000</b>     |
| 6111 | Citywide Services         |                      |                      |                      |                      |                      |
| 6112 | OFFICE EXPENSE            | \$ 22,500.00         | \$ 24,439.86         | \$ 20,000.00         | \$ 23,474.39         | \$ -                 |
| 6120 | PAYROLL PROCESSING        | \$ 7,000.00          | \$ 9,742.35          | \$ 9,000.00          | \$ 14,319.90         | \$ -                 |
| 6125 | SPECIAL                   | \$ 1,000.00          | \$ 1,299.75          | \$ 1,000.00          | \$ 235.97            | \$ -                 |
| 6150 | ADMINISTRATION            | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 6160 | ADVERTISING               | \$ 200.00            | \$ 125.55            | \$ -                 | \$ -                 | \$ -                 |
| 6163 | COMMUNICATIONS            | \$ 35,000.00         | \$ 32,723.47         | \$ 25,000.00         | \$ 39,143.82         | \$ -                 |
| 6165 | IT SERVICES               | \$ 8,500.00          | \$ 26,405.58         | \$ 40,000.00         | \$ 23,245.49         | \$ -                 |
| 6166 | IT HARDWARE               | \$ 13,000.00         | \$ 13,105.00         | \$ 10,000.00         | \$ 6,014.95          | \$ -                 |
| 6170 | SOFTWARE PROGRAMS         | \$ 28,000.00         | \$ 28,391.93         | \$ 28,000.00         | \$ 26,769.73         | \$ -                 |
|      | UTILITIES                 | \$ 25,000.00         | \$ 19,738.61         | \$ 30,000.00         | \$ 32,037.91         | \$ -                 |
|      | AMADOR WATER              |                      | \$ 3,945.70          |                      |                      | \$ -                 |
|      | PG&E                      |                      | \$ 15,792.91         |                      |                      | \$ -                 |
| 6190 | MAINT OF BLDGS,           | \$ 10,800.00         | \$ 15,213.67         | \$ -                 | \$ -                 | \$ -                 |
| 6203 | MAINT & OPERATIONS -      | \$ 500.00            | \$ 114.82            | \$ 500.00            | \$ -                 | \$ -                 |
| 6210 | PROF & SPEC SERVICES-     | \$ -                 | \$ -                 | \$ -                 | \$ 16,201.62         | \$ -                 |
| 6211 | PROF SERVICES -           | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 6214 | PROF & SPEC SERV.-IT      | \$ 8,000.00          | \$ -                 | \$ 50,000.00         | \$ 10,964.00         | \$ -                 |
| 6215 | PROF & SPEC SERV. -       | \$ 32,000.00         | \$ 43,767.87         | \$ 32,000.00         | \$ 49,481.56         | \$ -                 |
| 6220 | OTHER CONTRACTUAL         | \$ 3,000.00          | \$ 2,730.24          | \$ 3,000.00          | \$ 4,275.69          | \$ -                 |
| 6230 | INSURANCE                 | \$ 45,000.00         | \$ 85,721.00         | \$ 100,000.00        | \$ 224,549.14        | \$ 333,604           |
| 6231 | PROPERTY INSURANCE        | \$ 23,000.00         | \$ 55,536.00         | \$ 60,000.00         | \$ 60,000.00         | \$ 6,720             |
| 6240 | MEMBERSHIPS AND           | \$ 6,900.00          | \$ 1,845.00          | \$ -                 | \$ 149.77            | \$ -                 |
| 6250 | TRAVEL                    | \$ 100.00            | \$ 67.00             | \$ -                 | \$ -                 | \$ -                 |
|      | <b>Total Operating</b>    | <b>\$ 269,500.00</b> | <b>\$ 380,706.31</b> | <b>\$ 408,500.00</b> | <b>\$ 530,863.94</b> | <b>\$ 340,324.00</b> |
| 8813 | Citywide Services Capital |                      |                      |                      |                      |                      |
| 8814 | CAPITAL EXP-OTHER         | \$ 10,000.00         | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 9211 | CAPITAL EXP -             | \$ 35,000.00         | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 9231 | INTEREST EXPENSE          | \$ 4,400.00          | \$ 19,709.10         | \$ -                 | \$ -                 | \$ -                 |
| 9261 | BANK                      | \$ 1,500.00          | \$ 100.00            | \$ -                 | \$ 3,090.63          | \$ 2,500             |
| 9700 | MISCELLANEOUS             | \$ 37,206.00         | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
|      | TRANSFERS OUT             | \$ -                 | \$ -                 | \$ 75,682.00         | \$ 75,682.00         | \$ -                 |
|      | <b>Total Capital</b>      | <b>\$ 88,106.00</b>  | <b>\$ 19,809.10</b>  | <b>\$ 75,682.00</b>  | <b>\$ 78,772.63</b>  | <b>\$ 2,500.00</b>   |
|      | <b>TOTAL CITYWIDE</b>     | <b>\$ 429,706.00</b> | <b>\$ 501,326.35</b> | <b>\$ 570,034.00</b> | <b>\$ 803,684.20</b> | <b>\$ 402,824.00</b> |

| Recreation Programs                  |                                | FY 2023/24   |              | FY 2024/25   |              |
|--------------------------------------|--------------------------------|--------------|--------------|--------------|--------------|
|                                      |                                | Budget       | Projected YE | Projected YE | Proposed     |
| <b>Recreation Employess Services</b> |                                |              |              |              |              |
| 5110                                 | SALARIES & WAGES REG EMPLOYEES | \$ 9,850.00  | \$ 9,850.00  | \$ 9,850.00  | \$ 39,928.80 |
| 5211                                 | HEALTH INSURANCE-ER            | \$ 4,510.00  | \$ 4,510.00  | \$ 4,510.00  | \$ 12,600.00 |
| 5213                                 | PERS RETIREMENT                | \$ 1,391.00  | \$ 1,391.00  | \$ 1,391.00  | \$ 3,185.58  |
| 5215                                 | MEDICARE EXPENSE               | \$ 186.00    | \$ 186.00    | \$ 186.00    | \$ 578.97    |
| 5216                                 | SOCIAL SECURITY EXPENSE        | \$ 795.00    | \$ 795.00    | \$ 795.00    | \$ 2,475.59  |
| 5218                                 | CALIF SUI & ETT                | \$ 90.00     | \$ 90.00     | \$ 90.00     | \$ 573.20    |
| 5220                                 | WORKERS COMP                   | \$ 466.00    | \$ 466.00    | \$ 466.00    | \$ 1,911.23  |
| 5225                                 | VACATION CASHOUT               | \$ -         | \$ -         | \$ -         | \$ -         |
| 5296                                 | CALPERS UNFUNDED LIABILITY     | \$ -         | \$ -         | \$ -         | \$ -         |
| <b>Total Employee Services</b>       |                                | \$ 17,288.00 | \$ 17,288.00 | \$ 17,288.00 | \$ 61,253.36 |
| <b>Recreation Operations</b>         |                                |              |              |              |              |
|                                      | Summer Youth                   | \$ 6,430.00  | \$ 6,430.00  | \$ 6,430.00  | \$ 2,670.00  |
|                                      | Community Service              | \$ 1,000.00  | \$ 1,000.00  | \$ 1,000.00  | \$ 750.00    |
| <b>Total Operations</b>              |                                | \$ 7,430.00  | \$ 7,430.00  | \$ 7,430.00  | \$ 3,420.00  |
| <b>Total Recreation Programs</b>     |                                |              |              |              |              |
|                                      |                                | \$ 24,718.00 | \$ 24,718.00 | \$ 24,718.00 | \$ 64,673.36 |



|                                             | FY 21/22            |                     | FY 22/23            |                     | FY 23/24             |                      | FY 24/25  |                   |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------|-------------------|
|                                             | Budget              | Actual              | Budget              | Actual              | Budget               | Projected YE         | Proposed  |                   |
| <b>LIGHTING &amp; LANDSCAPE DIST. 1 C</b>   |                     |                     |                     |                     |                      |                      |           |                   |
| <b>SPECIAL BENEFITS ASSESSMENTS</b>         |                     |                     |                     |                     |                      |                      |           |                   |
| IMPROVEMENT AREA 3 CFD'S                    | \$ 72,500.00        | \$ 85,244.22        | \$ 72,500.00        | \$ 76,374.20        | \$ 85,000.00         | \$ 85,000.00         | \$        | 85,000.00         |
| <b>TOTAL REVENUE SPECIAL BENEFITS</b>       | <b>\$ 72,500.00</b> | <b>\$ 85,244.22</b> | <b>\$ 72,500.00</b> | <b>\$ 76,374.20</b> | <b>\$ 85,000.00</b>  | <b>\$ 85,000.00</b>  | <b>\$</b> | <b>85,000.00</b>  |
| <b>LIGHTING/LANDSCAPE EXPENDITURE</b>       |                     |                     |                     |                     |                      |                      |           |                   |
| Lighting/Landscape Expenditure Operating    |                     |                     |                     |                     |                      |                      |           |                   |
| ADMINISTRATION COSTS                        | \$ 3,000.00         | \$ -                | \$ -                | \$ -                | \$ -                 | \$ 8,231.00          | \$        | 8,500.00          |
| UTILITIES                                   | \$ 29,500.00        | \$ 25,386.32        | \$ 31,000.00        | \$ 28,397.11        | \$ 31,000.00         | \$ 55,000.00         | \$        | 60,000.00         |
| MAINT OF BLDGS, STRUCT, GROUND              | \$ 34,800.00        | \$ 32,789.19        | \$ 35,000.00        | \$ 41,053.85        | \$ 29,304.00         | \$ 29,304.00         | \$        | 35,000.00         |
| CAPITAL OUTLAY-OTHER THAN BLDG              |                     |                     |                     |                     | \$ 80,000.00         | \$ 120,000.00        | \$        | 95,000.00         |
| <b>Total Lighting/Landscape Expenditure</b> | <b>\$ 67,700.00</b> | <b>\$ 58,175.51</b> | <b>\$ 66,000.00</b> | <b>\$ 69,450.96</b> | <b>\$ 140,304.00</b> | <b>\$ 212,535.00</b> | <b>\$</b> | <b>198,500.00</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>        |                     |                     |                     |                     |                      |                      |           |                   |
|                                             | \$ 4,800.00         | \$ 27,068.71        | \$ 6,500.00         | \$ 6,923.24         | \$ (55,304.00)       | \$ (127,535.00)      | \$        | (113,500.00)      |