



City Council Meeting Agenda

Monday, November 04, 2024 at 6:00 PM

33 Church Street, Sutter Creek, CA 95685

The Agenda can be found on the City's Website: www.cityofsuttercreek.org

The City of Sutter Creek City Council Meeting will be available via Zoom and in person.

Join Zoom meeting:

<https://us02web.zoom.us/j/4753525385?pwd=fmryW9IxbtToq5Rq0lnONKnVIRwL1&omn=87635013553>

Please note: Zoom participation is only available for viewing the Council meeting.

Public Comment will not be taken from Zoom

Or Dial by phone: 301-715-8592 | Meeting ID: 956 852 0224

Unless stated otherwise on the agenda, every item on the agenda is exempt from review under the California Environmental Quality Act ("CEQA") per CEQA Guidelines Sections 15060(c), 15061(b)(3), 15273, 15378, 15301, 15323 and/or Public Resources Code Section 21065.

- 1. Call to Order and Establish a Quorum for Regular Meeting**
- 2. Pledge of Allegiance to the Flag**
- 3. Public Forum**

At this time, the public is permitted to address the City Council on items not appearing on the agenda. Comments may not exceed 5 minutes. In accordance with State Law, however, no action or discussion may take place on any item not appearing on the posted agenda. The City Council may respond to statements made or questions asked or may request Staff to report back at a future meeting on the matter. The exceptions under which the City Council may discuss and/or take action on items not appearing on the agenda are contained in Government Code §54954.2. Public comment on any item listed below shall be limited to five minutes, unless additional time is permitted by the Mayor/Council.

- 4. City Manager's Report**

This section is an opportunity to provide Council members with a brief status update on staff activities. No action is expected to be taken by the Council.

A. [City Manager Report](#)

5. Presentations

A. [A Proclamation Recognizing Karen Darrow for Her Service to the City](#)

B. Update by Sutter Creek Fire District on Recent Fires

Presentation by Fire Chief Dominic Moreno

6. Approval of Minutes

A. City Council Minutes of October 21, 2024

Motion for Council Approval

7. Consent Agenda

Items listed on the consent agenda are considered routine and shall be enacted in one motion. Any item may be removed for discussion at the request of Council or the Public.

A. [Adopt Resolution 24-25-14 approving Parcel Map #2928 which merges 3 parcels into 2 parcels](#)

8. Ordinances and Public Hearing

9. Administrative Agenda

A. [FY24-25 Q1 Budget Performance Review](#)

Information report for council comment and feedback

B. [Staff Report - General Fund Reserve Policy](#)

Action Item for Council Approval

C. [Council indication of interest in Downtown Trees Concept - Continued from October 7 meeting](#)

For Council prioritization and feedback

10. Mayor and Council Member Reports

This section is to provide Council members an opportunity to present updates on their activities and to request items be placed on future agendas.

11. City Attorney's Report

This section provides an opportunity for the City Attorney to report on any activities or upcoming legislation of importance to the City. No action is expected to be taken by the Council.

12. Future Agenda Items

This section provides an opportunity for Council members to request items to be added to the agenda in the future with a majority Council vote.

13. Information and Correspondence

- A. [Engineering Monthly Report](#)

14. Closed Session

- A. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: City Manager

15. Report from Closed Session

16. Adjournment

The next regularly scheduled meeting is November 18, 2024

City Manager's Report

11/04/2024



City Priority Updates

Goals	Updates
Improve Roadways	<ul style="list-style-type: none"> • ACTC updating eligible projects starting in January • Local tax measure vote
Sustainable Budget	<ul style="list-style-type: none"> • Budget review tonight • Started no weekend overtime • Tyler ERP Kickoff • \$15,000 back from ACRA
Wastewater Modernization	<ul style="list-style-type: none"> • iBank submission data being collected. • Water board check-in meeting
Economic Development	<ul style="list-style-type: none"> • Mural going up • Visited Leadership Hub on main street • Meeting w/ Sierra Jobs First, County, and Andrew Gardner about grant application



City Updates

Goals	Updates
Day-to-Day / Other	<ul style="list-style-type: none">● Notable PD arrests - arson suspect, domestic violence suspect, elderly missing woman.● Fire at Gateway park● Looking for interim / temporary staff● Processing several subdivision applications● School drop-off Issue on Randolph● Attended quarterly risk management meeting in Fresno● Witches walk popular event



Eureka Mine

- Evaluated for additional weed mitigation
- Could be scenic, rustic park
- Need funds to complete paperwork on mitigation



Community Events

- Nov 5 Election Day
- Nov 11 Veterans Day
- Nov 28 Thanksgiving
- Nov 29 Plaid Friday
- Dec 6 Tree Lighting / Open House
- Dec 7 La Posadas
- Dec 14 Festival of Lights
- Dec 25 Christmas

Upcoming Agendas

- Capital Improvement Plan
- Zoning Code Cleanup
- Short term rental policy check-in
- Year in Review

Likely cancellation of Dec 16th Meeting unless required for some item

**A PROCLAMATION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK
RECOGNIZING CITY CLERK KAREN DARROW AND HONORING HER MANY
ACCOMPLISHMENTS ON BEHALF OF THE CITY OF SUTTER CREEK**

WHEREAS Karen Darrow was hired as City Clerk in January of 2014, and promoted to Administrative Services Supervisor in 2019. Karen has distinguished herself from the start as a competent and collaborative employee; and

WHEREAS Karen performed the duties of City Clerk including minutes and agendas, public records requests, record management, and election functions. As City Clerk she successfully managed and coordinated multiple city commissions; and

WHEREAS over her years with the city, Karen’s position grew, and she took on increasing responsibilities including human resources, benefits, insurance and risk management, and administration of the city cemetery; and

WHEREAS Karen helped develop and manage the city’s website and social media. She was instrumental in launching the city onto the web and using these platforms for public engagement and marketing purposes; and

WHEREAS Karen helped market Sutter Creek as an attraction for visitors and oversaw seasonal decorations. Karen always showed care and concern for our town’s appearance; and

WHEREAS Karen demonstrated creativity and ingenuity during and after the COVID pandemic to sustain some business in town and was a driving force behind establishing both the temporary and permanent outdoor ordinances; and

WHEREAS Karen worked with the Police Chief to re-write and update the City Personnel handbook, an endeavor that took substantial time and commitment; and


WHEREAS Karen has been welcoming and supportive to new staff members and her depth of knowledge regarding city business was an asset for staff and council; and

WHEREAS Karen has had a tremendous impact on the City of Sutter Creek, our businesses, residents, and employees, and we are collectively better off for her having served this community; and

NOW, THEREFORE, BE IT RESOLVED, I, Mayor Claire Gunselman, on behalf of the City Council, Citizens, and Employees of the City of Sutter Creek, do hereby issue this Proclamation to Karen Darrow in recognition of her many achievements. We congratulate Karen for a job well done and wish her continued success and happiness

THE CITY OF SUTTER CREEK

Claire Gunselman, Mayor



 1854
SUTTER CREEK
John Sutter
 JEWEL OF THE MOTHER LODGE

TO: CITY COUNCIL OF THE CITY OF SUTTER CREEK
MEETING DATE: NOVEMEBER 4, 2024
FROM: ERIN VENTURA, PLANNING CONSULTANT
SUBJECT: ROSSI-MOBLEY MERGER: APNS 018-152-045, 046, & 050

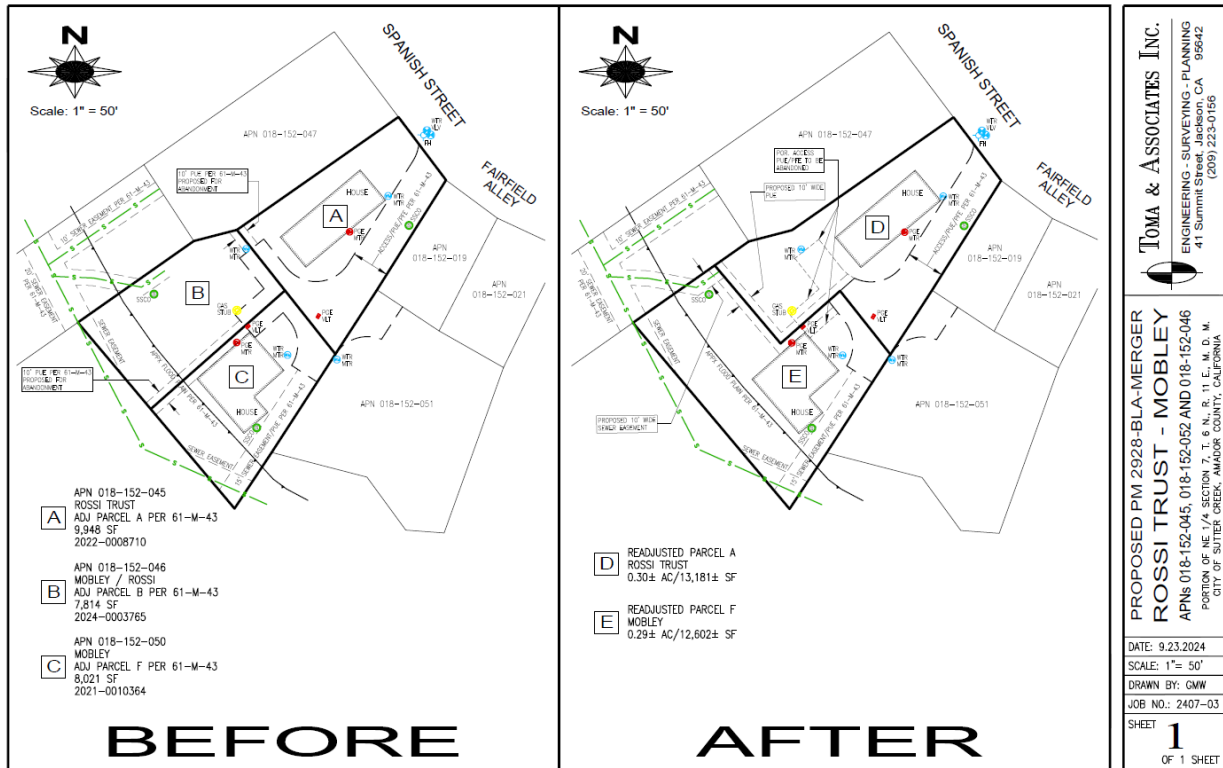
RECOMMENDATION:

Adopt Resolution 24-25-14 approving Parcel Map #2928 which merges 3 parcels into 2 parcels.

DISCUSSION:

This parcel map for a merger and boundary line adjustment was reviewed, deemed consistent and found technically correct.

The map merges three (3) parcels into two (2) parcels. The lots are located at 29 Spanish Street, 21 Clear Creek Way, and 25 Clear Creek Way.



After clerk certification, payment of all fees, verification of property tax payment and receipt of parcel map guarantee (provided by applicant), the map is ready for recording by the City Clerk.

A City Clerk Certificate is set forth on the map verifying City Council approval. A draft resolution is attached for your review and consideration.

California Environmental Quality Act (CEQA) Guidelines: This project is Categorical Exemption Section 15305 (Minor Alterations in Land Use Limitation) of the California Environmental Quality Act (CEQA) Guidelines. A CEQA Notice of Exemption (Class 5 – Minor Alterations in Land Use Limitation) is attached for filing with the State Office of Planning and Research.

Section 7, Item A.

BUDGET IMPACT:

None.

* * * *

PARCEL MAP No. 2928

BOUNDARY LINE ADJUSTMENT / MERGER

OWNER'S CERTIFICATE

THE UNDERSIGNED HEREBY CERTIFY THAT THEY ARE THE OWNERS OF REAL PROPERTY SHOWN HEREON AND DO HEREBY CONSENT TO THE PREPARATION AND RECORDATION OF THIS MAP AND HEREBY IRREVOCABLY OFFER FOR DEDICATION TO THE CITY OF SUTTER CREEK THE SEWER EASEMENT AND PUBLIC UTILITY EASEMENTS SET FORTH HEREON.

PETER ROSSI, Trustee of the Peter Rossi Living Trust dated 5/28/08

TROY C. MOBLEY

PETER ROSSI

MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC (MERS) ACTING SOLELY AS NOMINEE FOR ROCKET MORGAGE, LLC Beneficiary per 2023-0003576

STIFEL BANK AND TRUST Beneficiary per 2022-0008711 by _____ (Print name and title)

by _____ (Print name and title)

LINDA M. SCOTT, Trustee of The Scott Family Trust dated September 25, 2009 AS TO THE ABANDONMENT OF A PORTION OF THE ACCESS, PFE AND PUE OVER ADJUSTED ADJUSTED PARCELS A, B, F AND PARCEL G AS SHOWN ON 61-M-43

JERRY M. SCOTT, Trustee of The Scott Family Trust dated September 25, 2009 AS TO THE ABANDONMENT OF A PORTION OF THE ACCESS, PFE AND PUE OVER ADJUSTED ADJUSTED PARCELS A, B, F AND PARCEL G AS SHOWN ON 61-M-43

NOTARY'S STATEMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA COUNTY OF _____

ON _____, BEFORE ME, _____, NOTARY PUBLIC, PERSONALLY APPEARED PETER ROSSI WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES) AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT, THE PERSON(S) OR ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

SIGNATURE: _____ NAME: _____

COUNTY: _____ COMM. EXP.: _____

NOTARY'S STATEMENT

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STATE OF CALIFORNIA COUNTY OF _____

ON _____, BEFORE ME, _____, NOTARY PUBLIC, PERSONALLY APPEARED TROY C. MOBLEY WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES) AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT, THE PERSON(S) OR ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

SIGNATURE: _____ NAME: _____

COUNTY: _____ COMM. EXP.: _____

for
PETER ROSSI, Trustee of the Peter Rossi Living Trust dated 5/28/08 2022-0008710
and
TROY C. MOBLEY and PETER ROSSI 2024-0003765
and
TROY C. MOBLEY 2021-0010364
BEING AN ADJUSTMENT OF PARCELS A, B AND F AS SHOWN ON 61-M-43 ALSO BEING A PORTION OF THE NE 1/4 SECTION 7, T. 6 N., R. 11 E., M. D. M. CITY OF SUTTER CREEK, COUNTY OF AMADOR, STATE OF CALIFORNIA



October, 2024

NOTARY'S STATEMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA COUNTY OF _____

ON _____, BEFORE ME, _____, NOTARY PUBLIC, PERSONALLY APPEARED _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES) AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT, THE PERSON(S) OR ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

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STATE OF CALIFORNIA COUNTY OF _____

ON _____, BEFORE ME, _____, NOTARY PUBLIC, PERSONALLY APPEARED _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES) AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT, THE PERSON(S) OR ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

SIGNATURE: _____ NAME: _____

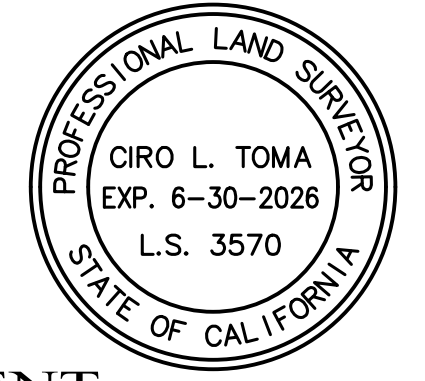
COUNTY: _____ COMM. EXP.: _____

SURVEYOR'S STATEMENT

THIS PARCEL MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF PETER ROSSI AND TROY MOBLEY IN JULY OF 2024. I HEREBY STATE THAT THIS PARCEL MAP SUBSTANTIALLY CONFORMS TO CITY COUNCIL RESOLUTION No. _____ DATED _____, 202__ AND CONDITIONS OF APPROVAL, THAT THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED, AND THAT SAID MONUMENTS ARE SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

DATE: _____

CIRO L. TOMA P.L.S. 3570 MY LICENSE EXPIRES 6-30-2026



CITY ENGINEER'S STATEMENT

I HAVE EXAMINED THIS PARCEL MAP. THE LOT LINE ADJUSTMENT SHOWN HEREON WAS APPROVED BY CITY COUNCIL RESOLUTION No. _____ DATED _____, 202__. ALL PROVISIONS OF THE SUBDIVISION MAP ACT AND OF ANY LOCAL ORDINANCES APPLICABLE AT THE TIME OF APPROVAL HAVE BEEN COMPLIED WITH. I AM SATISFIED THE MAP IS TECHNICALLY CORRECT.

DATE: _____

ROARK WEBER R.C.E. 22295 SUTTER CREEK ASSOCIATE CITY ENGINEER MY LICENSE EXPIRES 9-30-2025



CITY CLERK'S CERTIFICATE

I HEREBY CERTIFY THAT THE CITY COUNCIL OF SUTTER CREEK, CALIFORNIA, HAS REVIEWED AND APPROVED THIS PARCEL MAP No. 2928 BY RESOLUTION No. _____ ON _____, 202__, AND HEREBY ACCEPTS, ON BEHALF OF THE PUBLIC, THE OFFER OF DEDICATION SHOWN HEREON FOR SEWER AND PUBLIC UTILITY EASEMENTS.

DATE: _____

BY: _____
KAREN DARROW CITY CLERK MASON PETERS DEPUTY CITY CLERK

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____, 202__ AT _____ M. IN BOOK _____ OF MAPS AND PLATS AT PAGE _____ AT THE REQUEST OF THE SUTTER CREEK CITY CLERK.

FEE: _____

INSTRUMENT No.: _____

BY: _____
KIMBERLY L. GRADY AMADOR COUNTY RECORDER DEPUTY

NOTARY'S STATEMENT

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STATE OF CALIFORNIA COUNTY OF _____

ON _____, BEFORE ME, _____, NOTARY PUBLIC, PERSONALLY APPEARED LINDA M. SCOTT AND JERRY M. SCOTT WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES) AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT, THE PERSON(S) OR ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

SIGNATURE: _____ NAME: _____

COUNTY: _____ COMM. EXP.: _____

RESOLUTION NO. 24-25-14

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK
APPROVING MERGER OF APNS 018-152-045, 046, & 050;
295 SPANISH STREET**

WHEREAS, application has been made by Peter Mossi and Troy Mobley to merge APN’s 018-152-045, 046, & 050 into two residential parcels; and

WHEREAS, mergers of adjoining parcels are allowed pursuant to Government Section 66499.20.2 and Chapter 17.27-025 of the City Code; and

WHEREAS, application for merger has been reviewed by City Staff and recommended for approval; and

WHEREAS, mergers of this type are Class 5 Categorically Exemptions; and

WHEREAS, mergers are subject to City Council approval.

NOW, THEREFORE, BE IT RESOLVED the City Council of the City of Sutter Creek hereby approves merger of APN’s 018-152-045, 046, & 050 into two parcels; and

BE IT FURTHER RESOLVED approval is subject to dedication of utility and access easement approved by City Engineer; and

BE IT FURTHER RESOLVED merger shall be completed with recording of Parel Map accordance with Government Code 66499.20.2 and Chapter 16.22.030 of City Code approved by City Engineer within 1 year of this resolution.

The foregoing resolution was duly introduced to and adopted by the City Council of the City of Sutter Creek at a regular meeting on the 4th day of November, 2024, by the following vote:

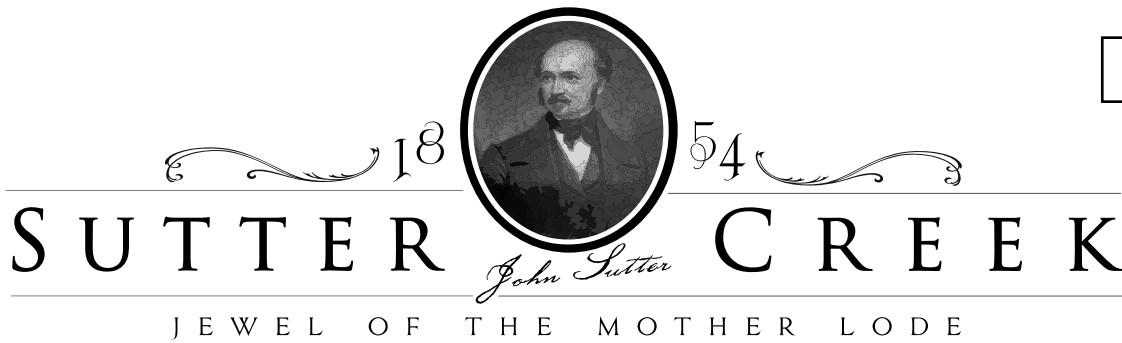
- AYES:**
- NOES:**
- ABSENT:**
- ABSTAIN:**

CITY OF SUTTER CREEK

Mayor

ATTEST:

Deputy City Clerk



STAFF REPORT

TO: TOM DUBOIS, CITY MANAGER
MEETING DATE: NOVEMBER 4, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: 2024-25 FISCAL YEAR Q1 BUDGET PERFORMANCE UPDATE

RECOMMENDATION:

For Information.

BACKGROUND:

Historically, the Finance Supervisor provides a fiscal update each quarter of the fiscal year to educate the Council on what our financial performance looks like when compared to the approved budget. It is key to remember that accounts experience different levels of activity throughout the fiscal year; some see very regular charges/receipts, others see activity once per year. Please keep this in mind as you go through the data.

DISCUSSION:

This update will review performance for July 2024 through September 2024. In general, as of the end of September each year, we can expect to see year-to-date totals for revenues and expenses being in the ballpark of 25% of budgeted annual totals. However, as previously mentioned, there are many instances where some revenues and expenses are experienced on an irregular basis (quarterly, annually, etc.).

Revenues

Property Taxes – We receive the bulk of our property tax revenues in December and April of each year. This line item for our budgeted General Fund revenues is a significant one, but we can reliably anticipate when to expect to receive the funds. Based on the roughly semiannual schedule of receiving these funds, we will see these revenues shoot up at two points of the year and stay stagnant for the rest of the time.

Franchise Fees – We receive ACES Waste and Comcast franchise fees consistently throughout the year and they are looking good (Comcast is slightly low, but ACES is slightly high). PG&E sends us their franchise fee payment in April each year in one lump sum, so we will see no activity in that account until Q3/Q4 of this fiscal year.

TOT – This is coming in healthily above what we could have expected for Q1, so that is great news. Compared to Q1 of FY24, we are consistently \$2,000 - \$3,000 higher in total TOT per month. We are still collecting payments from rentals for September, but the data looks promising. We will continue to monitor this as we go through the holiday season as families book hotels/short term rentals to be with family.

General Sales Tax – We are experiencing strong sales tax revenues in Q1 and we can be optimistic to see this continue through Q2 during the holidays. Compared to Q1 of FY24, we have collected over \$13,000 more this year. We will continue to monitor sales tax data and review the payments as they come in to try and predict what the year might continue to bring.

Business Licenses/Building Permits – Seeing quite a lag here, can be volatile depending on how much construction/repairs are going on around the city (contractor licenses being renewed to work on projects around the city). This ties in with the lag in Building Permit Fees; we can assume that a part of this lag in revenue is that there is less contractor work being done within city limits, therefore less building permit fees and business license renewals.

Other Permits/Licenses – Although not largely impactful categories in the grand scheme of General Fund revenues, these are overall performing well as of the end of Q1. Banner Permit revenue is behind what we might expect at this point in the year – we will see if we should advertise this service more than we currently are.

Grants – We have an outstanding reimbursement request to LEAP as of 9/30/2024, we will recover most of the budgeted revenues in this category but not all. However, spending on LEAP-related work was lower as well. This should be viewed as a net 0 activity on the revenues and expenditures; we spent as much as we are getting back from LEAP. Regarding the COPS Grant, we should start seeing payments starting in Q2 and periodically throughout the rest of the year.

Facility Rental Fees – Most of these revenue items are coming in above the 25% benchmark, which is great news. Grammar School revenues are lagging a bit, but I am aware of some more baby showers and events coming in the next few weeks, and hopefully the rate of those rental requests coming in will increase.

Streets Revenues – We are currently in the process of receiving reimbursement from ACTC for the work done on Eureka Road. Our total costs requested for reimbursement totaled \$382,995.01. This is well under the \$405,000 budgeted for this project for the year, which is good news. However, The ACTC board approved reimbursement of only \$309,596.15, which excluded all ‘pre-construction’ work totaling \$24,000 as well as all city admin costs. Staff is working with ACTC to clarify the ‘pre-construction’ work to try and increase our potential total reimbursement amount. To summarize this ACTC reimbursement topic, even if we are able to convince ACTC that some of the excluded costs should be reimbursed, we should expect to see less than the budgeted streets revenue total for this fiscal year since the project itself came in under budget, therefore the reimbursement amount will be under budget. VLF revenues will be received in Q3 in one lump sum, so we will be on the lookout for that. All other streets revenues come in monthly and are overall looking strong.

Sewer Service Revenues – We are tracking very closely to budget on this line item, and it is the lion’s share of the revenues for this fund. We are happy to see that our budgeted revenue for the year is very close to actuals, and we will continue to monitor the progress on this.

Effluent Disposal – Revenues we receive as reimbursement from ARSA for labor provided by Sutter Creek and other operating expenses are coming in low this year, which means we are having to spend less time on the Effluent side to maintain the same level of service. I will monitor this going forward.

Other Sewer Enterprise Revenue – All other categories are performing well, or at least tracking close to budgeted revenues.

FEMA – We received reimbursement funds for 2 out of 3 FEMA projects much sooner than we expected, and we are working with the state to get the remaining funds that are outstanding. Flushing Dam has funds obligated to us from FEMA, but we have not seen the money come through yet.

General Operating Reserve – Remaining FEMA funds that were not necessary to bring the FEMA fund back to a \$0 balance were placed in the General Operating Reserve, since the original funding of the FEMA projects came from this fund. This is reimbursing this fund for the funds it provided a couple of years ago. Any additional FEMA/CalOES funding will be deposited in this fund.

All Interest Earnings Accounts – I am waiting for LAIF interest to reach us at the end of October, and I will be transferring interest funds from the General Fund interest account to the other interest accounts based on activity in each fund. I do this transfer of interest funds each quarter once all interest payments have been received for that quarter.

Expenses

PG&E Expense Accounts – all PG&E budgeted amounts are not correct; they will need to be corrected and increased. This stems from a PG&E reimbursement we got last year that spanned a fair bit of time, and it made the PG&E expense actuals appear lower than what we were actually paying. Staff will review the PG&E bills and actuals from prior years and propose a budget amendment to increase the PG&E expenditures for the year.

Planner Fees – This large expenditure line is from the LEAP Grant work currently being done - \$50,000 of these expenses will be reimbursed by the grant.

LAFCO Expense – The Amador Local Agency Formation Commission invoices us once per year, and this year it came in under what we had budgeted, which is good news.

Engineering – This line item is well above the 25% benchmark because of construction projects that were done over the past few months, notably Eureka Rd and Oro Madre. Construction management work was all performed in Q1 and it shows in this report. We will monitor WGA expenditures going forward.

ACRA JPA Contribution – Our annual JPA participation invoice was paid in September, and the invoice came in \$2,665 under what was budgeted. Our city’s participation in ACRA benefits our residents by allowing them to go to any ACRA sponsored event without worrying about needing to pay out of pocket for attending.

Weed Control – This category covers tree trimming services as well as fire abatement/weed control services. We had tree work done during the summer months (some emergencies, some planned) and had a fire abatement notice on the new property we acquired by the wastewater treatment plant that we had to take care of. This activity will slow down as we go into the winter months and fire danger is down.

Risk Management – This is a once per year cost during Q1 that we pay to Central San Joaquin Valley Risk Management Authority (CSJVRMA) for liability coverage. We get Worker’s Comp invoices quarterly and are reflected elsewhere in this report.

Streets Improvements – This reflects the capital expenditures for Oro Madre and Eureka Road. Any sewer collections improvements that were associated with these projects, particularly Oro Madre, were charged to the Enterprise fund capital improvements account. The Eureka Road project came in at about \$22,000 under budget, but that also means our reimbursement amount to expect will be under budget as well. This was discussed earlier in the report; however, we must keep in mind that we cannot spend the full budgeted amount for streets capital in this fiscal year. A significant portion of the streets budget was this Eureka Road construction, and it should be viewed as a net zero cost. This project was intended to be a fiscal wash, thanks to the financial assistance from ACTC. Therefore, any storm drains work or other streets repairs done throughout the remainder of the year must stay within their respective budgeted totals, and we cannot view the ‘savings’ from the Eureka Road project as such. To summarize, the revenue aspect of the streets budget will be below what was expected, but so will the expenditure aspect of the streets budget due to the Eureka Road project coming in under budget. We are monitoring spending in these capital accounts and prioritizing outstanding projects accordingly to make sure we stay on budget.

AB1600 Police Impact Fees – We budgeted \$20,000 for the police department to use to purchase a new vehicle, which occurred a month or so ago. It is currently being outfitted with the necessary technology and will begin to be used in a month or so.

Overall Performance

Revenues are looking promising, but we will need to monitor when the single-time revenues come in that are the big sources of our income to make sure we are staying on track with budgeted figures. In particular, we need to be paying attention to when we receive the property tax revenues, LEAP grant reimbursement, PG&E franchise fees, and Eureka Road reimbursement from ACTC. Almost everything else comes in either quarterly or monthly, so we can monitor those as time progresses and get a more ‘real-time’ idea of how we are doing regarding budget versus actuals. I have been in contact with the County Assessors Office to see how property tax revenues are coming along, and I will continue to follow up to see if we can try to anticipate if we should be optimistic or pessimistic. The County is still collecting the taxes, so they cannot say one way or the other at this time.

Expenses overall are looking okay, but we will be closely watching capital projects to make that we do not overspend in those big categories. They make the fund expenditure totals look more inflated at this point in time, but they are one-time expenditures that won't be recurring. Most of the recurring expenditures look like they are tracking closely except for the PG&E costs, but that was a budgeting error that will be rectified. We have identified any troublesome areas and are taking steps towards expense mitigation in those areas. Staff is also working on adjusting salary allocations for each department to make sure we are not overcharging one fund and undercharging others. This is in an effort to more closely follow budgeted staffing cost allocations.

BUDGET IMPACT

After PG&E budgeted figures are adjusted to better match the invoices that we receive, it will be a net increase in expenses across all funds since PG&E invoices are allocated based on where the power/gas is used. No other budget amendments are necessary at this time.

FUND NAME	ACCT NAME	ANNUAL BUDGET	CURRENT ACTUAL	YTD ACTUAL	SEPT 2023 YTD	% TO BUDGET	BALANCE
General Fund	Prop Tax - Secured (County)	700,400.00	-	29,950.96	39,248.65	4.28%	670,449.04
General Fund	Property Tax in Lieu of MVLF	316,210.00	-	-	-	0.00%	316,210.00
General Fund	Prop Tax - Curr Supple(County)	15,000.00	-	5,572.09	6,763.48	37.15%	9,427.91
General Fund	Delinquent Supplemental	2,100.00	-	169.25	111.28	8.06%	1,930.75
General Fund	Prop Tax - Unsecured (County)	12,000.00	-	1,008.24	2,368.33	8.40%	10,991.76
General Fund	Unsecured Supplemental	-	-	244.23	591.00	0.00%	(244.23)
General Fund	Delinqt Unsecured Supplemental	-	-	25.40	20.26	0.00%	(25.40)
General Fund	Prop Tax - Unsecured Prior (Co	-	-	427.13	253.48	0.00%	(427.13)
General Fund	Tax, Franchise - Aces Waste	66,500.00	5,368.85	17,283.36	10,076.32	25.99%	49,216.64
General Fund	Tax, Franchise - Comcast	31,000.00	-	7,284.57	7,685.51	23.50%	23,715.43
General Fund	Tax, Franchise - PG&E	56,000.00	-	-	-	0.00%	56,000.00
General Fund	Tax, Transfer - Real Property	20,000.00	-	4,996.75	6,179.26	24.98%	15,003.25
General Fund	Tax, Users - Utility	-	43.19	111.36	-	0.00%	(111.36)
General Fund	Tax, TOT - Transient Lodge Tax	300,000.00	20,303.27	91,041.04	97,773.59	30.35%	208,958.96
General Fund	Tax - Gen'l Retail Sales	472,262.00	30,547.45	127,090.02	113,909.48	26.91%	345,171.98
General Fund	License - Business	60,000.00	1,013.00	10,460.00	14,016.00	17.43%	49,540.00
General Fund	Permit - Encroachments	5,000.00	2,874.50	2,874.50	882.50	57.49%	2,125.50
General Fund	Permit - Banner	500.00	-	50.00	-	10.00%	450.00
General Fund	Permit - Garage Sale	50.00	10.00	20.00	30.00	40.00%	30.00
General Fund	Permit / Licenses - Other	2,000.00	(315.00)	770.00	385.00	38.50%	1,230.00
General Fund	Permit - Signs	1,000.00	107.80	357.80	600.00	35.78%	642.20
General Fund	Sales Tax-Public Safety	16,000.00	2,446.74	3,520.48	2,490.12	22.00%	12,479.52
General Fund	LEAP	57,110.00	-	-	-	0.00%	57,110.00
General Fund	State Cops Grant	228,800.00	-	-	-	0.00%	228,800.00
General Fund	Hm Prop Tax Relief - Exemption	5,250.00	-	-	-	0.00%	5,250.00
General Fund	Zoning Application Fees	150.00	-	-	-	0.00%	150.00
General Fund	Subdivision fees	5,500.00	-	-	-	0.00%	5,500.00
General Fund	Fees - Variance & conditional	1,000.00	600.00	1,375.00	1,019.17	137.50%	(375.00)
General Fund	Site Plans	48,000.00	305.00	13,882.25	15,863.33	28.92%	34,117.75
General Fund	Building Permit Fees	100,000.00	7,567.14	21,036.55	35,133.51	21.04%	78,963.45
General Fund	Plan Check Fees	42,000.00	3,215.77	12,872.86	16,900.59	30.65%	29,127.14
General Fund	Fees-PD Services	350.00	-	-	93.95	0.00%	350.00
General Fund	Fees - Police Reports	800.00	-	60.00	335.00	7.50%	740.00
General Fund	Concealed Weapon	600.00	300.00	300.00	-	50.00%	300.00
General Fund	P.D. & Legal restitution	1,200.00	-	-	-	0.00%	1,200.00
General Fund	PD Fee Special Services	-	-	300.00	4.76	0.00%	(300.00)
General Fund	Cemetery Revenues	-	1,000.00	1,000.00	-	0.00%	(1,000.00)
General Fund	Historical Grammer School Rev	18,000.00	2,575.00	4,200.00	4,463.50	23.33%	13,800.00
General Fund	Cribbs Field/Snack Shack Rent	400.00	105.00	185.00	240.00	46.25%	215.00
General Fund	Fees - Community Ctr Utilities	2,750.00	450.00	800.00	575.00	29.09%	1,950.00
General Fund	Fees - Community Center	6,150.00	1,450.00	2,105.00	1,930.00	34.23%	4,045.00
General Fund	Fees - Auditorium Use	7,500.00	1,275.00	2,650.00	2,350.00	35.33%	4,850.00
General Fund	Lease Revenue-AT&T Wireless	35,000.00	9,095.93	9,095.93	8,700.00	25.99%	25,904.07
General Fund	Fees- Auditorium Utilities	2,150.00	300.00	900.00	800.00	41.86%	1,250.00
General Fund	Fees-Jazzercise Rental Income	10,350.00	2,115.00	2,985.00	2,670.00	28.84%	7,365.00
General Fund	Fines - Vehicle Code	7,600.00	245.87	895.30	3,491.49	11.78%	6,704.70
General Fund	Income - Interest Earnings	2,680.00	8,543.47	32,097.59	804.76	1197.67%	(29,417.59)
General Fund	Income - Rents Other	3,900.00	395.00	828.33	-	21.24%	3,071.67
General Fund	Income - Donations, Private So	300.00	576.97	942.97	-	314.32%	(642.97)
General Fund	Swimming Pool Revenues	-	-	380.00	9,189.00	0.00%	(380.00)
		2,663,562.00	102,514.95	412,148.96	407,948.32	15.47%	2,251,413.04
Streets/Sidewal	Vehicle License Fee	3,265.00	-	-	-	0.00%	3,265.00
Streets/Sidewal	Grants - County, local, misc	405,000.00	-	-	-	0.00%	405,000.00
Streets/Sidewal	2107 Highway User Tax	22,752.00	1,609.68	5,425.35	5,392.20	23.85%	17,326.65
Streets/Sidewal	2106 Highway User Tax	16,806.00	1,458.22	4,400.60	4,065.50	26.18%	12,405.40
Streets/Sidewal	2105 Highway User Tax	16,683.00	1,402.63	4,197.82	3,883.90	25.16%	12,485.18
Streets/Sidewal	2107-5 Highway User Tax	1,000.00	-	1,000.00	1,000.00	100.00%	-
Streets/Sidewal	2103 Highway User Tax	24,934.00	2,957.21	7,475.86	6,942.78	29.98%	17,458.14
Streets/Sidewal	Road Maintenance & Rehabilit	68,453.00	5,971.25	17,857.96	15,893.29	26.09%	50,595.04
		558,893.00	13,398.99	40,357.59	37,177.67	7.22%	518,535.41
Crestview Lgt/D	Street Lighting Charges	2,650.00	-	-	-	0.00%	2,650.00
		2,650.00	-	-	-	0.00%	2,650.00
Sewer M&O	Effluent Disposal	131,000.00	-	24,363.17	-	18.60%	106,636.83
Sewer M&O	Fees - Sewer Service Undist	2,472,989.00	217,053.71	624,158.47	416,451.46	25.24%	1,848,830.53
Sewer M&O	Septic Dumping Fee	50,000.00	3,909.77	12,245.88	14,831.79	24.49%	37,754.12
Sewer M&O	Contract Sewer Rev AWA	266,341.00	22,195.00	74,991.00	51,838.66	28.16%	191,350.00
Sewer M&O	Sewer Svc Chrges Amador City	54,715.00	4,560.00	15,374.00	10,430.66	28.10%	39,341.00
Sewer M&O	Late Charges	40,000.00	5,347.56	12,933.85	8,030.44	32.33%	27,066.15
Sewer M&O	Income - Interest Earnings	16,000.00	-	-	4,263.02	0.00%	16,000.00
		3,031,045.00	253,066.04	739,703.20	505,846.03	24.40%	2,291,341.80

FUND NAME	ACCT NAME	ANNUAL BUDGET	CURRENT ACTUAL	YTD ACTUAL	SEPT 2023 YTD	% TO BUDGET	BALANCE
Sewer WWTP	Fees - Sewer Connection Charge	30,741.00	-	-	15,522.28	0.00%	30,741.00
Sewer WWTP	Income - Interest Earnings	7,000.00	-	-	2,025.93	0.00%	7,000.00
		37,741.00	-	-	17,548.21		37,741.00
Sewer Line Rep.	Income - Interest Earnings	7,000.00	-	-	2,028.58	0.00%	7,000.00
		7,000.00	-	-	2,028.58		7,000.00
Sewer Cap Res	Income - Interest Earnings	11,000.00	-	-	3,469.69	0.00%	11,000.00
		11,000.00	-	-	3,469.69		11,000.00
FEMA	FEMA	27,192.00	-	123,190.51	-	453.04%	(95,998.51)
		27,192.00	-	123,190.51	-		(95,998.51)
AB 1600	General Developer Impact Fee	5,000.00	-	-	583.03	0.00%	5,000.00
		5,000.00	-	-	583.03		5,000.00
Gen'l Oper Res	FEMA	169,308.00	42,212.63	140,110.47	588.63	82.75%	29,197.53
		169,308.00	42,212.63	140,110.47	588.63	82.75%	29,197.53

FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023 YTD ACTUALS	%	BALANCE
General Fund	PERS Unfunded	Non Department	295,440.00	-	289,517.00	57,677.07	98.00%	5,923.00
General Fund	Sal/Wages-Elect	City Council	15,120.00	1,260.00	3,780.00	3,780.00	25.00%	11,340.00
General Fund	FICA	City Council	940.00	78.12	234.36	234.36	24.93%	705.64
General Fund	SUI	City Council	250.00	21.42	64.26	70.38	25.70%	185.74
General Fund	Medicare	City Council	220.00	18.27	54.81	54.81	24.91%	165.19
General Fund	Gen. Supplies	City Council	150.00	-	-	64.65	0.00%	150.00
General Fund	Elections	City Council	1,000.00	104.64	214.98	-	21.50%	785.02
General Fund	Membership/Dues	City Council	2,150.00	-	-	-	0.00%	2,150.00
General Fund	CONTINGENCY	City Council	2,000.00	-	-	-	0.00%	2,000.00
COUNCIL TOTAL			21,830.00	1,482.45	4,348.41	4,204.20	19.92%	17,481.59
General Fund	Salaries	City Clerk	78,606.00	5,704.96	15,040.81	10,315.20	19.13%	63,565.19
General Fund	Vacation Payout	City Clerk	3,070.00	-	-	-	0.00%	3,070.00
General Fund	FICA	City Clerk	4,873.00	353.71	932.53	639.52	19.14%	3,940.47
General Fund	SUI	City Clerk	137.00	-	-	-	0.00%	137.00
General Fund	PERS	City Clerk	6,280.00	548.98	1,283.72	792.18	20.44%	4,996.28
General Fund	Medicare	City Clerk	1,140.00	82.73	218.11	149.58	19.13%	921.89
General Fund	Employee Benefi	City Clerk	21,164.00	1,751.57	4,903.46	2,921.68	23.17%	16,260.54
General Fund	Workers Comp.	City Clerk	6,076.00	-	-	1,674.00	0.00%	6,076.00
General Fund	Gen. Supplies	City Clerk	150.00	-	-	11.16	0.00%	150.00
General Fund	Muni Code Web	City Clerk	5,100.00	-	-	-	0.00%	5,100.00
General Fund	Contracts-Other	City Clerk	-	-	(323.31)	-	0.00%	323.31
General Fund	Water Utilities	City Clerk	-	7.18	14.66	36.58	0.00%	(14.66)
General Fund	PG&E Utilities	City Clerk	-	7.11	7.11	7.60	0.00%	(7.11)
GF CITY CLERK TOTAL			126,596.00	8,456.24	22,077.09	16,547.50	17.44%	104,518.91
General Fund	Sal/Wages-Elect	City Treasurer	2,250.00	187.50	562.50	562.50	25.00%	1,687.50
General Fund	FICA	City Treasurer	140.00	11.63	34.89	34.89	24.92%	105.11
General Fund	SUI	City Treasurer	47.00	-	-	-	0.00%	47.00
General Fund	Medicare	City Treasurer	33.00	2.72	8.16	8.16	24.73%	24.84
TREASURER TOTAL			2,470.00	201.85	605.55	605.55	24.52%	1,864.45
General Fund	Salaries	City Manager	131,995.00	7,843.00	21,533.93	17,774.40	16.31%	110,461.07
General Fund	Vacation Payout	City Manager	5,078.00	-	-	-	0.00%	5,078.00
General Fund	FICA	City Manager	8,185.00	461.77	1,267.73	1,102.01	15.49%	6,917.27
General Fund	SUI	City Manager	176.00	-	-	-	0.00%	176.00
General Fund	PERS	City Manager	10,389.00	705.44	1,762.26	-	16.96%	8,626.74
General Fund	Medicare	City Manager	1,915.00	108.00	296.51	257.72	15.48%	1,618.49
General Fund	Employee Benefi	City Manager	27,388.00	1,176.75	2,798.50	-	10.22%	24,589.50
General Fund	Workers Comp.	City Manager	10,268.00	-	-	3,076.00	0.00%	10,268.00
General Fund	Gen. Supplies	City Manager	270.00	7.49	43.05	-	15.94%	226.95
General Fund	Prof Services	City Manager	13,200.00	-	612.50	113.99	4.64%	12,587.50
General Fund	Communications	City Manager	-	82.93	165.86	173.39	0.00%	(165.86)
General Fund	Travel,Conf,Trg	City Manager	2,750.00	93.00	93.00	350.00	3.38%	2,657.00
General Fund	Water Utilities	City Manager	459.00	7.18	14.66	30.49	3.19%	444.34
General Fund	PG&E Utilities	City Manager	351.00	4.18	7.97	7.60	2.27%	343.03
General Fund	CONTINGENCY	City Manager	2,750.00	-	-	-	0.00%	2,750.00
GF CITY MANAGER TOTAL			215,174.00	10,489.74	28,595.97	22,885.60	13.29%	186,578.03
General Fund	Salaries	Finance	89,548.00	7,652.26	21,137.47	22,234.09	23.60%	68,410.53
General Fund	Vacation Payout	Finance	2,580.00	-	-	-	0.00%	2,580.00
General Fund	FICA	Finance	5,551.00	438.67	1,201.53	1,378.52	21.65%	4,349.47
General Fund	SUI	Finance	326.00	-	17.83	141.09	5.47%	308.17
General Fund	PERS	Finance	5,281.00	563.06	1,356.63	1,294.87	25.69%	3,924.37
General Fund	Medicare	Finance	1,299.00	102.61	281.06	322.40	21.64%	1,017.94
General Fund	Employee Benefi	Finance	25,223.00	2,615.43	5,246.81	3,336.65	20.80%	19,976.19
General Fund	Workers Comp.	Finance	6,900.00	-	-	3,444.00	0.00%	6,900.00
General Fund	Gen. Supplies	Finance	11,650.00	937.68	2,073.58	1,727.37	17.80%	9,576.42
General Fund	Network Svcs Co	Finance	5,318.00	432.30	864.60	1,547.92	16.26%	4,453.40
General Fund	MOM online fees	Finance	6,078.00	1,549.75	4,085.02	3,287.60	67.21%	1,992.98
General Fund	Audit & Acctg	Finance	20,514.00	9,154.50	9,231.50	2,773.12	45.00%	11,282.50
General Fund	Prof Services	Finance	12,157.00	-	-	-	0.00%	12,157.00
General Fund	Contracts-Other	Finance	1,621.00	300.00	300.00	-	18.51%	1,321.00
General Fund	Travel,Conf,Trg	Finance	760.00	-	-	250.00	0.00%	760.00
General Fund	Water Utilities	Finance	253.00	19.71	44.47	101.99	17.58%	208.53
General Fund	PG&E Utilities	Finance	203.00	305.29	618.98	-	304.92%	(415.98)
General Fund	O&M Equipment	Finance	27,858.00	-	-	-	0.00%	27,858.00

FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023 YTD ACTUALS	%	BALANCE
General Fund	PayChex & Bank	Finance	7,345.00	551.02	1,582.58	1,355.57	21.55%	5,762.42
General Fund	Interest Expens	Finance	-	114.02	114.02	-	0.00%	(114.02)
GF FINANCE TOTAL			230,465.00	24,736.30	48,156.08	43,195.19	20.90%	182,308.92
General Fund	Salaries	Police Dept	485,869.00	35,018.24	94,977.04	92,476.38	19.55%	390,891.96
General Fund	Overtime	Police Dept	30,000.00	3,746.88	8,033.45	8,526.24	26.78%	21,966.55
General Fund	Vacation Payout	Police Dept	14,311.00	-	2,852.80	-	19.93%	11,458.20
General Fund	FICA	Police Dept	29,049.00	2,403.44	6,563.51	6,727.19	22.59%	22,485.49
General Fund	SUI	Police Dept	966.00	-	-	161.00	0.00%	966.00
General Fund	PERS	Police Dept	78,529.00	6,444.04	16,500.48	14,404.75	21.01%	62,028.52
General Fund	Medicare	Police Dept	6,794.00	562.09	1,535.02	1,573.30	22.59%	5,258.98
General Fund	Employee Benefi	Police Dept	113,880.00	9,490.60	26,461.68	18,426.78	23.24%	87,418.32
General Fund	Workers Comp.	Police Dept	33,302.00	-	-	16,802.00	0.00%	33,302.00
General Fund	Gen. Supplies	Police Dept	3,800.00	173.35	383.22	1,558.75	10.08%	3,416.78
General Fund	Fuel	Police Dept	27,000.00	2,770.69	5,140.60	4,503.54	19.04%	21,859.40
General Fund	Special Depart	Police Dept	1,000.00	-	57.44	300.00	5.74%	942.56
General Fund	Clothing	Police Dept	3,500.00	96.95	96.95	-	2.77%	3,403.05
General Fund	Safety Equip	Police Dept	5,000.00	-	-	-	0.00%	5,000.00
General Fund	Contracts-Other	Police Dept	43,000.00	11,207.82	11,207.82	-	26.06%	31,792.18
General Fund	Dispatching	Police Dept	155,936.00	41,669.21	41,669.21	28,888.35	26.72%	114,266.79
General Fund	Communications	Police Dept	5,000.00	496.16	651.92	1,114.24	13.04%	4,348.08
General Fund	Membership/Dues	Police Dept	350.00	-	-	-	0.00%	350.00
General Fund	Travel, Conf, Trg	Police Dept	5,000.00	-	300.00	971.95	6.00%	4,700.00
General Fund	Water Utilities	Police Dept	500.00	38.65	85.36	198.47	17.07%	414.64
General Fund	PG&E Utilities	Police Dept	7,000.00	598.61	1,213.69	-	17.34%	5,786.31
General Fund	Vehicle Maintna	Police Dept	13,000.00	217.18	1,710.79	1,986.65	13.16%	11,289.21
General Fund	O&M Equipment	Police Dept	1,000.00	-	-	241.47	0.00%	1,000.00
General Fund	Misc-Bookings	Police Dept	150.00	-	-	-	0.00%	150.00
General Fund	Misc-Court/Invs	Police Dept	100.00	-	-	-	0.00%	100.00
POLICE TOTAL			1,064,036.00	114,933.91	219,440.98	198,861.06	20.62%	844,595.02
General Fund	Sal/Wages-Elect	Planning	6,750.00	562.50	1,687.50	1,462.50	25.00%	5,062.50
General Fund	FICA	Planning	425.00	34.90	104.70	90.74	24.64%	320.30
General Fund	SUI	Planning	130.00	9.44	28.32	25.90	21.78%	101.68
General Fund	Medicare	Planning	100.00	8.15	24.45	21.19	24.45%	75.55
General Fund	Gen. Supplies	Planning	200.00	-	-	22.32	0.00%	200.00
General Fund	Planner	Planning	40,000.00	49,412.00	49,412.00	3,128.80	123.53%	(9,412.00)
General Fund	LAFCO Expense	Planning	6,000.00	-	5,601.00	5,358.00	93.35%	399.00
General Fund	Contracts-Other	Planning	7,996.00	-	-	-	0.00%	7,996.00
General Fund	PH Notices	Planning	4,000.00	301.32	411.66	1,258.02	10.29%	3,588.34
PLANNING TOTAL			65,601.00	50,328.31	57,269.63	11,367.47	87.30%	8,331.37
General Fund	Plan Chk & Insp	Building DEPT	41,000.00	4,874.92	8,623.41	723.50	21.03%	32,376.59
General Fund	E&P Reimb Engr.	Engineering	60,000.00	8,652.50	14,801.28	11,854.25	24.67%	45,198.72
General Fund	Engineering	Engineering	60,000.00	29,731.65	48,080.48	1,750.28	80.13%	11,919.52
General Fund	Plan Chk & Insp	Engineering	4,000.00	-	222.50	723.50	5.56%	3,777.50
ENGINEERING TOTAL			165,000.00	43,259.07	71,727.67	15,051.53	43.47%	93,272.33
General Fund	Salaries	Parks & Recreat	156,354.00	11,148.18	25,157.38	15,499.34	16.09%	131,196.62
General Fund	Vacation Payout	Parks & Recreat	5,854.00	-	-	-	0.00%	5,854.00
General Fund	FICA	Parks & Recreat	9,694.00	629.78	1,424.87	947.87	14.70%	8,269.13
General Fund	SUI	Parks & Recreat	373.00	-	-	105.73	0.00%	373.00
General Fund	PERS	Parks & Recreat	19,995.00	983.08	2,117.92	1,255.89	10.59%	17,877.08
General Fund	Medicare	Parks & Recreat	2,267.00	147.28	333.22	221.70	14.70%	1,933.78
General Fund	Employee Benefi	Parks & Recreat	49,528.00	3,749.36	9,168.86	5,454.65	18.51%	40,359.14
General Fund	Workers Comp.	Parks & Recreat	11,931.00	-	-	3,094.00	0.00%	11,931.00
General Fund	Gen. Supplies	Parks & Recreat	450.00	172.28	172.28	113.09	38.28%	277.72
General Fund	Fuel	Parks & Recreat	9,000.00	563.74	1,094.00	1,562.15	12.16%	7,906.00
General Fund	Repair/Maint	Parks & Recreat	31,500.00	5,286.05	5,286.05	3,905.57	16.78%	26,213.95
General Fund	Beautification	Parks & Recreat	5,000.00	-	889.60	-	17.79%	4,110.40
General Fund	Clothing	Parks & Recreat	2,000.00	354.47	684.47	495.85	34.22%	1,315.53
General Fund	Weed Control	Parks & Recreat	1,500.00	4,000.00	4,000.00	-	266.67%	(2,500.00)
General Fund	Restrooms	Parks & Recreat	150.00	-	-	-	0.00%	150.00
General Fund	Taxes/Fees/Lics	Parks & Recreat	500.00	-	-	-	0.00%	500.00
General Fund	ACRA JPA Contrib	Parks & Recreat	19,500.00	16,835.00	16,835.00	16,835.00	86.33%	2,665.00
General Fund	Water Utilities	Parks & Recreat	22,500.00	3,528.46	7,333.82	11,172.99	32.59%	15,166.18
General Fund	PG&E Utilities	Parks & Recreat	22,700.00	5,331.50	11,529.51	-	50.79%	11,170.49
General Fund	Vehicle Maintna	Parks & Recreat	6,000.00	-	26.39	720.52	0.44%	5,973.61

FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023 YTD ACTUALS	%	BALANCE
General Fund	O&M Equipment	Parks & Recreat	4,500.00	186.88	504.74	-	11.22%	3,995.26
General Fund	O&M Blg/Structu	Parks & Recreat	5,000.00	438.00	1,039.17	1,033.17	20.78%	3,960.83
General Fund	Janitorial	Parks & Recreat	6,500.00	-	-	1,250.12	0.00%	6,500.00
General Fund	Lease-Prkg lot	Parks & Recreat	45,500.00	3,790.46	11,371.38	10,471.38	24.99%	34,128.62
PARKS & REC TOTAL			438,296.00	57,144.52	98,968.66	74,139.02	22.58%	339,327.34
General Fund	Salaries	Swimming Pool	10,140.00	493.04	1,257.04	1,245.75	12.40%	8,882.96
General Fund	Vacation Payout	Swimming Pool	380.00	-	-	-	0.00%	380.00
General Fund	FICA	Swimming Pool	629.00	30.56	77.93	72.88	12.39%	551.07
General Fund	SUI	Swimming Pool	24.00	-	-	-	0.00%	24.00
General Fund	PERS	Swimming Pool	1,297.00	69.60	183.94	215.00	14.18%	1,113.06
General Fund	Medicare	Swimming Pool	147.00	7.14	18.22	17.06	12.39%	128.78
General Fund	Employee Benefi	Swimming Pool	3,212.00	147.69	312.82	343.04	9.74%	2,899.18
General Fund	Workers Comp.	Swimming Pool	774.00	-	-	210.00	0.00%	774.00
General Fund	Gen. Supplies	Swimming Pool	125.00	-	-	22.12	0.00%	125.00
General Fund	Supplies - Chem	Swimming Pool	11,000.00	505.49	505.49	667.66	4.60%	10,494.51
General Fund	Taxes/Fees/Lics	Swimming Pool	450.00	-	-	-	0.00%	450.00
General Fund	Contracts-Other	Swimming Pool	40,500.00	13,235.40	13,235.40	28,519.75	32.68%	27,264.60
General Fund	O&M Equipment	Swimming Pool	1,500.00	-	249.51	-	16.63%	1,250.49
General Fund	O&M Blg/Structu	Swimming Pool	3,500.00	-	-	-	0.00%	3,500.00
POOL TOTAL			73,678.00	14,488.92	15,840.35	31,313.26	21.50%	57,837.65
General Fund	Community Prom	Marketing	16,585.00	1,026.72	1,584.26	238.32	9.55%	15,000.74
General Fund	Beautification	Marketing	3,900.00	-	588.31	-	15.08%	3,311.69
General Fund	Internet Servic	Marketing	3,000.00	-	-	-	0.00%	3,000.00
General Fund	Advertising	Marketing	4,000.00	-	-	-	0.00%	4,000.00
MARKETING TOTAL			27,485.00	1,026.72	2,172.57	238.32	7.90%	25,312.43
General Fund	Salaries	Cemetery	10,140.00	-	-	-	0.00%	10,140.00
General Fund	Vacation Payout	Cemetery	380.00	-	-	-	0.00%	380.00
General Fund	FICA	Cemetery	629.00	-	-	-	0.00%	629.00
General Fund	SUI	Cemetery	24.00	-	-	-	0.00%	24.00
General Fund	PERS	Cemetery	1,297.00	-	-	-	0.00%	1,297.00
General Fund	Medicare	Cemetery	147.00	-	-	-	0.00%	147.00
General Fund	Employee Benefi	Cemetery	3,212.00	111.32	308.18	175.74	9.59%	2,903.82
General Fund	Workers Comp.	Cemetery	774.00	-	-	-	0.00%	774.00
General Fund	Water Utilities	Cemetery	-	74.14	149.65	391.01	0.00%	(149.65)
CEMETERY TOTAL			16,603.00	185.46	457.83	566.75	2.76%	16,145.17
General Fund	Salaries	MonteVerde Muse	33,801.00	168.71	449.48	-	1.33%	33,351.52
General Fund	Vacation Payout	MonteVerde Muse	1,266.00	-	-	-	0.00%	1,266.00
General Fund	FICA	MonteVerde Muse	2,096.00	10.46	27.86	-	1.33%	2,068.14
General Fund	SUI	MonteVerde Muse	81.00	-	-	-	0.00%	81.00
General Fund	PERS	MonteVerde Muse	4,322.00	-	-	-	0.00%	4,322.00
General Fund	Medicare	MonteVerde Muse	490.00	2.45	6.53	-	1.33%	483.47
General Fund	Employee Benefi	MonteVerde Muse	10,707.00	0.16	0.16	-	0.00%	10,706.84
General Fund	Workers Comp.	MonteVerde Muse	2,579.00	-	-	-	0.00%	2,579.00
General Fund	Water Utilities	MonteVerde Muse	-	74.14	145.03	214.16	0.00%	(145.03)
General Fund	PG&E Utilities	MonteVerde Muse	-	107.46	193.84	111.35	0.00%	(193.84)
General Fund	O&M Blg/Structu	MonteVerde Muse	-	86.00	86.00	86.00	0.00%	(86.00)
MV STORE TOTAL			55,342.00	449.38	908.90	411.51	1.64%	54,433.10
General Fund	Employee Benefi	Central Servies	2,340.00	472.50	472.50	697.50	20.19%	1,867.50
General Fund	Gen. Supplies	Central Servies	1,250.00	189.49	189.49	252.22	15.16%	1,060.51
General Fund	Equipmt Maint.	Central Servies	650.00	27.74	65.55	64.01	10.08%	584.45
General Fund	Computer Hardwr	Central Servies	750.00	-	-	-	0.00%	750.00
General Fund	Network Svcs Co	Central Servies	22,500.00	2,490.00	3,296.00	3,284.80	14.65%	19,204.00
General Fund	Internet Servic	Central Servies	7,250.00	373.11	746.22	3,429.71	10.29%	6,503.78
General Fund	Communications	Central Servies	4,375.00	346.85	402.73	1,027.34	9.21%	3,972.27
General Fund	Risk Management	Central Servies	217,663.00	-	196,771.00	143,767.00	90.40%	20,892.00
General Fund	Membership/Dues	Central Servies	1,250.00	-	-	-	0.00%	1,250.00
General Fund	O&M Equipment	Central Servies	750.00	-	-	-	0.00%	750.00
GF CENTRAL SERVICES TOTAL			258,778.00	3,899.69	201,943.49	152,522.58	78.04%	56,834.51
General Fund	Legal	City Attorney	28,050.00	1,810.50	2,086.50	3,803.71	7.44%	25,963.50


FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023 YTD ACTUALS	%	BALANCE
GENERAL FUND TOTAL			2,789,404.00	332,893.06	774,599.68	575,713.25	27.77%	2,014,804.32
Streets/Sidewal	Salaries	City Manager	12,000.00	713.00	1,957.63	3,554.88	16.31%	10,042.37
Streets/Sidewal	Vacation Payout	City Manager	462.00	-	-	-	0.00%	462.00
Streets/Sidewal	FICA	City Manager	744.00	44.20	121.36	220.41	16.31%	622.64
Streets/Sidewal	SUI	City Manager	16.00	-	-	-	0.00%	16.00
Streets/Sidewal	PERS	City Manager	944.00	56.12	154.09	-	16.32%	789.91
Streets/Sidewal	Medicare	City Manager	174.00	4.60	12.61	51.55	7.25%	161.39
Streets/Sidewal	Employee Benefi	City Manager	2,490.00	59.54	119.08	-	4.78%	2,370.92
Streets/Sidewal	Workers Comp.	City Manager	934.00	-	-	616.00	0.00%	934.00
Streets/Sidewal	Gen. Supplies	City Manager	25.00	1.50	8.61	-	34.44%	16.39
Streets/Sidewal	Prof Services	City Manager	1,200.00	-	122.50	-	10.21%	1,077.50
Streets/Sidewal	Communications	City Manager	-	16.59	33.18	16.06	0.00%	(33.18)
Streets/Sidewal	Travel, Conf, Trg	City Manager	250.00	8.96	8.96	70.00	3.58%	241.04
Streets/Sidewal	Water Utilities	City Manager	42.00	1.44	2.94	4.27	7.00%	39.06
Streets/Sidewal	PG&E Utilities	City Manager	32.00	0.84	1.60	1.52	5.00%	30.40
Streets/Sidewal	CONTINGENCY	City Manager	250.00	-	-	-	0.00%	250.00
STREETS CITY MANAGER TOTAL			19,563.00	906.79	2,542.56	4,534.69	13.00%	17,020.44
Streets/Sidewal	Salaries	Finance	11,147.00	690.98	1,787.46	3,356.09	16.04%	9,359.54
Streets/Sidewal	Vacation Payout	Finance	321.00	-	-	-	0.00%	321.00
Streets/Sidewal	FICA	Finance	691.00	42.84	109.57	208.07	15.86%	581.43
Streets/Sidewal	SUI	Finance	41.00	-	3.56	-	8.68%	37.44
Streets/Sidewal	PERS	Finance	657.00	54.38	139.09	195.46	21.17%	517.91
Streets/Sidewal	Medicare	Finance	162.00	10.01	25.60	48.66	15.80%	136.40
Streets/Sidewal	Employee Benefi	Finance	3,140.00	201.95	421.32	394.29	13.42%	2,718.68
Streets/Sidewal	Workers Comp.	Finance	859.00	-	-	520.00	0.00%	859.00
Streets/Sidewal	Gen. Supplies	Finance	1,451.00	104.57	196.33	174.27	13.53%	1,254.67
Streets/Sidewal	Network Svcs Co	Finance	662.00	76.29	152.58	188.37	23.05%	509.42
Streets/Sidewal	MOM online fees	Finance	757.00	-	-	-	0.00%	757.00
Streets/Sidewal	Audit & Acctg	Finance	2,554.00	1,615.50	1,624.50	376.32	63.61%	929.50
Streets/Sidewal	Prof Services	Finance	1,513.00	-	-	-	0.00%	1,513.00
Streets/Sidewal	Contracts-Other	Finance	202.00	-	-	-	0.00%	202.00
Streets/Sidewal	Travel, Conf, Trg	Finance	95.00	-	-	-	0.00%	95.00
Streets/Sidewal	Water Utilities	Finance	32.00	3.48	7.22	13.75	22.56%	24.78
Streets/Sidewal	PG&E Utilities	Finance	25.00	53.87	109.23	-	436.92%	(84.23)
Streets/Sidewal	O&M Equipment	Finance	3,468.00	-	-	-	0.00%	3,468.00
Streets/Sidewal	PayChex & Bank	Finance	914.00	57.76	178.63	59.85	19.54%	735.37
STREETS FINANCE TOTAL			28,691.00	2,911.63	4,755.09	5,535.13	16.57%	23,935.91
Streets/Sidewal	Salaries	Streets/Roads	59,490.00	4,772.82	12,387.74	14,217.21	20.82%	47,102.26
Streets/Sidewal	Vacation Payout	Streets/Roads	2,227.00	-	-	-	0.00%	2,227.00
Streets/Sidewal	FICA	Streets/Roads	3,688.00	295.92	777.96	875.92	21.09%	2,910.04
Streets/Sidewal	SUI	Streets/Roads	142.00	-	-	-	0.00%	142.00
Streets/Sidewal	PERS	Streets/Roads	7,607.00	554.74	1,486.53	1,545.72	19.54%	6,120.47
Streets/Sidewal	Medicare	Streets/Roads	863.00	69.20	181.94	204.80	21.08%	681.06
Streets/Sidewal	Employee Benefi	Streets/Roads	18,844.00	1,965.46	5,116.87	5,349.81	27.15%	13,727.13
Streets/Sidewal	Workers Comp.	Streets/Roads	4,539.00	-	-	2,562.00	0.00%	4,539.00
Streets/Sidewal	Gen. Supplies	Streets/Roads	1,560.00	693.73	693.73	667.96	44.47%	866.27
Streets/Sidewal	Fuel	Streets/Roads	12,540.00	390.40	757.58	2,121.24	6.04%	11,782.42
Streets/Sidewal	Clothing	Streets/Roads	810.00	70.89	230.89	401.98	28.50%	579.11
Streets/Sidewal	Patching	Streets/Roads	21,960.00	253.34	253.34	291.91	1.15%	21,706.66
Streets/Sidewal	Signs	Streets/Roads	250.00	-	-	-	0.00%	250.00
Streets/Sidewal	Flood Control	Streets/Roads	1,000.00	-	-	-	0.00%	1,000.00
Streets/Sidewal	Weed Control	Streets/Roads	3,000.00	-	-	-	0.00%	3,000.00
Streets/Sidewal	Contracts-Other	Streets/Roads	17,000.00	1,080.00	1,417.50	-	8.34%	15,582.50
Streets/Sidewal	PG&E Utilities	Streets/Roads	-	7.42	7.42	164.35	0.00%	(7.42)
Streets/Sidewal	Street Lights	Streets/Roads	38,400.00	3,269.78	6,607.49	5,900.96	17.21%	31,792.51
Streets/Sidewal	Vehicle Maintna	Streets/Roads	2,000.00	248.25	415.69	487.62	20.78%	1,584.31
Streets/Sidewal	O&M Equipment	Streets/Roads	1,000.00	-	-	-	0.00%	1,000.00
Streets/Sidewal	Improvements	Streets/Roads	961,000.00	81,233.13	476,514.49	-	49.59%	484,485.51
STREETS PW TOTAL			1,157,920.00	94,905.08	506,849.17	34,791.48	43.77%	651,070.83
STREETS FUND TOTAL			1,206,174.00	98,723.50	514,146.82	44,861.30	42.63%	692,027.18
Crestview Lgt/D	Salaries	Finance	1,486.00	125.63	454.56	-	30.59%	1,031.44

FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023	YTD ACTUALS	%	BALANCE
Crestview Lgt/D	Vacation Payout	Finance	43.00	-	-	-	-	0.00%	43.00
Crestview Lgt/D	FICA	Finance	92.00	7.79	27.56	-	-	29.96%	64.44
Crestview Lgt/D	SUI	Finance	5.00	-	1.79	-	-	35.80%	3.21
Crestview Lgt/D	PERS	Finance	88.00	9.89	34.99	-	-	39.76%	53.01
Crestview Lgt/D	Medicare	Finance	22.00	1.83	6.45	-	-	29.32%	15.55
Crestview Lgt/D	Employee Benefi	Finance	419.00	4.68	14.04	-	-	3.35%	404.96
Crestview Lgt/D	Workers Comp.	Finance	115.00	-	-	-	-	0.00%	115.00
Crestview Lgt/D	Gen. Supplies	Finance	194.00	-	-	-	-	0.00%	194.00
Crestview Lgt/D	Network Svcs Co	Finance	88.00	-	-	-	-	0.00%	88.00
Crestview Lgt/D	MOM online fees	Finance	101.00	-	-	-	-	0.00%	101.00
Crestview Lgt/D	Audit & Acctg	Finance	340.00	-	5.00	-	-	1.47%	335.00
Crestview Lgt/D	Prof Services	Finance	202.00	-	-	-	-	0.00%	202.00
Crestview Lgt/D	Contracts-Other	Finance	27.00	-	-	-	-	0.00%	27.00
Crestview Lgt/D	Travel,Conf,Trg	Finance	13.00	-	-	-	-	0.00%	13.00
Crestview Lgt/D	Water Utilities	Finance	4.00	-	-	-	-	0.00%	4.00
Crestview Lgt/D	PG&E Utilities	Finance	3.00	-	-	-	-	0.00%	3.00
Crestview Lgt/D	O&M Equipment	Finance	462.00	-	-	-	-	0.00%	462.00
Crestview Lgt/D	PayChex & Bank	Finance	122.00	-	-	-	-	0.00%	122.00
CRESTVIEW FINANCE TOTAL			3,826.00	149.82	544.39	-	-	14.23%	3,281.61
Crestview Lgt/D	Vehicle Maintna	Streets/Roads	-	-	1.69	4.93	-	0.00%	(1.69)
Crestview Lgt/D	Street Lights	CrestView Lgt	-	117.71	241.69	200.14	-	0.00%	(241.69)
CRESTVIEW PW TOTAL			-	117.71	243.38	205.07	-	0.00%	(243.38)
CRESTVIEW FUND TOTAL			3,826.00	267.53	787.77	205.07	-	20.59%	3,038.23
Sewer M&O	Salaries	City Clerk	9,248.00	1,069.68	3,559.24	4,126.08	-	38.49%	5,688.76
Sewer M&O	Vacation Payout	City Clerk	361.00	-	-	-	-	0.00%	361.00
Sewer M&O	FICA	City Clerk	573.00	66.32	220.66	255.84	-	38.51%	352.34
Sewer M&O	SUI	City Clerk	16.00	-	-	-	-	0.00%	16.00
Sewer M&O	PERS	City Clerk	739.00	84.18	280.10	316.86	-	37.90%	458.90
Sewer M&O	PERS Unfunded	City Clerk	7,894.00	-	7,894.00	785.37	-	100.00%	-
Sewer M&O	Medicare	City Clerk	134.00	15.51	51.61	59.82	-	38.51%	82.39
Sewer M&O	Employee Benefi	City Clerk	2,490.00	178.21	552.71	144.51	-	22.20%	1,937.29
Sewer M&O	Workers Comp.	City Clerk	715.00	-	-	670.00	-	0.00%	715.00
Sewer M&O	Gen. Supplies	City Clerk	18.00	-	-	4.47	-	0.00%	18.00
Sewer M&O	Muni Code Web	City Clerk	600.00	-	-	-	-	0.00%	600.00
Sewer M&O	Water Utilities	City Clerk	-	2.87	5.86	8.53	-	0.00%	(5.86)
Sewer M&O	PG&E Utilities	City Clerk	-	0.84	0.84	3.04	-	0.00%	(0.84)
WASTEWATER CITY CLERK TOTAL			22,788.00	1,417.61	12,565.02	6,374.52	-	55.14%	10,222.98
Sewer M&O	Salaries	City Manager	59,998.00	3,565.00	9,788.15	7,109.76	-	16.31%	50,209.85
Sewer M&O	Vacation Payout	City Manager	2,308.00	-	-	-	-	0.00%	2,308.00
Sewer M&O	FICA	City Manager	3,720.00	196.56	539.57	440.80	-	14.50%	3,180.43
Sewer M&O	SUI	City Manager	81.00	-	-	-	-	0.00%	81.00
Sewer M&O	PERS	City Manager	4,722.00	268.80	737.90	-	-	15.63%	3,984.10
Sewer M&O	PERS Unfunded	City Manager	13,408.00	-	13,408.00	785.37	-	100.00%	-
Sewer M&O	Medicare	City Manager	870.00	51.70	141.94	103.11	-	16.31%	728.06
Sewer M&O	Employee Benefi	City Manager	12,449.00	513.76	1,205.52	-	-	9.68%	11,243.48
Sewer M&O	Workers Comp.	City Manager	4,668.00	-	-	1,230.00	-	0.00%	4,668.00
Sewer M&O	Gen. Supplies	City Manager	123.00	3.00	17.22	-	-	14.00%	105.78
Sewer M&O	Prof Services	City Manager	6,000.00	-	245.00	-	-	4.08%	5,755.00
Sewer M&O	Communications	City Manager	-	33.17	66.34	94.18	-	0.00%	(66.34)
Sewer M&O	Travel,Conf,Trg	City Manager	1,250.00	42.00	42.00	140.00	-	3.36%	1,208.00
Sewer M&O	Water Utilities	City Manager	208.00	2.87	5.86	14.64	-	2.82%	202.14
Sewer M&O	PG&E Utilities	City Manager	159.00	1.67	3.19	3.04	-	2.01%	155.81
Sewer M&O	CONTINGENCY	City Manager	1,250.00	-	-	-	-	0.00%	1,250.00
WASTEWATER CITY MANAGER TOTAL			111,214.00	4,678.53	26,200.69	9,920.90	-	23.56%	85,013.31
Sewer M&O	Salaries	Finance	56,775.00	4,240.03	11,771.86	13,004.85	-	20.73%	45,003.14
Sewer M&O	Vacation Payout	Finance	1,636.00	-	-	-	-	0.00%	1,636.00
Sewer M&O	FICA	Finance	3,520.00	262.88	723.18	806.28	-	20.54%	2,796.82
Sewer M&O	SUI	Finance	207.00	30.88	72.46	-	-	35.00%	134.54
Sewer M&O	PERS	Finance	3,348.00	218.94	592.12	757.37	-	17.69%	2,755.88
Sewer M&O	PERS Unfunded	Finance	13,072.00	-	13,072.00	2,434.59	-	100.00%	-
Sewer M&O	Medicare	Finance	823.00	61.48	169.14	188.57	-	20.55%	653.86
Sewer M&O	Employee Benefi	Finance	15,992.00	1,083.93	2,248.92	2,616.58	-	14.06%	13,743.08

FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023	YTD ACTUALS	%	BALANCE
Sewer M&O	Workers Comp.	Finance	4,374.00	-	-		2,014.00	0.00%	4,374.00
Sewer M&O	Gen. Supplies	Finance	7,387.00	3,079.57	3,570.82		3,278.67	48.34%	3,816.18
Sewer M&O	Network Svcs Co	Finance	3,372.00	271.24	542.48		729.90	16.09%	2,829.52
Sewer M&O	MOM online fees	Finance	3,854.00	-	-		-	0.00%	3,854.00
Sewer M&O	Audit & Acctg	Finance	13,006.00	5,744.00	5,792.00		1,178.24	44.53%	7,214.00
Sewer M&O	Prof Services	Finance	7,707.00	-	-		-	0.00%	7,707.00
Sewer M&O	Contracts-Other	Finance	1,028.00	-	-		-	0.00%	1,028.00
Sewer M&O	Travel, Conf, Trg	Finance	482.00	-	-		250.00	0.00%	482.00
Sewer M&O	Water Utilities	Finance	161.00	12.37	26.85		65.44	16.68%	134.15
Sewer M&O	PG&E Utilities	Finance	128.00	191.55	388.37		-	303.41%	(260.37)
Sewer M&O	O&M Equipment	Finance	17,663.00	-	-		-	0.00%	17,663.00
Sewer M&O	PayChex & Bank	Finance	4,657.00	314.84	945.87		1,256.74	20.31%	3,711.13
WASTEWATER FINANCE TOTAL			159,192.00	15,511.71	39,916.07		28,581.23	25.07%	119,275.93
Sewer M&O	E&P Reimb Engr.	Engineering	-	-	270.00		-	0.00%	(270.00)
Sewer M&O	Engineering	Engineering	-	540.00	675.00		-	0.00%	(675.00)
WASTEWATER ENGINEERING TOTAL			-	540.00	945.00		-	0.00%	(945.00)
Sewer M&O	Salaries	Sewer Treatment	73,236.00	8,012.56	21,105.70		21,672.92	28.82%	52,130.30
Sewer M&O	Overtime	Sewer Treatment	10,000.00	436.99	1,132.46		3,667.38	11.32%	8,867.54
Sewer M&O	Vacation Payout	Sewer Treatment	2,742.00	-	-		-	0.00%	2,742.00
Sewer M&O	FICA	Sewer Treatment	4,541.00	523.87	1,399.23		1,566.74	30.81%	3,141.77
Sewer M&O	SUI	Sewer Treatment	175.00	-	-		-	0.00%	175.00
Sewer M&O	PERS	Sewer Treatment	9,365.00	1,291.72	3,365.12		3,524.26	35.93%	5,999.88
Sewer M&O	PERS Unfunded	Sewer Treatment	25,641.00	-	25,641.00		5,890.20	100.00%	-
Sewer M&O	Medicare	Sewer Treatment	1,062.00	122.52	327.23		366.41	30.81%	734.77
Sewer M&O	Employee Benefi	Sewer Treatment	23,198.00	2,778.99	6,466.93		6,873.45	27.88%	16,731.07
Sewer M&O	Workers Comp.	Sewer Treatment	5,588.00	-	-		4,212.00	0.00%	5,588.00
Sewer M&O	Gen. Supplies	Sewer Treatment	2,500.00	71.31	124.73		2,205.52	4.99%	2,375.27
Sewer M&O	Fuel	Sewer Treatment	10,000.00	326.18	829.72		998.67	8.30%	9,170.28
Sewer M&O	Supplies - Chem	Sewer Treatment	120,000.00	14,606.36	23,607.22		29,521.89	19.67%	96,392.78
Sewer M&O	Supplies - Lab	Sewer Treatment	6,000.00	553.50	1,111.50		713.00	18.53%	4,888.50
Sewer M&O	Clothing	Sewer Treatment	1,000.00	141.79	596.79		170.00	59.68%	403.21
Sewer M&O	Taxes/Fees/Lics	Sewer Treatment	32,000.00	-	-		716.15	0.00%	32,000.00
Sewer M&O	Computer Softwr	Sewer Treatment	7,500.00	300.00	300.00		-	4.00%	7,200.00
Sewer M&O	Internet Servic	Sewer Treatment	2,500.00	204.40	408.80		593.20	16.35%	2,091.20
Sewer M&O	Engineering	Sewer Treatment	10,000.00	1,485.00	1,755.00		-	17.55%	8,245.00
Sewer M&O	Contracts-Other	Sewer Treatment	-	2,750.00	5,500.00		4,714.05	0.00%	(5,500.00)
Sewer M&O	Communications	Sewer Treatment	1,000.00	31.30	31.30		58.22	3.13%	968.70
Sewer M&O	Membership/Dues	Sewer Treatment	750.00	-	-		-	0.00%	750.00
Sewer M&O	Travel, Conf, Trg	Sewer Treatment	2,000.00	-	-		-	0.00%	2,000.00
Sewer M&O	Water Utilities	Sewer Treatment	18,000.00	267.05	1,451.47		3,665.41	8.06%	16,548.53
Sewer M&O	PG&E Utilities	Sewer Treatment	28,000.00	932.49	5,608.58		4,116.33	20.03%	22,391.42
Sewer M&O	Vehicle Maintna	Sewer Treatment	3,500.00	15.61	15.61		-	0.45%	3,484.39
Sewer M&O	O&M Equipment	Sewer Treatment	66,000.00	1,613.09	1,613.09		2,263.80	2.44%	64,386.91
Sewer M&O	O & M-Sewer Plt	Sewer Treatment	25,000.00	107.72	984.42		1,931.42	3.94%	24,015.58
Sewer M&O	Sludge	Sewer Treatment	55,000.00	10,418.54	15,104.18		9,387.47	27.46%	39,895.82
Sewer M&O	Rentals-Mach/Eq	Sewer Treatment	50,000.00	-	-		-	0.00%	50,000.00
Sewer M&O	Principal Pymt	Sewer Treatment	25,000.00	-	-		-	0.00%	25,000.00
Sewer M&O	Interest Expens	Sewer Treatment	19,395.00	-	-		-	0.00%	19,395.00
Sewer M&O	Improvements	Sewer Treatment	225,000.00	51,202.80	51,202.80		-	22.76%	173,797.20
Sewer M&O	Machinery &	Sewer Treatment	170,000.00	574.52	574.52		-	0.34%	169,425.48
WASTEWATER WWTP TOTAL			1,035,693.00	98,768.31	170,257.40		108,828.49	16.44%	865,435.60
Sewer M&O	Salaries	Sewer Collectio	43,941.00	3,998.56	10,529.22		8,830.58	23.96%	33,411.78
Sewer M&O	Vacation Payout	Sewer Collectio	1,645.00	-	-		-	0.00%	1,645.00
Sewer M&O	FICA	Sewer Collectio	2,724.00	247.92	663.97		573.48	24.37%	2,060.03
Sewer M&O	SUI	Sewer Collectio	105.00	-	99.10		-	94.38%	5.90
Sewer M&O	PERS	Sewer Collectio	5,619.00	694.52	1,728.46		1,211.53	30.76%	3,890.54
Sewer M&O	PERS Unfunded	Sewer Collectio	13,814.00	-	13,814.00		2,945.10	100.00%	-
Sewer M&O	Medicare	Sewer Collectio	637.00	57.98	155.30		134.11	24.38%	481.70
Sewer M&O	Employee Benefi	Sewer Collectio	13,919.00	1,354.76	2,749.45		3,452.68	19.75%	11,169.55
Sewer M&O	Workers Comp.	Sewer Collectio	3,353.00	-	-		1,994.00	0.00%	3,353.00
Sewer M&O	Clothing	Sewer Collectio	1,400.00	141.79	446.79		114.48	31.91%	953.21
Sewer M&O	Computer Softwr	Sewer Collectio	7,500.00	-	-		-	0.00%	7,500.00
Sewer M&O	Engineering	Sewer Collectio	20,000.00	405.00	945.00		-	4.73%	19,055.00
Sewer M&O	Prof Services	Sewer Collectio	2,000.00	846.00	846.00		-	42.30%	1,154.00
Sewer M&O	Vehicle Maintna	Sewer Collectio	5,000.00	-	-		-	0.00%	5,000.00
Sewer M&O	O&M Equipment	Sewer Collectio	3,000.00	-	-		-	0.00%	3,000.00

FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023 YTD ACTUALS	%	BALANCE
Sewer M&O	O&M Bldg/Structu	Sewer Collectio	5,000.00	-	-	-	0.00%	5,000.00
Sewer M&O	Improvements	Sewer Collectio	655,000.00	1,147.50	119,129.33	-	18.19%	535,870.67
Sewer M&O	Machinery &	Sewer Collectio	37,500.00	-	-	-	0.00%	37,500.00
WASTEWATER COLLECTIONS TOTAL			822,157.00	8,894.03	151,106.62	19,255.96	18.38%	671,050.38
Sewer M&O	Employee Benefi	Central Servies	1,170.00	472.50	472.50	472.50	40.38%	697.50
Sewer M&O	Gen. Supplies	Central Servies	625.00	189.49	189.49	252.19	30.32%	435.51
Sewer M&O	Equipmt Maint.	Central Servies	325.00	27.74	65.55	64.00	20.17%	259.45
Sewer M&O	Computer Hardwr	Central Servies	375.00	-	-	-	0.00%	375.00
Sewer M&O	Network Svcs Co	Central Servies	11,250.00	518.00	1,324.00	3,284.80	11.77%	9,926.00
Sewer M&O	Internet Servic	Central Servies	3,625.00	373.11	746.22	3,429.71	20.59%	2,878.78
Sewer M&O	Communications	Central Servies	2,188.00	346.85	402.73	1,027.34	18.41%	1,785.27
Sewer M&O	Risk Management	Central Servies	108,831.00	-	98,385.50	143,767.00	90.40%	10,445.50
Sewer M&O	Membership/Dues	Central Servies	625.00	-	-	-	0.00%	625.00
Sewer M&O	O&M Equipment	Central Servies	375.00	-	-	-	0.00%	375.00
WASTEWATER CENTRAL SERVICES TOTAL			129,389.00	1,927.69	101,585.99	152,297.54	78.51%	27,803.01
Sewer M&O	Legal	City Attorney	38,250.00	1,534.50	1,810.50	3,803.71	4.73%	36,439.50
WASTEWATER FUND TOTAL			2,318,683.00	133,272.38	504,387.29	329,062.35	21.75%	1,814,295.71
AB 1600	Machinery &	Police Dept	20,000.00	18,469.00	18,469.00	-	92.35%	1,531.00
POLICE AB1600 TOTAL			20,000.00	18,469.00	18,469.00	-	92.35%	1,531.00
AB 1600	Machinery &	Parks & Recreat	40,000.00	360.00	360.00	-	0.90%	39,640.00
PARKS & REC AB1600 TOTAL			40,000.00	360.00	360.00	-	0.90%	39,640.00
AB1600 FUND TOTAL			60,000.00	18,829.00	18,829.00	-	31.38%	41,171.00
Park Impact Fee	Park Improvemen	Parks & Recreat	35,000.00	-	-	-	0.00%	35,000.00
PARK IMPACT FEE FUND TOTAL			35,000.00	-	-	-	0.00%	35,000.00
Effluent Disp.	Salaries	City Clerk	4,624.00	356.56	978.95	4,126.08	21.17%	3,645.05
Effluent Disp.	Vacation Payout	City Clerk	181.00	-	-	-	0.00%	181.00
Effluent Disp.	FICA	City Clerk	287.00	22.10	60.68	255.84	21.14%	226.32
Effluent Disp.	SUI	City Clerk	8.00	-	-	-	0.00%	8.00
Effluent Disp.	PERS	City Clerk	369.00	28.06	77.04	316.86	20.88%	291.96
Effluent Disp.	Medicare	City Clerk	67.00	5.18	14.22	59.82	21.22%	52.78
Effluent Disp.	Employee Benefi	City Clerk	1,245.00	108.75	344.51	1,156.34	27.67%	900.49
Effluent Disp.	Workers Comp.	City Clerk	357.00	-	-	670.00	0.00%	357.00
Effluent Disp.	Gen. Supplies	City Clerk	9.00	-	-	4.47	0.00%	9.00
Effluent Disp.	Muni Code Web	City Clerk	300.00	-	-	-	0.00%	300.00
Effluent Disp.	Water Utilities	City Clerk	-	2.87	5.86	13.63	0.00%	(5.86)
Effluent Disp.	PG&E Utilities	City Clerk	-	0.43	0.43	3.03	0.00%	(0.43)
EFFLUENT CITY CLERK TOTAL			7,447.00	523.95	1,481.69	6,606.07	19.90%	5,965.31
Effluent Disp.	Salaries	City Manager	35,999.00	2,139.00	5,872.89	7,109.76	16.31%	30,126.11
Effluent Disp.	Vacation Payout	City Manager	1,385.00	-	-	-	0.00%	1,385.00
Effluent Disp.	FICA	City Manager	2,232.00	132.62	364.13	440.80	16.31%	1,867.87
Effluent Disp.	SUI	City Manager	48.00	-	-	-	0.00%	48.00
Effluent Disp.	PERS	City Manager	2,833.00	168.34	462.20	-	16.31%	2,370.80
Effluent Disp.	Medicare	City Manager	522.00	31.02	85.17	103.11	16.32%	436.83
Effluent Disp.	Employee Benefi	City Manager	7,469.00	353.00	861.00	-	11.53%	6,608.00
Effluent Disp.	Workers Comp.	City Manager	2,801.00	-	-	1,230.00	0.00%	2,801.00
Effluent Disp.	Gen. Supplies	City Manager	74.00	3.00	17.22	-	23.27%	56.78
Effluent Disp.	Prof Services	City Manager	3,600.00	-	245.00	-	6.81%	3,355.00
Effluent Disp.	Communications	City Manager	-	33.18	66.35	83.84	0.00%	(66.35)
Effluent Disp.	Travel, Conf, Trg	City Manager	750.00	25.00	25.00	140.00	3.33%	725.00
Effluent Disp.	Water Utilities	City Manager	125.00	2.87	5.86	13.63	4.69%	119.14
Effluent Disp.	PG&E Utilities	City Manager	96.00	1.67	3.19	3.04	3.32%	92.81
Effluent Disp.	CONTINGENCY	City Manager	750.00	-	-	-	0.00%	750.00
EFFLUENT CITY MANAGER TOTAL			58,684.00	2,889.70	8,008.01	9,124.18	13.65%	50,675.99
Effluent Disp.	Salaries	Finance	17,835.00	628.16	1,724.64	3,356.09	9.67%	16,110.36

FUND NAME	ACCT NAME	DEPT NAME	ANNUAL BUDGET	CURRENT ACTUALS	YTD ACTUALS	SEPT 2023 YTD ACTUALS	%	BALANCE
Effluent Disp.	Vacation Payout	Finance	514.00	-	-	-	0.00%	514.00
Effluent Disp.	FICA	Finance	1,106.00	38.94	105.24	208.07	9.52%	1,000.76
Effluent Disp.	SUI	Finance	65.00	-	1.79	-	2.75%	63.21
Effluent Disp.	PERS	Finance	1,052.00	49.44	133.61	195.46	12.70%	918.39
Effluent Disp.	Medicare	Finance	259.00	9.10	24.59	48.66	9.49%	234.41
Effluent Disp.	Employee Benefi	Finance	5,024.00	201.91	428.58	894.54	8.53%	4,595.42
Effluent Disp.	Workers Comp.	Finance	1,374.00	-	-	1,300.00	0.00%	1,374.00
Effluent Disp.	Gen. Supplies	Finance	2,320.00	223.49	421.11	345.70	18.15%	1,898.89
Effluent Disp.	Network Svcs Co	Finance	1,059.00	67.81	135.62	188.37	12.81%	923.38
Effluent Disp.	MOM online fees	Finance	1,211.00	-	-	-	0.00%	1,211.00
Effluent Disp.	Audit & Acctg	Finance	4,086.00	1,436.00	1,447.00	376.32	35.41%	2,639.00
Effluent Disp.	Prof Services	Finance	2,421.00	-	-	-	0.00%	2,421.00
Effluent Disp.	Contracts-Other	Finance	323.00	-	-	-	0.00%	323.00
Effluent Disp.	Travel,Conf,Trg	Finance	151.00	-	-	-	0.00%	151.00
Effluent Disp.	Water Utilities	Finance	50.00	3.09	6.81	17.28	13.62%	43.19
Effluent Disp.	PG&E Utilities	Finance	40.00	47.90	97.11	-	242.78%	(57.11)
Effluent Disp.	O&M Equipment	Finance	5,549.00	-	-	-	0.00%	5,549.00
Effluent Disp.	PayChex & Bank	Finance	1,463.00	16.24	63.42	359.07	4.33%	1,399.58
EFFLUENT FINANCE TOTAL			45,902.00	2,722.08	4,589.52	7,289.56	10.00%	41,312.48
Effluent Disp.	Salaries	Effluent	84,503.00	7,742.80	20,282.18	18,413.86	24.00%	64,220.82
Effluent Disp.	Overtime	Effluent	10,000.00	437.00	1,132.48	1,447.06	11.32%	8,867.52
Effluent Disp.	Vacation Payout	Effluent	3,164.00	-	-	-	0.00%	3,164.00
Effluent Disp.	FICA	Effluent	5,239.00	507.15	1,327.71	1,222.50	25.34%	3,911.29
Effluent Disp.	SUI	Effluent	202.00	-	-	-	0.00%	202.00
Effluent Disp.	PERS	Effluent	10,806.00	1,225.78	3,117.72	2,877.15	28.85%	7,688.28
Effluent Disp.	PERS Unfunded	Effluent	21,693.00	-	17,833.00	7,460.91	82.21%	3,860.00
Effluent Disp.	Medicare	Effluent	1,225.00	118.55	310.35	285.88	25.33%	914.65
Effluent Disp.	Employee Benefi	Effluent	26,767.00	2,851.12	6,161.72	5,852.41	23.02%	20,605.28
Effluent Disp.	Workers Comp.	Effluent	6,448.00	-	-	6,024.00	0.00%	6,448.00
Effluent Disp.	Gen. Supplies	Effluent	600.00	83.22	100.29	-	16.72%	499.71
Effluent Disp.	Fuel	Effluent	19,000.00	-	-	-	0.00%	19,000.00
Effluent Disp.	Supplies - Lab	Effluent	-	61.50	126.50	-	0.00%	(126.50)
Effluent Disp.	Flood Control	Effluent	1,500.00	-	-	-	0.00%	1,500.00
Effluent Disp.	Taxes/Fees/Lics	Effluent	210,000.00	-	-	1,322.01	0.00%	210,000.00
Effluent Disp.	Engineering	Effluent	47,000.00	202.50	405.00	-	0.86%	46,595.00
Effluent Disp.	Membership/Dues	Effluent	3,000.00	-	-	-	0.00%	3,000.00
Effluent Disp.	PG&E Utilities	Effluent	-	-	0.38	-	0.00%	(0.38)
Effluent Disp.	Vehicle Maintna	Effluent	5,200.00	-	-	-	0.00%	5,200.00
Effluent Disp.	O&M Equipment	Effluent	54,000.00	-	-	-	0.00%	54,000.00
Effluent Disp.	O&M Blg/Structu	Effluent	1,500.00	-	-	-	0.00%	1,500.00
Effluent Disp.	Improvements	Effluent	425,000.00	-	-	-	0.00%	425,000.00
Effluent Disp.	Machinery &	Effluent	25,000.00	-	-	-	0.00%	25,000.00
EFFLUENT PW TOTAL			961,847.00	13,229.62	50,797.33	44,905.78	5.28%	911,049.67
Effluent Disp.	Employee Benefi	Central Servies	1,170.00	-	-	-	0.00%	1,170.00
Effluent Disp.	Gen. Supplies	Central Servies	625.00	-	-	-	0.00%	625.00
Effluent Disp.	Equipmt Maint.	Central Servies	325.00	-	-	-	0.00%	325.00
Effluent Disp.	Computer Hardwr	Central Servies	375.00	-	-	-	0.00%	375.00
Effluent Disp.	Network Svcs Co	Central Servies	11,250.00	-	-	-	0.00%	11,250.00
Effluent Disp.	Internet Servic	Central Servies	3,625.00	-	-	-	0.00%	3,625.00
Effluent Disp.	Communications	Central Servies	2,188.00	-	-	-	0.00%	2,188.00
Effluent Disp.	Risk Management	Central Servies	108,831.00	-	98,385.50	-	90.40%	10,445.50
Effluent Disp.	Membership/Dues	Central Servies	625.00	-	-	-	0.00%	625.00
Effluent Disp.	O&M Equipment	Central Servies	375.00	-	-	-	0.00%	375.00
EFFLUENT CENTRAL SERVICES TOTAL			129,389.00	-	98,385.50	-	76.04%	31,003.50
Effluent Disp.	Legal	City Attorney	18,700.00	-	-	-	0.00%	18,700.00
EFFLUENT FUND TOTAL			1,221,969.00	19,365.35	163,262.05	67,925.59	13.36%	1,058,706.95



 1854
SUTTER CREEK
John Sutter
 JEWEL OF THE MOTHER LODE

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: NOVEMBER 4, 2024
FROM: MASON PETERS, FINANCE SUPERVISOR
SUBJECT: GENERAL FUND OPERATING & TOTAL RESERVES POLICIES

RECOMMENDATION:

Review and approve the General Fund Operating Reserve and the General Fund Total Reserve policies.

BACKGROUND:

The City of Sutter Creek does not have official adopted policies for the General Fund Operating Reserve or the Total General Fund Reserves. The City allocates a portion of general fund revenues each year to put towards reserves, and setting an acceptable range of reserve levels based on general fund revenues would help the City strategize when and how these funds should be used during budget development each year. Enterprise fund reserves are explicitly for the purpose of the enterprise fund, operating and capital needs.

DISCUSSION:

A sufficient General Operating Reserve should be able to keep a city running for 2-3 months, or approximately 17% of General Fund annual revenues for a fiscal year, according to the Government Finance Officers Association (GFOA). The use of these funds would be for unexpected operating expenses and maintaining city services during an economic downturn.

However, based on each city's cash flow throughout the year and volatility in revenue generation, this level of reserves can vary. In Sutter Creek's case, staff believes that 17-25% of General Fund annual revenues is an appropriate level to maintain in the Operating Reserve. The reason for this higher level of reserves is due to the dip in cash inflows each fiscal year in Q1 and Q2. The slowdown in revenues is because property tax and some of the franchise fees we rely on are not being received during Q1 and Q2. We also have some of our largest invoices at that time as well (typically any construction invoices, and our annual insurance payment is due as well). We consistently see a noticeable increase in general fund revenues in Q3 and Q4 for each fiscal year (property tax, franchise fees, boost in sales tax due to the holiday season), and we rely on those revenue increases to carry us through Q1 and Q2 of the following fiscal year. It is crucial that we retain enough funds to keep us steady through that first half of each fiscal year. In terms of fund levels, Sutter Creek should maintain Operating Reserves for the 2024-25 fiscal year of \$566,574. According to the budget for this fiscal year, it is projected that Sutter Creek will have

\$457,805 in its General Fund Operating Reserve at the end of the year. Staff recommends that we transfer a small percentage (1% - 2%) of General Fund revenues each year to the General Operating Reserve fund, to build it up to the higher end of the 17-25% range within 3 years.

In terms of Total General Fund reserves, historically the City had a number of “reserves” that were named buckets of money within the accounting software but consisted of general fund reserves. Starting with Interim City Manager Spellicy and continuing with City Manager DuBois, we’ve combined those reserves into a single general fund reserve, consisting of the Operating reserve and General Fund reserve. In total, General Fund reserve levels in total will be in the range of 35% - 45% of annual general fund revenues. The use of these funds would primarily be for council-approved projects that were not originally budgeted for and capital projects. If we refer to the 2024-25 adopted budget with general fund revenues of \$2,832,870, the City should set a goal to have between \$991,505 and \$1,274,792 in Total General Fund Reserves. It is projected that at the end of the 2024-25 fiscal year, the City will have \$1,129,120 in the General Fund Reserve, which equates to 39.9% of projected annual revenues for this fiscal year.

Because our total reserves are nearly 40% staff is comfortable with our operating reserve being on the lower end of the range.

During budget development for the 2025-26 fiscal year, staff and council will determine an appropriate percentage of general fund revenues for that fiscal year to allocate to the Total General Fund Reserve. The percentage can vary depending on what needs to be prioritized in each fiscal year, but growing this fund will help defend the city against unexpected fiscal impacts and fund capital projects. The result of the local sales tax measure will greatly impact our planning for 2025-2026.

In the event that total general fund reserves exceed the upper range of 45%, the City Manager can recommend that excess fees be kept in reserve, be used for a contribution to the Section 115 Trust, or used for some other project, subject to Council approve.

Staff recommends that council adopt the following motion:

MOTION – Adopt the General Fund Reserves policy for both the Operating and total General Fund Reserves.

BUDGET IMPACT:

No immediate impact, but having an explicit policy will help direct this and future councils on the intent to allocate General Fund revenues to General Fund Reserves. Reserve levels will be a discussion item during budget development each year.

Section 1: Purpose

The purpose of this policy is for the City of Sutter Creek to formally establish a General Fund Operating Reserve fund policy based on budgeted revenue. The purpose of this reserve fund is to mitigate the effect of unanticipated expenses. Reserves also provide the City with stability in times of economic fluctuations that are anomalous. Operating reserves help provide for a smooth, temporary transition to prevent drastic changes in service levels caused by changes in the City's financial situation, including unanticipated decreases in revenue or increases in expenditures.

Section 2: Policy

The City of Sutter Creek is establishing this reserve funding policy with the following guidelines:

Reserve Levels:

The General Fund Reserve goal is to stay within 17% -25% of the General Fund's adopted annual budget revenues.

The City Manager will first evaluate the City's financial condition and make a recommendation to City Council as to the need to make contributions to the General Fund Operating Reserve. This process will be typically done during the budget development process, but this can be performed at any time the City Manager deems necessary.

Use and Replenishment of the General Fund Reserve:

The General Fund Operating Reserve should be used for the following: emergency repairs, non-budgeted projects approved by City Council, and maintaining essential services to the public during economic difficulties. The City Manager will present a report to City Council to justify the use of the General Fund Operating Reserve. All uses of the General Fund Operating Reserve must be approved by resolution of the City Council with a three-fifths vote. Any such uses are to be repaid over a period of time to be determined by City Council at the time of voting for approval of usage of the General Fund Operating Reserve.

Exceeding the Upper Target

If Operating reserves exceed 25%, the City Manager can transfer the excess into another General Fund Reserve, including capital reserves

Year-End Excess Revenue

As part of the annual budget development process, or at any time deemed appropriate by the City Manager, the City Manager would recommend whether the year-end excess funds could be used as one-time funding to reach the General Fund Operating Reserve goal faster.

City of Sutter Creek Other General Fund Reserves Policy

Section 1: Purpose

The purpose of this policy is for the City of Sutter Creek to formally establish an overall General Fund Reserves policy based on budgeted revenues. These reserve funds are for funding capital projects, purchasing capital assets (vehicles, large equipment, capital repairs), and any other purposes that are approved by City Council. This policy looks at all General Fund reserve funds wholistically and serves as a guiding principle for the General Fund reserves in totality.

Section 2: Policy

The City of Sutter Creek is establishing this reserves funding policy with the following guidelines:

Reserve Levels:

The Total General Fund Reserves goal is to stay within 35% - 45% of the General Fund's adopted annual budget revenues.

The City Manager will first evaluate the City's financial condition and make a recommendation to City Council as to the need to make contributions to Total General Fund Reserves. This process will be typically done during the budget development process, but this can be performed at any time the City Manager deems necessary.

Use and Replenishment of Total General Fund Reserves:

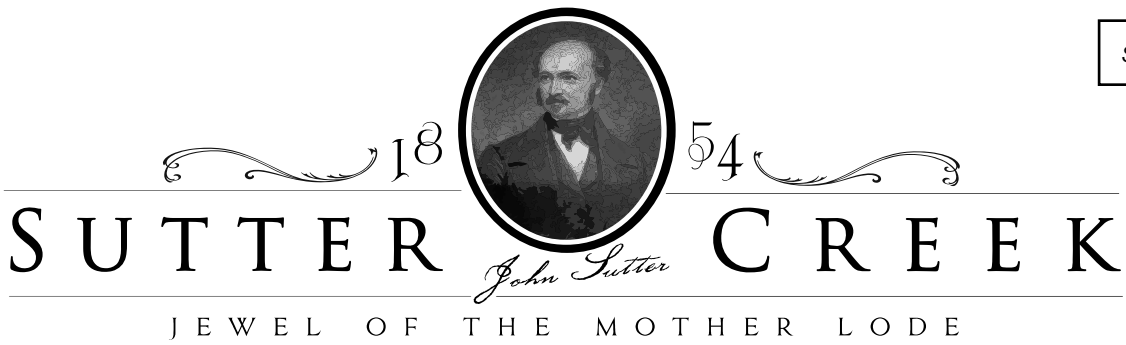
The Total General Fund Reserves should be used for the following: capital projects, purchases of vehicles and equipment, and any other uses that are approved by City Council. The City Manager will present a report to City Council to justify the use of General Fund Reserves. All uses of General Fund Reserves must be approved by resolution of the City Council with a three-fifths vote. Any such uses are to be repaid over a period of time to be determined by City Council at the time of voting for approval of usage of General Fund Reserves.

Exceeding the Upper Target

If total general fund reserves exceed 45%, the City Manager can recommend that Council approve the use of the excess. The excess amount can be maintained in reserves, used to make a contribution to the Section 115 Trust or dedicated to a specific project.

Year-End Excess Revenue

As part of the annual budget development process, or at any time deemed appropriate by the City Manager, the City Manager would recommend whether the year-end excess funds could be used as one-time funding to reach General Fund Reserves target range faster.



INFORMATIONAL STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

MEETING DATE: NOVEMBER 4, 2024

FROM: DAN LAFONTAINE, PUBLIC WORK DIRECTOR

SUBJECT: UPDATE TO TREES IN DOWNTOWN AND MINERS BEND PROJECT

RECOMMENDATION: Staff wants prioritization of resources to implement a design and investigate feasibility and cost of installation of trees on Main Street and Miners Bend.

BACKGROUND: Trees possess the ability to provide shade, control erosion, buffer noise, and help improve our air quality. Trees also have roots that infiltrate our storm drains and sewer mains and must be controlled to avoid costly repairs. Growing trees are a constant battle for the PW department that costs tens of thousands of dollars in trimming and root mitigation. The placement of future trees is paramount in ensuring that the City keep annual operation costs low.

DISCUSSION: Individual council members have proposed projects outside the budget cycle. Staff wants confirmation from a majority of Council Members that it should proceed and what should be de-prioritized.

Staff would like to know the council’s appetite for the installation of trees in downtown and particularly on Main Street as a priority project. The project planning would entail the following:

- Design of project to include type, quantity, and placement of trees that would be installed on Main Street or other areas to maximize shade
- Determination of water sources and cost estimates to provide water to the trees
- Installation method to minimize root intrusion into storm drain and sewer mains and laterals
- Estimate maintenance associated with the tree installation.
- Whether staff should explore alternatives to provide shade other than trees (i.e. shade structures)

We have also had a request to look at shade trees at Miner’s Bend. It would need some similar planning and prioritization. Council can provide feedback on one or both of these projects.

Tonight, we are simply asking for relative priorities between projects, not details of implementation. Staff will then shift resources as needed.

BUDGET IMPACT: This project was not included in the current fiscal year budget so tradeoffs will have to be made. The allocation of staff time would come at the detriment (either postponing or elimination) of other general plan projects. Not all of these projects are similar efforts, but with limited resources, we want to ensure we are working on the top priorities for the Council as a whole. Projects to deprioritize in favor of shade projects include:

- Park pavers – project needed to address erosion around Mini Provis park
- Main street Gopher flat intersection – modification of stop bar and crosswalk
- Creek cleaning project – removal of saplings in creek to reduce ongoing costs to clear creek
- Walking path from Sutter Crest – project to maximize walkability of residents
- Bryson bathroom – Allocate resources to making bathroom functional again

Tree planting may appear to be a simple project, but it does have installation and ongoing maintenance costs. Ongoing costs will vary but will include trimming of trees, additional cleaning of sewer and storm drains, and potential road closures to accomplish this ongoing maintenance on Main street.

Benefits include making the street more inviting aesthetically, cooler (trees provide nature cooling), and some CO₂ sequestration.

UPDATE: Possible locations of trees include the following locations around downtown Sutter Creek:

- Parking lot next to Post office. Currently there are four trees along Gopher Flat and could install two additional trees on Gopher flat parking lot. Cost estimates are around 3K to 5K to install two trees (depending on size of tree) and ongoing water costs.



- Miners Bend Parking Lot (pending power lines overhead). Cost estimates are 2.5K per tree (depending on size of tree).



- Eureka St. and Main St and Gopher flat and Main (pending line of sight issues). Costs estimates for these locations are around 5K to 7.5K per tree due to infrastructure work that needs to be undertaken (break through asphalt under planter box and installation of water lines). Ongoing water costs will also be incurred.





Staff Report

To: Tom DuBois, City Manager
Meeting Date: October 21, 2024
From: Matt Ospital, PE City Engineer
Subject: Project Status Update

Type: Project Status Memo

Tom, the following is a status update of all projects WGA is currently working on:

1. **Building Inspections/Plan Check** – Continuing building inspections on Tuesdays and Thursdays or as needed. Building plan check is being performed on a continual basis as plans are submitted. For September 2024:
 - 7 Plan checks were completed
 - 33 Inspections were completed

2. **Encroachment Permit Review** – Encroachment permits are reviewed as needed when requested by the City’s Account Clerk, Holly Boehme. For September 2024:
 - 4 Permit reviews were completed
 - 0 Inspections were completed

3. **Code Enforcement**
4.
 - A. **30 Ridge Road** - Contacted owner for 30 day follow up. Owner had a death in the family and was out of the country. Scheduling a meeting for the week of 10/21/2024.
 - B. **300 Hanford Street** - Navarro has removed debris from outside of his property-fence. The City is currently waiting on his use permit application. Gryder has relocated his vehicles from the public way and are now on his property. Garibaldi has removed his vehicle and personal belongings from the public way. Staff requires direction on how to deal with RV that has been abandoned due to the owner’s death. Amador County Code Enforcement will charge \$300.00 to resolve.
 - C. **Oro Madre Way Overlay Project** – Construction work is completed, and Council has accepted the project. Final payment to Contractor (Dirt Dynasty, Inc.) will be made next month.

- D. **Capital Improvement Plan** – Working with Public Works Director and City Manager to complete the capital improvement plan.

- E. **330 Gopher Flat Road Drainage Repair** – Construction work has been completed with no contract change orders. The Contractor (Shenandoah Excavating) was great to work with. A new storm drain easement will be prepared as soon as possible.