

CITY OF IONE NEWS

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135th Ione Homecoming - May 13-14 "Hats, Horses and Hay"

Ione's 135th Homecoming celebration will open on Friday, May 13th with some of the same and a new event, Holy Smokes! It's a Rib Cook-off. There will be music by "30 Years After" and "FreeZeout" in the beer and wine garden that evening. Fireworks at Howard Park will be on display when the sun goes down. Earlier in the day, the children's costume contest will be held at the elementary school, and the junior frog jump and Little League baseball. The Carnival will open Friday evening.

Saturday will kick off with the Bedbug Challenge run/walk, the Cub Scout pancake breakfast and other events at the Park. The parade down Main Street will begin at 10:00 AM with Grand Marshal Dolores Larrigan leading the way. Dolores has participated in this parade for 65 years. "Hats, Horses and Hay" are just her style.

Right after the parade is the ever popular soap box derby. Saturday, the carnival will be open at noon. The Saturday night Homecoming dance will be held on Main Street from 9 PM -Midnight. Thank you to the Ione Picnic Association for their dedication and hours of work to bring this event to our community.

Ione Veterans Memorial Park

Honoring all veterans in the 95640 zip code, the Ione Veterans Memorial Park will be dedicated on Saturday April 30th at 11:00 AM. This event will have a patriot's parade down Main Street, patriot music, a flyover, 21 gun salute and dedication program with local dignitaries present. The "battle cross" monument for those killed in action from the Iraqi war forward will be dedicated. Ione's own Jay-D Ornsby-Atkins who was killed on April 28, 2007. will be honored during this event. The Veterans wall of bricks will be Phase II of the project and will be completed by year end. The committee is looking for the names of veterans. Forms are available at City Hall and the Bank of Amador. This project is funded through individual donations. For information, call Sharon Long 209-304-5118 or Jerry Cassesi at 209-601-4079.

City Budgeting Process Defined

This month you will find an insert with your sewer utility bill that defines the process that any governmental agency, including the City of Ione, follows in developing and tracking an annual budget. Unlike a business, the City is accountable to the tax payers within its jurisdiction, and exists to provide services.

The attached is an explanation for fund accounting used by cities and other governmental agencies. The overall budget is divided and tracked separately, by fund, and includes estimated revenue and estimated expenditures for each fund. There has been mis-interpretation of the City's budget by some and the intent is to better define and explain the process.

The City of Ione staff monitors the expenditures against revenue monthly, and reviews it in detail on a quarterly basis. All expenditures are budgeted and backed up with documentation and pre-authorized purchase orders. If the projected revenue coming into the City is less than the budgeted expenditure, reduction in spending will be put in place.

By law, the City cannot spend more than the approved budget, unless the City Council approves an increase. At the end of the fiscal year, an independent auditor reviews the financial records and financial reports of the City. The City of Ione is solvent at this time and on course to remain so throughout the year. The Fiscal Year 2010-2011 budget is available on line at www.ione-ca.com, link financial reports.

Shred Day Sponsored by IBCA

On Saturday, April 30th, IBCA will partner with ShredBiz, a bonded document destruction company, to shred files and records. From 9:00 AM to 1:00 PM, ShredBiz will be on-site at Howard Park and will accept banker's boxes and bags of documents for shredding. The cost is \$5 per banker's box and \$10 for a bag. This is a fundraiser that will benefit the community through IBCA projects.

Around Town

Historical building plaques are being designed for the historic district in Lone, the first of which will be hung at City Hall. Each plaque will display a picture of the building as it was originally constructed along with a description and history of the structure. The Lone Community Program (ICP) is looking for original or very good photographs of historic buildings in Lone. If you have a photograph or history of a building, contact Laurie Lord at 209-274-2777

Easter Community Sunrise Service will be held on Sunday, April 24 at 6:15 AM at Yager Hill, 5555 Highway 104. Participating churches will be Cornerstone, Kings View, Calvary Chapel-Lone Fellowship and United Methodist Church. In the event of rain, the service will be held at the Cornerstone Church, 116 S. Church St. Dress warmly, for this is an outdoor service. For more information, call 274-4131.

Dust off your golf clubs and practice your swing. The 6th Annual Preston Castle Golf Classic is planned for Thursday, April 28 at Castle Oaks Golf Club. The \$110 entry fee will support efforts to restore Preston Castle. Enjoy lunch before golf, and prepare for a putting contest, tee prizes and much more. Registration is 11:00 AM and shotgun start at 1:00 PM. set your sights on winning the "closest to the pin", "longest drive" and "most accurate drive." Prizes will be awarded to both men and women. There will also be a silent auction, raffle and dinner at the Castle to round out your day. Tickets for dinner only are available for \$25 each. Register at www.prestoncastle.com or mail your check to the Preston Castle Foundation at P.O. Box 488, Lone, CA 95640. Registration forms are also available at Curves and Clark's Corner. For information call Jackie or Tom at 209-274-2166 or email prestoncastle@aol.com.

6th Annual Music on the Green will feature classic rock and country music by FreeZeout. The event will be held at the Castle Oaks Golf Club on Saturday, April 30th. Dinner will be served at 6:00 PM and live music at 7:00 PM. Bring your blankets or low beach chairs and enjoy music on the green. For more information call Anita at 209-304-7906.

Bedbug Challenge Run/Walk will be held on Saturday, May 14th. The race starts at 7:30 AM at the Castle Oaks Golf Club with registration at 7:00 AM. You can pre-register and download the registration form at ionepicnicassociation.com. All proceeds go to the 5th Grade Science Camp fund. This form can also be used to donate funds for students to attend Science Camp.

Shenandoah Valley Health Festival will be held on Friday, April 29th from 5:00 to 7:00 PM at the Amador Flower Farm, 22001 Shenandoah School Road in Plymouth. This event is organized by local agencies, non-profits, community volunteers and UC Davis Rural PRIME Medical students. Booths will provide health education and screenings. Jose's Restaurant in Jackson will offer dinner at a nominal charge. The festival is open to the public. For additional information, call 209-223-0442.

City Meetings – April

Meetings are held at City Hall at 6:00 PM

City Council April 5 & 19

Planning Commission April 12

Parks & Recreation April 26

Organization Meetings & Activities

Bingo at Clark's Corner – 209-304-3732

3rd Wednesday, 6:30 to 8:30 PM

Bingo, Raffle, Food & Drinks – 209-274-6075

1st Saturday, 7:00 PM - Camanche Community Center

Castle Oaks Women's Club Luncheon –

3rd Monday – 11:30 check-in.

Information: 209-274-6639

Castle Oaks Women's Bible Study Group

Wednesdays, 10-11:30 AM. Call 274-0600

Grange & Jr. Grange Meetings & Potluck

2nd Thursday – 6:00 PM – VFW Hall – Info 209-610-9415

IBCA Board Meeting

3rd Thursday – 8:30 AM – Castle Oaks Golf Club

3rd Thursday – Mixer – 5:30 PM - JTS Sales Pavilion

lone Community Program (City Revitalization)

4th Monday – 5:30 PM - City Hall - 274-2777

lone Homecoming Picnic Association

1st Wednesday – 6:30 PM – VFW Hall

lone Masonic Lodge #80 – 274-0354

2nd Wednesday – 8:00 PM – lone Masonic Hall

Eastern Star Meeting – 274-4289 or 274-0354

3rd Thursday – 7:30 PM – lone Masonic Hall

Methodist Church lone - Food Distribution & Meals

Interfaith Food Bank and EFAP - 3rd Saturday, 10:30 -12:30

Senior food distribution – 1st Thursday – 11:00-12:00 noon

Senior meals every Thursday – 11:30 AM – Call 223-3015

Native Sons Parlor 33

1st & 3rd Wednesday – 7:00 PM – Native Sons' Bldg, lone

Preston Castle Foundation Meetings

1st Wednesday - 6:30 PM – Cornerstone Church

Rotary Club Meeting

Thursdays – 12:00 Noon – lone Hotel Restaurant

Veterans of Foreign War Meeting – lone Memorial Hall

2nd Friday – Family dinner 6:00 PM – Meeting 7:00 PM

Important Numbers

City Hall 209-274-2412

Emergency 911

Non-emergency 209-223-6513 or 209-223-6500

City of lone NEWS

The deadline for input is the 20th of each month. Input forms are available at City Hall, on the City website or email Sharon Long, at ionecitynews@lone-ca.com.

Upcoming Activities

E-Waste Collection *

Sponsored by Preston Castle Foundation & lone Rotary

1st Saturday - 10:00 to 12:00 - Preston Castle

Document Shred Day

Sponsored by IBCA – Howard Park

Saturday April 30th – 9:00 AM to 1:00 PM

Governmental Finances

How do governments keep track of their finances?

Governments differ from businesses in that the emphasis is on accountability rather than profitability. A government does not exist to make a profit, but to provide services to its citizens such as public protection, streets and roadways, sewer and many other services. In order to track costs of providing these services, governments use what is known as fund accounting. A fund is an account for a specific purpose. Each fund is accounted for and tracked separately. There are three major fund types used by most small governments:

Governmental Funds
Proprietary Funds
Fiduciary Funds

Governmental Funds

- **General Fund** - Used to account for the general operations and activities of government such as public protection (police and fire), and city administration.
- **Special Revenue Funds** - Used to track the use of revenue that is earmarked, by law, for a specific purpose. Examples include gas taxes that must be used for streets and roadways, and grants that must be used for specific purposes such as park improvements. There can be many special revenue funds.

Proprietary Funds

- **Enterprise Funds** - Used for services provided to the public that they pay for, similar to the operation of a commercial enterprise in that the user is charged to cover the cost of operations. Sewer utilities are a common example of a City's enterprise fund--homeowners pay a monthly fee for sewer services, fees are used for only operation of the sewer facility or sewer related expenditures.

Fiduciary Funds

- Used to account for assets or funds held in trust by a City for the benefit of individuals or other entities. An example would be employee pension funds and Mello Roos Bond Funds.

Steps to Accountability in Government (In this case, the City of Ione)

- The City Council adopts a budget every year for all of the above fund types.
- The budget must be balanced and expenditures must be equal to or less than the available funding. Available funding includes accumulated surpluses from prior years, which is the previous year's fund balance + estimated revenues (property taxes, sales taxes, etc.) A budget is only a guideline and can be adjusted as needed.
- The adopted budget gives the City its authority to expend.
- The actual expenditures made by the City are recorded and tracked against the adopted budget. Cities cannot expend more than the governing body (City Council) approved for each fund, unless the City Council approves the increase.
- Actual revenues are also tracked against the budgeted revenues. If revenues are less than the approved budget revenue, the City Council must make reductions in expenditures during the year. It is the job of City staff to monitor the budget and make periodic reports to the City Council so that actual expenditures do not exceed available funding. Usually, this is a quarterly or mid-year review.
- At the end of the calendar or fiscal year, an independent auditor reviews the financial records and financial reports of the City and expresses an opinion on the financial reports. The financial report is called a Consolidated Annual Financial Report (CAFR), and includes a comparison of the adopted budget to actual spending. The CAFR is a public record available to anyone.
- This process completes the year end of the accounting cycle for the City. Each year stands alone and the process begins again each and every year the City is in existence.