

CITY OF IONE



BUDGET

FISCAL YEAR

2018 - 2019

This budget is a balanced budget where revenues match expenditures, it maintains existing FTE staffing levels, with the exception of one additional fulltime position in the Building Department.

Changes to the current budget include, reclassification of departments within the General Fund and reassignment of staff within each department in an effort to move towards reflecting actual costs associated with the work being completed

Council will notice that a new Department named "Administration" has been created. This department combines the City Manager's Office, Finance Department and staff that had previously been allocated to the City Clerk's Department.

Revenue projections in this budget have been based on development of 100 residential homes during this fiscal year. With home construction rebounding staff anticipates steady increases in Building Department revenues and is recommending that the City move away from contractual building services and hire a building official, support staff and other necessary equipment in order to maintain a city staffed Building Department.

Some areas of changes to expenditures within this budget document can be attributed to a more accurate reflection of actual costs based upon prior years' historical data, as well as current and future contractual obligations.

Notable decreases in the General Fund can be seen in the Chemical, Office Expense and Maintenance of Property lines where reallocation of expenses have been added to new line items or moved to other Funds. CalPERS Side Fund expenses for the Police Department have been significantly reduced by completing a "Fresh Start" which re-amortizes the existing liability balance.

Increases to expenditures in the current budget included the conversion to a new integrated ERP software system, which will provide all of our financial information to be contained in one location and provides enhanced GL accounting capabilities. Our current software, Blackbaud/Financial Edge cannot accommodate these unified services. The conversion/implementation costs for this software will be spread over the next two fiscal years. Wage increase have been included due to the updated Police Dept. MOU and Chief of Police contract agreement beginning on July 1st, a one-time 2% COLA increase for non-police department personnel has also been included, as well as an increase to fuel costs and insurance premiums.

In the Road Tax Fund the city is anticipating the completion of the Sutter Street Micro-surfacing project and reallocates this year's unused SB1 revenue and expenditures for projects in progress, along with an additional \$132,484 in street repair projects.

Revenues in the Wastewater Operational and Maintenance Fund are projected lower than previous years due to the allocation of \$8.50 per account, per month being moved to the Wastewater Capital Projects Fund. The City will continue with lining wastewater ponds 1, 4, and 5. Staff has allocated \$705,000 in the construction cost line item for these expenses as well as \$150,000 for Maintenance of the Collection System, and \$230,000 for the PERC contract.

A transfer of \$47,188 was necessary from 3111 Fund to Fund 3131 in order to cover costs of the tertiary plant. \$170,450.75 in surplus revenue has been budgeted from Fund 3121 to Fund 3111 to reimburse prior fund transfers and use of \$309,468 in 3111 Fund balance was necessary to balance the Enterprise Funds.

Nexus study updates for related Impact Fees have also been included in this budget in order to identify specific projects and percentage of the project costs that can be attributed to new growth, in order to be eligible for funding with Impact Fee revenue. Staff hopes to hire one consultant to perform all the studies.

City of Ione

SUMMARY OF ADOPTED CITY OF IONE BUDGET

FOR FISCAL YEAR 2018-2019

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
<u>Revenues</u>					
1111-General Fund	\$2,174,852	\$2,360,210	\$2,076,485	\$2,145,502	\$2,284,910
2111-Road Tax Fund	\$234,724	\$175,199	\$228,784	\$217,427	\$470,865
Enterprise Funds					
3111	\$1,373,328	\$2,943,936	\$1,103,668	\$1,032,000	\$1,011,730
3121	\$16,060	\$56,325	\$191,324	\$200,000	\$927,465
3131	\$204,482	\$247,883	\$247,970	\$274,284	\$321,472
	\$1,593,869	\$3,248,144	\$1,542,961	\$1,506,284	\$2,260,667
<u>Expenses</u>					
1111-General Fund	\$2,005,474	\$1,818,696	\$2,095,305	\$2,141,113	\$2,284,910
2111-Road Tax Fund	\$516,588	\$255,625	\$286,531	\$306,719	\$470,865
Enterprise Funds					
3111	\$965,370	\$959,443	\$1,288,349	\$1,396,847	\$1,321,199
3121	\$342,030	\$1,889,907	\$23,509	\$200,000	\$927,465
3131	\$232,345	\$262,072	\$216,660	\$274,284	\$321,472
	\$1,539,745	\$3,111,422	\$1,528,519	\$1,871,131	\$2,570,135

*Enterprise Fund will require use of \$309,468 in Fund Bal.

INDEX

1111-General Fund by Dept.:1111-01-411 to 1111-64-9311

01--General

10-- City Council

22--City Clerk

24--City Treasurer

25--Administration

28--Legal

30--Police

35--Fire

40--Planning

45--Building

50--Engineering

62--Parks & Recreation

64--Non Departmental

2111-Road Tax Fund:2111-01-4461 to 2111-01-9711

3111-3141-Enterprise Funds:3111-01-4500 to 3131-01-6240

Sewer Enterprise Fund-Operations and Maintenance

Sewer Enterprise Fund- Capital Projects

Sewer Enterprise Fund- Tertiary Plant

Special Revenue & Other Funds:4211-01-4461 to 9731-01-4643

Salary Allocation Schedule

GANN Appropriations Limit Calculations for Fiscal Year 2018-2019

City of Ione

SUMMARY BY DEPT. OF ADOPTED GENERAL FUND BUDGET FOR FISCAL YEAR 2018-2019

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Revenues					
Totals for Department(s) 01 - General:	\$1,816,192	\$2,172,628	\$1,908,713	\$1,941,650	\$1,857,650
Totals for Department(s) 22 - City Clerk:	\$0	\$0	\$0	\$0	\$8,700
Totals for Department(s) 25 - Administration:	\$440	\$3,252	\$15,446	\$3,000	\$13,700
Totals for Department(s) 30 - Police:	\$251,564	\$59,000	\$63,517	\$21,000	\$28,000
Totals for Department(s) 35 - Fire:	\$46,483	\$67,341	\$49,689	\$36,852	\$59,660
Totals for Department(s) 40 - Planning:	\$500	\$250	\$1,406	\$2,000	\$2,000
Totals for Department(s) 45 - Building:	\$487	\$0	\$0	\$0	\$274,700
Totals for Department(s) 62 - Parks & Rec.:	\$57,901	\$57,738	\$37,713	\$141,000	\$40,500
Total Revenues	\$2,174,852	\$2,360,210	\$2,076,485	\$2,145,502	\$2,284,910

Expenses					
Totals for Department(s) 10 - City Council:	\$23,318	\$19,399	\$20,337	\$25,590	\$26,990
Totals for Department(s) 22 - City Clerk:	\$98,335	\$103,195	\$93,545	\$96,770	\$36,677
Totals for Department(s) 24 - City Treasurer:	\$0	\$0	\$0	\$0	\$4,157
Totals for Department(s) 25 - Administration:	\$124,524	\$114,366	\$118,659	\$94,557	\$141,142
Totals for Department(s) 28 - Legal	\$114,372	\$94,125	\$79,502	\$56,000	\$73,000
Totals for Department(s) 30 - Police:	\$805,516	\$642,968	\$809,883	\$851,260	\$860,536
Totals for Department(s) 35 - Fire:	\$70,831	\$44,637	\$102,296	\$74,852	\$80,220
Totals for Department(s) 40 - Planning:	\$16,740	\$29,395	\$45,638	\$47,660	\$64,189
Totals for Department(s) 45 - Building:	\$62,128	\$84,192	\$213,475	\$185,000	\$274,700
Totals for Department(s) 50 - Engineering:	\$45,373	\$10,149	\$24,750	\$27,000	\$38,516
Totals for Department(s) 62 - Parks & Rec.:	\$298,097	\$353,224	\$302,392	\$389,087	\$344,902
Totals for Department(s) 64 - Non Dept.:	\$254,109	\$254,602	\$240,974	\$249,523	\$279,427
Total Expenses	\$2,005,474	\$1,818,696	\$2,095,305	\$2,141,113	\$2,224,456

*NET REVENUE OVER EXPENDITURES OF \$60,454. WILL BE RETURNED TO 1111 FUND BALANCE

City of Ione

ADOPTED GENERAL FUND BUDGET

FOR FISCAL YEAR 2018-2019

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
GENERAL FUND NET SURPLUS/(DEFICIT) by DEPT.					
01 - General	\$1,816,192	\$2,172,628	\$1,908,133	\$1,941,650	\$1,857,650
10 - City Council	(\$23,318)	(\$19,399)	(\$20,337)	(\$25,590)	(\$26,990)
21 - City Manager	(\$89,768)	(\$65,682)	(\$41,414)	(\$40,898)	\$0
22 - City Clerk	(\$98,335)	(\$103,195)	(\$93,545)	(\$96,770)	(\$27,977)
24 - City Treasurer	(\$2,364)	(\$2,762)	(\$2,994)	(\$2,916)	(\$4,157)
25 - Administration	(\$124,084)	(\$111,114)	(\$103,212)	(\$91,557)	(\$127,442)
28 - Legal	(\$114,372)	(\$94,125)	(\$79,502)	(\$56,000)	(\$73,000)
30 - Police	(\$553,952)	(\$583,967)	(\$746,366)	(\$830,260)	(\$832,536)
35 - Fire	(\$24,347)	\$22,704	(\$52,607)	(\$38,000)	(\$20,560)
40 - Planning	(\$16,240)	(\$29,145)	(\$44,232)	(\$45,660)	(\$62,189)
45 - Building	(\$61,641)	(\$84,192)	(\$213,475)	(\$185,000)	\$0
50 - Engineering	(\$45,373)	(\$10,149)	(\$24,750)	(\$27,000)	(\$38,516)
62 - Parks & Rec.	(\$240,195)	(\$295,486)	(\$264,679)	(\$248,087)	(\$304,402)
64 - Non Departmental	(\$252,825)	(\$254,602)	(\$240,974)	(\$249,523)	(\$279,427)
	\$169,378	\$541,514	(\$18,820)	\$4,389	\$60,454

SURPLUS REVENUE OF \$60,454 RETURNED TO 1111 FUND BALANCE

FUND 1111

GENERAL

FUND

**City of Lone
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
1111 - General Fund		
Assets		
1111-01-1110	Cash in Bank	\$348,251.30
1111-01-1151	Petty Cash	\$228.00
1111-01-1210	Accounts Receivable	\$57,043.00
1111-01-1244	Accrued Receivable	\$68,936.04
1111-01-1250	Prepaid Items	\$355.00
1111-01-1255	Deposits With Others	\$61,592.46
1111-01-1262	Allowance for Doubtfull Accounts	\$13,459.50
1111-01-1995	Advances To Other Funds	\$662,453.10
Total Assets		<u>\$1,212,318.40</u>
 Liabilities and Fund Balance		
Liabilities		
1111-01-2111	Accounts Payable	\$29,593.88
1111-01-2115	Accrued Wages Payable	\$6,902.84
1111-01-2120	Taxes and Withholding	\$43,663.87
1111-01-2222	Deposit from Developer	\$5,000.00
1111-01-2225	Deposits With Others	\$80,937.72
1111-01-2411	Deferred Revenue	\$140,593.66
1111-01-2921	Advances From Other Funds	\$1,418,224.54
Total Liabilities		<u>\$1,724,916.51</u>
 Fund Balance		
1111-01-3110	Fund Balance	(\$512,598.11)
Total Fund Balance		<u>(\$512,598.11)</u>
 Total Liabilities and Fund Balance		 <u>\$1,212,318.40</u>

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			ADOPTED BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
Revenues						
1111-01-4111	Current Sec & Unsec Property Tax	\$563,723.83	\$601,862.04	\$611,187.53	\$630,000.00	\$640,000.00
1111-01-4112	Property Tax In Lieu of VLF	\$896,949.94	\$979,991.34	\$772,681.68	\$835,000.00	\$849,000.00
1111-01-4113	Property Tax In Lieu of Sales Tax	\$49,519.07	\$14,536.73	\$0.00	\$0.00	\$0.00
1111-01-4115	Current Supplemental Roll Tax	\$0.00	\$0.00	\$5,823.87	\$0.00	\$0.00
1111-01-4116	Prior Supplemental Roll Tax	\$0.00	\$0.00	\$1,872.04	\$0.00	\$0.00
1111-01-4117	Homeowners Property Tax Re	\$7,625.14	\$7,563.92	\$7,726.92	\$6,500.00	\$7,000.00
1111-01-4119	Motor Vehicle In Lieu Tax	\$3,244.92	\$0.00	\$0.00	\$0.00	\$0.00
1111-01-4120	Vehicle License Fee Collection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-01-4131	Sales and Use Tax	\$113,896.82	\$238,674.97	\$173,001.26	\$175,000.00	\$175,000.00
1111-01-4132	Sales Tax Public Safety	\$633.06	\$0.00	\$0.00	\$0.00	\$0.00
1111-01-4151	TOT - Occupancy Tax	\$0.00	\$4,200.00	\$2,419.43	\$100.00	\$26,000.00
1111-01-4161	Franchise Tax	\$92,921.67	\$95,728.68	\$75,226.71	\$80,000.00	\$84,000.00
1111-01-4171	Real Property Transfer Tax	\$7,992.36	\$16,869.95	\$21,988.21	\$20,000.00	\$23,000.00
1111-01-4200	License & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-01-4211	Business License Tax	\$5,069.00	\$6,807.00	\$6,755.50	\$6,500.00	\$0.00
1111-01-4221	Construction Permits	\$32,420.71	\$72,873.18	\$110,801.82	\$80,000.00	\$0.00
1111-01-4232	Encroachment Permit	\$1,950.00	\$1,950.00	\$900.00	\$1,000.00	\$1,000.00
1111-01-4381	Parking Citation Revenue	\$0.00	\$0.00	(\$25.00)	\$0.00	\$0.00
1111-01-4411	Investment Income	\$1,538.18	\$15,767.11	\$5,275.99	\$7,000.00	\$8,000.00
1111-01-4420	Vacant Property Fee	\$520.00	\$290.00	\$270.00	\$250.00	\$250.00
1111-01-4421	Rental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-01-4431	Golf Course Lease	\$0.00	\$57,333.34	\$43,000.00	\$43,000.00	\$43,000.00
1111-01-4441	Insurance Reimbursements	\$232.00	\$885.80	\$869.00	\$800.00	\$900.00
1111-01-4461	Interest Earned	\$0.00	\$1,794.00	\$2,918.80	\$0.00	\$0.00
1111-01-4571	Mandated Cost Reimb	\$18,459.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-01-4621	Plan Checking Fees	\$13,028.20	\$40,204.27	\$57,938.08	\$55,000.00	\$0.00
1111-01-4640	Engineering Fees	\$0.00	\$0.00	(\$10.00)	\$0.00	\$0.00
1111-01-4641	Building Inspection Fees	\$120.00	\$0.00	\$0.00	\$1,000.00	\$0.00
1111-01-4642	Planning Fees	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-01-4643	Other Fees	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00
1111-01-4788	Sales of Agendas & Copies	\$30.95	\$136.00	\$0.00	\$0.00	\$0.00
1111-01-4791	Miscellaneous Reimbursement	\$5,396.71	\$10.80	\$67.58	\$0.00	\$0.00
1111-01-4792	Miscellaneous Revenue	\$870.78	\$15,148.97	\$8,023.03	\$500.00	\$500.00
Totals for Department(s) 01 - General:		\$1,816,192.34	\$2,172,628.10	\$1,908,713.45	\$1,941,650.00	\$1,857,650.00
1111-22-4211	Business License Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$7,680.00
1111-22-4571	Mandated Cost Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$1,020.00
Totals for Department(s) 22 - City Clerk:		\$0.00	\$0.00	\$0.00	\$0.00	\$8,700.00
1111-25-4620	Administration Fees	\$440.00	\$3,252.20	\$15,446.41	\$3,000.00	\$13,700.00
Totals for Department(s) 25 - Administration:		\$440.00	\$3,252.20	\$15,446.41	\$3,000.00	\$13,700.00
1111-30-4132	Sales Tax Public Safety	\$3,945.12	\$4,269.41	\$4,837.37	\$4,000.00	\$5,000.00

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			ADOPTED BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
1111-30-4281	Concealed Weapons Permits	\$1,176.00	\$1,219.00	\$1,462.00	\$1,500.00	\$1,500.00
1111-30-4311	Vehicle Code Fines	\$10,858.28	\$18,724.80	\$13,512.32	\$10,000.00	\$12,000.00
1111-30-4381	Parking Citation Revenue	\$990.00	\$1,205.00	\$640.00	\$500.00	\$1,000.00
1111-30-4566	CDCR Reimbursements	\$20,524.05	\$11,671.41	\$0.00	\$0.00	\$0.00
1111-30-4567	OTS Grant	\$9,486.39	\$19,577.86	\$0.00	\$0.00	\$0.00
1111-30-4571	Mandated Cost Reimb	\$16,562.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-30-4589	ACCNET Reimbursement-S	\$166,405.19	\$0.00	\$0.00	\$0.00	\$0.00
1111-30-4701	Surplus Items Sold	\$7,024.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-30-4783	Special Police Dept Services	\$10.00	\$560.00	\$560.00	\$650.00	\$2,000.00
1111-30-4789	Police Report Revenue	\$135.00	\$385.00	\$365.00	\$350.00	\$500.00
1111-30-4790	Donations	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00	\$0.00
1111-30-4791	Miscellaneous Reimbursement	\$14,448.36	\$372.43	\$0.00	\$3,000.00	\$5,000.00
1111-30-4792	Miscellaneous Revenue	\$0.00	\$15.48	\$40,140.22	\$0.00	\$1,000.00
Totals for Department(s) 30 - Police:		\$251,564.39	\$59,000.39	\$63,516.91	\$21,000.00	\$28,000.00
1111-35-4231	Burn Permits	\$345.00	\$280.00	\$315.00	\$352.00	\$300.00
1111-35-4233	Fire Sprinkler Inspection	\$0.00	\$0.00	\$2,250.00	\$8,000.00	\$3,200.00
1111-35-4454	Special Fire Dept Services	\$1,530.00	\$1,220.00	\$10,699.26	\$2,500.00	\$9,800.00
1111-35-4455	Local Fire Deploym't/Equip.	\$21,226.75	\$62,999.02	\$25,373.20	\$20,000.00	\$36,860.00
1111-35-4566	CDCR Reimbursements	\$21,840.01	\$1,574.27	\$0.00	\$0.00	\$0.00
1111-35-4791	Miscellaneous Reimbursement	\$1,541.52	\$1,267.68	\$11,052.00	\$6,000.00	\$7,000.00
1111-35-4792	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Totals for Department(s) 35 - Fire:		\$46,483.28	\$67,340.97	\$49,689.46	\$36,852.00	\$59,660.00
1111-40-4642	Planning Fees	\$500.00	\$250.00	\$1,366.00	\$2,000.00	\$2,000.00
1111-40-4792	Miscellaneous Revenue	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00
Totals for Department(s) 40 - Planning:		\$500.00	\$250.00	\$1,406.00	\$2,000.00	\$2,000.00
1111-45-4221	Construction Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00
1111-45-4571	Mandated Cost Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00
1111-45-4621	Plan Check Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
1111-45-4641	Building Inspection Fees	\$487.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Totals for Department(s) 45 - Building:		\$487.00	\$0.00	\$0.00	\$0.00	\$274,700.00
1111-62-4421	Rental Revenue	\$38,653.69	\$47,037.44	\$33,587.33	\$35,000.00	\$38,500.00
1111-62-4441	Insurance Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-62-4560	Other State/County Grants	\$0.00	\$0.00	\$0.00	\$106,000.00	\$0.00
1111-62-4562	State Recycling Grant	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
1111-62-4701	Surplus Items Sold	\$13,847.48	\$5,700.80	\$3,585.60	\$0.00	\$0.00
1111-62-4791	Miscellaneous Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
1111-62-4792	Miscellaneous Revenue	\$400.00	\$0.00	\$540.00	\$0.00	\$0.00
Totals for Department(s) 62 - Parks & Rec.:		\$57,901.17	\$57,738.24	\$37,712.93	\$141,000.00	\$40,500.00
Total Revenues		\$2,173,568.18	\$2,360,209.90	\$2,076,485.16	\$2,145,502.00	\$2,284,910.00

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
10 - City Council						
Expenses						
1111-10-5120	Salaries & Wages-Elected	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
1111-10-5211	Fringe Benefits	\$918.00	\$917.70	\$918.05	\$1,670.00	\$1,482.00
1111-10-6100	Services & Supplies	\$0.00	\$0.00	\$2.97	\$0.00	\$188.00
1111-10-6122	Training	\$750.00	\$575.00	\$2,038.16	\$3,000.00	\$3,000.00
1111-10-6150	Advertising	\$5,390.96	\$1,713.35	\$1,264.49	\$4,000.00	\$4,000.00
1111-10-6240	Memberships and Dues	\$4,047.87	\$4,193.28	\$4,113.00	\$4,320.00	\$4,320.00
1111-10-6250	Travel, Conferences & Meeting	\$211.50	\$0.00	\$0.00	\$600.00	\$2,000.00
Totals for Department(s) 10 - City Council:		\$23,318.33	\$19,399.33	\$20,336.67	\$25,590.00	\$26,990.00
Total Expenses		\$23,318.33	\$19,399.33	\$20,336.67	\$25,590.00	\$26,990.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$23,318.33)	(\$19,399.33)	(\$20,336.67)	(\$25,590.00)	(\$26,990.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$23,318.33)	(\$19,399.33)	(\$20,336.67)	(\$25,590.00)	(\$26,990.00)

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
22 - City Clerk						
Revenues						
1111-22-4211	Business License Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$7,680.00
1111-22-4571	Mandated Cost Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$1,020.00
Totals for Department(s) 22 - City Clerk:		\$0.00	\$0.00	\$0.00	\$0.00	\$8,700.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$8,700.00
Expenses						
1111-22-5110	Salaries & Wages Reg Employee	\$65,841.43	\$46,588.83	\$43,625.66	\$48,362.00	\$0.00
1111-22-5120	Salaries & Wages-Elected	\$2,087.20	\$21,420.00	\$21,600.00	\$23,400.00	\$24,000.00
1111-22-5211	Fringe Benefits	\$15,879.44	\$21,410.37	\$19,917.11	\$21,108.00	\$2,200.00
1111-22-5220	PARS Retirement annuity	\$9,448.32	\$9,448.32	\$0.00	\$0.00	\$0.00
1111-22-6120	Special Departmental Expense	\$4,948.86	\$4,211.14	\$5,508.35	\$1,000.00	\$6,400.00
1111-22-6122	Training	\$66.16	\$0.00	\$0.00	\$0.00	\$600.00
1111-22-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$1,007.00
1111-22-6215	Prof & Spec Services-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1111-22-6240	Memberships and Dues	\$50.00	\$90.00	\$2,846.41	\$2,900.00	\$150.00
1111-22-6250	Travel, Conferences & Meeting	\$13.32	\$26.64	\$47.52	\$0.00	\$300.00
1111-22-9200	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,020.00
Totals for Department(s) 22 - City Clerk:		\$98,334.73	\$103,195.30	\$93,545.05	\$96,770.00	\$36,677.00
Total Expenses		\$98,334.73	\$103,195.30	\$93,545.05	\$96,770.00	\$36,677.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$98,334.73)	(\$103,195.30)	(\$93,545.05)	(\$96,770.00)	(\$27,977.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$98,334.73)	(\$103,195.30)	(\$93,545.05)	(\$96,770.00)	(\$27,977.00)

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
24 - City Treasurer						
Expenses						
1111-24-5120	Salaries & Wages-Elected	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00
1111-24-5211	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00
1111-24-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$1,007.00
1111-24-6250	Travel, Conferences & Meeting	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Totals for Department(s) 24 - City Treasurer:		\$0.00	\$0.00	\$0.00	\$0.00	\$4,157.00
1111-26-5110	Salaries & Wages Reg Employee	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-26-5120	Salaries & Wages-Elected	\$1,200.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00
1111-26-5211	Fringe Benefits	\$163.80	\$362.00	\$593.56	\$516.00	\$0.00
Totals for Department(s) 26 - Old City Treasurer Acct.:		\$2,363.80	\$2,762.00	\$2,993.56	\$2,916.00	\$0.00
Total Expenses		\$2,363.80	\$2,762.00	\$2,993.56	\$2,916.00	\$4,157.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$2,363.80)	(\$2,762.00)	(\$2,993.56)	(\$2,916.00)	(\$4,157.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$2,363.80)	(\$2,762.00)	(\$2,993.56)	(\$2,916.00)	(\$4,157.00)

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
25 - Administration						
Revenues						
1111-25-4620	Administration Fees	\$440.00	\$3,252.20	\$15,446.41	\$3,000.00	\$13,700.00
Totals for Department(s) 25 - Administration:		\$440.00	\$3,252.20	\$15,446.41	\$3,000.00	\$13,700.00
Total Revenues		\$440.00	\$3,252.20	\$15,446.41	\$3,000.00	\$13,700.00
Expenses						
1111-25-5110	Salaries & Wages Reg Employee	\$80,844.90	\$55,500.42	\$64,079.79	\$51,364.00	\$66,991.00
1111-25-5211	Fringe Benefits	\$29,070.46	\$34,168.33	\$32,847.01	\$19,621.00	\$24,214.00
1111-25-5298	CalPERS Side Fund Liability	\$0.00	\$0.00	\$0.00	\$14,402.00	\$14,402.00
1111-25-6111	Office Expense	\$0.00	\$0.00	\$136.99	\$0.00	\$2,300.00
1111-25-6122	Training	\$926.90	\$0.00	\$0.00	\$3,000.00	\$6,500.00
1111-25-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$4,785.00
1111-25-6203	Maint and Operation of Equip	\$301.39	\$6,907.00	\$5,000.00	\$5,000.00	\$4,500.00
1111-25-6211	Prof & Spec Services-Accounta	\$13,380.00	\$10,500.00	\$12,000.00	\$0.00	\$0.00
1111-25-6215	Prof & Spec Services-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1111-25-6220	Other Contractual Services	\$0.00	\$7,120.00	\$4,424.88	\$0.00	\$9,500.00
1111-25-6240	Memberships and Dues	\$0.00	\$170.00	\$170.00	\$170.00	\$950.00
1111-25-6250	Travel, Conferences & Meeting	\$0.00	\$0.00	\$0.00	\$1,000.00	\$4,000.00
Totals for Department(s) 25 - Administration:		\$124,523.65	\$114,365.75	\$118,658.67	\$94,557.00	\$141,142.00
Total Expenses		\$124,523.65	\$114,365.75	\$118,658.67	\$94,557.00	\$141,142.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$124,083.65)	(\$111,113.55)	(\$103,212.26)	(\$91,557.00)	(\$127,442.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$124,083.65)	(\$111,113.55)	(\$103,212.26)	(\$91,557.00)	(\$127,442.00)

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
28 - Legal - Contract						
Expenses						
1111-28-6210	Prof & Spec Services-Attorney	\$96,122.02	\$94,125.35	\$79,502.01	\$36,000.00	\$43,000.00
1111-28-6221	Prof. & Spec. Serv-Litigation R	\$18,250.06	\$0.00	\$0.00	\$20,000.00	\$30,000.00
Totals for Department(s) 28 - Legal - Contract:		\$114,372.08	\$94,125.35	\$79,502.01	\$56,000.00	\$73,000.00
Total Expenses		\$114,372.08	\$94,125.35	\$79,502.01	\$56,000.00	\$73,000.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$114,372.08)	(\$94,125.35)	(\$79,502.01)	(\$56,000.00)	(\$73,000.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$114,372.08)	(\$94,125.35)	(\$79,502.01)	(\$56,000.00)	(\$73,000.00)

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
30 - Police						
Revenues						
1111-30-4132	Sales Tax Public Safety	\$3,945.12	\$4,269.41	\$4,837.37	\$4,000.00	\$5,000.00
1111-30-4281	Concealed Weapons Permits	\$1,176.00	\$1,219.00	\$1,462.00	\$1,500.00	\$1,500.00
1111-30-4311	Vehicle Code Fines	\$10,858.28	\$18,724.80	\$13,512.32	\$10,000.00	\$12,000.00
1111-30-4381	Parking Citation Revenue	\$990.00	\$1,205.00	\$640.00	\$500.00	\$1,000.00
1111-30-4566	CDCR Reimbursements	\$20,524.05	\$11,671.41	\$0.00	\$0.00	\$0.00
1111-30-4567	OTS Grant	\$9,486.39	\$19,577.86	\$0.00	\$0.00	\$0.00
1111-30-4571	Mandated Cost Reimb	\$16,562.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-30-4589	ACCNET Reimbursement-S	\$166,405.19	\$0.00	\$0.00	\$0.00	\$0.00
1111-30-4701	Surplus Items Sold	\$7,024.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-30-4783	Special Police Dept Services	\$10.00	\$560.00	\$560.00	\$650.00	\$2,000.00
1111-30-4789	Police Report Revenue	\$135.00	\$385.00	\$365.00	\$350.00	\$500.00
1111-30-4790	Donations	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00	\$0.00
1111-30-4791	Miscellaneous Reimbursement	\$14,448.36	\$372.43	\$0.00	\$3,000.00	\$5,000.00
1111-30-4792	Miscellaneous Revenue	\$0.00	\$15.48	\$40,140.22	\$0.00	\$1,000.00
Totals for Department(s) 30 - Police:		\$251,564.39	\$59,000.39	\$63,516.91	\$21,000.00	\$28,000.00
Total Revenues		\$251,564.39	\$59,000.39	\$63,516.91	\$21,000.00	\$28,000.00
Expenses						
1111-30-5110	Salaries & Wages Reg Employee	\$426,962.45	\$390,407.65	\$412,308.10	\$428,253.00	\$516,317.00
1111-30-5113	Longevity Pay	\$0.00	\$1,465.45	\$1,810.41	\$0.00	\$1,963.00
1111-30-5114	Incentive Pay	\$5,313.96	\$8,148.23	\$9,735.98	\$16,732.00	\$18,668.00
1111-30-5115	Holiday Pay Public Safety	\$13,505.84	\$10,921.68	\$11,632.00	\$12,338.00	\$28,311.00
1111-30-5130	Overtime Expense	\$28,936.71	\$17,711.59	\$16,352.42	\$17,500.00	\$20,000.00
1111-30-5135	OTS Grant - Labor	\$10,459.87	\$4,148.29	\$0.00	\$0.00	\$0.00
1111-30-5199	Interfund Reimbursements	(\$100,000.08)	(\$174,357.12)	(\$100,000.08)	(\$100,000.00)	(\$198,618.00)
1111-30-5210	Employee Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$69,600.00
1111-30-5211	Fringe Benefits	\$208,307.81	\$255,914.56	\$357,820.63	\$184,542.00	\$150,467.00
1111-30-5217	Deferred Compensation Match	\$0.00	\$0.00	\$0.00	\$0.00	\$8,400.00
1111-30-5220	PARS Retirement annuity	\$8,608.32	\$8,608.14	\$0.00	\$0.00	\$0.00
1111-30-5298	CalPERS Side Fund Liability	\$0.00	\$0.00	\$0.00	\$181,795.00	\$113,252.00
1111-30-5299	Interfund Reimbursements	\$0.00	(\$68,718.00)	(\$92,000.04)	(\$92,000.00)	(\$86,883.00)
1111-30-6111	Office Expense	\$2,646.72	\$2,705.85	\$1,514.08	\$1,500.00	\$1,700.00
1111-30-6119	Safety Equipment	\$2,616.93	\$1,353.74	\$1,896.49	\$1,500.00	\$9,000.00
1111-30-6120	Special Departmental Expense	\$3,506.62	\$7,140.41	\$5,690.62	\$3,000.00	\$3,000.00
1111-30-6121	Training Supplies	\$1,369.96	\$612.56	\$1,081.81	\$5,000.00	\$3,000.00
1111-30-6122	Training	\$7,852.67	\$5,290.95	\$8,218.66	\$13,000.00	\$10,000.00
1111-30-6140	Clothing & Personal Expense	\$6,216.70	\$5,135.50	\$5,915.93	\$0.00	\$1,000.00
1111-30-6160	Communications	\$133,166.42	\$144,521.85	\$144,080.84	\$152,000.00	\$153,645.00
1111-30-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$2,014.00
1111-30-6170	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
1111-30-6190	Maint of Bldgs, Struct & Groun	\$471.63	\$0.00	\$0.00	\$0.00	\$1,200.00
1111-30-6201	Fuel	\$26,209.23	\$13,410.54	\$13,645.31	\$15,000.00	\$20,000.00
1111-30-6202	Maint and Operation of Vehicl	\$13,077.14	\$5,277.38	\$9,744.77	\$7,500.00	\$9,000.00
1111-30-6203	Maint and Operation of Equip	\$829.40	\$2,583.38	\$63.71	\$2,000.00	\$2,000.00
1111-30-6215	Prof & Spec Services-Other	\$1,807.10	\$200.00	\$0.00	\$500.00	\$500.00
1111-30-6220	Other Contractual Services	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
1111-30-6240	Memberships and Dues	\$455.00	\$485.00	\$371.00	\$600.00	\$800.00
1111-30-6250	Travel, Conferences & Meeting	\$1,195.09	\$0.00	\$0.00	\$0.00	\$500.00
1111-30-8814	New Equipment	\$2,001.00	\$0.00	\$0.00	\$0.00	\$1,200.00
1111-30-9261	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 30 - Police:		\$805,516.49	\$642,967.63	\$809,882.64	\$851,260.00	\$860,536.00
Total Expenses		\$805,516.49	\$642,967.63	\$809,882.64	\$851,260.00	\$860,536.00
 NET SURPLUS/(DEFICIT)						
1111 - General F		(\$553,952.10)	(\$583,967.24)	(\$746,365.73)	(\$830,260.00)	(\$832,536.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$553,952.10)	(\$583,967.24)	(\$746,365.73)	(\$830,260.00)	(\$832,536.00)

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
35 - Fire						
Revenues						
1111-35-4231	Burn Permits	\$345.00	\$280.00	\$315.00	\$352.00	\$300.00
1111-35-4233	Fire Sprinkler Inspection	\$0.00	\$0.00	\$2,250.00	\$8,000.00	\$3,200.00
1111-35-4454	Special Fire Dept Services	\$1,530.00	\$1,220.00	\$10,699.26	\$2,500.00	\$9,800.00
1111-35-4455	Local Fire Deploym't/Equip.	\$21,226.75	\$62,999.02	\$25,373.20	\$20,000.00	\$36,860.00
1111-35-4566	CDCR Reimbursements	\$21,840.01	\$1,574.27	\$0.00	\$0.00	\$0.00
1111-35-4791	Miscellaneous Reimbursement	\$1,541.52	\$1,267.68	\$11,052.00	\$6,000.00	\$7,000.00
1111-35-4792	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Totals for Department(s) 35 - Fire:		\$46,483.28	\$67,340.97	\$49,689.46	\$36,852.00	\$59,660.00
Total Revenues		\$46,483.28	\$67,340.97	\$49,689.46	\$36,852.00	\$59,660.00
Expenses						
1111-35-5110	Salaries & Wages Reg Employee	\$262,460.54	\$264,823.99	\$214,210.07	\$177,088.00	\$171,657.00
1111-35-5117	Salaries & Wages - Appointed	\$0.00	\$0.00	\$0.00	\$0.00	\$24,480.00
1111-35-5125	Salaries & Wages - Grant Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
1111-35-5130	Overtime Expense	\$8,998.40	\$23,818.44	\$19,873.05	\$0.00	\$15,000.00
1111-35-5140	Paid Call Firemen	\$0.00	\$63,957.79	\$119,921.35	\$72,000.00	\$60,000.00
1111-35-5199	Interfund Reimbursements - Me	(\$272,253.94)	(\$352,600.22)	(\$339,616.21)	(\$249,088.00)	(\$286,137.00)
1111-35-5211	Fringe Benefits	\$85,486.49	\$103,508.85	\$90,844.94	\$87,538.00	\$117,740.00
1111-35-5298	CalPERS Side Fund Liability	\$0.00	\$0.00	\$0.00	\$252.00	\$606.00
1111-35-5299	Interfund Reimbursements Publ	(\$69,728.24)	(\$103,080.39)	(\$90,984.91)	(\$87,538.00)	(\$132,740.00)
1111-35-6100	Services & Supplies	\$0.00	\$0.00	\$251.35	\$0.00	\$0.00
1111-35-6111	Office Expense	\$615.46	\$2,205.10	\$3,402.34	\$600.00	\$600.00
1111-35-6119	Safety Equipment	\$3,129.75	\$1,959.07	\$13,752.53	\$10,000.00	\$10,000.00
1111-35-6120	Special Departmental Expense	\$2,227.26	\$897.44	\$9,385.69	\$3,000.00	\$3,000.00
1111-35-6121	Training Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-35-6122	Training	\$452.58	\$159.94	\$687.25	\$3,000.00	\$3,000.00
1111-35-6130	Small Tools	\$738.49	\$1,160.15	\$4,873.90	\$3,000.00	\$2,000.00
1111-35-6140	Clothing & Personal Expense	\$2,396.78	\$1,730.55	\$2,324.36	\$0.00	\$0.00
1111-35-6160	Communications	\$3,055.61	\$2,652.07	\$5,770.95	\$5,000.00	\$6,500.00
1111-35-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$2,014.00
1111-35-6170	Utilities	\$8,188.73	\$9,271.03	\$10,722.50	\$8,500.00	\$10,500.00
1111-35-6190	Maint of Bldgs, Struct & Groun	\$5,093.01	\$1,271.45	\$5,612.69	\$8,500.00	\$7,000.00
1111-35-6201	Fuel	\$14,087.19	\$14,017.88	\$11,426.84	\$13,000.00	\$15,000.00
1111-35-6202	Maint and Operation of Vehicl	\$8,444.15	\$3,836.02	\$9,467.24	\$10,000.00	\$10,000.00
1111-35-6203	Maint and Operation of Equip	\$7,438.29	\$5,047.77	\$10,370.03	\$8,000.00	\$8,000.00
1111-35-6215	Prof & Spec Services-Other	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Totals for Department(s) 35 - Fire:		\$70,830.55	\$44,636.93	\$102,295.96	\$74,852.00	\$80,220.00
Total Expenses		\$70,830.55	\$44,636.93	\$102,295.96	\$74,852.00	\$80,220.00

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$24,347.27)	\$22,704.04	(\$52,606.50)	(\$38,000.00)	(\$20,560.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$24,347.27)	\$22,704.04	(\$52,606.50)	(\$38,000.00)	(\$20,560.00)

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
40 - Planning						
Revenues						
1111-40-4642	Planning Fees	\$500.00	\$250.00	\$1,366.00	\$2,000.00	\$2,000.00
1111-40-4792	Miscellaneous Revenue	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00
Totals for Department(s) 40 - Planning:		\$500.00	\$250.00	\$1,406.00	\$2,000.00	\$2,000.00
Total Revenues		\$500.00	\$250.00	\$1,406.00	\$2,000.00	\$2,000.00
Expenses						
1111-40-5110	Salaries & Wages Reg Employee	\$0.00	\$0.00	\$0.00	\$0.00	\$5,250.00
1111-40-5117	Salaries & Wages - Appointed	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
1111-40-5120	Salaries & Wages-Elected	\$0.00	\$540.00	\$290.00	\$600.00	\$0.00
1111-40-5211	Fringe Benefits	\$0.00	\$41.31	\$22.20	\$60.00	\$1,339.00
1111-40-6150	Advertising	\$911.51	\$2,328.83	\$549.53	\$2,000.00	\$2,000.00
1111-40-6213	Prof & Spec Services-Planner	\$15,828.03	\$26,484.78	\$44,776.25	\$45,000.00	\$55,000.00
Totals for Department(s) 40 - Planning:		\$16,739.54	\$29,394.92	\$45,637.98	\$47,660.00	\$64,189.00
Total Expenses		\$16,739.54	\$29,394.92	\$45,637.98	\$47,660.00	\$64,189.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$16,239.54)	(\$29,144.92)	(\$44,231.98)	(\$45,660.00)	(\$62,189.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$16,239.54)	(\$29,144.92)	(\$44,231.98)	(\$45,660.00)	(\$62,189.00)

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
45 - Building						
Revenues						
1111-45-4221	Construction Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00
1111-45-4571	Mandated Cost Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00
1111-45-4621	Plan Check Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
1111-45-4641	Building Inspection Fees	\$487.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Totals for Department(s) 45 - Building:		\$487.00	\$0.00	\$0.00	\$0.00	\$274,700.00
Total Revenues		\$487.00	\$0.00	\$0.00	\$0.00	\$274,700.00
Expenses						
1111-45-5110	Salaries & Wages Reg Employee	\$13,950.00	\$0.00	\$0.00	\$0.00	\$99,614.00
1111-45-5211	Fringe Benefits	\$6,547.15	\$0.00	\$0.00	\$0.00	\$36,538.00
1111-45-5220	PARS Retirement annuity	\$14,300.88	\$14,300.88	\$0.00	\$0.00	\$0.00
1111-45-6111	Office Expense	\$490.84	\$0.00	\$270.45	\$0.00	\$2,400.00
1111-45-6120	Special Departmental Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00
1111-45-6122	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00
1111-45-6160	Communications	\$136.14	\$206.42	\$0.00	\$0.00	\$1,400.00
1111-45-6163	IT Services	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
1111-45-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$5,700.00
1111-45-6201	Gasoline	\$265.11	\$0.00	\$0.00	\$0.00	\$3,200.00
1111-45-6212	Prof & Spec Services-Engineer	\$26,437.97	\$69,684.38	\$213,204.77	\$0.00	\$0.00
1111-45-6215	Prof & Spec Services-Other	\$0.00	\$0.00	\$0.00	\$185,000.00	\$12,948.00
1111-45-6216	Prof & Spec Serv. - Building I	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
1111-45-6250	Travel, Conferences & Meeting	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
1111-45-8813	Capital Outlay-Other Than Bld	\$0.00	\$0.00	\$0.00	\$0.00	\$5,800.00
Totals for Department(s) 45 - Building:		\$62,128.09	\$84,191.68	\$213,475.22	\$185,000.00	\$274,700.00
Total Expenses		\$62,128.09	\$84,191.68	\$213,475.22	\$185,000.00	\$274,700.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$61,641.09)	(\$84,191.68)	(\$213,475.22)	(\$185,000.00)	\$0.00
TOTAL NET SURPLUS/(DEFICIT)		(\$61,641.09)	(\$84,191.68)	(\$213,475.22)	(\$185,000.00)	\$0.00

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
50 - Engineering						
Expenses						
1111-50-5110	Salaries & Wages Reg Employee	\$0.00	\$0.00	\$0.00	\$0.00	\$5,250.00
1111-50-5211	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$1,266.00
1111-50-6212	Prof & Spec Services-Engineer	\$45,373.04	\$10,148.88	\$24,750.00	\$27,000.00	\$32,000.00
1111-50-6216	Prof & Spec Serv-Program Mgr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 50 - Engineering:		\$45,373.04	\$10,148.88	\$24,750.00	\$27,000.00	\$38,516.00
Total Expenses		\$45,373.04	\$10,148.88	\$24,750.00	\$27,000.00	\$38,516.00
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$45,373.04)	(\$10,148.88)	(\$24,750.00)	(\$27,000.00)	(\$38,516.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$45,373.04)	(\$10,148.88)	(\$24,750.00)	(\$27,000.00)	(\$38,516.00)

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
62 - Parks & Rec.						
Revenues						
1111-62-4421	Rental Revenue	\$38,653.69	\$47,037.44	\$33,587.33	\$35,000.00	\$38,500.00
1111-62-4441	Insurance Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-62-4560	Other State/County Grants	\$0.00	\$0.00	\$0.00	\$106,000.00	\$0.00
1111-62-4562	State Recycling Grant	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
1111-62-4701	Surplus Items Sold	\$13,847.48	\$5,700.80	\$3,585.60	\$0.00	\$0.00
1111-62-4791	Miscellaneous Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
1111-62-4792	Miscellaneous Revenue	\$400.00	\$0.00	\$540.00	\$0.00	\$0.00
Totals for Department(s) 62 - Parks & Rec.:		\$57,901.17	\$57,738.24	\$37,712.93	\$141,000.00	\$40,500.00
Total Revenues		\$57,901.17	\$57,738.24	\$37,712.93	\$141,000.00	\$40,500.00
Expenses						
1111-62-5110	Salaries & Wages Reg Employee	\$89,172.08	\$74,710.98	\$81,745.30	\$70,703.00	\$60,805.00
1111-62-5116	Salaries & Wages-0241-Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$2,108.00
1111-62-5118	Salaries & Wages - 0261-Evaly	\$0.00	\$0.00	\$0.00	\$0.00	\$15,576.00
1111-62-5119	Salaries & Wages - 0211-Arena	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422.00
1111-62-5130	Overtime/Paid Call	\$337.95	\$0.00	\$0.00	\$0.00	\$8,789.00
1111-62-5211	Fringe Benefits	\$35,095.11	\$44,011.30	\$43,319.23	\$30,896.00	\$34,704.00
1111-62-5220	PARS Retirement annuity	\$10,844.52	\$10,844.52	\$0.00	\$0.00	\$0.00
1111-62-5298	CalPERS Side Fund Liability	\$0.00	\$0.00	\$0.00	\$19,888.00	\$20,983.00
1111-62-6111	Office Expense	\$2,225.21	\$637.02	\$183.21	\$500.00	\$500.00
1111-62-6113	Chemicals	\$8,850.49	\$7,344.56	\$9,108.42	\$11,000.00	\$6,900.00
1111-62-6120	Special Departmental Expense	\$4,659.93	\$1,688.34	\$2,621.27	\$2,500.00	\$3,000.00
1111-62-6122	Training	\$0.00	\$0.00	\$559.97	\$1,000.00	\$800.00
1111-62-6130	Small Tools	\$49.29	\$1,521.77	\$984.74	\$1,500.00	\$1,500.00
1111-62-6140	Clothing & Personal Expense	(\$258.84)	\$625.50	\$798.75	\$0.00	\$500.00
1111-62-6160	Communications	\$3,742.58	\$1,171.72	\$1,577.76	\$2,400.00	\$1,400.00
1111-62-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$2,014.00
1111-62-6170	Utilities	\$60,552.35	\$44,276.66	\$50,600.06	\$47,000.00	\$50,000.00
1111-62-6190	Maint of Bldgs, Struct & Groun	\$26,645.05	\$33,924.75	\$30,853.94	\$40,000.00	\$32,000.00
1111-62-6191	Maint. and Oper. Costs - 0241-	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00
1111-62-6201	Fuel	\$4,651.70	\$2,793.61	\$3,668.54	\$4,000.00	\$6,000.00
1111-62-6202	Maint and Operation of Vehicl	\$1,863.02	\$760.96	\$1,116.63	\$2,000.00	\$3,000.00
1111-62-6203	Maint and Operation of Equip	\$9,191.56	\$5,664.09	\$4,657.59	\$5,000.00	\$5,000.00
1111-62-6212	Prof & Spec Services-Engineer	\$680.00	\$2,769.59	\$0.00	\$1,200.00	\$900.00
1111-62-6215	Prof & Spec Services-Other	\$25,324.66	\$9,650.51	\$9,642.47	\$20,000.00	\$10,000.00
1111-62-6240	Memberships and Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$21,500.00
1111-62-6245	Cal Recycle Grant Expense	\$0.00	\$4,193.69	\$0.00	\$0.00	\$0.00
1111-62-8813	Capital Outlay-Other Than Bld	\$14,470.00	\$106,634.21	\$60,954.02	\$109,500.00	\$4,500.00
1111-62-8814	New Equipment	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00
1111-62-9211	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,785.20

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
1111-62-9272	Debt Issuance Costs/Annual F	\$0.00	\$0.00	\$0.00	\$0.00	\$425.00
1111-62-9300	Retirement of Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
1111-62-9311	Retirement of Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$9,790.36
Totals for Department(s) 62 - Parks & Rec.:		\$298,096.66	\$353,223.78	\$302,391.90	\$389,087.00	\$344,901.56
Total Expenses		\$298,096.66	\$353,223.78	\$302,391.90	\$389,087.00	\$344,901.56
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$240,195.49)	(\$295,485.54)	(\$264,678.97)	(\$248,087.00)	(\$304,401.56)
TOTAL NET SURPLUS/(DEFICIT)		(\$240,195.49)	(\$295,485.54)	(\$264,678.97)	(\$248,087.00)	(\$304,401.56)

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
64 - Non Departmental						
Revenues						
1111-64-4791	Miscellaneous Reimbursement	\$1,283.98	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 64 - Non Departmental:		\$1,283.98	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues		\$1,283.98	\$0.00	\$0.00	\$0.00	\$0.00
Expenses						
1111-64-5211	Fringe Benefits	\$79,202.97	\$67,666.57	\$66,885.65	\$40,518.00	\$40,917.00
1111-64-5219	Workers Compensation	\$0.00	\$0.00	\$0.00	\$36,430.00	\$49,830.00
1111-64-5298	CalPERS Side Fund Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$12,200.00
1111-64-6111	Office Expense	\$26,467.15	\$22,312.53	\$21,600.71	\$21,000.00	\$16,000.00
1111-64-6112	Payroll Processing Fee	\$7,857.41	\$7,910.16	\$8,539.74	\$8,500.00	\$5,500.00
1111-64-6120	Special Departmental Expense	\$204.67	\$0.00	\$0.00	\$0.00	\$0.00
1111-64-6150	Advertising	\$4,049.00	\$0.00	\$911.02	\$0.00	\$80.00
1111-64-6160	Communications	\$9,630.65	\$20,096.34	\$8,120.74	\$10,000.00	\$8,000.00
1111-64-6163	IT Services	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
1111-64-6165	Network Services	\$21,278.41	\$10,552.94	\$21,046.36	\$18,000.00	\$9,000.00
1111-64-6166	Software Programs	\$608.26	\$785.74	\$9,816.91	\$1,000.00	\$7,500.00
1111-64-6170	Utilities	\$15,915.23	\$14,648.06	\$27,688.42	\$23,000.00	\$22,000.00
1111-64-6190	Maint of Bldgs, Struct & Groun	\$10,328.76	\$2,048.48	\$928.75	\$6,000.00	\$8,000.00
1111-64-6202	Maint and Operation of Vehicl	\$0.00	\$246.29	\$0.00	\$0.00	\$0.00
1111-64-6203	Maint and Operation of Equip	\$1,251.55	\$2,377.16	\$1,668.09	\$2,000.00	\$1,500.00
1111-64-6211	Prof & Spec Services-Accounta	\$0.00	\$0.00	\$0.00	\$0.00	\$9,200.00
1111-64-6215	Prof & Spec Services-Other	\$20,022.90	\$12,500.00	\$18,367.47	\$12,980.00	\$3,500.00
1111-64-6220	Other Contractual Services	\$2,500.00	\$10,640.00	\$3,661.88	\$5,000.00	\$17,800.00
1111-64-6230	Insurance	\$14,055.60	\$41,167.80	\$26,223.40	\$28,990.00	\$31,000.00
1111-64-6231	Property Insurance	\$2,152.17	\$3,054.08	\$14,327.84	\$14,105.00	\$14,000.00
1111-64-6240	Memberships and Dues	\$12,892.00	\$7,671.00	\$6,631.67	\$22,000.00	\$4,900.00
1111-64-8813	Capital Outlay-Other Than Bld	\$7,797.74	\$22,858.78	\$0.00	\$0.00	\$0.00
1111-64-8814	New Equipment	\$8,199.00	\$0.00	\$0.00	\$0.00	\$0.00
1111-64-9211	Interest Expense	\$0.00	\$3,206.75	\$1,727.00	\$0.00	\$0.00
1111-64-9212	Interest Expense-Fire Station #	\$1,468.40	\$0.00	\$0.00	\$0.00	\$0.00
1111-64-9214	Interest Expense	\$1,304.78	\$0.00	\$0.00	\$0.00	\$0.00
1111-64-9231	Bank Charges/Late Fees	\$4,896.11	\$4,306.96	\$2,459.97	\$0.00	\$3,000.00
1111-64-9261	Miscellaneous Expense	\$0.00	\$552.81	\$368.35	\$0.00	\$3,500.00
1111-64-9311	Retirement of Principal	\$2,025.92	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 64 - Non Departmental:		\$254,108.68	\$254,602.45	\$240,973.97	\$249,523.00	\$279,427.00
Total Expenses		\$254,108.68	\$254,602.45	\$240,973.97	\$249,523.00	\$279,427.00

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
NET SURPLUS/(DEFICIT)						
1111 - General F		(\$252,824.70)	(\$254,602.45)	(\$240,973.97)	(\$249,523.00)	(\$279,427.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$252,824.70)	(\$254,602.45)	(\$240,973.97)	(\$249,523.00)	(\$279,427.00)

City of Ione
SUMMARY OF GENERAL FUND BUDGET
FY 2018-2019

	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
TOTAL EXPENDITURES - GENERAL FUND	\$2,005,473.79	\$1,818,695.53	\$2,096,437.91	\$2,141,113.00	\$2,224,455.56
TOTAL REVENUE - GENERAL FUND	\$2,174,852.16	\$2,360,209.90	\$2,076,485.16	\$2,145,502.00	\$2,284,910.00
SUB-TOTAL	\$169,378.37	\$541,514.37	(\$19,952.75)	\$4,389.00	\$60,454.44
SURPLUS REVENUE:					
INCREASE TO GENERAL FUND 1111 FUND BALANCE					\$60,454.44
TOTAL NET SURPLUS/(DEFICIT)	(\$1,081,174.65)	(\$651,898.54)	(\$733,103.19)	\$4,389.00	\$0.00

FUND

2111

ROAD TAX

FUND

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
2111 - Road Tax Fund		
Assets		
2111-01-1110	Cash in Bank	\$131,795.38
2111-01-1210	Accounts Receivable	\$7,473.02
2111-01-1244	Accrued Receivable	\$38,895.65
2111-01-1255	Deposits With Others	\$3,303.46
2111-01-1995	Advances To Other Funds	\$249,148.00
Total Assets		<u><u>\$430,615.51</u></u>
 Liabilities and Fund Balance		
Liabilities		
2111-01-2111	Accounts Payable	\$80.00
2111-01-2120	Taxes and Withholding	(\$16,179.88)
2111-01-2411	Deferred Revenue	\$23,131.00
Total Liabilities		<u><u>\$7,031.12</u></u>
 Fund Balance		
2111-01-3110	Fund Balance	\$423,584.39
Total Fund Balance		<u><u>\$423,584.39</u></u>
 Total Liabilities and Fund Balance		<u><u>\$430,615.51</u></u>

City of Ione
2111- ROAD TAX FUND BUDGET
FOR FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Revenues						
2111-01-4461	Interest Earned	\$0.00	\$500.00	\$1,459.40	\$500.00	\$585.00
2111-01-4500	Other Governmental Agencies	\$0.00	\$0.00	\$61,357.00	\$0.00	\$0.00
2111-01-4515	Trans. In from Spec. Rev Funds	\$0.00	\$0.00	\$0.00	\$44,737.00	\$234,856.00
2111-01-4521	HUTF - Gas Tax	\$228,505.57	\$171,632.30	\$160,750.39	\$166,190.00	\$229,291.00
2111-01-4541	CALTRANS - Street Cleaning	\$6,133.00	\$3,066.50	\$0.00	\$6,000.00	\$6,133.00
2111-01-4551	Traffic Congestion Relief	\$0.00	\$0.00	\$3,547.09	\$0.00	\$0.00
2111-01-4788	Sales of Agendas & Copies	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00
2111-01-4790	Donations	\$0.00	\$0.00	\$1,669.76	\$0.00	\$0.00
2111-01-4792	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues		\$234,723.57	\$175,198.80	\$228,783.64	\$217,427.00	\$470,865.00

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Expenses						
2111-01-5110	Salaries & Wages Reg Employees	\$64,194.38	\$71,307.24	\$66,129.85	\$71,057.00	\$66,074.00
2111-01-5111	Salary Reduction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2111-01-5113	Longevity Pay	\$275.79	\$0.00	\$0.00	\$0.00	\$0.00
2111-01-5130	Overtime/Paid Call	\$16.55	\$0.00	\$0.00	\$0.00	\$4,794.00
2111-01-5211	Fringe Benefits	\$28,915.85	\$37,841.52	\$34,335.45	\$27,355.00	\$27,331.00
2111-01-5213	PERS Retirement Expense	\$0.00	\$0.00	\$0.00	\$13,716.00	\$0.00
2111-01-5219	Workers Compensation	\$0.00	\$0.00	\$0.00	\$2,366.00	\$1,983.00
2111-01-5220	PARS Retirement annuity	\$7,302.96	\$7,304.16	\$0.00	\$0.00	\$0.00
2111-01-5298	CalPERS Side Fund Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$11,200.00
2111-01-6110	Supplies - Roads	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
2111-01-6111	Office Expense	\$2,790.24	\$1,519.88	\$874.71	\$1,200.00	\$1,500.00
2111-01-6113	Chemicals	\$0.00	\$0.00	\$0.00	\$0.00	\$3,400.00
2111-01-6119	Safety Equipment	\$256.17	\$5,506.62	\$1,216.70	\$2,500.00	\$3,900.00
2111-01-6120	Special Departmental Expense	\$6,482.74	\$2,556.00	\$2,157.23	\$3,000.00	\$3,000.00
2111-01-6122	Training	\$0.00	\$240.00	\$0.00	\$1,200.00	\$1,200.00
2111-01-6130	Small Tools	\$3,370.18	\$0.00	\$0.00	\$0.00	\$1,500.00
2111-01-6150	Advertising	\$360.20	\$0.00	\$0.00	\$0.00	\$0.00
2111-01-6160	Communications	\$402.62	\$755.33	\$789.95	\$900.00	\$1,100.00
2111-01-6165	Network Services	\$6,066.46	\$6,245.50	\$2,382.28	\$1,500.00	\$1,800.00
2111-01-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$2,014.00
2111-01-6170	Utilities	\$25,988.43	\$28,275.76	\$27,969.24	\$28,000.00	\$31,000.00
2111-01-6190	Maint of Bldgs, Struct & Grounds	\$3,668.03	\$5,556.25	\$513.52	\$2,000.00	\$3,500.00
2111-01-6201	Fuel	\$3,181.46	\$3,603.33	\$4,101.51	\$4,000.00	\$6,600.00
2111-01-6202	Maint and Operation of Vehicle	\$589.93	\$655.42	\$1,217.47	\$3,000.00	\$3,000.00
2111-01-6203	Maint and Operation of Equip	\$1,702.81	\$1,984.84	\$2,742.91	\$3,000.00	\$6,500.00
2111-01-6211	Prof & Spec Services-Accountant	\$1,000.00	\$1,000.00	\$1,240.00	\$1,240.00	\$4,000.00
2111-01-6212	Prof & Spec Services-Engineer	\$19,205.00	\$3,112.50	\$0.00	\$0.00	\$0.00
2111-01-6215	Prof & Spec Services-Other	\$117,824.57	\$0.00	\$0.00	\$0.00	\$0.00
2111-01-6220	Other Contractual Services	\$0.00	\$0.00	\$316.05	\$0.00	\$3,000.00
2111-01-6230	Insurance and Surety Bonds	\$7,580.72	\$10,452.64	\$7,955.37	\$1,460.00	\$7,800.00
2111-01-6231	Property Insurance	\$888.81	\$1,527.04	\$6,753.36	\$9,488.00	\$8,488.00
2111-01-8112	Street Resurfacing	\$81,034.66	\$24,467.35	\$70,245.54	\$60,137.00	\$192,621.00
2111-01-8114	Storm Drain & Ditch Repair	\$0.00	\$0.00	\$55,320.10	\$2,000.00	\$0.00
2111-01-8120	Mirco-Surfacing	\$0.00	\$0.00	\$0.00	\$64,600.00	\$64,600.00
2111-01-8810	Capital Outlay-Vehicles/Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
2111-01-8814	New Equipment	\$0.00	\$41,250.00	\$0.00	\$3,000.00	\$0.00
2111-01-9711	Transfers Out	\$132,747.12	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures		\$516,588.27	\$255,624.88	\$286,531.24	\$306,719.00	\$470,865.00

NET SURPLUS/(DEFICIT)	(\$281,864.70)	(\$80,426.08)	(\$57,747.60)	(\$89,292.00)	\$0.00
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Other Revenue Sources:

Transfer in from Special Rev. Funds:

Fund 4211	\$56,046.00
Fund 9615	\$132,484.00
Fund 9615 (Actual 17/18)	\$46,326.00
Total Use of Special Revenue:	\$234,856.00

Use of 2111 Fund Balance Reserves

HUTF Loan Repmt. Rev. Rec'd 17-18	\$9,001.00
HUTF Rev. Rec'd 17-18	\$39,584.00
Total Use of 2111 Fund Balance:	\$48,585.00

FUNDS

3111-3141

ENTERPRISE

FUNDS

(SEWER ACCOUNTS)

**City of Lone Enterprise Fund
Combined Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		Actual			
		Fund 3111 Operations & Maintenance	Fund 3121 Capital Projects	Fund 3131 Tertiary Plant	Total All Funds
Assets					
1110	Cash in Bank	\$2,939,395.70	(\$1,757,746.54)	(\$30,205.94)	\$1,151,443.22
1221	Accounts Receivable	\$40,352.19	\$0.00	\$0.00	\$40,352.19
1244	Accrued Receivable	\$0.00	(\$46,230.00)	\$0.00	(\$46,230.00)
1255	Deposits With Others	\$12,132.08	\$0.00	\$0.00	\$12,132.08
1515	Land	\$3,873,444.00	\$0.00	\$0.00	\$3,873,444.00
1520	Buildings	\$1,460,111.88	\$0.00	\$0.00	\$1,460,111.88
1525	Infrastructure	\$8,995,864.25	\$0.00	\$0.00	\$8,995,864.25
1531	Equipment & Vehicles	\$657,867.24	\$0.00	\$0.00	\$657,867.24
1535	Improvements Other Than Buildings	\$446,395.59	\$0.00	\$0.00	\$446,395.59
1550	Construction in Progress	\$1,852,948.11	\$0.00	\$0.00	\$1,852,948.11
1590	Accumulated Depreciation	(\$4,274,380.98)	\$0.00	\$0.00	(\$4,274,380.98)
1950	Deferred outflows-pension	\$39,396.99	\$0.00	\$0.00	\$39,396.99
1990	Advance to other funds	\$1,437,226.39	\$244,800.00	\$0.00	\$1,682,026.39
Total Assets		\$17,480,753.44	(\$1,559,176.54)	(\$30,205.94)	\$15,891,370.96
Liabilities and Fund Balance					
Liabilities					
2111	Accounts Payable	\$24,122.86	\$0.00	\$13,981.62	\$38,104.48
2120	Taxes and Withholding	(\$15,158.68)	\$0.00	\$0.00	(\$15,158.68)
2122	Compensated Absences	\$2,917.42	\$0.00	\$0.00	\$2,917.42
2225	Deposits With Others	\$5,378.01	\$0.00	\$0.00	\$5,378.01
2412	Deferred inflows-pension	\$26,508.82	\$0.00	\$0.00	\$26,508.82
2615	Notes Payable-I Bank	\$2,934,532.70	\$0.00	\$0.00	\$2,934,532.70
2616	Interest payable	\$26,014.15	\$0.00	\$0.00	\$26,014.15
2650	OPEB Liability	\$111,351.74	\$0.00	\$0.00	\$111,351.74
2670	SCORE Liability	\$6,107.64	\$0.00	\$0.00	\$6,107.64
2671	Net Pension Liability	\$197,127.69	\$0.00	\$0.00	\$197,127.69
2911	Due to Other Funds	\$0.00	\$1,008,329.11	\$428,897.28	\$1,437,226.39
Total Liabilities		\$3,318,902.35	\$1,008,329.11	\$442,878.90	\$4,770,110.36
Fund Balance					
3110	Fund Balance	\$14,161,851.09	(\$2,567,505.65)	(\$473,084.84)	\$11,121,260.60
Total Fund Balance		\$14,161,851.09	(\$2,567,505.65)	(\$473,084.84)	\$11,121,260.60
Total Liabilities and Fund Balance		\$17,480,753.44	(\$1,559,176.54)	(\$30,205.94)	\$15,891,370.96

**City of Lone
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
3111 - Sewer Enterprise Fund - Oper. & Maint.		
Assets		
3111-01-1110	Cash in Bank	\$2,939,395.70
3111-01-1221	Accounts Receivable	\$40,352.19
3111-01-1255	Deposits With Others	\$12,132.08
3111-01-1515	Land	\$3,873,444.00
3111-01-1520	Buildings	\$1,460,111.88
3111-01-1525	Infrastructure	\$8,995,864.25
3111-01-1531	Equipment & Vehicles	\$657,867.24
3111-01-1535	Improvements Other Than Buildings	\$446,395.59
3111-01-1550	Construction in Progress	\$1,852,948.11
3111-01-1590	Accumulated Depreciation	(\$4,274,380.98)
3111-01-1950	Deferred outflows-pension	\$39,396.99
3111-01-1990	Advance to other funds	\$1,437,226.39
Total Assets		<u>\$17,480,753.44</u>
Liabilities and Fund Balance		
Liabilities		
3111-01-2111	Accounts Payable	\$24,122.86
3111-01-2120	Taxes and Withholding	(\$15,158.68)
3111-01-2122	Compensated Absences	\$2,917.42
3111-01-2225	Deposits With Others	\$5,378.01
3111-01-2412	Deferred inflows-pension	\$26,508.82
3111-01-2615	Notes Payable-I Bank	\$2,934,532.70
3111-01-2616	Interest payable	\$26,014.15
3111-01-2650	OPEB Liability	\$111,351.74
3111-01-2670	SCORE Liability	\$6,107.64
3111-01-2671	Net Pension Liability	\$197,127.69
Total Liabilities		<u>\$3,318,902.35</u>
Fund Balance		
3111-01-3110	Fund Balance	\$14,161,851.09
Total Fund Balance		<u>\$14,161,851.09</u>
Total Liabilities and Fund Balance		<u>\$17,480,753.44</u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
3121 - Sewer Enterprise Fund - Capital Projects		
Assets		
3121-01-1110	Cash in Bank	(\$1,757,746.54)
3121-01-1244	Accrued Receivable	(\$46,230.00)
3121-01-1995	Advances To Other Funds	\$244,800.00
Total Assets		<u><u>(\$1,559,176.54)</u></u>
 Liabilities and Fund Balance		
Liabilities		
3121-01-2911	Due to Other Funds	\$1,008,329.11
Total Liabilities		<u><u>\$1,008,329.11</u></u>
 Fund Balance		
3121-01-3110	Fund Balance	(\$2,567,505.65)
Total Fund Balance		<u><u>(\$2,567,505.65)</u></u>
 Total Liabilities and Fund Balance		 <u><u>(\$1,559,176.54)</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
3131 - Sewer Enterprise Fund - Tertiary Plant		
Assets		
3131-01-1110	Cash in Bank	(\$30,205.94)
Total Assets		<u>(\$30,205.94)</u>
 Liabilities and Fund Balance		
Liabilities		
3131-01-2111	Accounts Payable	\$13,981.62
3131-01-2911	Due to Other Funds	\$428,897.28
Total Liabilities		<u>\$442,878.90</u>
 Fund Balance		
3131-01-3110	Fund Balance	(\$473,084.84)
Total Fund Balance		<u>(\$473,084.84)</u>
 Total Liabilities and Fund Balance		<u><u>(\$30,205.94)</u></u>

City of Lone
ENTERPRISE FUNDS BUDGET PROPOSAL BY DEPARTMENT
FOR FISCAL YEAR 2018-2019

3111 - Sewer Enterprise Fund - Oper. & Maint.

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Revenues						
3111-80-4411	Investment Income	\$60.00	\$0.00	(\$30.00)	\$0.00	\$0.00
3111-80-4461	Interest Charges	\$14,249.33	\$12,330.85	\$14,157.48	\$10,000.00	\$13,000.00
3111-80-4462	Returned Check Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00
3111-01-4500	Other Governmental Agencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-4591	Miscellaneous State Reimb	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00
3111-80-4650	Sewer Service Charges	\$1,055,463.10	\$1,067,858.83	\$1,038,783.45	\$1,020,000.00	\$825,000.00
3111-80-4651	Sewer Delinquent Charges	\$40,195.96	\$2,960.85	\$1,309.35	\$2,000.00	\$3,100.00
3111-80-4788	Sales of Agendas & Copies	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-4791	Miscellaneous Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-4792	Miscellaneous Revenue	\$0.00	\$0.00	\$3,383.52	\$0.00	\$0.00
3111-01-4900	Transfers In	\$263,239.22	\$1,860,685.02	\$21,064.34	\$0.00	\$0.00
3111-80-4900	Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$170,450.75
3111-80-4950	Proceeds of Debt	\$0.00	\$0.00	(\$0.14)	\$0.00	\$0.00
Total Revenues		\$1,373,327.61	\$2,943,835.55	\$1,103,668.00	\$1,032,000.00	\$1,011,730.75

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Expenses						
3111-80-5110	Salaries & Wages Reg Employees	\$139,468.36	\$117,207.40	\$167,537.99	\$166,232.00	\$192,458.00
3111-80-5113	Longevity Pay	\$277.94	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-5120	Salaries & Wages-Elected	\$22.50	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-5130	Overtime Expense	\$16.55	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-5199	Interfund Reimbursements	(\$25,961.58)	\$0.00	\$0.00	\$0.00	\$0.00
3111-01-5211	Fringe Benefits	(\$11,026.83)	(\$2,923.00)	\$679.54	\$0.00	\$0.00
3111-80-5211	Fringe Benefits	\$98,150.27	\$65,080.00	\$74,504.91	\$54,268.00	\$65,617.00
3111-80-5213	PERS Retirement Expense	\$0.00	\$0.00	\$0.00	\$20,573.00	\$0.00
3111-80-5219	Workers Compensation	\$0.00	\$0.00	\$0.00	\$8,516.00	\$8,516.00
3111-80-5220	PARS Retirement annuity	\$2,536.56	\$2,536.66	\$0.00	\$0.00	\$0.00
3111-80-5221	OPEB Expense	\$0.00	\$21,260.00	\$20,975.00	\$16,000.00	\$0.00
3111-80-5298	CalPERS Side Fund Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$21,460.00
3111-80-5299	Interfund Reimbursements	(\$2,267.53)	\$0.00	\$0.00	\$0.00	\$0.00
3111-01-6111	Office Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-6111	Office Expense	\$11,222.52	\$16,049.39	\$17,540.44	\$12,000.00	\$24,000.00
3111-80-6113	Chemicals	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.00
3111-80-6119	Safety Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00
3111-80-6120	Special Departmental Expense	\$900.00	\$0.00	\$0.00	\$0.00	\$2,500.00
3111-80-6122	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
3111-80-6126	SWRCB Discharge Permit Fee	\$18,578.00	\$19,983.00	\$20,923.00	\$20,500.00	\$20,500.00
3111-80-6130	Small Tools	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
3111-80-6140	Clothing & Personal Expense	\$146.25	\$261.00	\$281.25	\$0.00	\$350.00
3111-80-6150	Advertising	\$725.57	(\$67.74)	\$844.68	\$100.00	\$800.00
3111-80-6160	Communications	\$210.11	\$373.08	\$376.41	\$400.00	\$900.00
3111-80-6165	Network Services	\$6,428.19	\$0.00	\$8,105.21	\$6,000.00	\$6,000.00
3111-80-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$7,931.75
3111-80-6170	Utilities	\$62,704.71	\$65,180.69	\$100,594.38	\$85,000.00	\$92,000.00
3111-80-6190	Maint of Bldgs, Struct & Grounds	\$3,119.46	\$30,654.13	\$35,230.77	\$30,000.00	\$26,000.00
3111-80-6193	Maint of Collection System	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
3111-80-6201	Fuel	\$1,381.21	\$1,719.69	\$3,712.85	\$3,000.00	\$4,500.00
3111-80-6202	Maint and Operation of Vehicle	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Expenses						
3111-80-6203	Maint and Operation of Equip	\$3,184.69	\$405.89	\$14,678.83	\$20,000.00	\$20,000.00
3111-80-6210	Prof & Spec Services-Attorney	\$4,659.53	\$0.00	\$37,451.70	\$30,000.00	\$50,000.00
3111-80-6211	Prof & Spec Services-Accountant	\$7,000.00	\$7,500.00	\$7,980.00	\$7,980.00	\$7,200.00
3111-80-6212	Prof & Spec Services-Engineer	\$15,227.08	\$34,732.50	\$61,732.54	\$25,000.00	\$35,000.00
3111-80-6215	Prof & Spec Services-Other	\$1,300.00	\$7,050.82	\$0.00	\$6,000.00	\$68,000.00
3111-80-6220	Other Contractual Services	\$40,943.51	\$22,385.02	\$35,744.87	\$24,000.00	\$29,000.00
3111-80-6221	Prof & Sped Serv-Litigation Reserve	\$20,248.70	\$9,521.50	\$0.00	\$0.00	\$0.00
3111-80-6222	Contract Operator Costs	\$225,249.68	\$215,759.16	\$229,412.92	\$217,000.00	\$230,000.00
3111-80-6230	Insurance and Surety Bonds	\$25,717.32	\$32,608.07	\$20,650.88	\$28,989.00	\$28,000.00
3111-80-6231	Property Insurance	\$2,027.12	\$3,054.08	\$10,440.00	\$2,052.00	\$6,700.00
3111-80-6240	Memberships and Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-6250	Travel, Conferences & Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
3111-80-8814	New Equipment	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
3111-80-8820	Construction Costs	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00
3111-80-8841	Depreciation Expenses	\$225,288.47	\$244,874.08	\$324,712.53	\$0.00	\$0.00
3111-80-9231	Bank Charges/Late Fees	\$6,742.21	\$6,894.61	\$7,908.80	\$0.00	\$7,000.00
3111-80-9235	Collection Fees	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
3111-80-9261	Miscellaneous Expense	\$1.59	\$0.00	\$0.00	\$81,600.00	\$0.00
3111-80-9271	Interest Expense-I Bank Loan	\$56,147.78	\$37,343.34	\$57,231.13	\$61,589.00	\$59,880.67
3111-80-9272	Debt Issuance Costs	\$0.00	\$0.00	\$9,287.67	\$9,048.00	\$8,803.60
3111-80-9300	Retirement of Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$83,493.55
3111-00-9700	Transfers Out	\$0.00	\$0.00	\$19,811.06	\$0.00	\$0.00
3111-01-9700	Transfers Out	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
3111-80-9700	Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$47,188.00
Total Expenses		\$965,369.94	\$959,443.37	\$1,288,349.36	\$1,396,847.00	\$1,321,198.57
SUB-TOTAL NET SURPLUS/(DEFICIT)		\$407,957.67	\$1,984,392.18	(\$184,681.36)	(\$364,847.00)	(\$309,467.82)

Line 9700 Transfer Out to Other Funds:

Fund 3131, Loan to		\$47,188.00
USE OF OTHER REVENUE:		
Transfer in from Other Funds:	Fund 3121	\$170,450.75
Use of 3111 Fund Balance		\$309,467.82
TOTAL NET SURPLUS/(DEFICIT)		\$0.00

City of Lone
ENTERPRISE FUNDS BUDGET BY DEPARTMENT
FISCAL YEAR 2018-2019

3121 - Sewer Enterprise Fund - Capital Projects

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Revenues						
3121-01-4500	Other Governmental Agencies	\$0.00	\$0.00	\$0.00	\$0.00	\$137,464.75
3121-01-4650	Sewer Service Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
3121-01-4653	Impact Fees (Sewer Connection Fees)	\$15,304.65	\$56,325.10	\$191,323.53	\$200,000.00	\$590,000.00
3121-01-4762	Photo copies/Bid Packages	\$755.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues		\$16,059.65	\$56,325.10	\$191,323.53	\$200,000.00	\$927,464.75

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Expenses						
3121-01-5110	Salaries & Wages Reg Employees	\$0.00	\$31,375.14	\$0.00	\$0.00	\$0.00
3121-01-5211	Fringe Benefits	\$400.48	\$4,881.80	\$0.00	\$0.00	\$0.00
3121-01-6166	Software Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$2,014.00
3121-01-6210	Prof & Spec Services-Attorney	\$34,790.04	\$4,184.96	\$0.00	\$0.00	\$0.00
3121-01-6211	Prof & Spec Services-Accountant	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00
3121-01-6212	Prof & Spec Services-Engineer	\$10,855.00	\$626.25	\$945.00	\$0.00	\$0.00
3121-01-6215	Prof & Spec Services-Other	\$15,622.24	\$2,531.25	\$0.00	\$0.00	\$0.00
3121-01-6221	Prof & Spec Serv-Litigation Reserve	\$4,583.70	\$600.00	\$0.00	\$0.00	\$0.00
3121-01-6225	Prof & Spec Serv-Studies/Plans/Reports	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
3121-01-8820	Construction Costs	\$12,539.01	\$0.00	\$21,064.40	\$200,000.00	\$705,000.00
3121-01-9700	Transfers Out (*1)	\$263,239.22	\$1,844,207.59	\$21,064.34	\$0.00	\$170,450.75
Total Expenses		\$342,029.69	\$1,889,906.99	\$23,509.40	\$200,000.00	\$927,464.75

TOTAL NET SURPLUS/(DEFICIT)	(\$325,970.04)	(\$1,833,581.89)	\$167,814.13	\$0.00	\$0.00
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*1 - Transfer Fund Surplus to 3111

City of Ione

ENTERPRISE FUNDS BUDGET BY DEPARTMENT

FOR FISCAL YEAR 2018-2019

3131 - Sewer Enterprise Fund - Tertiary Plant

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Revenues						
3131-01-4341	Interest Penalties & Delinquencies	\$139.56	(\$151.19)	\$0.00	\$0.00	\$0.00
3131-01-4415	Tertiary Plant Reimbursements	\$204,341.94	\$248,034.53	\$247,969.92	\$274,284.00	\$274,284.00
3131-01-4900	Transfers In (*2)	\$0.00	\$0.00	\$0.00	\$0.00	\$47,188.00
Total Revenues		\$204,481.50	\$247,883.34	\$247,969.92	\$274,284.00	\$321,472.00

ACCT. #	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	BUDGET FY 17-18	ADOPTED BUDGET FY 18-19
Expenses						
3131-01-5110	Salaries & Wages Reg Employees	\$0.00	\$4,653.19	\$4,626.00	\$6,692.00	\$21,750.00
3131-01-5211	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$6,712.00
3131-01-6113	Chemicals	\$53,771.30	\$32,039.93	\$26,766.21	\$38,573.00	\$42,000.00
3131-01-6126	SWRCB Discharge Permit Fee	\$0.00	\$0.00	\$7,464.50	\$12,000.00	\$12,000.00
3131-01-6170	Utilities	\$25,162.98	\$31,042.08	\$33,899.33	\$41,500.00	\$41,500.00
3131-01-6190	Maint of Bldgs, Struct & Grounds	\$0.00	\$5,721.66	\$1,847.69	\$4,000.00	\$4,000.00
3131-01-6203	Maint and Operation of Equip	\$0.00	\$11,319.37	\$0.00	\$20,000.00	\$20,000.00
3131-01-6210	Prof & Spec Services-Attorney	\$0.00	\$2,695.00	\$0.00	\$2,500.00	\$2,500.00
3131-01-6211	Prof & Spec Services-Accountant	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00
3131-01-6212	Prof & Spec Services-Engineer	\$600.00	\$2,518.24	\$0.00	\$2,500.00	\$2,500.00
3131-01-6215	Prof & Spec Services-Other	\$0.00	\$0.00	\$0.00	\$7,177.00	\$7,177.00
3131-01-6220	Other Contractual Services	\$7,899.94	\$9,713.82	\$9,221.68	\$9,682.00	\$9,682.00
3131-01-6222	Contract Operator Costs	\$144,910.92	\$144,910.92	\$132,834.98	\$128,660.00	\$149,651.00
3131-01-9700	Transfers Out	\$0.00	\$16,457.43	\$0.00	\$0.00	\$0.00
Total Expenses		\$232,345.14	\$262,071.64	\$216,660.39	\$274,284.00	\$321,472.00

TOTAL NET SURPLUS/(DEFICIT)	(\$27,863.64)	(\$14,188.30)	\$31,309.53	\$0.00	\$0.00
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USE OF OTHER REVENUE SOURCES:

*2 Use of 3111 Funds \$47,188.00

SPECIAL FUNDS

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
4211 - Transportation Commission - Local		
Assets		
4211-01-1110	Cash in Bank	\$42,063.24
4211-01-1221	Accounts Receivable	\$30,130.03
4211-01-1995	Advances To Other Funds	<u>\$546,674.77</u>
Total Assets		<u>\$618,868.04</u>
 Liabilities and Fund Balance		
Fund Balance		
4211-01-3110	Fund Balance	<u>\$618,868.04</u>
Total Fund Balance		<u>\$618,868.04</u>
 Total Liabilities and Fund Balance		<u><u>\$618,868.04</u></u>

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
4211 - Transportation Commission - Local						
Revenues						
4211-01-4461	Interest Charges	\$0.00	\$1,352.00	\$1,049.00	\$1,352.00	\$1,352.00
4211-01-4500	Other Governmental Agencies	\$0.00	\$0.00	\$30,130.03	\$0.00	\$56,046.00
4211-01-4551	Traffic Congestion Relief	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4211-01-4561	Grant Revenue	\$0.00	\$0.00	\$0.00	\$211,000.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$1,352.00	\$31,179.03	\$212,352.00	\$57,398.00
Total Revenues		\$0.00	\$1,352.00	\$31,179.03	\$212,352.00	\$57,398.00
Expenses						
4211-01-5199	Interfund Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$56,046.00
4211-01-8820	Construction Costs	\$0.00	\$0.00	\$30,130.03	\$0.00	\$0.00
4211-01-8821	Cons	\$0.00	\$0.00	\$0.00	\$211,000.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$30,130.03	\$211,000.00	\$56,046.00
Total Expenses		\$0.00	\$0.00	\$30,130.03	\$211,000.00	\$56,046.00
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$1,352.00	\$1,049.00	\$1,352.00	\$1,352.00
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$1,352.00	\$1,049.00	\$1,352.00	\$1,352.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
5117 - Grant - FEMA-Safer Grant		
Assets		
5117-01-1110	Cash in Bank	\$28,697.32
5117-01-1244	Accrued Receivable	\$8,256.00
Total Assets		<u><u>\$36,953.32</u></u>
 Liabilities and Fund Balance		
Liabilities		
5117-01-2411	Deferred Revenue	\$2,378.00
Total Liabilities		<u><u>\$2,378.00</u></u>
 Fund Balance		
5117-00-3110	Fund Balance	\$34,575.32
Total Fund Balance		<u><u>\$34,575.32</u></u>
 Total Liabilities and Fund Balance		<u><u>\$36,953.32</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
5117 - Grant - FEMA-Safer Grant						
Revenues						
5117-01-4561	Grant Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$77,696.00
5117-01-4565	Grant Revenue-Other	\$0.00	\$0.00	\$64,083.00	\$0.00	\$0.00
5117-01-4791	Miscellaneous Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$64,083.00	\$0.00	\$77,696.00
Total Revenues		\$0.00	\$0.00	\$64,083.00	\$0.00	\$77,696.00
Expenses						
5117-01-5145	SAFER Grant Personnel	\$0.00	\$0.00	\$53,956.31	\$0.00	\$0.00
5117-01-5199	Interfund Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
5117-01-5299	Interfund Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$22,696.00
5117-01-6198	SAFER Grant Expenses	\$0.00	\$0.00	\$9,265.58	\$0.00	\$25,000.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$63,221.89	\$0.00	\$77,696.00
Total Expenses		\$0.00	\$0.00	\$63,221.89	\$0.00	\$77,696.00
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$0.00	\$861.11	\$0.00	\$0.00
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$0.00	\$861.11	\$0.00	\$0.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7112 - Grant - Rehab Housing Trust		
Assets		
7112-01-1110	Cash in Bank	\$47,396.50
7112-01-1215	Interest Receivable-Loan	\$14,334.79
7112-01-1261	Loan Receivable	\$34,115.00
Total Assets		<u><u>\$95,846.29</u></u>
 Liabilities and Fund Balance		
Liabilities		
7112-01-2411	Deferred Revenue	\$14,334.79
Total Liabilities		<u><u>\$14,334.79</u></u>
 Fund Balance		
7112-01-3110	Fund Balance	\$81,511.50
Total Fund Balance		<u><u>\$81,511.50</u></u>
 Total Liabilities and Fund Balance		 <u><u>\$95,846.29</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7113 - Grant - Low Income Housing		
Assets		
7113-01-1110	Cash in Bank	<u>\$84,675.01</u>
Total Assets		<u>\$84,675.01</u>
 Liabilities and Fund Balance		
Fund Balance		
7113-01-3110	Fund Balance	<u>\$84,675.01</u>
Total Fund Balance		<u>\$84,675.01</u>
Total Liabilities and Fund Balance		<u>\$84,675.01</u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7114 - Grant - 97-HOME 0260 Grant		
Assets		
7114-01-1110	Cash in Bank	\$770.40
7114-01-1215	Interest Receivable-Loan	\$49,156.08
7114-01-1261	Loan Receivable	\$169,606.30
Total Assets		<u><u>\$219,532.78</u></u>
 Liabilities and Fund Balance		
Liabilities		
7114-01-2411	Deferred Revenue	\$49,156.08
Total Liabilities		<u><u>\$49,156.08</u></u>
 Fund Balance		
7114-01-3110	Fund Balance	\$170,376.70
Total Fund Balance		<u><u>\$170,376.70</u></u>
 Total Liabilities and Fund Balance		 <u><u>\$219,532.78</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7115 - Grant - 01-HOME 5180 Grant		
Assets		
7115-01-1110	Cash in Bank	\$159.53
7115-01-1215	Interest Receivable-Loan	\$13,724.48
7115-01-1261	Loan Receivable	\$60,961.00
Total Assets		<u><u>\$74,845.01</u></u>
 Liabilities and Fund Balance		
Liabilities		
7115-01-2411	Deferred Revenue	\$13,724.48
Total Liabilities		<u><u>\$13,724.48</u></u>
 Fund Balance		
7115-01-3110	Fund Balance	\$61,120.53
Total Fund Balance		<u><u>\$61,120.53</u></u>
 Total Liabilities and Fund Balance		<u><u>\$74,845.01</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7116 - Grant - First Time Home Buyers		
Assets		
7116-01-1110	Cash in Bank	\$36,669.30
7116-01-1215	Interest Receivable-Loan	\$26,017.55
7116-01-1261	Loan Receivable	\$109,533.00
Total Assets		<u><u>\$172,219.85</u></u>
 Liabilities and Fund Balance		
Liabilities		
7116-01-2411	Deferred Revenue	\$26,017.55
Total Liabilities		<u><u>\$26,017.55</u></u>
 Fund Balance		
7116-01-3110	Fund Balance	\$146,202.30
Total Fund Balance		<u><u>\$146,202.30</u></u>
 Total Liabilities and Fund Balance		<u><u>\$172,219.85</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7117 - Grant - 06-HOME 2370 Grant		
Assets		
7117-01-1110	Cash in Bank	(\$4,260.17)
7117-01-1215	Interest Receivable-Loan	\$126,243.09
7117-01-1261	Loan Receivable	\$452,417.00
Total Assets		<u><u>\$574,399.92</u></u>
 Liabilities and Fund Balance		
Liabilities		
7117-01-2411	Deferred Revenue	\$126,243.09
Total Liabilities		<u><u>\$126,243.09</u></u>
 Fund Balance		
7117-01-3110	Fund Balance	\$448,156.83
Total Fund Balance		<u><u>\$448,156.83</u></u>
 Total Liabilities and Fund Balance		<u><u>\$574,399.92</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7118 - Grant - 05-STBG 1381 Grant		
Assets		
7118-01-1215	Interest Receivable-Loan	\$33,971.38
7118-01-1261	Loan Receivable	<u>\$287,883.19</u>
Total Assets		<u>\$321,854.57</u>
 Liabilities and Fund Balance		
Liabilities		
7118-01-2411	Deferred Revenue	<u>\$33,971.38</u>
Total Liabilities		<u>\$33,971.38</u>
 Fund Balance		
7118-01-3110	Fund Balance	<u>\$287,883.19</u>
Total Fund Balance		<u>\$287,883.19</u>
 Total Liabilities and Fund Balance		<u><u>\$321,854.57</u></u>

**City of Lone
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7119 - Grant - 08-HOME 4711 Grant		
Assets		
7119-01-1110	Cash in Bank	\$361,214.89
7119-01-1215	Interest Receivable-Loan	\$75,566.39
7119-01-1261	Loan Receivable	\$343,905.48
Total Assets		<u><u>\$780,686.76</u></u>
 Liabilities and Fund Balance		
Liabilities		
7119-01-2411	Deferred Revenue	\$75,566.95
Total Liabilities		<u><u>\$75,566.95</u></u>
 Fund Balance		
7119-01-3110	Fund Balance	\$705,119.81
Total Fund Balance		<u><u>\$705,119.81</u></u>
 Total Liabilities and Fund Balance		<u><u>\$780,686.76</u></u>

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
7119 - Grant - 08-HOME 4711 Grant						
Revenues						
7119-01-4461	Interest Earned	\$0.00	\$43,250.84	\$13,228.97	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$43,250.84	\$13,228.97	\$0.00	\$0.00
Total Revenues		\$0.00	\$43,250.84	\$13,228.97	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$43,250.84	\$13,228.97	\$0.00	\$0.00
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$43,250.84	\$13,228.97	\$0.00	\$0.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7120 - Grant - 10-HOME 6852 Grant		
Assets		
7120-01-1110	Cash in Bank	\$2,900.00
7120-01-1215	Interest Receivable-Loan	\$19,386.07
7120-01-1261	Loan Receivable	\$135,800.00
Total Assets		<u>\$158,086.07</u>
 Liabilities and Fund Balance		
Liabilities		
7120-01-2411	Deferred Revenue	\$19,386.07
Total Liabilities		<u>\$19,386.07</u>
 Fund Balance		
7120-01-3110	Fund Balance	\$138,700.00
Total Fund Balance		<u>\$138,700.00</u>
 Total Liabilities and Fund Balance		 <u>\$158,086.07</u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
7121 - Grant - Self Help Housing		
Assets		
7121-01-1110	Cash in Bank	\$157,190.91
Total Assets		<u>\$157,190.91</u>
 Liabilities and Fund Balance		
Fund Balance		
7121-01-3110	Fund Balance	\$157,190.91
Total Fund Balance		<u>\$157,190.91</u>
 Total Liabilities and Fund Balance		<u><u>\$157,190.91</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
8211 - Conservation Maintenance Fire Break		
Assets		
8211-01-1110	Cash in Bank	\$46,505.73
Total Assets		<u>\$46,505.73</u>
 Liabilities and Fund Balance		
Fund Balance		
8211-01-3110	Fund Balance	\$46,505.73
Total Fund Balance		<u>\$46,505.73</u>
 Total Liabilities and Fund Balance		<u>\$46,505.73</u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
8221 - Lighting & Landscape Dist. 1 COIC		
Assets		
8221-01-1110	Cash in Bank	<u>\$81,502.25</u>
Total Assets		<u>\$81,502.25</u>
 Liabilities and Fund Balance		
Liabilities		
8221-01-2111	Accounts Payable	<u>\$2,900.00</u>
Total Liabilities		<u>\$2,900.00</u>
 Fund Balance		
8221-01-3110	Fund Balance	<u>\$78,602.25</u>
Total Fund Balance		<u>\$78,602.25</u>
 Total Liabilities and Fund Balance		<u><u>\$81,502.25</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
8221 - Lighting & Landscape Dist. 1 COIC						
Revenues						
8221-01-4666	Lighting & Landscaping Dist 1	\$27,547.28	\$38,407.05	\$52,003.82	\$55,000.00	\$54,000.00
Totals for Department(s) 01 - General:		\$27,547.28	\$38,407.05	\$52,003.82	\$55,000.00	\$54,000.00
Total Revenues		\$27,547.28	\$38,407.05	\$52,003.82	\$55,000.00	\$54,000.00
Expenses						
8221-01-6125	Administration Costs	\$0.00	\$0.00	\$2,510.00	\$2,700.00	\$2,950.00
8221-01-6170	Utilities	\$17,520.45	\$21,781.05	\$22,137.11	\$18,000.00	\$28,000.00
8221-01-6190	Maint of Bldgs, Struct & Groun	\$13,883.54	\$11,647.81	\$15,602.04	\$29,000.00	\$29,000.00
8221-01-6203	Maint and Operation of Equip	\$360.00	\$360.00	\$0.00	\$400.00	\$400.00
8221-01-6215	Prof & Spec Services-Other	\$179.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$31,942.99	\$33,788.86	\$40,249.15	\$50,100.00	\$60,350.00
Total Expenses		\$31,942.99	\$33,788.86	\$40,249.15	\$50,100.00	\$60,350.00
NET SURPLUS/(DEFICIT)						
01 - General		(\$4,395.71)	\$4,618.19	\$11,754.67	\$4,900.00	(\$6,350.00)
TOTAL NET SURPLUS/(DEFICIT)		(\$4,395.71)	\$4,618.19	\$11,754.67	\$4,900.00	(\$6,350.00)

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
8231 - ARSA		
Assets		
8231-01-1110	Cash in Bank	\$16,726.00
8231-01-1995	Advances To Other Funds	\$67,155.00
Total Assets		<u><u>\$83,881.00</u></u>
 Liabilities and Fund Balance		
Fund Balance		
8231-01-3110	Fund Balance	\$83,881.00
Total Fund Balance		<u><u>\$83,881.00</u></u>
 Total Liabilities and Fund Balance		<u><u>\$83,881.00</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
8231 - ARSA						
Revenues						
8231-01-4411	Investment Income	\$0.00	\$166.00	\$0.00	\$164.00	\$0.00
8231-01-4461	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	\$164.00
8231-01-4900	Transfers In	\$39,560.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$39,560.00	\$166.00	\$0.00	\$164.00	\$164.00
Total Revenues		\$39,560.00	\$166.00	\$0.00	\$164.00	\$164.00
NET SURPLUS/(DEFICIT)						
01 - General		\$39,560.00	\$166.00	\$0.00	\$164.00	\$164.00
TOTAL NET SURPLUS/(DEFICIT)		\$39,560.00	\$166.00	\$0.00	\$164.00	\$164.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9111 - Community Facilities District		
Assets		
9111-01-1110	Cash in Bank	\$263,177.43
9111-01-1141	Cash With Fiscal Agent	<u>\$1,753,902.57</u>
Total Assets		<u>\$2,017,080.00</u>
 Liabilities and Fund Balance		
Liabilities		
9111-01-2200	Fiduciary Liabilities	\$66,793.00
9111-01-2511	Special Taxes	<u>\$1,970,478.40</u>
Total Liabilities		<u>\$2,037,271.40</u>
 Fund Balance		
9111-01-3110	Fund Balance	<u>(\$20,191.40)</u>
Total Fund Balance		<u>(\$20,191.40)</u>
 Total Liabilities and Fund Balance		<u><u>\$2,017,080.00</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9111 - Community Facilities District						
Expenses						
9111-01-6125	Administration Costs	\$0.00	\$0.00	\$12,177.00	\$0.00	\$9,400.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$12,177.00	\$0.00	\$9,400.00
Total Expenses		\$0.00	\$0.00	\$12,177.00	\$0.00	\$9,400.00
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$0.00	(\$12,177.00)	\$0.00	(\$9,400.00)
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$0.00	(\$12,177.00)	\$0.00	(\$9,400.00)

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9511 - Impact Fees (Was Capital Project)-Fire Dept		
Assets		
9511-01-1110	Cash in Bank	(\$58,748.36)
9511-01-1244	Accrued Receivable	(\$5,610.00)
Total Assets		<u><u>(\$64,358.36)</u></u>
 Liabilities and Fund Balance		
Liabilities		
9511-01-2225	Deposits With Others	\$359,352.00
9511-01-2921	Advances From Other Funds	\$929,257.10
Total Liabilities		<u><u>\$1,288,609.10</u></u>
 Fund Balance		
9511-01-3110	Fund Balance	(\$1,352,967.46)
Total Fund Balance		<u><u>(\$1,352,967.46)</u></u>
 Total Liabilities and Fund Balance		<u><u>(\$64,358.36)</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9511 - Impact Fees (Was Capital Project)-Fire Dept						
Revenues						
9511-01-4645	Impact Fees	\$2,833.68	\$15,624.00	\$24,677.00	\$27,000.00	\$56,000.00
9511-01-4911	Transfers In	\$0.00	\$0.00	\$0.00	\$14,932.00	\$0.00
Totals for Department(s) 01 - General:		\$2,833.68	\$15,624.00	\$24,677.00	\$41,932.00	\$56,000.00
Total Revenues		\$2,833.68	\$15,624.00	\$24,677.00	\$41,932.00	\$56,000.00
Expenses						
9511-01-9211	Interest Expense	\$17,255.08	\$18,613.14	\$15,278.32	\$14,932.00	\$15,547.31
9511-01-9311	Retirement of Principal	\$24,676.76	\$25,649.70	\$26,653.52	\$27,637.00	\$28,734.47
Totals for Department(s) 01 - General:		\$41,931.84	\$44,262.84	\$41,931.84	\$42,569.00	\$44,281.78
Total Expenses		\$41,931.84	\$44,262.84	\$41,931.84	\$42,569.00	\$44,281.78
NET SURPLUS/(DEFICIT)						
01 - General		(\$39,098.16)	(\$28,638.84)	(\$17,254.84)	(\$637.00)	\$11,718.22
TOTAL NET SURPLUS/(DEFICIT)		(\$39,098.16)	(\$28,638.84)	(\$17,254.84)	(\$637.00)	\$11,718.22

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9513 - Impact Fees (Was Capital Project)-Police Dept		
Assets		
9513-01-1110	Cash in Bank	\$75,635.55
9513-01-1244	Accrued Receivable	(\$5,610.00)
9513-01-1995	Advances To Other Funds	\$796,804.00
Total Assets		<u><u>\$866,829.55</u></u>
 Liabilities and Fund Balance		
Fund Balance		
9513-01-3110	Fund Balance	\$866,829.55
Total Fund Balance		<u><u>\$866,829.55</u></u>
 Total Liabilities and Fund Balance		<u><u>\$866,829.55</u></u>

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9513 - Impact Fees (Was Capital Project)-Police Dept						
Revenues						
9513-01-4461	Interest Earned	\$0.00	\$1,912.00	\$0.00	\$1,912.00	\$4,334.00
9513-01-4645	Impact Fees	\$2,748.79	\$15,156.00	\$23,375.00	\$25,000.00	\$56,000.00
Totals for Department(s) 01 - General:		\$2,748.79	\$17,068.00	\$23,375.00	\$26,912.00	\$60,334.00
Total Revenues		\$2,748.79	\$17,068.00	\$23,375.00	\$26,912.00	\$60,334.00
Expenses						
9513-01-8813	Capital Outlay-Other Than Bld	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
9513-01-8814	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
Total Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
NET SURPLUS/(DEFICIT)						
01 - General		\$2,748.79	\$17,068.00	\$23,375.00	\$26,912.00	\$5,334.00
TOTAL NET SURPLUS/(DEFICIT)		\$2,748.79	\$17,068.00	\$23,375.00	\$26,912.00	\$5,334.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9514 - Impact Fees (Was Capital Project)-Parks		
Assets		
9514-01-1110	Cash in Bank	\$394,143.62
9514-01-1261	Loan Receivable	<u>\$21,045.63</u>
Total Assets		<u>\$415,189.25</u>
 Liabilities and Fund Balance		
Fund Balance		
9514-01-3110	Fund Balance	<u>\$415,189.25</u>
Total Fund Balance		<u>\$415,189.25</u>
 Total Liabilities and Fund Balance		<u><u>\$415,189.25</u></u>

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9514 - Impact Fees (Was Capital Project)-Parks						
Revenues						
9514-01-4461	Interest Earned	\$0.00	\$50.00	\$0.00	\$0.00	\$1,970.00
9514-01-4645	Impact Fees	\$7,147.29	\$39,408.00	\$43,906.20	\$5,000.00	\$245,000.00
Totals for Department(s) 01 - General:		\$7,147.29	\$39,458.00	\$43,906.20	\$5,000.00	\$246,970.00
Total Revenues		\$7,147.29	\$39,458.00	\$43,906.20	\$5,000.00	\$246,970.00
Expenses						
9514-01-6190	Maint of Bldgs, Struct & Groun	\$0.00	\$0.00	\$771.10	\$0.00	\$0.00
9514-01-6213	Prof & Spec Services-Planner	\$0.00	\$12,409.28	\$0.00	\$0.00	\$0.00
9514-01-6215	Prof & Spec Services-Other	\$0.00	\$0.00	\$1,104.54	\$0.00	\$0.00
9514-01-6225	Prof & Spec Serv-Studies/Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
9514-01-8813	Capital Outlay-Other Than Bld	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
Totals for Department(s) 01 - General:		\$0.00	\$12,409.28	\$1,875.64	\$0.00	\$200,000.00
Total Expenses		\$0.00	\$12,409.28	\$1,875.64	\$0.00	\$200,000.00
NET SURPLUS/(DEFICIT)						
01 - General		\$7,147.29	\$27,048.72	\$42,030.56	\$5,000.00	\$46,970.00
TOTAL NET SURPLUS/(DEFICIT)		\$7,147.29	\$27,048.72	\$42,030.56	\$5,000.00	\$46,970.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9515 - Impact Fees - General Plan		
Assets		
9515-01-1110	Cash in Bank	<u>(\$79,498.78)</u>
Total Assets		<u>(\$79,498.78)</u>
 Liabilities and Fund Balance		
Liabilities		
9515-01-2921	Advances From Other Funds	<u>\$598,000.00</u>
Total Liabilities		<u>\$598,000.00</u>
 Fund Balance		
9515-01-3110	Fund Balance	<u>(\$677,498.78)</u>
Total Fund Balance		<u>(\$677,498.78)</u>
 Total Liabilities and Fund Balance		<u><u>(\$79,498.78)</u></u>

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9515 - Impact Fees - General Plan						
Revenues						
9515-01-4645	Impact Fees	\$1,280.84	\$5,428.06	\$6,570.98	\$5,000.00	\$18,000.00
Totals for Department(s) 01 - General:		\$1,280.84	\$5,428.06	\$6,570.98	\$5,000.00	\$18,000.00
Total Revenues		\$1,280.84	\$5,428.06	\$6,570.98	\$5,000.00	\$18,000.00
Expenses						
9515-01-9211	Interest Expense	\$0.00	\$1,538.00	\$0.00	\$1,435.00	\$1,590.00
Totals for Department(s) 01 - General:		\$0.00	\$1,538.00	\$0.00	\$1,435.00	\$1,590.00
Total Expenses		\$0.00	\$1,538.00	\$0.00	\$1,435.00	\$1,590.00
NET SURPLUS/(DEFICIT)						
01 - General		\$1,280.84	\$3,890.06	\$6,570.98	\$3,565.00	\$16,410.00
TOTAL NET SURPLUS/(DEFICIT)		\$1,280.84	\$3,890.06	\$6,570.98	\$3,565.00	\$16,410.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9516 - Impact Fees - General Admin		
Assets		
9516-01-1110	Cash in Bank	\$61,292.69
9516-01-1995	Advances To Other Funds	<u>\$25,000.00</u>
Total Assets		<u><u>\$86,292.69</u></u>
 Liabilities and Fund Balance		
Fund Balance		
9516-01-3110	Fund Balance	<u>\$86,292.69</u>
Total Fund Balance		<u><u>\$86,292.69</u></u>
 Total Liabilities and Fund Balance		<u><u>\$86,292.69</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9516 - Impact Fees - General Admin						
Revenues						
9516-01-4461	Interest Earned	\$0.00	\$60.00	\$0.00	\$60.00	\$1,225.00
9516-01-4645	Impact Fees	\$3,354.28	\$13,728.00	\$11,563.20	\$10,000.00	\$36,000.00
Totals for Department(s) 01 - General:		\$3,354.28	\$13,788.00	\$11,563.20	\$10,060.00	\$37,225.00
Total Revenues		\$3,354.28	\$13,788.00	\$11,563.20	\$10,060.00	\$37,225.00
NET SURPLUS/(DEFICIT)						
01 - General		\$3,354.28	\$13,788.00	\$11,563.20	\$10,060.00	\$37,225.00
TOTAL NET SURPLUS/(DEFICIT)		\$3,354.28	\$13,788.00	\$11,563.20	\$10,060.00	\$37,225.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9517 - Capital Project-City Drainage		
Assets		
9517-01-1110	Cash in Bank	<u>\$125,578.17</u>
Total Assets		<u>\$125,578.17</u>
 Liabilities and Fund Balance		
Fund Balance		
9517-01-3110	Fund Balance	<u>\$125,578.17</u>
Total Fund Balance		<u>\$125,578.17</u>
 Total Liabilities and Fund Balance		<u><u>\$125,578.17</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9517 - Capital Project-City Drainage						
Revenues						
9517-01-4461	Interest Earned	\$0.00	\$53.00	\$0.00	\$53.00	\$627.89
Totals for Department(s) 01 - General:		\$0.00	\$53.00	\$0.00	\$53.00	\$627.89
Total Revenues		\$0.00	\$53.00	\$0.00	\$53.00	\$627.89
Expenses						
9517-01-6190	Maint of Bldgs, Struct & Groun	\$205.42	\$0.00	\$0.00	\$0.00	\$0.00
9517-01-8820	Construction Costs	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00
Totals for Department(s) 01 - General:		\$205.42	\$0.00	\$0.00	\$75,000.00	\$0.00
Total Expenses		\$205.42	\$0.00	\$0.00	\$75,000.00	\$0.00
NET SURPLUS/(DEFICIT)						
01 - General		(\$205.42)	\$53.00	\$0.00	(\$74,947.00)	\$627.89
TOTAL NET SURPLUS/(DEFICIT)		(\$205.42)	\$53.00	\$0.00	(\$74,947.00)	\$627.89

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9518 - Traffic Mitigation Fee - Local		
Assets		
9518-01-1110	Cash in Bank	\$1,152,312.16
9518-01-1244	Accrued Receivable	<u>(\$5,004.00)</u>
Total Assets		<u>\$1,147,308.16</u>
 Liabilities and Fund Balance		
Fund Balance		
9518-01-3110	Fund Balance	<u>\$1,147,308.16</u>
Total Fund Balance		<u>\$1,147,308.16</u>
 Total Liabilities and Fund Balance		<u><u>\$1,147,308.16</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9518 - Traffic Mitigation Fee - Local						
Revenues						
9518-01-4645	Impact Fees	\$240,926.87	\$70,702.00	\$54,487.00	\$20,000.00	\$90,000.00
Totals for Department(s) 01 - General:		\$240,926.87	\$70,702.00	\$54,487.00	\$20,000.00	\$90,000.00
Total Revenues		\$240,926.87	\$70,702.00	\$54,487.00	\$20,000.00	\$90,000.00
Expenses						
9518-01-6225	Prof & Spec Serv-Studies/Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Total Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
NET SURPLUS/(DEFICIT)						
01 - General		\$240,926.87	\$70,702.00	\$54,487.00	\$20,000.00	\$40,000.00
TOTAL NET SURPLUS/(DEFICIT)		\$240,926.87	\$70,702.00	\$54,487.00	\$20,000.00	\$40,000.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9519 - Traffic Mitigation Fee - Regional		
Assets		
9519-01-1110	Cash in Bank	\$286,173.00
9519-01-1221	Accounts Receivable	\$504,000.00
9519-01-1244	Accrued Receivable	(\$18,000.00)
9519-01-1262	Allowance for Doubtfull Accounts	(\$504,000.00)
Total Assets		<u><u>\$268,173.00</u></u>
 Liabilities and Fund Balance		
Liabilities		
9519-01-2261	Impact Fees Payable	\$268,173.00
Total Liabilities		<u><u>\$268,173.00</u></u>
 Total Liabilities and Fund Balance		 <u><u>\$268,173.00</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9519 - Traffic Mitigation Fee - Regional						
Revenues						
9519-01-4645	Impact Fees	\$0.00	\$0.00	\$0.00	\$50,000.00	\$200,000.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$50,000.00	\$200,000.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$50,000.00	\$200,000.00
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$0.00	\$0.00	\$50,000.00	\$200,000.00
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$0.00	\$0.00	\$50,000.00	\$200,000.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9521 - CDCR Local Mitigation		
Assets		
9521-01-1110	Cash in Bank	<u>\$508,600.00</u>
Total Assets		<u>\$508,600.00</u>
 Liabilities and Fund Balance		
Fund Balance		
9521-01-3110	Fund Balance	<u>\$508,600.00</u>
Total Fund Balance		<u>\$508,600.00</u>
 Total Liabilities and Fund Balance		<u><u>\$508,600.00</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9521 - CDCR Local Mitigation						
Revenues						
9521-01-4645	Impact Fees	\$0.00	\$0.00	\$0.00	\$508,600.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$508,600.00	\$0.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$508,600.00	\$0.00
Expenses						
9521-01-5199	Interfund Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$137,464.75
9521-01-8820	Construction Costs	\$0.00	\$0.00	\$0.00	\$508,600.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$508,600.00	\$137,464.75
Total Expenses		\$0.00	\$0.00	\$0.00	\$508,600.00	\$137,464.75
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$0.00	\$0.00	\$0.00	(\$137,464.75)
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$0.00	\$0.00	\$0.00	(\$137,464.75)

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9611 - Public Safety Maintenance District		
Assets		
9611-01-1110	Cash in Bank	<u>\$692,419.91</u>
Total Assets		<u>\$692,419.91</u>
 Liabilities and Fund Balance		
Liabilities		
9611-01-2511	Special Taxes	<u>\$1,965.86</u>
Total Liabilities		<u>\$1,965.86</u>
 Fund Balance		
9611-01-3110	Fund Balance	<u>\$690,454.05</u>
Total Fund Balance		<u>\$690,454.05</u>
 Total Liabilities and Fund Balance		<u><u>\$692,419.91</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9611 - Public Safety Maintenance District						
Revenues						
9611-01-4566	CDCR Reimbursements	\$135,694.69	\$209,483.21	\$0.00	\$0.00	\$0.00
9611-01-4652	Special Assessments-Police	\$59,215.86	\$0.00	\$0.00	\$0.00	\$0.00
9611-01-4655	Special Assessments	\$80,413.01	\$139,329.99	\$0.00	\$100,000.00	\$0.00
9611-01-4665	Special Assessments-Fire	\$29,168.11	\$20,903.06	\$0.00	\$50,000.00	\$0.00
9611-01-4675	Police-AB109	\$0.00	\$56,006.76	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$304,491.67	\$425,723.02	\$0.00	\$150,000.00	\$0.00
9611-30-4566	CDCR Reimbursements	\$45,151.05	\$0.00	\$0.00	\$0.00	\$0.00
9611-30-4652	Special Assessments-Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9611-30-4655	Special Assessments	\$0.00	\$0.00	\$101,699.96	\$0.00	\$105,419.40
9611-30-4665	Special Assessments-Fire	\$0.00	\$0.00	\$557.06	\$0.00	\$0.00
9611-30-4675	Police-AB109	\$15,034.66	\$0.00	\$0.00	\$0.00	\$0.00
9611-30-4790	Donations	\$24,726.04	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 30 - Police:		\$84,911.75	\$0.00	\$102,257.02	\$0.00	\$105,419.40
9611-35-4561	Grant Revenue	\$304,798.00	\$0.00	\$21,433.77	\$0.00	\$0.00
9611-35-4566	CDCR Reimbursements	\$14,831.42	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-4665	Special Assessments-Fire	\$0.00	\$0.00	\$50,740.88	\$0.00	\$0.00
9611-35-4790	Donations	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 35 - Fire:		\$319,629.42	\$5,000.00	\$72,174.65	\$0.00	\$0.00
Total Revenues		\$709,032.84	\$430,723.02	\$174,431.67	\$150,000.00	\$105,419.40
Expenses						
9611-00-9700	Transfers Out	\$0.00	\$0.00	(\$18,708.33)	\$0.00	\$0.00
Totals for Department(s) 00 - Default:		\$0.00	\$0.00	(\$18,708.33)	\$0.00	\$0.00
9611-01-5199	Interfund Reimbursements	\$13,632.00	\$57,165.00	\$0.00	\$92,000.00	\$0.00
9611-01-5211	Fringe Benefits	\$0.00	\$76,037.50	\$0.00	\$0.00	\$0.00
9611-01-5299	Interfund Reimbursements	\$7,034.25	\$29,303.04	\$0.00	\$0.00	\$0.00
9611-01-6120	Special Departmental Expense	\$8,609.10	(\$1,216.48)	\$0.00	\$0.00	\$0.00
9611-01-6165	Network Services	\$4,170.00	\$0.00	\$0.00	\$0.00	\$0.00
9611-01-6215	Prof & Spec Services-Other	\$0.00	\$0.00	\$95.00	\$0.00	\$0.00
9611-01-8813	Capital Outlay-Other Than Bld	\$298,356.48	\$0.00	\$22,605.95	\$0.00	\$0.00
9611-01-8814	New Equipment	\$24,378.58	\$0.00	\$0.00	\$0.00	\$0.00
9611-01-9711	Transfers Out	\$0.00	\$0.00	\$0.00	\$38,000.00	\$0.00
Totals for Department(s) 01 - General:		\$356,180.41	\$161,289.06	\$22,700.95	\$130,000.00	\$0.00
9611-30-5110	Salaries & Wages Reg Employee	\$47,222.84	\$0.00	\$92,000.04	\$0.00	\$0.00
9611-30-5199	Interfund Reimbursements	\$11,806.00	\$74,357.04	\$0.00	\$0.00	\$104,608.00
9611-30-5211	Fringe Benefits	\$43,199.84	\$0.00	\$0.00	\$0.00	\$0.00

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9611-30-5299	Interfund Reimbursements	\$10,800.00	\$68,718.00	\$0.00	\$0.00	\$40,891.00
9611-30-6120	Special Departmental Expense	\$2,521.29	\$0.00	\$0.00	\$0.00	\$0.00
9611-30-6127	Volunteer Supplies	\$0.00	\$0.00	\$1,502.75	\$0.00	\$0.00
9611-30-8814	New Equipment	\$9,934.41	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 30 - Police:		\$125,484.38	\$143,075.04	\$93,502.79	\$0.00	\$145,499.00
9611-35-5110	Salaries & Wages Reg Employee	\$4,543.59	\$0.00	\$42,000.00	\$0.00	\$0.00
9611-35-5211	Fringe Benefits	\$403.99	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-6111	Office Expense	\$3,174.77	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-6119	Safety Equipment	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
9611-35-6122	Training	\$566.30	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-6150	Advertising	\$73.55	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-6190	Maint of Bldgs, Struct & Groun	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-6202	Maint and Operation of Vehicl	\$1,059.42	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-6215	Prof & Spec Services-Other	\$5,686.25	\$0.00	\$0.00	\$0.00	\$0.00
9611-35-8814	New Equipment	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 35 - Fire:		\$25,507.87	\$0.00	\$47,000.00	\$0.00	\$0.00
Total Expenses		\$507,172.66	\$304,364.10	\$144,495.41	\$130,000.00	\$145,499.00
NET SURPLUS/(DEFICIT)						
00 - Default		\$0.00	\$0.00	\$18,708.33	\$0.00	\$0.00
01 - General		(\$51,688.74)	\$264,433.96	(\$22,700.95)	\$20,000.00	\$0.00
30 - Police		(\$40,572.63)	(\$143,075.04)	\$8,754.23	\$0.00	(\$40,079.60)
35 - Fire		\$294,121.55	\$5,000.00	\$25,174.65	\$0.00	\$0.00
TOTAL NET SURPLUS/(DEFICIT)		\$201,860.18	\$126,358.92	\$29,936.26	\$20,000.00	(\$40,079.60)

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9612 - COPS (AB3229)		
Assets		
9612-01-1110	Cash in Bank	<u>\$39,560.08</u>
Total Assets		<u>\$39,560.08</u>
 Liabilities and Fund Balance		
Fund Balance		
9612-01-3110	Fund Balance	<u>\$39,560.08</u>
Total Fund Balance		<u>\$39,560.08</u>
 Total Liabilities and Fund Balance		<u><u>\$39,560.08</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9612 - COPS (AB3229)						
Revenues						
9612-01-4564	AB3229 (COPS) Revenue	\$104,252.43	\$68,106.49	\$129,323.79	\$100,000.00	\$140,000.00
Totals for Department(s) 01 - General:		\$104,252.43	\$68,106.49	\$129,323.79	\$100,000.00	\$140,000.00
Total Revenues		\$104,252.43	\$68,106.49	\$129,323.79	\$100,000.00	\$140,000.00
Expenses						
9612-01-5199	Interfund Reimbursements	\$100,000.08	\$100,000.08	\$100,000.08	\$100,000.00	\$94,010.00
9612-01-5299	Interfund Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$45,990.00
Totals for Department(s) 01 - General:		\$100,000.08	\$100,000.08	\$100,000.08	\$100,000.00	\$140,000.00
Total Expenses		\$100,000.08	\$100,000.08	\$100,000.08	\$100,000.00	\$140,000.00
NET SURPLUS/(DEFICIT)						
01 - General		\$4,252.35	(\$31,893.59)	\$29,323.71	\$0.00	\$0.00
TOTAL NET SURPLUS/(DEFICIT)		\$4,252.35	(\$31,893.59)	\$29,323.71	\$0.00	\$0.00

**City of Lone
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9613 - Measure M		
Assets		
9613-01-1110	Cash in Bank	\$336,655.49
9613-01-1995	Advances To Other Funds	<u>\$353,446.77</u>
Total Assets		<u><u>\$690,102.26</u></u>
 Liabilities and Fund Balance		
Fund Balance		
9613-01-3110	Fund Balance	<u>\$690,102.26</u>
Total Fund Balance		<u><u>\$690,102.26</u></u>
 Total Liabilities and Fund Balance		<u><u>\$690,102.26</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9613 - Measure M						
Revenues						
9613-01-4135	Sales Tax Fire (Measure M)	\$361,045.75	\$373,061.89	\$395,840.83	\$375,000.00	\$409,000.00
9613-01-4455	Local Fire Deployment	\$11,244.59	\$75,846.15	\$0.00	\$0.00	\$0.00
9613-01-4461	Interest Charges	\$0.00	\$874.00	\$678.00	\$3,484.00	\$3,541.00
9613-01-4620	Administration Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9613-01-4791	Miscellaneous Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$372,290.34	\$449,782.04	\$396,518.83	\$378,484.00	\$412,541.00
Total Revenues		\$372,290.34	\$449,782.04	\$396,518.83	\$378,484.00	\$412,541.00
Expenses						
9613-01-5199	Interfund Reimbursements	\$254,078.35	\$295,435.22	\$288,535.66	\$250,000.00	\$271,137.00
9613-01-5299	Interfund Reimbursements	\$62,290.00	\$73,777.35	\$46,109.15	\$88,000.00	\$95,044.00
9613-01-6140	Clothing & Personal Expense	\$911.62	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$317,279.97	\$369,212.57	\$334,644.81	\$338,000.00	\$366,181.00
Total Expenses		\$317,279.97	\$369,212.57	\$334,644.81	\$338,000.00	\$366,181.00
NET SURPLUS/(DEFICIT)						
01 - General		\$55,010.37	\$80,569.47	\$61,874.02	\$40,484.00	\$46,360.00
TOTAL NET SURPLUS/(DEFICIT)		\$55,010.37	\$80,569.47	\$61,874.02	\$40,484.00	\$46,360.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9614 - Public Safety-Prop 172		
Assets		
9614-01-1110	Cash in Bank	<u>\$2,747.60</u>
Total Assets		<u>\$2,747.60</u>
 Liabilities and Fund Balance		
Fund Balance		
9614-01-3110	Fund Balance	<u>\$2,747.60</u>
Total Fund Balance		<u>\$2,747.60</u>
 Total Liabilities and Fund Balance		<u><u>\$2,747.60</u></u>

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9615 - Road Maintenance Rehabilitation Act		
Assets		
9615-01-1110	Cash in Bank	<u>\$18,696.98</u>
Total Assets		<u><u>\$18,696.98</u></u>
 Liabilities and Fund Balance		
Fund Balance		
9615-01-3110	Fund Balance	<u>\$18,696.98</u>
Total Fund Balance		<u><u>\$18,696.98</u></u>
 Total Liabilities and Fund Balance		<u><u>\$18,696.98</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9615 - Road Maintenance Rehabilitation Act						
Revenues						
9615-01-4531	RMRA	\$0.00	\$0.00	\$0.00	\$44,737.00	\$132,484.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$44,737.00	\$132,484.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$44,737.00	\$132,484.00
Expenses						
9615-01-5199	Interfund Reimbursements	\$0.00	\$0.00	\$0.00	\$44,737.00	\$178,810.00
9615-01-6150	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9615-01-6190	Maint of Bldgs, Struct & Groun	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$44,737.00	\$178,810.00
Total Expenses		\$0.00	\$0.00	\$0.00	\$44,737.00	\$178,810.00
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$0.00	\$0.00	\$0.00	(\$46,326.00)
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$0.00	\$0.00	\$0.00	(\$46,326.00)

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9721 - Asset Seizure		
Assets		
9721-01-1110	Cash in Bank	\$8,996.34
Total Assets		<u>\$8,996.34</u>
 Liabilities and Fund Balance		
Liabilities		
9721-01-2225	Deposits From Others	\$46.00
9721-01-2411	Deferred Revenue	\$8,813.58
Total Liabilities		<u>\$8,859.58</u>
 Fund Balance		
9721-00-3110	Fund Balance	\$136.76
Total Fund Balance		<u>\$136.76</u>
 Total Liabilities and Fund Balance		<u><u>\$8,996.34</u></u>

City of Ione
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9721 - Asset Seizure						
Revenues						
9721-01-4461	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	\$180.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$0.00	\$180.00
9721-30-4792	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 30 - Police:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$180.00
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$0.00	\$0.00	\$0.00	\$180.00
30 - Police		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$0.00	\$0.00	\$0.00	\$180.00

**City of Ione
Balance Sheet**

As of May 31, 2018 (Unaudited - Subject to Change)

		<u>Actual</u>
9731 - Affordable Housing Dev. Fee		
Assets		
9731-01-1110	Cash in Bank	<u>\$53,125.00</u>
Total Assets		<u>\$53,125.00</u>
 Liabilities and Fund Balance		
Fund Balance		
9731-01-3110	Fund Balance	<u>\$53,125.00</u>
Total Fund Balance		<u>\$53,125.00</u>
 Total Liabilities and Fund Balance		<u><u>\$53,125.00</u></u>

City of Lone
ADOPTED BUDGET
FISCAL YEAR 2018-2019

ACCT. #	DESCRIPTION	PRIOR FISCAL YEAR ACTUALS			BUDGET	ADOPTED BUDGET
		14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	FY 17-18	FY 18-19
9731 - Affordable Housing Dev. Fee						
Revenues						
9731-01-4461	Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	\$1,062.50
9731-01-4643	Other Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 01 - General:		\$0.00	\$0.00	\$0.00	\$0.00	\$1,062.50
Total Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$1,062.50
NET SURPLUS/(DEFICIT)						
01 - General		\$0.00	\$0.00	\$0.00	\$0.00	\$1,062.50
TOTAL NET SURPLUS/(DEFICIT)		\$0.00	\$0.00	\$0.00	\$0.00	\$1,062.50

Wages By Department and Fund

Fund	Dept.	Proj	%	Job Position	Annual Salary	Standby	Longevity Pay	Ed. Inc.	POST Inc.	Vacation Buyout	Holiday/Sick Pay Out	O.T Comp Buyout	Total Annual Salary
1111	10	0		General Fund - Council	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
1111	22	0		General Fund - Admin/Office Asst	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111	22	0		General Fund - City Clerk	\$21,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,600.00
1111	25	0		General Fund - Admin	\$66,991.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,991.44
1111	24	0		General Fund - Treasurer	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00
1111	30	0		General Fund - Police	\$334,817.44	\$0.00	\$1,962.58	\$1,969.70	\$6,010.86	\$8,335.70	\$8,426.07	\$28,120.00	\$389,642.36
1111	35	0		General Fund - Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1111	40	0		General Fund - Planning	\$5,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,850.00
1111	45	0		General Fund - Building	\$99,613.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,613.58
1111	50	0		General Fund - Engineering	\$5,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,250.00
1111	62	0		General Fund - Parks	\$60,804.59	\$6,631.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,436.09
1111	62	211		General Fund - Arena	\$6,421.71	\$159.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,581.50
1111	62	241		General Fund - Pool	\$2,107.87	\$399.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,507.36
1111	62	261		General Fund - EB Hall	\$15,576.17	\$1,597.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,174.12
1111	64	0		General Fund - Retiree Ins. OPEB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				General Fund Only	\$633,432.80	\$8,788.74	\$1,962.58	\$1,969.70	\$6,010.86	\$8,335.70	\$8,426.07	\$28,120.00	\$697,046.45
2111	1	0		Road Tax Fund	\$66,073.95	\$4,793.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,867.81
3111	1	0		Wastewater O & M Fund	\$190,061.42	\$2,396.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,458.35
3131	1	0		Tertiary Fund	\$21,749.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,749.62
9611	1	0		Public Safety Fund	\$65,166.40	\$0.00	\$0.00	\$3,258.32	\$1,629.16	\$2,506.40	\$2,506.40	\$0.00	\$75,066.68
9611	1	0		Public Safety Fund - CDCR	\$28,432.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108.79	\$0.00	\$29,540.97
9612	1	0		COPS Fund	\$82,781.85	\$0.00	\$0.00	\$2,899.90	\$2,899.90	\$2,230.70	\$3,197.20	\$0.00	\$94,009.56
9613	1	0		Measure M Fund	\$249,872.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,264.80	\$15,000.00	\$271,136.80
5117	1	0		FEMA Safer Grant	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
				Total	\$1,367,570.22	\$15,979.52	\$1,962.58	\$8,127.92	\$10,539.93	\$13,072.80	\$21,503.26	\$43,120.00	\$1,481,876.23

Wages By Department and Fund - CONTINUED

Health Ins	In Lieu Health Premium	ER Vision	ER Dental	ER Life Ins	ER PERS	ER FICA/MC	ER Unemp.	Annual Uniform Allowance	Retiree Insur	Deferred Comp	Projected Total Annual Cost
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$918.02	\$564.00	\$0.00	\$0.00	\$0.00	\$13,482.02
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,652.40	\$329.00	\$0.00	\$0.00	\$0.00	\$23,581.40
\$13,320.00	\$0.00	\$142.71	\$839.24	\$86.79	\$4,338.76	\$5,124.85	\$355.32	\$0.00	\$0.00	\$0.00	\$91,205.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183.60	\$112.80	\$0.00	\$0.00	\$0.00	\$2,696.40
\$13,551.56	\$20,399.82	\$872.18	\$4,991.97	\$1,088.39	\$55,637.21	\$29,807.64	\$1,438.04	\$5,397.25	\$0.00	\$8,400.00	\$531,226.41
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$435.00	\$0.00	\$5.70	\$25.74	\$21.90	\$359.21	\$447.53	\$44.05	\$0.00	\$0.00	\$0.00	\$7,189.12
\$20,152.50	\$0.00	\$169.99	\$1,272.33	\$467.51	\$6,222.54	\$7,620.44	\$633.33	\$0.00	\$0.00	\$0.00	\$136,152.22
\$435.00	\$0.00	\$5.70	\$25.74	\$21.90	\$359.21	\$401.63	\$16.45	\$0.00	\$0.00	\$0.00	\$6,515.62
\$10,560.00	\$3,112.50	\$224.18	\$1,330.24	\$93.33	\$4,162.09	\$5,158.86	\$683.96	\$382.50	\$0.00	\$0.00	\$93,143.75
\$1,275.00	\$75.00	\$12.85	\$96.68	\$32.46	\$450.31	\$503.48	\$31.26	\$42.75	\$0.00	\$0.00	\$9,101.28
\$375.00	\$187.50	\$10.74	\$63.72	\$2.95	\$171.55	\$191.81	\$16.45	\$22.50	\$0.00	\$0.00	\$3,549.58
\$1,950.00	\$750.00	\$46.38	\$283.36	\$24.31	\$838.89	\$1,313.82	\$125.02	\$103.50	\$0.00	\$0.00	\$22,609.39
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,916.52	\$0.00	\$40,916.52
\$62,054.06	\$24,524.82	\$1,490.43	\$8,929.00	\$1,839.53	\$72,539.75	\$53,324.08	\$4,349.67	\$5,948.50	\$40,916.52	\$8,400.00	\$981,368.72
\$12,420.00	\$2,250.00	\$205.77	\$1,262.20	\$178.49	\$4,848.78	\$5,421.39	\$384.93	\$360.00	\$0.00	\$0.00	\$98,199.36
\$33,255.00	\$1,125.00	\$374.81	\$2,329.84	\$506.81	\$11,728.54	\$14,723.06	\$1,179.47	\$393.75	\$0.00	\$0.00	\$258,074.63
\$3,120.00	\$0.00	\$30.72	\$193.86	\$88.45	\$1,488.11	\$1,663.85	\$82.25	\$45.00	\$0.00	\$0.00	\$28,461.85
\$0.00	\$6,000.00	\$271.00	\$1,599.60	\$195.00	\$9,113.85	\$5,742.60	\$329.00	\$1,300.00	\$0.00	\$0.00	\$99,617.73
\$8,601.60	\$0.00	\$138.85	\$819.00	\$99.84	\$3,586.57	\$2,259.88	\$168.45	\$665.60	\$0.00	\$0.00	\$45,880.76
\$22,449.84	\$0.00	\$362.23	\$2,137.55	\$260.58	\$11,413.70	\$7,191.73	\$439.64	\$1,737.19	\$0.00	\$0.00	\$140,002.01
\$45,000.00	\$0.00	\$813.60	\$4,798.80	\$585.00	\$18,496.65	\$20,741.97	\$3,558.00	\$1,049.96	\$0.00	\$0.00	\$366,180.78
\$15,000.00	\$0.00	\$271.00	\$1,600.00	\$195.00	\$3,006.00	\$2,295.00	\$329.00	\$0.00	\$0.00	\$0.00	\$52,696.00
\$201,900.50	\$33,899.82	\$3,958.41	\$23,669.85	\$3,948.70	\$136,221.94	\$113,363.56	\$10,820.41	\$11,500.00	\$40,916.52	\$8,400.00	\$2,070,481.84

CITY OF IONE

Schedule B

**Appropriation Limit Calculation
For the Fiscal Year Ended June 30, 2019**

A. Limit at June 30, 2018	\$ 4,115,723
B. Adjustment factors supplied by the Department of Finance, report dated May, 2018	
Per Capita Change for the fiscal year 2018-2019 3.67%	
Per Capital converted to a ratio	1.0367
Population change for the fiscal year 2018-2019 -2.51%	
Population change converted to a ratio	<u>0.9749</u>
Calculation of Factor for Fiscal Year 2018-2019	<u>1.01068</u>
C. Annual increase (decrease) in Appropriation Limit	43,951
D. Other adjustments	<u> </u>
E. Total adjustments	<u>43,951</u>
F. Limit at June 30, 2019	<u><u>\$ 4,159,674</u></u>