RESOLUTION NO. 2015 - 26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IONE ADOPTING THE FISCAL YEAR 2015--2016 OPERATING AND CAPITAL BUDGET

WHEREAS, the City Council of the City of Ione reviewed the Fiscal Year 2015-2016 Operating and Capital Budget proposal for the City of Ione, which is made a part of this resolution through this reference; and

WHEREAS, staff presented the City of Ione Operating and Capital Budget proposal for Fiscal Year 2015-2016 at a regular meeting on May 19th, 2015, June 2nd, 2015 and June 16th, 2015; and

WHEREAS, the agenda was duly posted and budget materials were made available at City Hall.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Ione does hereby resolve and determine as follows:

Section 1. The City Council hereby approves and adopts the operating and capital budget as incorporated herein by this reference for the fiscal year 2015-2016 and appropriates the funds for the uses and purposes show in said budget.

Section 2. The City Council hereby specifically does not provide funding for the lease/purchase of Laser fiche hardware and software through the Ray Morgan Company.

Section 3: Service/department/fund budget appropriations in summary form are attached and incorporated herein this resolution through this reference.

Section 4: The City Council can modify or amend said budget at any time during the fiscal year, by motion or resolution.

Section 5: All actions covered by this resolution shall be carried out in the ordinary course of business consistent with the current ordinances, resolutions and regulations of the City to the extent that they apply.

Section 6: This resolution is given effect immediately upon adoption.

The foregoing resolution was duly introduced and adopted by the City Council of the City of Ione at the regular meeting held on June 16, 2015 by the following vote:

AYES: Epperson, Smylie, Atlan, Weart
NOES: None
ABSENT: Haney
ABSTAIN: None

Dan Epperson, Mayor

Attest:

Janice Traverso, City Clerk

FINAL BUDGET

FY 2015-16

June 16, 2015

Summary

CITY OF IONE FY 2015-16 FINAL BUDGET

SUMMARY RECAP - ALL FUNDS

GENERAL FUND - 1111

REVENUES:	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
41 Taxes	$ 1,504,181	$ 1,391,585	$ 1,544,620	$ 1,739,680	$ 1,602,600
42 Licenses and Permits	$ 114,217	$ 27,165	$ 32,550	$ 42,470	$ 38,050
43 Fines, forfeits and Penalties	$ 7,469	$ 8,870	$ 11,600	$ 9,595	$ 11,500
44 Use of Money and Property	$ 95,114	$ 86,519	$ 112,000	$ 113,080	$ 113,291
45 Other Governmental Agencies	$ 111,291	$ 56,750	$ 143,000	$ 160,000	$ 15,000
46 Charges for Current Services	$ 61,571	$ 12,961	$ 15,500	$ 31,900	$ 28,875
47 Other Revenues	$ 18,491	$ (4,541)	$ 20,881	$ 28,460	$ 26,545
Total Revenues	**$ 1,912,334**	**$ 1,579,309**	**$ 1,880,151**	**$ 2,125,185**	**$ 1,835,861**
EXPENDITURES:					
51 Salaries and Employee Benefits	$ 1,110,986	$ 984,792	$ 1,034,767	$ 1,107,201	$ 842,623
61 Services and Supplies	$ 340,576	$ 353,046	$ 386,200	$ 398,631	$ 385,554
62 Other Expenses	$ 278,158	$ 412,073	$ 368,520	$ 383,476	$ 399,890
88 Capital Expenses	$ -	$ 3,890	$ 25,000	$ 22,230	$ 35,250
92 Miscellaneous Expense	$ 20,792	$ 23,986	$ 58,831	$ 58,495	$ 51,158
Total Expenditures	**$ 1,750,512**	**$ 1,777,787**	**$ 1,873,318**	**$ 1,970,033**	**$ 1,714,475**
OTHER FINANCING SOURCES (USES)					
Cash Over (Short)	$ -	$ (10,357)	$ -	$ -	$ -
Jackson Rancheria Loan	$ -	$ -	$ -	$ (9,000)	$ (9,000)
Amador County Sales Tax Loan	$ -	$ -	$ -	$ (31,455)	$ (31,455)
Transfer Out -Contingency Fund	$ -	$ -	$ -	$ -	$ (50,000)
Transfer Out	$ -	$ -	$ -	$ -	$ -
Transfer In	$ -	$ -	$ -	$ -	$ 16,000
Total Other Financing Sources (Uses)	**$ -**	**$ (10,357)**	**$ -**	**$ (40,455)**	**$ (74,455)**
NET REVENUE OVER (UNDER) EXPENDITURES	**$ 161,823**	**$ (208,834)**	**$ 6,834**	**$ 114,698**	**$ 46,932**

GAS TAX - 2111

REVENUES:	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
44 Use of Money and Property	$ -	$ -	$ -	$ -	$ 500
45 Other Governmental Agencies	$ 166,555	$ 259,985	$ 211,000	$ 211,000	$ 213,000
Total Revenues	**$ 166,555**	**$ 259,985**	**$ 211,000**	**$ 211,000**	**$ 213,500**
EXPENDITURES:					
51 Salaries and Employee Benefits	$ 90,474	$ 94,766	$ 103,861	$ 113,788	$ 126,682
61 Services and Supplies	$ 27,981	$ 27,290	$ 35,225	$ 46,250	$ 53,700
62 Other Expenses	$ 11,567	$ 30,430	$ 24,625	$ 26,850	$ 48,083
88 Capital Expenses	$ -	$ 15,331	$ 230,000	$ 194,500	$ 141,250
Total Expenditures	**$ 130,022**	**$ 167,817**	**$ 393,711**	**$ 381,388**	**$ 369,715**
OTHER FINANCING SOURCES (USES):					
Prior Year Cash Carry	$ -	$ 35,500	$ 182,711	$ 170,388	$ 156,215
Total Other Financing Sources (Uses)	**$ -**	**$ 35,500**	**$ 182,711**	**$ 170,388**	**$ 156,215**
NET REVENUE OVER (UNDER) EXPENDITURES	**$ 36,533**	**$ 127,668**	**$ -**	**$ -**	**$ -**

SEWER ENTERPRISE FUNDS

REVENUES:	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
44 Use of Money and Property	$ 147,836	$ 149,644	$ 196,095	$ 191,195	$ 311,284
46 Charges for Current Services	$ 1,433,400	$ 1,261,069	$ 1,199,000	$ 1,114,300	$ 1,110,000
47 Other Revenues	$ -	$ -	$ -	$ 730	$ -
Total Revenues	**$ 1,581,236**	**$ 1,410,713**	**$ 1,395,095**	**$ 1,306,225**	**$ 1,421,284**
EXPENDITURES:					
51 Salaries and Employee Benefits	$ 187,107	$ 280,189	$ 240,288	$ 252,567	$ 251,429
61 Services and Supplies	$ 132,016	$ 141,920	$ 179,950	$ 165,755	$ 271,300
62 Other Expenses	$ 1,305,693	$ 807,170	$ 613,553	$ 493,925	$ 597,790
88 Capital Expenses	$ 169,700	$ 1,185,064	$ 1,830,170	$ 216,700	$ 2,217,500
92 Miscellaneous Expense	$ 33,265	$ 222,928	$ 165,441	$ 215,254	$ 158,354
Total Expenditures	**$ 1,827,781**	**$ 2,637,271**	**$ 3,029,402**	**$ 1,344,201**	**$ 3,496,373**
OTHER FINANCING SOURCES (USES)					
Proceeds of Debt-I Bank Loan	$ -	$ 1,236,471	$ 2,003,150	$ 437,600	$ 1,600,000
Transfers In	$ -	$ 3,331,666	$ -	$ -	$ -
Transfers Out	$ -	$ (3,331,666)	$ -	$ -	$ -
Prior Year Cash Carry	$ -	$ -	$ -	$ -	$ 475,089
Total Other Financing Sources (Uses)	**$ -**	**$ 1,236,471**	**$ 2,003,150**	**$ 437,600**	**$ 2,075,089**
NET REVENUE OVER (UNDER) EXPENDITURES	**$ (246,545)**	**$ 9,913**	**$ 368,843**	**$ 399,624**	**$ -**

OTHER SPECIAL REVENUE FUNDS:

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
1112 - Contingency Fund "New"					
Total Revenues	$ -	$ -	$ -	$ -	$ 50,000
Total Expenditures					
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
4211 - Local Transportation Commission					
Total Revenues	$ -	$ 5,309	$ -	$ 5,309	$ 17,717
Total Expenditures	$ -	$ -	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ 5,309**	**$ -**	**$ 5,309**	**$ 17,717**
7112 - Rehab Housing Trust					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ 69,288	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ (69,288)**	**$ -**	**$ -**	**$ -**
7114 - 97 HOME 0260					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ 1,070	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ (1,070)**	**$ -**	**$ -**	**$ -**
7115 - 01 HOME 5180					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ 233	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	$ -	$ (233)	$ -	$ -	$ -
7116 - First Time Homebuyer					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ 919	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ (919)**	**$ -**	**$ -**	**$ -**
7121 - Self Help Housing					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 2,500	$ 1,215	$ 10,797	$ 10,797	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ (48,434)
NET REVENUE OVER (UNDER) EXPENDITURES	**$ (2,500)**	**$ (1,215)**	**$ (10,797)**	**$ (10,797)**	**$ (48,434)**
8221 - Castle Oaks - Ione District 1					
Total Revenues	$ 21,337	$ 22,000	$ 53,000	$ 55,000	$ 55,000
Total Expenditures	$ 25,631	$ 34,808	$ 34,000	$ 26,600	$ 30,300
NET REVENUE OVER (UNDER) EXPENDITURES	**$ (4,294)**	**$ (12,808)**	**$ 19,000**	**$ 28,400**	**$ 24,700**
8231 - Amador Regional Sanitation Authority (ARSA)					
Total Revenues	$ -	$ -	$ -	$ -	$ 166
Total Expenditures	$ -	$ -	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 166**

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
9511 - Impact Fees - Fire					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ -	$ 2,331
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,331)**
9513 - Impact Fees - Police					
Total Revenues	$ -	$ -	$ -	$ -	$ 1,912
Total Expenditures	$ -	$ -	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,912**
9514 - Capital Projects - Parks					
Total Revenues	$ -	$ -	$ -	$ -	$ 50
Total Expenditures	$ -	$ -	$ -	$ -	$ (20,000)
Other Financing Sources-Prior Year Cash Carry	$ -	$ -	$ -	$ -	$ 20,000
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50**
9515 - Impact Fees - General Plan					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ -	$ 1,435
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,435)**
9516 - Impact Fees - General Administration					
Total Revenues	$ -	$ -	$ -	$ -	$ 60
Total Expenditures	$ -	$ -	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60**
9517 - Capital Projects - City Drainage					
Total Revenues	$ -	$ -	$ -	$ -	$ 53
Total Expenditures	$ -	$ -	$ -	$ -	$ -
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 53**
9520 - Railroad Depot					
Total Revenues	$ 5,000	$ 100	$ -	$ -	$ -
Total Expenditures	$ 13,555	$ 41,197	$ -	$ -	$ -
Transfer In	$ -	$ -	$ 25,000	$ -	$ 48,434
NET REVENUE OVER (UNDER) EXPENDITURES	**$ (8,555)**	**$ (41,097)**	**$ 25,000**	**$ -**	**$ 48,434**
9521 - CDCR Local Mitigation - "New"					
Total Revenues	$ -	$ -	$ -	$ -	$ 508,600
Total Expenditures	$ -	$ -	$ -	$ -	$ 227,000
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 281,600**
9611 - Public Safety District					
Total Revenues	$ 99,056	$ 423,410	$ 197,336	$ 505,515	$ 403,543
Total Expenditures	$ 91,450	$ 469,630	$ 21,000	$ 367,180	$ 387,218
Transfers Out	$ -	$ -	$ -	$ -	$ (16,000)
NET REVENUE OVER (UNDER) EXPENDITURES	**$ 7,606**	**$ (46,220)**	**$ 176,336**	**$ 138,335**	**$ 325**
9612 - Community Oriented Policing Services (COPS)					
Total Revenues	$ 100,000	$ 94,146	$ 100,000	$ 100,000	$ 100,000
Total Expenditures	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ (5,854)**	**$ -**	**$ -**	**$ -**
9613 - Measure M					
Total Revenues	$ 295,196	$ 327,298	$ 300,000	$ 304,084	$ 330,874
Total Expenditures	$ 295,196	$ 273,753	$ 260,647	$ 275,000	$ 285,091
NET REVENUE OVER (UNDER) EXPENDITURES	**$ -**	**$ 53,545**	**$ 39,353**	**$ 29,084**	**$ 45,783**
TOTAL ALL REVENUES	**$ 4,180,714**	**$ 4,122,270**	**$ 4,136,582**	**$ 4,612,318**	**$ 4,938,620**
TOTAL ALL EXPENSES	**$ 4,236,647**	**$ 5,574,988**	**$ 5,722,875**	**$ 4,475,199**	**$ 6,593,938**
OTHER FINANCING SOURCES (USES)					
Proceeds of Debt	$ -	$ 1,236,471	$ 2,003,150	$ 437,600	$ 1,600,000
Transfers In	$ -	$ 3,331,666	$ -	$ -	$ 64,434
Transfers Out	$ -	$ (3,331,666)	$ -	$ -	$ (64,434)
Other Financing Sources (uses+	$ -	$ -	$ -	$ -	$ (90,455)
Prior Year Cash Carry	$ -	$ 35,500	$ 182,711	$ 170,388	$ 631,304
TOTAL REVENUES OVER (UNDER) EXPENSES	**$ (55,933)**	**$ (180,747)**	**$ 599,568**	**$ 745,107**	**$ 485,531**

CITY OF IONE FY 2015-16 FINAL BUDGET

DEPARTMENT EXPENDITURES - ALL SOURCES

EXPENDITURES:

	General Fd 1111	Gas Tax Fd 2111	Sewer O & M Fd 3111	Sewer Capital Fd 3121	Sewer Tertiary Fd 3131	COPS Fd 9112	Local Mit CDCR Fd 9521	Pub Sfty CDCR Fd 9611	Measure M Fd 9613	Totals
10 City Council										
51 Salaries and Employee Benefits	$ 13,662									$ 13,662
61 Services and Supplies	$ 3,200									$ 3,200
62 Other Expenses	$ 4,500									$ 4,500
Total Expenditures	**$ 21,362**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 21,362**
21 City Manager										
51 Salaries and Employee Benefits	$ 69,052	$ 6,905	$ 20,715	$ 41,431		$ -		$ -	$ -	$ 138,103
61 Services and Supplies	$ 5,500									$ 5,500
62 Other Expenses	$ 6,700									$ 6,700
Subtotal Expenditures	**$ 81,252**	**$ 6,905**	**$ 20,715**	**$ 41,431**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,303**
22 City Clerk/Admin Assistant										
51 Salaries and Employee Benefits	$ 88,458	$ 10,258	$ 10,258							$ 108,974
61 Services and Supplies	$ 4,000									$ 4,000
62 Other Expenses	$ 9,100									$ 9,100
Total Expenditures	**$ 101,558**	**$ 10,258**	**$ 10,258**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 122,074**
25 Finance										
51 Salaries and Employee Benefits	$ 79,226	$ 6,296	$ 76,119							$ 161,641
51 PERS Side-Fund Liability	$ 12,855	$ 1,286	$ 11,570							$ 25,711
61 Services and Supplies	$ 3,100									$ 3,100
62 Other Expenses	$ 24,970									$ 24,970
92 Miscellaneous Expense	$ 2,200									$ 2,200
Total Expenditures	**$ 122,351**	**$ 7,582**	**$ 87,689**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 217,622**
26 Treasurer										
51 Salaries and Employee Benefits	$ 2,733									$ 2,733
Total Expenditures	**$ 2,733**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,733**
28 Legal										
62 Other Expenses	$ 100,000			$ 75,000	$ 2,500					$ 177,500
Total Expenditures	**$ 100,000**	**$ -**	**$ -**	**$ 75,000**	**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 177,500**
30 Police										
51 Salaries and Employee Benefits	$ 368,593					$ 100,000		$ 143,075		$ 611,668
51 PERS Side-Fund Liability	$ -							$ 157,675		$ 157,675
61 Services and Supplies	$ 160,700									$ 160,700
62 Other Expenses	$ 34,100									$ 34,100
Total Expenditures	**$ 563,393**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 300,750**	**$ -**	**$ 964,143**
35 Fire										
51 Salaries and Employee Benefits	$ -							$ 86,468	$ 285,091	$ 371,559
61 Services and Supplies	$ 26,500							$ 3,000		$ 29,500
62 Other Expenses	$ 16,000							$ 13,000		$ 29,000
88 Capital Expenses	$ -									$ -
Total Expenditures	**$ 42,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 102,468**	**$ 285,091**	**$ 430,059**
40 Planning										
51 Salaries and Employee Benefits	$ 538									$ 538
61 Services and Supplies	$ 1,000									$ 1,000
62 Other Expenses	$ 24,000	$ 5,000								$ 29,000
Total Expenditures	**$ 25,538**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,538**

EXPENDITURES:

	General Fd 1111	Gas Tax Fd 2111	Sewer O & M Fd 3111	Sewer Capital Fd 3121	Sewer Tertiary Fd 3131	COPS Fd 9112	Local Mit CDCR Fd 9521	Pub Sfty CDCR Fd 9611	Measure M Fd 9613	Totals
Building										
51 Salaries and Employee Benefits	$ 14,301									$ 14,301
61 Services and Supplies	$ 200									$ 200
62 Other Expenses	$ 50,000									$ 50,000
Total Expenditures	**$ 64,501**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 64,501**
50 Engineer										
62 Other Expenses	$ 9,000	$ 16,500	$ 38,500	$ 170,480	$ 2,500	$ -	$ 20,000	$ -	$ -	$ 256,980
Total Expenditures	**$ 9,000**	**$ 16,500**	**$ 38,500**	**$ 170,480**	**$ 2,500**	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ 256,980**
62 Parks & Recreation										
51 Salaries and Employee Benefits	$ 114,410	$ 80,326	$ 48,630							$ 243,366
51 PERS Side-fund Liability	$ 14,623	$ 9,749	$ 3,481							$ 27,853
61 Services and Supplies	$ 102,300									$ 102,300
62 Other Expenses	$ 34,000									$ 34,000
88 Capital Expenses	$ 35,250	$ 41,250	$ 17,500							$ 94,000
Total Expenditures	**$ 300,583**	**$ 131,325**	**$ 69,611**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 501,519**
64 Administration Services										
51 Salaries and Employee Benefits	$ 64,172	$ 4,662	$ 20,263							$ 89,097
61 Services and Supplies	$ 76,054									$ 76,054
62 Other Expenses	$ 74,520	$ 10,453	$ 37,582	$ 1,500	$ 1,000					$ 125,055
92 Miscellaneous Expense	$ 48,958									$ 48,958
Total Expenditures	**$ 263,704**	**$ 15,115**	**$ 57,845**	**$ 1,500**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 339,164**
65 Mechanic										
51 Salaries and Employee Benefits	$ -									$ -
61 Services and Supplies	$ -									$ -
62 Other Expenses	$ -									$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total General Fund Expenditures	**$ 1,698,475**	**$ 192,685**	**$ 284,618**	**$ 288,411**	**$ 6,000**	**$ 100,000**	**$ 20,000**	**$ 403,218**	**$ 285,091**	**$ 3,278,498**
OTHER FINANCING SOURCES (USES)										
Jackson Rancheria Loan	$ (9,000)									
Amador County Sales Tax Loan	$ (31,455)									
Transfer Out -Contingency Fund	$ (50,000)									
Transfer In - Public Safety	$ 16,000									
Cash Over/Short	$ -									
Total Other Financing Sources (Uses)	**$ (74,455)**									
Net General Fund Income (Loss)	**$ 1,772,930**									

General Fund

CITY OF IONE FY 2015-16 FINAL BUDGET

1111 GENERAL FUND BY DEPARTMENTS

REVENUES:	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
01 General					
41 Taxes	$ 1,500,471	$ 1,389,669	$ 1,540,220	$ 1,735,200	$ 1,598,200
42 Licenses and Permits	$ 112,705	$ 25,917	$ 31,500	$ 40,950	$ 37,000
43 Fines, forfeits and Penalties	$ 250	$ 13	$ 100	$ -	$ -
44 Use of Money and Property	$ 57,271	$ 48,295	$ 51,500	$ 50,800	$ 52,791
45 Other Governmental Agencies	$ -	$ -	$ -	$ -	$ -
46 Charges for Current Services	$ 51,772	$ 8,002	$ 15,000	$ 12,900	$ 16,000
47 Other Revenues	$ 2,403	$ (10,166)	$ 1,100	$ 1,250	$ 400
Total Revenues	**$ 1,724,872**	**$ 1,461,730**	**$ 1,639,420**	**$ 1,841,100**	**$ 1,704,391**
21 City Manager					
46 Charges for Services	$ -	$ -	$ -	$ -	$ 4,725
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,725**
25 Finance					
46 Charges for Services	$ -	$ -	$ -	$ 3,500	$ 7,650
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 3,500**	**$ 7,650**
30 Police					
41 Taxes	$ 3,710	$ 1,916	$ 4,400	$ 4,480	$ 4,400
42 Licenses and Permits	$ 1,192	$ 928	$ 700	$ 1,135	$ 700
43 Fines, forfeits and Penalties	$ 7,219	$ 8,857	$ 11,500	$ 9,595	$ 11,500
45 Other Governmental Agencies	$ 111,291	$ 51,750	$ 138,000	$ 155,000	$ 10,000
46 Charges for Current Services	$ -	$ -	$ -	$ -	$ -
47 Other Revenues	$ 4,287	$ 4,045	$ 13,520	$ 14,300	$ 20,045
Total Revenues	**$ 127,699**	**$ 67,496**	**$ 168,120**	**$ 184,510**	**$ 46,645**
35 Fire					
42 Licenses and Permits	$ 320	$ 320	$ 350	$ 385	$ 350
44 Use of Money and Property	$ 5,845	$ 12,160	$ 20,500	$ 22,280	$ 20,500
47 Other Revenues	$ 3,000	$ -	$ 6,161	$ 2,810	$ 6,000
Total Revenues	**$ 9,165**	**$ 12,480**	**$ 27,011**	**$ 25,475**	**$ 26,850**
40 Planning					
46 Charges for Current Services	$ 500	$ 250	$ 500	$ 15,500	$ 500
Total Revenues	**$ 500**	**$ 250**	**$ 500**	**$ 15,500**	**$ 500**
62 Parks					
44 Use of Money and Property	$ 31,998	$ 26,064	$ 40,000	$ 40,000	$ 40,000
45 Other Governmental Agencies	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000
46 Charges for Current Services	$ 9,299	$ 4,709	$ -	$ -	$ -
47 Other Revenues	$ 8,801	$ 1,580	$ 100	$ 10,100	$ 100
Total Revenues	**$ 50,098**	**$ 37,353**	**$ 45,100**	**$ 55,100**	**$ 45,100**
Total General Fund Revenue - All Departments	**$ 1,912,334**	**$ 1,579,309**	**$ 1,880,151**	**$ 2,125,185**	**$ 1,835,861**

CITY OF IONE FY 2015-16 FINAL BUDGET

1111 GENERAL FUND BY DEPARTMENTS

EXPENDITURES:	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
10 City Council					
51 Salaries and Employee Benefits	$ 12,918	$ 13,030	$ 13,989	$ 12,965	$ 13,662
61 Services and Supplies	$ 289	$ 3,109	$ 3,100	$ 8,300	$ 3,200
62 Other Expenses	$ 4,348	$ 4,340	$ 4,400	$ 4,050	$ 4,500
Total Expenditures	**$ 17,555**	**$ 20,479**	**$ 21,489**	**$ 25,315**	**$ 21,362**
21 City Manager					
51 Salaries and Employee Benefits	$ 30,855	$ 42,833	$ 44,369	$ 69,900	$ 69,052
61 Services and Supplies	$ -	$ 1,852	$ 3,000	$ -	$ 5,500
62 Other Expenses	$ 318	$ 747	$ 18,700	$ -	$ 6,700
Total Expenditures	**$ 31,173**	**$ 45,432**	**$ 66,069**	**$ 69,900**	**$ 81,252**
22 City Clerk/Admin Assistant					
51 Salaries and Employee Benefits	$ 50,024	$ 58,972	$ 94,097	$ 97,040	$ 88,458
61 Services and Supplies	$ 4,357	$ 3,787	$ 3,800	$ 4,950	$ 4,000
62 Other Expenses	$ 166	$ 250	$ -	$ 125	$ 9,100
Total Expenditures	**$ 54,547**	**$ 63,009**	**$ 97,897**	**$ 102,115**	**$ 101,558**
25 Finance					
51 Salaries and Employee Benefits	$ 89,678	$ 90,921	$ 93,040	$ 89,254	$ 92,081
61 Services and Supplies	$ 161	$ 1,836	$ 3,100	$ 1,925	$ 3,100
62 Other Expenses	$ 36,117	$ 20,077	$ 20,170	$ 20,170	$ 24,970
92 Miscellaneous Expense	$ 3,458	$ 2,200	$ 2,200	$ 2,200	$ 2,200
Total Expenditures	**$ 129,414**	**$ 115,034**	**$ 118,510**	**$ 113,549**	**$ 122,351**
26 Treasurer					
51 Salaries and Employee Benefits	$ 2,733	$ 1,631	$ 2,767	$ 2,655	$ 2,733
Total Expenditures	**$ 2,733**	**$ 1,631**	**$ 2,767**	**$ 2,655**	**$ 2,733**
28 Legal					
62 Other Expenses	$ 63,556	$ 114,259	$ 100,000	$ 119,450	$ 100,000
Total Expenditures	**$ 63,556**	**$ 114,259**	**$ 100,000**	**$ 119,450**	**$ 100,000**
30 Police					
51 Salaries and Employee Benefits	$ 667,112	$ 546,841	$ 585,878	$ 605,312	$ 368,593
61 Services and Supplies	$ 162,666	$ 166,508	$ 172,500	$ 155,360	$ 160,700
62 Other Expenses	$ 41,953	$ 41,801	$ 49,600	$ 52,650	$ 34,100
Total Expenditures	**$ 871,731**	**$ 755,150**	**$ 807,978**	**$ 813,322**	**$ 563,393**
35 Fire					
51 Salaries and Employee Benefits	$ 11,432	$ 973	$ 973	$ -	$ -
61 Services and Supplies	$ 23,885	$ 19,879	$ 18,900	$ 26,045	$ 29,500
62 Other Expenses	$ 27,654	$ 33,413	$ 23,000	$ 29,830	$ 29,000
88 Capital Expenses	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 62,971**	**$ 54,265**	**$ 42,873**	**$ 55,875**	**$ 58,500**
40 Planning					
51 Salaries and Employee Benefits	$ 248	$ 538	$ 538	$ 538	$ 538
61 Services and Supplies	$ 858	$ 1,366	$ 1,000	$ 965	$ 1,000
62 Other Expenses	$ 2,849	$ 87,739	$ 23,750	$ 18,380	$ 24,000
Total Expenditures	**$ 3,955**	**$ 89,643**	**$ 25,288**	**$ 19,883**	**$ 25,538**

CITY OF IONE FY 2015-16 FINAL BUDGET

1111 GENERAL FUND BY DEPARTMENTS

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
EXPENDITURES:					
45 Building					
51 Salaries and Employee Benefits	$ 42,821	$ 42,358	$ 28,700	$ 29,752	$ 14,301
61 Services and Supplies	$ 447	$ 1,606	$ 100	$ 795	$ 200
62 Other Expenses	$ 946	$ 685	$ 300	$ 23,655	$ 50,000
Total Expenditures	**$ 44,214**	**$ 44,649**	**$ 29,100**	**$ 54,202**	**$ 64,501**
50 Engineer					
62 Other Expenses	$ 2,444	$ 24,649	$ 18,300	$ 23,850	$ 9,000
Total Expenditures	**$ 2,444**	**$ 24,649**	**$ 18,300**	**$ 23,850**	**$ 9,000**
62 Parks & Recreation					
51 Salaries and Employee Benefits	$ 126,629	$ 116,872	$ 110,600	$ 117,721	$ 129,033
61 Services and Supplies	$ 81,548	$ 84,333	$ 74,400	$ 99,505	$ 102,300
62 Other Expenses	$ 17,229	$ 18,000	$ 33,000	$ 34,065	$ 34,000
88 Capital Expenses	$ -	$ 3,890	$ 25,000	$ 22,230	$ 35,250
Total Expenditures	**$ 225,406**	**$ 223,095**	**$ 243,000**	**$ 273,521**	**$ 300,583**
64 Administration Services					
51 Salaries and Employee Benefits	$ 47,975	$ 38,161	$ 42,372	$ 50,761	$ 64,172
61 Services and Supplies	$ 65,604	$ 67,642	$ 100,700	$ 97,760	$ 76,054
62 Other Expenses	$ 80,053	$ 64,470	$ 76,000	$ 56,715	$ 74,520
92 Miscellaneous Expense	$ 17,334	$ 21,786	$ 56,631	$ 56,295	$ 48,958
Total Expenditures	**$ 210,966**	**$ 192,059**	**$ 275,703**	**$ 261,531**	**$ 263,704**
65 Mechanic					
51 Salaries and Employee Benefits	$ 28,609	$ 31,662	$ 17,444	$ 31,303	$ -
61 Services and Supplies	$ 761	$ 1,128	$ 5,600	$ 3,026	$ -
62 Other Expenses	$ 525	$ 1,643	$ 1,300	$ 536	$ -
Total Expenditures	**$ 29,895**	**$ 34,433**	**$ 24,344**	**$ 34,865**	**$ -**
Total General Fund Expenditures - All Departments	**$ 1,750,560**	**$ 1,777,787**	**$ 1,873,318**	**$ 1,970,033**	**$ 1,714,475**
OTHER FINANCING SOURCES (USES)					
Jackson Rancheria Loan	$ -	$ -	$ -	$ (9,000)	$ (9,000)
Amador County Sales Tax Loan	$ -	$ -	$ -	$ (31,455)	$ (31,455)
Transfer Out -Contingency Fund	$ -	$ -	$ -	$ -	$ (50,000)
Transfer In - Fd 9611 Public Safety to Dept 35	$ -	$ -	$ -	$ -	$ 16,000
Cash Over/Short	$ -	$ (10,357)	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ (10,357)**	**$ -**	**$ (40,455)**	**$ (74,455)**
Net General Fund Income (Loss)	**$ 161,774**	**$ (208,835)**	**$ 6,834**	**$ 114,697**	**$ 46,932**

CITY OF IONE

1111 - GENERAL FUND SUMMARY DETAIL

		Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:						
41 Taxes						
4111	Current Sec & Unsecured Prop Tax	$ 498,197	$ 500,996	$ 554,400	$ 560,100	$ 570,000
4112	Property Tax In Lieu of VLF	$ 599,986	$ 613,079	$ 714,000	$ 896,900	$ 720,000
4113	Prop Tax in Lieu of Sales Tax	$ 5,681	$ 18,897	$ 10,000	$ 35,000	$ 35,000
4114	Prop 1A	$ 121,612	$ -	$ -	$ -	$ -
4117	Homeowners Property Tax Relief	$ 5,900	$ 8,128	$ 6,000	$ 7,000	$ 7,000
4119	Motor Vehicle In Lieu Tax	$ 4,059	$ -	$ 4,000	$ 3,200	$ 3,200
4131	Sales and Use Tax	$ 149,621	$ 144,231	$ 141,820	$ 130,000	$ 160,000
4132	Sales Tax - Public Safety	$ 3,710	$ 1,916	$ 4,400	$ 4,480	$ 4,400
4151	Transient Occupancy Tax	$ 3,180	$ -	$ 5,000	$ 3,000	$ 3,000
4161	Utilities Franchise	$ 94,697	$ 92,503	$ 93,000	$ 93,000	$ 93,000
4171	Real Property Transfer Tax	$ 17,538	$ 11,835	$ 12,000	$ 7,000	$ 7,000
TOTAL 41 Taxes		**$ 1,504,181**	**$ 1,391,585**	**$ 1,544,620**	**$ 1,739,680**	**$ 1,602,600**
42 Licenses and Permits						
4211	Business License Tax	$ 4,309	$ 5,899	$ 5,000	$ 5,700	$ 5,000
4221	Construction Permits	$ 106,296	$ 19,268	$ 25,000	$ 33,000	$ 30,000
4231	Burn Permits	$ 320	$ 320	$ 350	$ 385	$ 350
4281	Concealed Weapons Permits	$ 1,192	$ 928	$ 700	$ 1,135	$ 700
4232	Encroachment Permits	$ 2,100	$ 750	$ 1,500	$ 2,250	$ 2,000
TOTAL 42 Licenses and Permits		**$ 114,217**	**$ 27,165**	**$ 32,550**	**$ 42,470**	**$ 38,050**
43 Fines, Forfeits and Penalties						
4311	Vehicle Code Fines	$ 6,894	$ 7,627	$ 10,000	$ 8,220	$ 10,000
4341	Interest Penalties & Delinquent	$ 250	$ 13	$ 100	$ -	$ -
4381	Parking Citations Revenues	$ 325	$ 1,230	$ 1,500	$ 1,375	$ 1,500
TOTAL 43 Fines, Forfeits and Penalties		**$ 7,469**	**$ 8,870**	**$ 11,600**	**$ 9,595**	**$ 11,500**
44 Use of Money and Property						
4411	Investment Income	$ 12,734	$ 4,074	$ 7,000	$ 6,500	$ 7,000
4420	Vacant Property Fee	$ 840	$ 600	$ 1,000	$ 1,050	$ 1,000
4421	Rental Revenue	$ 31,998	$ 26,064	$ 40,000	$ 40,000	$ 40,000
4431	Golf Course Lease Revenue	$ 43,000	$ 43,000	$ 43,000	$ 43,000	$ 43,000
4441	Insurance Reimbursements	$ 697	$ 621	$ 500	$ 250	$ 100
4454	Special Fire Department Services	$ 4,255	$ 2,835	$ 2,500	$ 2,330	$ 2,500
4455	Local Fire Deployment-Personnel	$ 1,590	$ 9,325	$ 18,000	$ 19,950	$ 18,000
4461	Interest Earned	$ -	$ -	$ -	$ -	$ 1,691
TOTAL 44 Use of Money and Property		**$ 95,114**	**$ 86,519**	**$ 112,000**	**$ 113,080**	**$ 113,291**
45 Other Governmental Agencies						
4562	Cal Recycle Grant	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000
4568	OTS Grant	$ -	$ -	$ -	$ 20,000	$ 10,000
4589	ACCNET Reimbursement-Salary	$ 111,291	$ 51,750	$ 138,000	$ 135,000	$ -
TOTAL 45 Other Governmental Agencies		**$ 111,291**	**$ 56,750**	**$ 143,000**	**$ 160,000**	**$ 15,000**
46 Charges for Current Services						
4620	Administration Fees	$ -	$ -	$ -	$ 3,500	$ 12,375
4621	Plan Checking Fees	$ 51,678	$ 7,579	$ 15,000	$ 12,900	$ 15,000
4641	Building Inspection Fees	$ 94	$ 423	$ -	$ -	$ 1,000
4642	Planning Fees	$ 500	$ 250	$ 500	$ 15,500	$ 500
4644	Pool Revenue	$ 9,299	$ 4,709	$ -	$ -	$ -
4661	School District Reimbursement	$ -	$ -	$ -	$ -	$ -
TOTAL 46 Charges for Current Services		**$ 61,571**	**$ 12,961**	**$ 15,500**	**$ 31,900**	**$ 28,875**
47 Other Revenues						
4701	Surplus Items Sold	$ -	$ -	$ -	$ 10,000	$ -
4783	Special Police Department Services	$ 560	$ 660	$ 650	$ -	$ 650

1111 - GENERAL FUND SUMMARY DETAIL

		Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
4788	Sales of Agendas & Copies	$ 135	$ 30	$ 100	$ -	$ -
4789	Police Report Revenue	$ 250	$ 120	$ 120	$ 100	$ 120
4790	Donations	$ 3,474	$ 2,500	$ 3,000	$ -	$ 3,000
4790	Pool Donations	$ 8,797	$ -	$ -	$ -	$ -
4791	Miscellaneous Reimbursements	$ 3,007	$ 780	$ 15,911	$ 17,010	$ 22,475
4792	Miscellaneous Revenues	$ 2,268	$ 2,125	$ 1,100	$ 1,250	$ 300
4798	Cash Over (Short)	$ -	$ (10,756)	$ -	$ 100	$ -
4799	Reimbursed Developer Expenses	$ -	$ -	$ -	$ -	$ -
TOTAL 47 Other Revenues		**$ 18,491**	**$ (4,541)**	**$ 20,881**	**$ 28,460**	**$ 26,545**
	Total Revenues - General Fund	**$ 1,912,334**	**$ 1,579,309**	**$ 1,880,151**	**$ 2,125,185**	**$ 1,835,861**
EXPENDITURES						
51 Salaries and Employee Benefits						
5110	Salaries & Wages Regular Employees	$ 754,932	$ 767,548	$ 870,138	$ 940,669	$ 812,843
5110	Salaries & Wages - Life Guards	$ 11,403	$ 6,939	$ -	$ -	$ -
5110	Salaries & Wages - Extra Help	$ -	$ -	$ -	$ -	$ 4,475
5114	Incentive Pay	$ 13,081	$ 7,628	$ 4,375	$ 5,380	$ 5,867
5115	Holiday Pay	$ 10,287	$ 7,158	$ 12,833	$ 12,525	$ 11,105
5120	Salaries & Wages - Elected Officials & Stipends	$ 16,862	$ 16,464	$ 17,600	$ 17,420	$ 36,500
5130	Overtime Expense	$ 43,727	$ 29,830	$ 35,000	$ 32,950	$ 20,000
5135	OTS Grant - Labor	$ -	$ -	$ -	$ 20,000	$ 10,000
5140	Salaries & Wages - Paid Call Fireman	$ 99,020	$ 121,673	$ 47,000	$ 116,830	$ 72,000
5199	Interfund reimbursements-Wages	$ (283,542)	$ (328,599)	$ (334,785)	$ (407,585)	$ (397,080)
5210	In Lieu Health Benefits	$ 4,639	$ 5,517	$ 12,285	$ 10,800	$ 5,438
5211	Employee Health Insurance	$ 133,280	$ 121,902	$ 136,225	$ 131,002	$ 180,070
5212	Dental, Vision & Life Ins	$ 17,236	$ 14,124	$ 21,894	$ 21,937	$ 21,451
5213	PERS Retirement Expense	$ 209,409	$ 165,664	$ 182,044	$ 179,489	$ 87,386
5213	PERS Side-Fund Liability	$ -	$ -	$ -	$ -	$ 27,478
5214	PERS Employers Paid Employees Share	$ 4,098	$ -	$ 5,648	$ -	$ -
5215	Social Security	$ 71,014	$ 74,767	$ 92,094	$ 90,743	$ 73,624
5217	Deferred Compensation Match	$ -	$ -	$ 6,600	$ 6,600	$ 8,410
5218	State Unemployment Insurance	$ 12,310	$ 9,733	$ 10,430	$ 10,391	$ 8,812
6140	Clothing & Personal Expense	$ 6,228	$ 9,635	$ 6,505	$ 7,150	$ 7,020
5219	Workers Compensation	$ 47,975	$ 34,690	$ 38,686	$ 45,918	$ 31,176
5220	PARS Supplemental Retirement Annuity Plan	$ 43,201	$ 43,201	$ 43,201	$ 43,201	$ 43,201
5299	Interfund reimbursements-Benefits	$ (104,175)	$ (116,712)	$ (173,006)	$ (178,219)	$ (217,554)
51	**Subtotal Salaries and Employee Benefits**	**$ 1,110,986**	**$ 991,160**	**$ 1,034,767**	**$ 1,107,201**	**$ 852,223**
61 Services and Supplies						
6111	Special Office Supplies	$ 26,085	$ 29,971	$ 25,900	$ 28,785	$ 28,700
6112	Payroll Processing Fee	$ 7,222	$ 7,687	$ 7,500	$ 7,690	$ 7,900
6113	Chemicals	$ 8,458	$ 7,034	$ 6,000	$ 8,725	$ 8,500
6119	Safety Equipment	$ 4,648	$ 4,025	$ 6,000	$ 6,160	$ 6,500
6120	Special Departmental Expense	$ 14,906	$ 16,820	$ 10,300	$ 17,595	$ 11,400
6121	Training Supplies	$ 735	$ 68	$ 2,000	$ -	$ 2,000
6122	Training	$ 7,395	$ 12,289	$ 24,500	$ 17,830	$ 19,000
6130	Small Tools	$ 495	$ 132	$ 5,100	$ 3,726	$ 4,500
6150	Advertising	$ 1,195	$ 1,766	$ 1,100	$ 8,650	$ 1,200
6160	Communications	$ 151,830	$ 155,429	$ 154,750	$ 146,660	$ 155,600
6165	Network Services	$ 11,480	$ 8,844	$ 27,000	$ 29,115	$ 11,154
6166	Software Programs	$ 1,203	$ 1,515	$ 1,500	$ -	$ 1,500
6170	Utilities	$ 70,318	$ 70,915	$ 72,050	$ 81,680	$ 81,000
6190	Maint. Of Bldgs. Structures, & Grounds	$ 34,606	$ 36,013	$ 42,500	$ 42,015	$ 46,000
61	**Subtotal Services and Supplies**	**$ 340,576**	**$ 352,508**	**$ 386,200**	**$ 398,631**	**$ 384,954**
62 Other Expenses						
6201	Gasoline	$ 51,541	$ 48,169	$ 56,150	$ 45,500	$ 46,500
6202	Maintenance & Operation of Vehicles	$ 19,013	$ 26,182	$ 14,200	$ 29,120	$ 14,500

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
6203 Maintenance & Operation of Equipment	$ 18,859	$ 25,336	$ 22,250	$ 30,116	$ 25,400
6210 Prof. & Special Services - Attorney	$ 63,556	$ 114,259	$ 75,000	$ 100,350	$ 75,000
6210 Prof. & Special Services - Attorney Litigation Reserve	$ -	$ -	$ 25,000	$ 19,100	$ 25,000
6211 Prof & Spec Services - Accountant	$ 31,375	$ 13,000	$ 13,000	$ 13,000	$ 10,500
6212 Prof & Spec Services - Engineer	$ 2,444	$ 24,649	$ 18,300	$ 24,850	$ 20,000
6213 Prof & Spec Services - Planner	$ 2,599	$ 87,739	$ 23,750	$ 18,380	$ 24,000
6215 Pro & Special Services Other	$ 17,434	$ 1,950	$ 31,000	$ 37,720	$ 69,000
6220 Other Contractural Services	$ 2,100	$ -	$ 7,000	$ 3,750	$ 14,120
6220 Consulting Admin Accountant	$ -	$ -	$ 15,000	$ -	$ 10,000
6221 Fee Study	$ 250	$ -	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 41,182	$ 28,808	$ 31,000	$ 31,715	$ 26,000
6231 Property Insurance	$ 13,017	$ 19,628	$ 8,700	$ 10,050	$ 8,700
6240 Membership and Dues	$ 13,680	$ 13,827	$ 22,070	$ 12,455	$ 15,920
6245 Cal Recycle Grant Expense	$ 505	$ 1,312	$ 5,000	$ 5,000	$ 5,000
6250 Travel, Conference & Meetings	$ 603	$ 1,384	$ 1,100	$ 2,370	$ 1,250
62 Subtotal Other Expenses	**$ 278,158**	**$ 406,243**	**$ 368,520**	**$ 383,476**	**$ 390,890**
88 Capital Expense and Fixed Assets					
8813 Capital Outlay-Other Than Bldg	$ -	$ 3,890	$ 25,000	$ 22,230	$ 35,250
8814 New Equipment	$ -	$ -	$ -	$ -	$ -
88 Sub total New Equipment	**$ -**	**$ 3,890**	**$ 25,000**	**$ 22,230**	**$ 35,250**
92 Miscellaneous Expenses					
9211 Interest Expense	$ 11,664	$ 10,000	$ 10,000	$ 10,000	$ 2,726
9212 Interest Expense-Fire Station #2 Lease	$ -	$ 2,982	$ 17,341	$ 17,365	$ 16,365
9231 Bank Charges/Late Fees	$ 7,395	$ 6,007	$ 6,000	$ 6,540	$ 6,000
9261 Miscellaneous Expense	$ 1,733	$ 990	$ 900	$ -	$ 500
9311 Retirement of Principal-Fire Station #2 Lease	$ -	$ 4,007	$ 24,590	$ 24,590	$ 25,567
92 Subtotal Miscellaneous Expense	**$ 20,792**	**$ 23,986**	**$ 58,831**	**$ 58,495**	**$ 51,158**
Total Expenditures - General Fund	**$ 1,750,511**	**$ 1,777,787**	**$ 1,873,318**	**$ 1,970,033**	**$ 1,714,475**
Excess Revenues Over (Under) Expenditures	**$ 161,823**	**$ (198,478)**	**$ 6,834**	**$ 155,152**	**$ 121,386**
OTHER FINANCING SOURCES (USES):					
Cash Over/Short	$ -	$ (10,357)	$ -	$ -	$ -
Jackson Rancheria	$ -	$ -	$ -	$ (9,000)	$ (9,000)
Amador County Sales Tax Loan	$ -	$ -	$ -	$ (31,455)	$ (31,455)
Transfer out - Contingency Fund	$ -	$ -	$ -	$ -	$ (50,000)
Transfer in - Fd 9611 Public Safety to Dept 35	$ -	$ -	$ -	$ -	$ 16,000
Total Other Financing Sources (Uses)	**$ -**	**$ (10,357)**	**$ -**	**$ (40,455)**	**$ (74,455)**
Net Change in Fund Balance	**$ 161,824**	**$ (208,834)**	**$ 6,834**	**$ 114,698**	**$ 46,932**

CITY OF IONE
1111 01-00 GENERAL

		Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:						
41 Taxes						
4111	Current Sec & Unsecured Prop Tax	$ 498,197	$ 500,996	$ 554,400	$ 560,100	$ 570,000
4112	Property Tax In Lieu of VLF	$ 599,986	$ 613,079	$ 714,000	$ 896,900	$ 720,000
4113	Prop Tax in Lieu of Sales Tax	$ 5,681	$ 18,897	$ 10,000	$ 35,000	$ 35,000
4114	Prop 1A	$ 121,612	$ -	$ -	$ -	$ -
4117	Homeowners Property Tax Relief	$ 5,900	$ 8,128	$ 6,000	$ 7,000	$ 7,000
4119	Motor Vehicle In Lieu Tax	$ 4,059	$ -	$ 4,000	$ 3,200	$ 3,200
4131	Sales and Use Tax	$ 149,621	$ 144,231	$ 141,820	$ 130,000	$ 160,000
4151	Transient Occupancy Tax	$ 3,180	$ -	$ 5,000	$ 3,000	$ 3,000
4161	Utilities Franchise	$ 94,697	$ 92,503	$ 93,000	$ 93,000	$ 93,000
4171	Real Property Transfer Tax	$ 17,538	$ 11,835	$ 12,000	$ 7,000	$ 7,000
TOTAL 41 Taxes		**$ 1,500,471**	**$ 1,389,669**	**$ 1,540,220**	**$ 1,735,200**	**$ 1,598,200**
42 Licenses and Permits						
4211	Business License Tax	$ 4,309	$ 5,899	$ 5,000	$ 5,700	$ 5,000
4221	Construction Permits	$ 106,296	$ 19,268	$ 25,000	$ 33,000	$ 30,000
4232	Encroachment Permits	$ 2,100	$ 750	$ 1,500	$ 2,250	$ 2,000
TOTAL 42 Licenses and Permits		**$ 112,705**	**$ 25,917**	**$ 31,500**	**$ 40,950**	**$ 37,000**
43 Fines, Forfeits and Penalties						
4341	Interest Penalties & Delinquent	$ 250	$ 13	$ 100	$ -	$ -
TOTAL 43 Fines, Forfeits and Penalties		**$ 250**	**$ 13**	**$ 100**	**$ -**	**$ -**
44 Use of Money and Property						
4411	Investment Income	$ 12,734	$ 4,074	$ 7,000	$ 6,500	$ 7,000
4420	Vacant Property Fee	$ 840	$ 600	$ 1,000	$ 1,050	$ 1,000
4431	Golf Course Lease Revenue	$ 43,000	$ 43,000	$ 43,000	$ 43,000	$ 43,000
4441	Insurance Reimbursements	$ 697	$ 621	$ 500	$ 250	$ 100
4442	Workers Compensation Dividends	$ -	$ -	$ -	$ -	$ -
4461	Interest Earned	$ -	$ -	$ -	$ -	$ 1,691
TOTAL 44 Use of Money and Property		**$ 57,271**	**$ 48,295**	**$ 51,500**	**$ 50,800**	**$ 52,791**
45 Other Governmental Agencies						
4561	Grant Revenue	$ -	$ -	$ -	$ -	$ -
TOTAL 50 Other Governmental Agencies		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
46 Charges for Current Services						
4621	Plan Checking Fees	$ 51,678	$ 7,579	$ 15,000	$ 12,900	$ 15,000
4641	Building Inspection Fees	$ 94	$ 423	$ -	$ -	$ 1,000
TOTAL 46 Charges for Current Services		**$ 51,772**	**$ 8,002**	**$ 15,000**	**$ 12,900**	**$ 16,000**
47 Other Revenues						
4788	Sales of Agendas & Copies	$ 135	$ 30	$ 100	$ -	$ -
4790	Donations	$ -	$ -	$ -	$ -	$ -
4791	Miscellaneous Reimbursements	$ 4	$ 15	$ -	$ -	$ 200
4792	Miscellaneous Revenues	$ 2,264	$ 545	$ 1,000	$ 1,150	$ 200
4798	Cash Over (Short)	$ -	$ (10,756)	$ -	$ 100	$ -
4799	Reimbursed Developer Expensed	$ -	$ -	$ -		$ -
TOTAL 47 Other Revenues		**$ 2,403**	**$ (10,166)**	**$ 1,100**	**$ 1,250**	**$ 400**
Total Revenues		**$ 1,724,872**	**$ 1,461,730**	**$ 1,639,420**	**$ 1,841,100**	**$ 1,704,391**

CITY OF IONE
1111 10-00 CITY COUNCIL

		Audited 2012-13		Audited 2013-14		Adopted 2014-15		Projected 2014-15		Proposed 2015-16
EXPENDITURES:										
51 Salaries and Employee Benefits										
5120 Salaries & Wages Elected	$	12,000	$	12,000	$	12,000	$	12,000	$	12,000
5215 FICA	$	918	$	1,030	$	1,989	$	965	$	1,662
51 Sub Total Salaries and Employee Benefits	**$**	**12,918**	**$**	**13,030**	**$**	**13,989**	**$**	**12,965**	**$**	**13,662**
61 Services and Supplies										
6122 Training	$	-	$	3,009	$	3,000	$	3,000	$	3,000
6150 Advertising	$	289	$	100	$	100	$	5,300	$	200
61 Sub Total Services and Supplies	**$**	**289**	**$**	**3,109**	**$**	**3,100**	**$**	**8,300**	**$**	**3,200**
62 Other Expenses										
6240 Membership and Dues	$	4,348	$	3,953	$	4,000	$	4,050	$	4,100
6250 Travel, Conference & Meetings	$	-	$	387	$	400	$	-	$	400
62 Subtotal Other Expenses	**$**	**4,348**	**$**	**4,340**	**$**	**4,400**	**$**	**4,050**	**$**	**4,500**
Total Expenditures	**$**	**17,555**	**$**	**20,479**	**$**	**21,489**	**$**	**25,315**	**$**	**21,362**
Other General Fund-Net Contribution	**$**	**17,555**	**$**	**20,479**	**$**	**21,489**	**$**	**25,315**	**$**	**21,362**

CITY OF IONE

1111 21-00 CITY MANAGER

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
46 Charges for Services					
4620 Administration Fees	$ -	$ -	$ -	$ -	$ 4,725
Total Charges for Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,725**
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages	$ 19,635	$ 32,126	$ 33,750	$ 57,100	$ 52,531
5211 Employee Health Insurance	$ 6,729	$ 3,997	$ 3,960	$ 6,000	$ 7,500
5212 Dental, Vision & life Insurance	$ 499	$ 750	$ 756	$ 600	$ 1,261
5213 PERS Retirement Expense	$ 2,244	$ 2,767	$ 2,702	$ 1,770	$ 3,524
5215 FICA	$ 1,314	$ 3,062	$ 3,071	$ 4,300	$ 4,019
5217 Deferred Compensation Match	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 434	$ 130	$ 130	$ 130	$ 217
51 Total Salaries and Employee Benefits	**$ 30,855**	**$ 42,833**	**$ 44,369**	**$ 69,900**	**$ 69,052**
61 Services and Supplies					
6111 Office Supplies	$ -	$ -	$ -	$ -	$ 2,500
6122 Training	$ -	$ 1,852	$ 3,000	$ -	$ 3,000
6170 Utilities	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	**$ -**	**$ 1,852**	**$ 3,000**	**$ -**	**$ 5,500**
62 Other Expenses					
6215 Pro & Special Services Other	$ -	$ -	$ 15,000	$ -	$ 5,000
6230 Insurance and Surety Bonds	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ -	$ -	$ 3,000	$ -	$ 1,000
6250 Travel, Conference & Meetings	$ 318	$ 747	$ 700	$ -	$ 700
62 Subtotal Other Expenses	**$ 318**	**$ 747**	**$ 18,700**	**$ -**	**$ 6,700**
Total Expenditures	**$31,173**	**$ 45,432**	**$ 66,069**	**$ 69,900**	**$ 81,252**
Other General Fund-Net Contribution	**$31,173**	**$45,432**	**$66,069**	**$69,900**	**$76,527**

CITY OF IONE

1111 22-00 CITY CLERK/ADMIN ASSISTANT

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
EXPENDITURES:					
51 Employee Services					
5110 Salaries & Wages - Regular Employees	$ 28,610	$ 34,646	$ 55,251	$ 66,150	$ 46,225
5120 Salaries & Wages Elected Offical	$ 2,232	$ 2,700	$ 2,700	$ 2,520	$ 21,600
5210 In Lieu Health Benefits	$ -	$ -	$ -	$ -	$ -
5211 Employee/ Retiree Health Insurance	$ 5,760	$ 7,552	$ 16,459	$ 8,767	$ 12,000
5212 Dental, Vision & Life Ins	$ 914	$ -	$ 1,029	$ 1,030	$ 996
5213 PERS Retirement Expense	$ -	$ -	$ 2,895	$ 3,043	$ 2,640
5214 PERS Employers Paid Employees Share	$ -	$ -	$ -	$ -	$ -
5215 Social Security Expense	$ 2,343	$ 3,824	$ 5,274	$ 5,060	$ 4,454
5217 Deferred Compensation Match	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 717	$ 802	$ 1,041	$ 1,022	$ 694
5220 PARS Supplemental Retirement Annuity Plan	$ 9,448	$ 9,448	$ 9,448	$ 9,448	$ 9,448
50 Subtotal Salaries and Employee Benefits	**$ 50,024**	**$ 58,972**	**$ 94,097**	**$ 97,040**	**$ 98,058**
61 Services & Supplies					
6120 Special Departmental Expense	$ 4,357	$ 3,787	$ 3,800	$ 4,950	$ 3,400
6122 Training	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services & Supplies	**$ 4,357**	**$ 3,787**	**$ 3,800**	**$ 4,950**	**$ 3,400**
62 Other Expenses					
6215 Pro & Special Services Other	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 155	$ -	$ -	$ 50	$ 50
6250 Travel, Conference & Meetings	$ 11	$ 250	$ -	$ 75	$ 50
62 Subtotal Other Expenses	**$ 166**	**$ 250**	**$ -**	**$ 125**	**$ 100**
Total Expenditures	**$ 54,547**	**$ 63,009**	**$ 97,897**	**$ 102,115**	**$ 101,558**
Other General Fund-Net Contribution	**$ 54,547**	**$ 63,009**	**$ 97,897**	**$ 102,115**	**$ 101,558**

Notes:

CITY OF IONE

1111 25-00 FINANCE DEPARTMENT

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
46 Charges for Services					
4620 Administration Fees	$ -	$ -	$ -	$ 3,500	$ 7,650
Total Charges for Services	**$ -**	**$ -**	**$ -**	**$ 3,500**	**$ 7,650**
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 61,179	$ 63,156	$ 65,157	$ 65,150	$ 57,011
5210 In Lieu Health Benefits	$ 1,269	$ 1,320	$ 1,320	$ -	$ 1,688
5211 Employee Health Insurance	$ 13,551	$ 8,072	$ 5,385	$ 5,375	$ 10,500
5212 Dental, Vision & Life Ins	$ 952	$ 913	$ 913	$ 1,013	$ 1,369
5213 PERS Retirement Expense	$ 4,689	$ 12,092	$ 13,945	$ 12,340	$ 3,896
5213 PERS Side-Fund Liability	$ -	$ -	$ -	$ -	$ 12,855
5214 PERS Employers Paid Employees Share	$ 2,790	$ -	$ -	$ -	$ -
5215 Social Security	$ 4,840	$ 4,922	$ 5,929	$ 4,985	$ 4,361
5217 Deferred Compensation Match	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 408	$ 447	$ 391	$ 391	$ 401
51 Subtotal Salaries and Employee Benefits	**$ 89,678**	**$ 90,921**	**$ 93,040**	**$ 89,254**	**$ 92,081**
61 Services and Supplies					
6111 Office Expense	$ 44	$ 100	$ 100	$ -	$ 100
6122 Training	$ 117	$ 1,736	$ 3,000	$ 1,925	$ 3,000
6170 Utilities	$ -	$ -	$ -	$ -	$ -
6190 Maint. Of Bldgs, Struct, & Grnds	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	**$ 161**	**$ 1,836**	**$ 3,100**	**$ 1,925**	**$ 3,100**
62 Other Expenses					
6203 Maintenance & Operation of Equipment	$ 4,572	$ 6,907	$ 7,000	$ 7,000	$ 7,000
6211 Prof & Special Services - Accountant	$ 31,375	$ 13,000	$ 13,000	$ 13,000	$ 10,500
6215 Pro & Special Services Other	$ -	$ -	$ -	$ -	$ -
6220 Other Contractural Services	$ -	$ -	$ -	$ -	$ 7,200
6240 Membership and Dues	$ 170	$ 170	$ 170	$ 170	$ 170
6250 Travel, Conference & Meetings	$ -	$ -	$ -	$ -	$ 100
62 Subtotal Other Expenses	**$ 36,117**	**$ 20,077**	**$ 20,170**	**$ 20,170**	**$ 24,970**
88 Capital Outlay and Fixed Assets					
8814 New Equipment	$ -	$ -	$ -	$ -	$ -
88 Sub total New Equipment	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
92 Miscellaneous Expense					
9231 Bank Charges	$ 3,458	$ 2,200	$ 2,200	$ 2,200	$ 2,200
92 Subtotal Other Expenses	**$ 3,458**	**$ 2,200**	**$ 2,200**	**$ 2,200**	**$ 2,200**
93 Retirement of Prinicipal					
Total Expenditures	**$ 129,414**	**$ 115,034**	**$ 118,510**	**$ 113,549**	**$ 122,351**
Other General Fund-Net Contribution	**$ 129,414**	**$ 115,034**	**$ 118,510**	**$ 110,049**	**$ 114,701**

CITY OF IONE
1111 26-00 CITY TREASURER

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
EXPENDITURES:					
51 Salaries and Employee Benefits					
5120 Salaries & Wages Elected Offical	$ 2,400	$ 1,264	$ 2,400	$ 2,400	$ 2,400
5215 Social Security	$ 184	$ 218	$ 218	$ 200	$ 184
5218 State Unemployment Insurance	$ 149	$ 149	$ 149	$ 55	$ 149
51 Sub Total Employee Services	**$ 2,733**	**$ 1,631**	**$ 2,767**	**$ 2,655**	**$ 2,733**
Total Expenditures	**$ 2,733**	**$ 1,631**	**$ 2,767**	**$ 2,655**	**$ 2,733**
Other General Fund-Net Contribution	**$ 2,733**	**$ 1,631**	**$ 2,767**	**$ 2,655**	**$ 2,733**

CITY OF IONE

1111 28-00 LEGAL SERVICES

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
EXPENDITURES:					
62 Other Expenses					
6210 Prof & Special Services - Attorney	$ 63,556	$ 114,259	$ 75,000	$ 100,350	$ 75,000
6210 Litigation Reserve	$ -	$ -	$ 25,000	$ 19,100	$ 25,000
62 Subtotal Other Expenses	**$ 63,556**	**$ 114,259**	**$ 100,000**	**$ 119,450**	**$ 100,000**
Total Expenditures	**$ 63,556**	**$ 114,259**	**$ 100,000**	**$ 119,450**	**$ 100,000**
Other General Fund-Net Contribution	**$ 63,556**	**$ 114,259**	**$ 100,000**	**$ 119,450**	**$ 100,000**

CITY OF IONE
1111 30-00 POLICE DEPARTMENT

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
41 Taxes					
4132 Sales Tax - Public Safety	$ 3,710	$ 1,916	$ 4,400	$ 4,480	$ 4,400
41 Taxes	**$ 3,710**	**$ 1,916**	**$ 4,400**	**$ 4,480**	**$ 4,400**
42 Licenses and Permits					
4281 Concealed Weapons Permits	$ 1,192	$ 928	$ 700	$ 1,135	$ 700
42 Licenses and Permits	**$ 1,192**	**$ 928**	**$ 700**	**$ 1,135**	**$ 700**
43 Fines, Forfeits and Penalties					
4311 Vehicle Code Fines	$ 6,894	$ 7,627	$ 10,000	$ 8,220	$ 10,000
4381 Parking Citations Revenue	$ 325	$ 1,230	$ 1,500	$ 1,375	$ 1,500
43 Fines, Forfeits and Penalties	**$ 7,219**	**$ 8,857**	**$ 11,500**	**$ 9,595**	**$ 11,500**
44 Use of Money and Property					
4411 Investment Income	$ -	$ -	$ -	$ -	$ -
44 Use of Money and Property	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
45 Other Governmental Agencies					
4568 OTS Grant	$ -	$ -	$ -	$ 20,000	$ 10,000
4589 ACCNET Reimbursement - Salary	$ 111,291	$ 51,750	$ 138,000	$ 135,000	$ -
45 Other Government Agencies	**$ 111,291**	**$ 51,750**	**$ 138,000**	**$ 155,000**	**$ 10,000**
46 Charges for Current Services					
4661 School District Reimbursement	$ -	$ -	$ -	$ -	$ -
46 Charges for Current Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
47 Other Revenues					
4783 Special Police Department Services	$ 560	$ 660	$ 650	$ -	$ 650
4789 Police Report Revenue	$ 250	$ 120	$ 120	$ 100	$ 120
4790 Donations	$ 3,474	$ 2,500	$ 3,000	$ -	$ 3,000
4791 Miscellaneous Reimbursements	$ 3	$ 765	$ 9,750	$ 14,200	$ 16,275
47 Other Revenues	**$ 4,287**	**$ 4,045**	**$ 13,520**	**$ 14,300**	**$ 20,045**
Total Revenues	**$ 127,699**	**$ 67,496**	**$ 168,120**	**$ 184,510**	**$ 46,645**
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 403,138	$ 387,476	$ 475,890	$ 481,825	$ 389,188
5114 Incentive Pay	$ 13,081	$ 7,628	$ 4,375	$ 5,380	$ 5,867
5115 Holiday Pay	$ 10,287	$ 7,158	$ 12,833	$ 12,525	$ 11,105
5130 Overtime Expense	$ 42,929	$ 29,660	$ 35,000	$ 32,950	$ 20,000
5135 OTS Grant - Labor	$ -	$ -	$ -	$ 20,000	$ 10,000
5199 Interfund reimbursements-COPS/CDCR	$ (62,000)	$ (78,127)	$ (136,962)	$ (136,980)	$ (126,399)
5210 In Lieu Health Benefits	$ -	$ -	$ -	$ -	$ -
5211 Employee Health Insurance	$ 66,368	$ 58,474	$ 73,938	$ 74,380	$ 54,645
5212 Dental, Vision & Life Ins	$ 8,685	$ 6,750	$ 13,955	$ 14,150	$ 11,651
5213 PERS Retirement Expense	$ 173,808	$ 119,908	$ 130,682	$ 130,700	$ 51,935
5213 PERS Side-Fund Liability	$ -	$ -	$ -	$ -	$ -
5214 PERS Employers Paid Employees Share	$ 234	$ -	$ 5,648	$ -	$ -
5215 Social Security	$ 32,384	$ 31,486	$ 43,853	$ 43,364	$ 32,601
5217 Deferred Compensation Match	$ -	$ -	$ 6,600	$ 6,600	$ 8,410
5218 State Unemployment Insurance	$ 3,446	$ 3,632	$ 3,534	$ 3,610	$ 2,666
6140 Clothing & Personal Expense	$ 4,144	$ 8,130	$ 5,000	$ 5,200	$ 4,992
5220 PARS Supplemental Retirement Annunity Plan	$ 8,608	$ 8,608	$ 8,608	$ 8,608	$ 8,608
5299 Interfund reimbursements-COPS/CDCR	$ (38,000)	$ (43,941)	$ (97,076)	$ (97,000)	$ (116,676)
51 Subtotal Salaries and Employee Benefits	**$ 667,112**	**$ 546,841**	**$ 585,878**	**$ 605,312**	**$ 368,593**

1111 30-00 POLICE DEPARTMENT

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
61 Services and Supplies					
6111 Office Expense	$ 2,789	$ 3,932	$ 2,500	$ 3,290	$ 2,000
6119 Safety Equipment	$ 899	$ 2,114	$ 3,000	$ 1,600	$ 2,000
6120 Special Departmental Expense	$ 8,097	$ 9,752	$ 5,000	$ 4,800	$ 3,000
6121 Training Supplies	$ 735	$ 68	$ 2,000	$ -	$ 2,000
6122 Training	$ 6,202	$ 5,025	$ 15,000	$ 12,300	$ 7,500
6130 Small Tools	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ -	$ 300	$ -	$ -	$ -
6160 Communications	$ 143,882	$ 145,317	$ 145,000	$ 133,370	$ 144,200
6161 Cellphone Reimbursement	$ -	$ -	$ -	$ -	$ -
6190 Maint. Of Bldgs. Structures, & Grounds	$ 62	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	**$ 162,666**	**$ 166,508**	**$ 172,500**	**$ 155,360**	**$ 160,700**
62 Other Expenses					
6201 Gasoline	$ 26,529	$ 24,456	$ 32,000	$ 27,870	$ 25,000
6202 Maintenance & Operation of Vehicles	$ 9,076	$ 10,250	$ 8,000	$ 18,240	$ 4,000
6203 Maintenance & Operation of Equipment	$ 3,046	$ 4,845	$ 4,000	$ 3,560	$ 3,000
6215 Pro & Special Services Other	$ 928	$ 1,950	$ 3,000	$ -	$ 500
6220 Other Contractural Services	$ 2,100	$ -	$ 2,000	$ -	$ 1,000
6240 Membership and Dues	$ -	$ 300	$ 600	$ 685	$ 600
6250 Travel, Conference & Meetings	$ 274	$ -	$ -	$ 2,295	$ -
62 Subtotal Other Expenses	**$ 41,953**	**$ 41,801**	**$ 49,600**	**$ 52,650**	**$ 34,100**
88 Capital Expense and Fixed Assets					
8812 Capital Outlay-Building	$ -	$ -	$ -	$ -	$ -
8813 Capital Outlay-Other Than Bldg	$ -	$ -	$ -	$ -	$ -
8814 New Equipment	$ -	$ -	$ -	$ -	$ -
88 Sub total New Equipment	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 871,731**	**$ 755,150**	**$ 807,978**	**$ 813,322**	**$ 563,393**
OTHER FINANCING SOURCES (USES):					
Transfer in - Fd 9612 (COPS)	$ -	$ -	$ -	$ -	$ -
Transfer in - Fd 9614 (Prop 172)	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other General Fund-Net Contribution	**$ 744,033**	**$ 687,654**	**$ 639,858**	**$ 628,812**	**$ 516,748**

CITY OF IONE
1111 35-00 FIRE DEPARTMENT

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
42 Licenses and Permits					
4231 Burn Permits	$ 320	$ 320	$ 350	$ 385	$ 350
TOTAL 42 Licenses and Permits	**$ 320**	**$ 320**	**$ 350**	**$ 385**	**$ 350**
44 Use of Money and Property					
4454 Special Fire Department Services	$ 4,255	$ 2,835	$ 2,500	$ 2,330	$ 2,500
4455 Local Fire Deployment -Equipment	$ 1,590	$ 9,325	$ 18,000	$ 19,950	$ 18,000
44 Subtotal Use of Money and Property	**$ 5,845**	**$ 12,160**	**$ 20,500**	**$ 22,280**	**$ 20,500**
47 Other Revenues					
4790 Donations	$ -	$ -	$ -	$ -	$ -
4791 Miscellaneous Reimbursements	$ 3,000	$ -	$ 6,161	$ 2,810	$ 6,000
47 Subtotal Other Revenues	**$ 3,000**	**$ -**	**$ 6,161**	**$ 2,810**	**$ 6,000**
Total Revenues	**$ 9,165**	**$ 12,480**	**$ 27,011**	**$ 25,475**	**$ 26,850**
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 131,146	$ 128,799	$ 150,823	$ 156,775	$ 198,843
5140 Salaries & Wages - Paid Call Fireman	$ 99,020	$ 121,673	$ 47,000	$ 116,830	$ 72,000
5199 Interfund reimbursements	$ (221,542)	$ (250,472)	$ (197,823)	$ (270,605)	$ (270,681)
5210 In Lieu Health Benefits	$ 3,184	$ 3,970	$ 10,800	$ 10,800	$ 3,750
5211 Employee Health Insurance	$ 17,992	$ 22,179	$ 13,200	$ 13,200	$ 45,000
5212 Dental, Vision & Life	$ 3,786	$ 3,950	$ 4,090	$ 4,090	$ 5,158
5213 PERS Retirement Expense	$ 19,473	$ 19,922	$ 20,121	$ 21,060	$ 20,605
5215 Social Security	$ 17,947	$ 19,553	$ 23,636	$ 23,636	$ 20,720
5218 State Unemployment Insurance	$ 5,342	$ 3,197	$ 4,083	$ 4,083	$ 4,083
6140 Clothing & Personal Expense	$ 1,259	$ 973	$ 973	$ 1,350	$ 1,400
5299 Interfund reimbursements	$ (66,175)	$ (72,771)	$ (75,930)	$ (81,219)	$ (100,878)
51 Subtotal Salaries and Employee Benefits	**$ 11,432**	**$ 973**	**$ 973**	**$ -**	**$ -**
61 Services and Supplies					
6111 Office Expense	$ 232	$ 713	$ 200	$ 550	$ 600
6119 Safety equipment	$ 3,749	$ 1,911	$ 3,000	$ 4,560	$ 4,500
6120 Special Departmental Expense	$ 2,022	$ 2,849	$ 1,000	$ 2,195	$ 2,200
6122 Training	$ 1,076	$ 667	$ 500	$ 605	$ 1,500
6130 Small Tools	$ 188	$ 132	$ 100	$ 1,330	$ 3,000
6160 Communications	$ 257	$ 454	$ 300	$ 3,050	$ 3,200
6170 Utilities	$ 9,745	$ 9,546	$ 9,800	$ 8,075	$ 8,500
6190 Maint. Of Bldgs. Structures, & Grounds	$ 6,616	$ 3,607	$ 4,000	$ 5,680	$ 6,000
61 Subtotal Services and Supplies	**$ 23,885**	**$ 19,879**	**$ 18,900**	**$ 26,045**	**$ 29,500**
62 Other Expenses					
6201 Gasoline	$ 14,584	$ 14,624	$ 15,000	$ 12,300	$ 13,000
6202 Maintenance & Operation of Vehicles	$ 7,693	$ 13,488	$ 4,000	$ 8,810	$ 8,000
6203 Maintenance & Operation of Equipment	$ 5,313	$ 5,301	$ 4,000	$ 8,720	$ 8,000
6215 Prof & Spec Services - Other	$ 64	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	**$ 27,654**	**$ 33,413**	**$ 23,000**	**$ 29,830**	**$ 29,000**
88 Capital Expense and Fixed Assets					
8814 New Equipment	$ -	$ -	$ -	$ -	$ -
88 Subtotal Capital Expense and Fixed Assets	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

1111 35-00 FIRE DEPARTMENT

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
Total Expenditures	$ 62,971	$ 54,265	$ 42,873	$ 55,875	$ 58,500
OTHER FINANCING SOURCES (USES):					
Transfers in - Fd 9611 (Public Safety Dist)	$ -	$ -	$ -	$ -	$ 16,000
Transfers in - Fd 9613 (Measure M)	$ -	$ -	$ -	$ -	$ -
Transfers in - Fd 9614 (Prop 172)	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ 16,000
Other General Fund-Net Contribution	$ 53,806	$ 41,785	$ 15,862	$ 30,400	$ 15,650

CITY OF IONE

1111 40-00 PLANNING

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
46 Charges for Current Services					
4642 Planning Fees	$ 500	250	$ 500	$ 15,500	$ 500
46 Subtotal Charges for Current Services	**$ 500**	**$ 250**	**$ 500**	**$ 15,500**	**$ 500**
Total Revenues	**$ 500**	**$ 250**	**$ 500**	**$ 15,500**	**$ 500**
EXPENDITURES:					
51 Salaries and Employee Benefits					
5120 Elected and Appointed Stipends	$ 230	$ 500	$ 500	$ 500	$ 500
5211 Fringe Benefits	$ 18	$ 38	$ 38	$ 38	$ 38
51 Salaries and Employee Benefits	**$ 248**	**$ 538**	**$ 538**	**$ 538**	**$ 538**
61 Services and Supplies					
6150 Advertising	$ 858	$ 1,366	$ 1,000	$ 965	$ 1,000
61 Subtotal Services and Supplies	**$ 858**	**$ 1,366**	**$ 1,000**	**$ 965**	**$ 1,000**
62 Other Expenses					
6213 Pro & Special Services - Planner	$ 2,599	$ 87,739	$ 23,750	$ 18,380	$ 24,000
6221 Fee Study	$ 250	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	**$ 2,849**	**$ 87,739**	**$ 23,750**	**$ 18,380**	**$ 24,000**
Total Expenditures	**$ 3,955**	**$ 89,643**	**$ 25,288**	**$ 19,883**	**$ 25,538**
			$ -		
Other General Fund-Net Contribution	**$ 3,455**	**$ 89,393**	**$ 24,788**	**$ 4,383**	**$ 25,038**

CITY OF IONE
1111 45-00 BUILDING INSPECTION

EXPENDITURES:	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 26,185	$ 25,507	$ 12,800	$ 13,950	$ -
5215 Social Security	$ 2,010	$ 2,116	$ 1,165	$ 1,067	$ -
5218 State Unemployment Insurance	$ 325	$ 434	$ 434	$ 434	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ 14,301	$ 14,301	$ 14,301	$ 14,301	$ 14,301
51 Salaries and Employee Benefits	**$ 42,821**	**$ 42,358**	**$ 28,700**	**$ 29,752**	**$ 14,301**
61 Services and Supplies					
6111 Office Expense	$ 184	$ 1,505	$ -	$ 595	$ -
6119 Safety Equipment	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ -	$ -	$ -	$ -	$ -
6122 Training	$ -	$ -	$ -	$ -	$ -
6160 Communications	$ 263	$ 101	$ 100	$ 200	$ 200
6170 Utilities	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	**$ 447**	**$ 1,606**	**$ 100**	**$ 795**	**$ 200**
62 Other Expenses					
6201 Gasoline	$ 687	$ 560	$ 300	$ 265	$ -
6202 Maintenance & Operation of Vehicle	$ 21	$ -	$ -	$ 15	$ -
6203 Maintenance & Operation of Equipment	$ 63	$ -	$ -	$ -	$ -
6212 Prof & Spec Services - Engineer	$ -	$ -	$ -	$ -	$ 10,000
6215 Prof & Spec Services - Other	$ -	$ -	$ -	$ 23,375	$ 40,000
6240 Membership and Dues	$ 175	$ 125	$ -	$ -	$ -
62 Subtotal Other Expenses	**$ 946**	**$ 685**	**$ 300**	**$ 23,655**	**$ 50,000**
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 44,214**	**$ 44,649**	**$ 29,100**	**$ 54,202**	**$ 64,501**
Other General Fund-Net Contribution	**$ 44,214**	**$ 44,649**	**$ 29,100**	**$ 54,202**	**$ 64,501**

CITY OF IONE
1111 50-00 ENGINEERING

		Audited 2012-13		Audited 2013-14		Adopted 2014-15		Projected 2014-15		Proposed 2015-16
REVENUES:										
46 Charges for Current Services										
4621 Plan Checking Fees	$	-	$	-	$	-	$	-	$	-
46 Subtotal Charges for Current Services	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
Total Revenues	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
EXPENDITURES:										
62 Other Expenses										
6212 Prof. & Special Services - Engineer	$	2,444	$	24,649	$	18,300	$	23,850	$	9,000
62 Subtotal Other Expenses	**$**	**2,444**	**$**	**24,649**	**$**	**18,300**	**$**	**23,850**	**$**	**9,000**
Total Expenditures	**$**	**2,444**	**$**	**24,649**	**$**	**18,300**	**$**	**23,850**	**$**	**9,000**
Other General Fund-Net Contribution	**$**	**2,444**	**$**	**24,649**	**$**	**18,300**	**$**	**23,850**	**$**	**9,000**

CITY OF IONE
1111 62-00 PARKS & RECREATION

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
43 Fines, Forfeits and Penalties					
4341 Interest Penalties & Delinquent	$ -	$ -	$ -	$ -	$ -
43 Subtotal Fines, Forfeits and Penalties	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
44 Use of Money and Property					
4421 Rental Revenue	$ 31,998	$ 26,064	$ 40,000	$ 40,000	$ 40,000
44 Subtotal Use of Money and Property	**$ 31,998**	**$ 26,064**	**$ 40,000**	**$ 40,000**	**$ 40,000**
45 Other Government Agencies					
4562 Cal Recycle Grant	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000
45 Subtotal Other Government Agencies	**$ -**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 5,000**
46 Charges for Current Services					
4644 Pool Revenue	$ 9,299	$ 4,709	$ -	$ -	$ -
46 Subtotal Charges for Current Services	**$ 9,299**	**$ 4,709**	**$ -**	**$ -**	**$ -**
47 Other Revenue					
4701 Surplus Items Sold	$ -	$ -	$ -	$ 10,000	$ -
4790 Pool Donations	$ 8,797	$ -	$ -	$ -	$ -
4792 Miscellaneous Revenue	$ 4	$ 1,580	$ 100	$ 100	$ 100
47 Other Revenue	**$ 8,801**	**$ 1,580**	**$ 100**	**$ 10,100**	**$ 100**
TOTAL REVENUES	**$ 50,098**	**$ 37,353**	**$ 45,100**	**$ 55,100**	**$ 45,100**
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 65,670	$ 68,376	$ 63,877	$ 76,770	$ 69,045
5110 Salaries & Wages-Life Guards	$ 11,403	$ 6,939	$ -	$ -	$ -
5110 Salaries & Wages-Extra Help	$ -	$ -	$ -	$ -	$ 4,475
5111 Salary Reduction	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 798	$ 170	$ -	$ -	$ -
5210 In Lieu Medical Ins.	$ 186	$ 227	$ 165	$ -	$ -
5211 Employee Health Insurance	$ 18,887	$ 13,409	$ 18,150	$ 16,990	$ 17,391
5212 Dental, Vision & Life Ins	$ 1,915	$ 1,262	$ 1,022	$ 925	$ 1,016
5213 PERS Retirement Expense	$ 6,702	$ 7,578	$ 9,603	$ 5,480	$ 4,786
5213 PERS Side-fund Liability	$ -	$ -	$ -	$ -	$ 14,623
5214 PERS Employers Paid Employees Share	$ 658	$ -	$ -	$ -	$ -
5215 Social Security	$ 7,512	$ 6,854	$ 5,813	$ 5,520	$ 5,623
5217 Deferred Compensation Match	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 1,229	$ 682	$ 594	$ 592	$ 602
5219 Workers Compensation	$ -	$ -	$ -	$ -	$ -
6140 Clothing & Personnel expense	$ 825	$ 532	$ 532	$ 600	$ 628
5220 PARS Supplemental Retirement Annuity Plan	$ 10,844	$ 10,844	$ 10,844	$ 10,844	$ 10,844
51 Subtotal Salaries and Employee Benefits	**$ 126,629**	**$ 116,872**	**$ 110,600**	**$ 117,721**	**$ 129,033**
61 Services and Supplies					
6111 Office Expense	$ 194	$ 271	$ 100	$ 2,630	$ 500
6113 Chemicals	$ 8,458	$ 7,034	$ 6,000	$ 8,725	$ 8,500
6120 Special Departmental Expense	$ 204	$ 300	$ 300	$ 5,650	$ 2,800
6122 Training	$ -	$ -	$ -	$ -	$ 1,000
6130 Small Tools	$ 307	$ -	$ -	$ -	$ 1,500
6150 Advertising	$ -	$ -	$ -	$ -	$ -
6160 Communications	$ 1,525	$ 1,066	$ 1,000	$ 1,825	$ 1,000
6170 Utilities	$ 48,624	$ 46,662	$ 47,000	$ 57,475	$ 57,000
6190 Maint. Of Bldgs., Structures & Grounds	$ 22,236	$ 29,000	$ 20,000	$ 23,200	$ 30,000
61 Subtotal Services and Supplies	**$ 81,548**	**$ 84,333**	**$ 74,400**	**$ 99,505**	**$ 102,300**

1111 62-00 PARKS & RECREATION

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
62 Other Expenses					
6201 Gasoline	$ 9,741	$ 8,229	$ 8,500	$ 5,065	$ 8,500
6202 Maint & Operation of Vehicle	$ 1,724	$ 1,688	$ 1,500	$ 1,600	$ 2,500
6203 Maintenance & Operation of Equipment	$ 5,115	$ 6,771	$ 6,000	$ 9,390	$ 6,000
6212 Prof & Spec Services - Engineer	$ -	$ -	$ -	$ 1,000	$ 1,000
6215 Pro & Special Services Other	$ 144	$ -	$ 12,000	$ 12,010	$ 11,000
6245 Cal Recycle Grant Expense	$ 505	$ 1,312	$ 5,000	$ 5,000	$ 5,000
62 Subtotal Other Expenses	**$ 17,229**	**$ 18,000**	**$ 33,000**	**$ 34,065**	**$ 34,000**
88 Capital Expense and Fixed Assets					
8813 Capital Outlay Other Than Building	$ -	$ 3,890	$ 25,000	$ 22,230	$ 35,250
88 Subtotal New Equipment	**$ -**	**$ 3,890**	**$ 25,000**	**$ 22,230**	**$ 35,250**
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 225,406**	**$ 223,095**	**$ 243,000**	**$ 273,521**	**$ 300,583**
Other General Fund-Net Contribution	**$ 175,308**	**$ 185,742**	**$ 197,900**	**$ 218,421**	**$ 255,483**

CITY OF IONE

1111 64-00 ADMINISTRATIVE SERVICES

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
EXPENDITURES:					
51 Salaries and Employee Benefits					
5219 Workers Compensation	$ 47,975	$ 34,690	$ 38,686	$ 45,918	$ 31,176
5211 Health Insurance (Retiree)	$ -	$ 3,471	$ 3,686	$ 4,843	$ 32,996
51 Subtotal Salaries and Employee Benefits	**$ 47,975**	**$ 38,161**	**$ 42,372**	**$ 50,761**	**$ 64,172**
61 Services and Supplies					
6111 Office Expense	$ 22,642	$ 23,450	$ 23,000	$ 21,720	$ 23,000
6112 Payroll Processing Fee	$ 7,222	$ 7,687	$ 7,500	$ 7,690	$ 7,900
6120 Special Departmental Expense	$ 226	$ 132	$ 200	$ -	$ -
6150 Advertising	$ 48	$ -	$ -	$ 2,385	$ -
6160 Communications	$ 5,367	$ 8,140	$ 8,000	$ 8,120	$ 7,000
6165 Network Services	$ 11,480	$ 8,844	$ 27,000	$ 29,115	$ 11,154
6166 Software Programs	$ 1,203	$ 1,515	$ 1,500	$ -	$ 1,500
6170 Utilities	$ 11,738	$ 14,468	$ 15,000	$ 15,595	$ 15,500
6190 Maint. Of Bldgs., Structures & Grounds	$ 5,678	$ 3,406	$ 18,500	$ 13,135	$ 10,000
61 Services and Supplies	**$ 65,604**	**$ 67,642**	**$ 100,700**	**$ 97,760**	**$ 76,054**
62 Other Expenses					
6203 Maintenance & Operation of Equipment	$ 724	$ 1,265	$ 1,000	$ 1,365	$ 1,400
6215 Prof & Spec Services - Other	$ 16,298	$ -	$ 1,000	$ 2,335	$ 12,500
6220 Other Contractural Services	$ -	$ -	$ 5,000	$ 3,750	$ 5,920
6220 Consulting Admin Accountant	$ -	$ -	$ 15,000	$ -	$ 10,000
6230 Insurance and Surety Bonds	$ 41,182	$ 34,298	$ 31,000	$ 31,715	$ 26,000
6231 Property Insurance	$ 13,017	$ 19,628	$ 8,700	$ 10,050	$ 8,700
6240 Membership and Dues	$ 8,832	$ 9,279	$ 14,300	$ 7,500	$ 10,000
62 Subtotal Other Expenses	**$ 80,053**	**$ 64,470**	**$ 76,000**	**$ 56,715**	**$ 74,520**
92 Miscellaneous Expenses					
9211 Interest Expense	$ 11,664	$ 10,000	$ 10,000	$ 10,000	$ 2,726
9212 Interest Expense-Fire Station #2 Lease	$ -	$ 2,982	$ 17,341	$ 17,365	$ 16,365
9311 Retirement of Principal-Fire Station #2 Lease	$ -	$ 4,007	$ 24,590	$ 24,590	$ 25,567
9231 Bank Charges/Late Fees	$ 3,937	$ 3,807	$ 3,800	$ 4,340	$ 3,800
9261 Miscellaneous Expense	$ 1,733	$ 990	$ 900	$ -	$ 500
92 Subtotal Miscellaneous Expense	**$ 17,334**	**$ 21,786**	**$ 56,631**	**$ 56,295**	**$ 48,958**
Total Expenditures	**$ 210,966**	**$ 192,059**	**$ 275,703**	**$ 261,531**	**$ 263,704**
OTHER FINANCING SOURCES (USES):					
Jackson Rancheria (Train Depot)	$ -	$ -	$ -	$ (9,000)	$ (9,000)
Amador County Sales Tax Loan	$ -	$ -	$ -	$ (31,455)	$ (31,455)
Transfer Out - Contingency fund	$ -	$ -	$ -	$ -	$ (50,000)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ (40,455)**	**$ (90,455)**
Other General Fund-Net Contribution	**$ 210,966**	**$ 192,059**	**$ 275,703**	**$ 301,986**	**$ 354,159**

CITY OF IONE
1111 65-00 MECHANIC

EXPENDITURES:	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 19,369	$ 27,462	$ 12,590	$ 22,949	$ -
5130 Overtime Expense	$ 48	$ -	$ -	$ -	$ -
5211 Employee Health Insurance	$ 3,975	$ 4,710	$ 1,409	$ 1,409	$ -
5212 Dental, Vision & Life Ins	$ 485	$ 500	$ 129	$ 129	$ -
5213 PERS Retirement Expense	$ 2,493	$ 3,397	$ 2,096	$ 5,096	$ -
5214 PERS Employers Paid Employees Share	$ 416	$ -	$ -	$ -	$ -
5215 Social Security	$ 1,563	$ 1,702	$ 1,146	$ 1,646	$ -
5218 State Unemployment Insurance	$ 260	$ 260	$ 74	$ 74	$ -
50 Salaries and Employee Benefits	**$ 28,609**	**$ 38,030**	**$ 17,444**	**$ 31,303**	**$ -**
61 Services and Supplies					
6130 Small Tools	$ -	$ -	$ 5,000	$ 2,396	$ -
6160 Communications	$ 536	$ 351	$ 350	$ 95	$ -
6170 Utilities	$ 211	$ 239	$ 250	$ 535	$ -
6190 Maint. Of Bldgs., Structures & Grounds	$ 14	$ -		$ -	$ -
61 Subtotal Services and Supplies	**$ 761**	**$ 590**	**$ 5,600**	**$ 3,026**	**$ -**
62 Other Expenses					
6201 Gasoline	$ -	$ 300	$ 350	$ -	$ -
6202 Maint & Operation of Vehicle	$ 499	$ 756	$ 700	$ 455	$ -
6203 Maintenance & Operation of Equipment	$ 26	$ 247	$ 250	$ 81	$ -
62 Subtotal Other Expenses	**$ 525**	**$ 1,303**	**$ 1,300**	**$ 536**	**$ -**
Total Expenditures	**$ 29,895**	**$ 39,923**	**$ 24,344**	**$ 34,865**	**$ -**
Other General Fund-Net Contribution	**$ 29,895**	**$ 39,923**	**$ 24,344**	**$ 34,865**	**$ -**

Gas Tax Fund

CITY OF IONE

FY 2015-16 GAS TAX FINAL BUDGET

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2012-13	Audited FY 13-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES :					
44 Use of Money and Property					
4461 Interest Earned	$ -	$ -	$ -	$ -	$ 500
44 Subtotal Use of Money and Property	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500**
45 Other Governmental Agencies					
4500 Other Governmental Agencies	$ -	$ -	$ -		$ -
4521 Gas Tax - 2106	$ 25,775	$ 53,877	$ 34,510	$ 34,510	$ 35,000
4522 Gas Tax - 2107	$ 43,860	$ 49,534	$ 58,870	$ 58,870	$ 59,000
4523 Gas Tax - 2107.5	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
4524 Gas Tax - 2105	$ 28,115	$ 49,317	$ 36,540	$ 36,540	$ 37,000
4525 Gas Tax - 2103	$ 62,205	$ 98,832	$ 73,080	$ 73,080	$ 74,000
4541 DOT - Street Cleaning	$ 4,600	$ 3,066	$ 6,000	$ 6,000	$ 6,000
4551 Traffic Congestion Releif	$ -	$ 3,359	$ -	$ -	$ -
45 Subtotal Other Governmental Agencies	**$ 166,555**	**$ 259,985**	**$ 211,000**	**$ 211,000**	**$ 213,000**
47 Other Revenue					
4792 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
47 Subtotal Other Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenues	**$ 166,555**	**$ 259,985**	**$ 211,000**	**$ 211,000**	**$ 213,500**
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 58,461	$ 59,107	$ 67,179	$ 72,944	$ 74,358
5111 Salary Reduction	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 64	$ 247	$ -	$ -	$ -
5130 Overtime Expense	$ 384	$ 1,180	$ -	$ -	$ -
5211 Employee Health Insurance	$ 9,428	$ 10,256	$ 11,597	$ 11,590	$ 18,490
5212 Dental, Vision & Life Ins	$ 936	$ 1,161	$ 1,001	$ 1,000	$ 1,119
5213 PERS Retirement Expense	$ 6,308	$ 7,968	$ 9,487	$ 9,500	$ 5,879
5213 PERS Side-Fund Liability	$ -	$ -	$ -		$ 9,749
5214 PERS Employers Paid Employees Share	$ 65	$ -	$ -		$ -
5215 Social Security	$ 4,372	$ 4,156	$ 6,113	$ 6,310	$ 5,688
5217 Deferred Comp	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 613	$ 531	$ 640	$ 640	$ 631
6140 Clothing & Personal Expense	$ 312	$ 256	$ 540	$ 1,500	$ 464
5219 Workers Compensation	$ 3,445	$ 2,601	$ -	$ 3,000	$ 3,000
5220 PARS Supplemental Retirement Annuity Plan	$ 6,086	$ 7,303	$ 7,304	$ 7,304	$ 7,304
51 Subtotal Salaries and Employee Benefits	**$ 90,474**	**$ 94,766**	**$ 103,861**	**$ 113,788**	**$ 126,682**
61 Services and Supplies					
6111 Office Expense	$ 575	$ 613	$ 500	$ 2,650	$ 700
6119 Traffic Safety Supplies& Equipment	$ -	$ 234	$ -	$ 8,950	$ 10,000
6120 Special Departmental Expense	$ -	$ 32	$ -	$ 1,200	$ 3,500
6122 Training	$ -	$ -	$ -	$ -	$ 2,500
6150 Advertising	$ -	$ -	$ -	$ -	$ -
6160 Communications	$ -	$ 270	$ 225	$ 450	$ 500
6165 Network Services	$ -	$ -	$ 6,000	$ 5,500	$ 6,000
6170 Utilities	$ 25,650	$ 25,917	$ 27,000	$ 25,000	$ 28,000
6190 Maint. Of Bldgs., Structures & Grounds	$ 1,756	$ 224	$ 1,500	$ 2,500	$ 2,500
61 Subtotal Services and Supplies	**$ 27,981**	**$ 27,290**	**$ 35,225**	**$ 46,250**	**$ 53,700**
62 Other Expenses					
6201 Gasoline	$ -	$ 1,959	$ 1,650	$ 2,500	$ 2,500
6202 Maintenance & Operation of Vehicle	$ -	$ 331	$ 500	$ 1,150	$ 5,000

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2012-13	Audited FY 13-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
6203 Maintenance & Operation of Equipment	$ 934	$ 1,766	$ 2,500	$ 1,700	$ 8,000
6211 Prof. & Special Services - Auditor/Accountant	$ 4,634	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6212 Prof. & Special Services - Engineer	$ 4,300	$ 16,612	$ 11,675	$ 12,000	$ 16,500
6213 Prof & Special Services - Planner	$ 325	$ 500	$ 500	$ -	$ 5,000
6215 Prof & Special Services - Other	$ -	$ 4,890	$ 5,500	$ -	$ 630
6230 Insurance & Surety Bonds	$ 1,374	$ 3,372	$ 1,300	$ 6,300	$ 8,189
6231 Property Insurance	$ -	$ -	$ -	$ 2,200	$ 1,264
62 Subtotal Other Expenses	**$ 11,567**	**$ 30,430**	**$ 24,625**	**$ 26,850**	**$ 48,083**
81 Capital Repairs					
8111 Non Street Repair	$ -	$ -	$ -	$ -	$ -
8112 Street Resurfacing	$ -	$ 15,331	$ 230,000	$ 194,500	$ 100,000
8113 Sidewalk Repair	$ -	$ -	$ -	$ -	$ -
8114 Storm Drain & Ditch Repair	$ -	$ -	$ -	$ -	$ -
8814 New Equipment	$ -	$ -	$ -	$ -	$ 41,250
81 Capital Repairs	**$ -**	**$ 15,331**	**$ 230,000**	**$ 194,500**	**$ 141,250**
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	$ -	$ -	$ -		$ -
92 Subtotal Miscellaneous Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 130,022**	**$ 167,817**	**$ 393,711**	**$ 381,388**	**$ 369,715**
Excess Revenues Over (Under) Expenditures	**$ 36,533**	**$ 92,168**	**$ (182,711)**	**$ (170,388)**	**$ (156,215)**
OTHER FINANCING SOURCES (USES)					
Prior Year Cash Carry	$ -	$ 35,500	$ 182,711	$ 170,388	$ 156,215
Total Other Financing Sources (Uses)	**$ -**	**$ 35,500**	**$ 182,711**	**$ 170,388**	**$ 156,215**
Net Change in Fund Balance	**$ 36,533**	**$ 127,668**	**$ -**	**$ -**	**$ -**

Notes:

Sewer Funds

CITY OF IONE FY 2015-16 FINAL BUDGET

SUMMARY ENTERPRISE FUNDS
FUNDS 3111, 3121,3131

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
44 Use of Money and Property					
4411 Investment Income	$ -	$ -	$ -		$ -
4415 Tertiary Plant Reimbursements	$ 129,200	$ 129,200	$ 177,595	$ 177,595	$ 296,284
4461 Interest Charges	$ 18,636	$ 20,444	$ 18,500	$ 13,600	$ 15,000
44 Subtotal Use of Money and Property	**$ 147,836**	**$ 149,644**	**$ 196,095**	**$ 191,195**	**$ 311,284**
46 Charges for Current Services					
4650 Sewer Service Charges	$ 980,190	$ 1,040,144	$ 1,199,000	$ 1,099,000	$ 1,110,000
4651 Sewer Delinquent Charges	$ (3,162)	$ (2,287)	$ -	$ -	$ -
4653 Sewer Connection Fees	$ 456,372	$ 223,212	$ -	$ 15,300	$ -
46 Subtotal Charges for Current Services	**$ 1,433,400**	**$ 1,261,069**	**$ 1,199,000**	**$ 1,114,300**	**$ 1,110,000**
47 Other Revenues					
4788 Sales of Agendas & Copies	$ -	$ -	$ -	$ 730	$ -
47 Subtotal Other Revenues	**$ -**	**$ -**	**$ -**	**$ 730**	**$ -**
Total Revenues	**$ 1,581,236**	**$ 1,410,713**	**$ 1,395,095**	**$ 1,306,225**	**$ 1,421,284**
EXPENSES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 127,681	$ 192,722	$ 170,873	$ 173,500	$ 151,640
5111 Salary Reduction	$ -	$ -	$ -	$ -	$ -
5112 Salaries & Wages Part Time Employees	$ -	$ -	$ -	$ -	$ -
5113 Longevity	$ 64	$ 247	$ -	$ -	$ -
5114 Incentive	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 177	$ 1,549	$ -	$ -	$ -
5211 Employee Health Insurance	$ 22,837	$ 16,721	$ 19,600	$ 17,500	$ 23,690
5212 Dental, Vision & Life Insurance	$ 3,051	$ 1,898	$ 2,961	$ 2,400	$ 3,551
5213 PERS Retirement Expense	$ 11,398	$ 27,045	$ 23,468	$ 21,000	$ 10,191
5213 PERS Side-Fund Liability	$ -	$ -	$ -	$ -	$ 15,052
5214 PERS Employers Paid Employees Share	$ 1,165	$ -	$ -	$ -	$ -
5215 Social Security	$ 9,101	$ 11,932	$ 11,119	$ 9,400	$ 11,088
5216 FICA Employee Paid Employee Share	$ -	$ -	$ -	$ -	$ -
5217 Deferred Comp Match	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 1,031	$ 955	$ 1,117	$ 1,030	$ 1,011
6140 Clothing & Personal Expense	$ 112	$ 112	$ 113	$ 200	$ 261
5219 Workers Compensation	$ 9,645	$ 8,549	$ 8,500	$ 9,000	$ 16,408
5220 PARS Supplemental Retirement Annunity Plan	$ 845	$ 2,537	$ 2,537	$ 2,537	$ 2,537
5221 OPEB Expense	$ -	$ 15,922	$ -	$ 16,000	$ 16,000
51 Subtotal Salaries & Employee Benefits	**$ 187,107**	**$ 280,189**	**$ 240,288**	**$ 252,567**	**$ 251,429**
61 Services and Supplies					
6111 Office Expense	$ 10,587	$ 11,130	$ 9,000	$ 9,900	$ 9,000
6113 Operational Chemicals	$ 15,900	$ 16,300	$ 40,000	$ 40,000	$ 42,000
6119 Safety Equipment	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ 5,570	$ 6,966	$ 5,000	$ 1,000	$ -
6121 Testing Supplies	$ -	$ -	$ -	$ -	$ -
6122 Training	$ -	$ -	$ -	$ -	$ -
6126 Permit Fees/SWRCB Waste Discharge Permit	$ 12,394	$ 16,755	$ 15,000	$ 18,580	$ 31,000
6130 Small Tools	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ 1,348	$ 1,219	$ 1,500	$ 725	$ 500
6160 Communications	$ 783	$ 803	$ 950	$ 300	$ 300
6165 Network Services	$ -	$ -	$ 12,000	$ 12,200	$ -
6170 Utilities - Electric	$ 66,355	$ 82,873	$ 88,000	$ 77,000	$ 87,500
6170 Utilities - Water	$ -	$ -	$ -	$ -	$ 14,000

SUMMARY ENTERPRISE FUNDS
FUNDS 3111, 3121,3131

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
6180 Rents & Leases of Equip	$ 18,979	$ -	$ -	$ 750	$ -
6190 Maint. Of Bldgs., Structures & Grounds	$ 100	$ 5,874	$ 8,500	$ 5,300	$ 87,000
6193 Maint. Of Collection System	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	**$ 132,016**	**$ 141,920**	**$ 179,950**	**$ 165,755**	**$ 271,300**
62 Other Expenses					
6201 Gasoline	$ -	$ 983	$ 2,000	$ 9,600	$ 2,000
6202 Maintenance & Operation of Vehicle	$ 878	$ -	$ -	$ -	$ -
6203 Maintenance & Operation of Equipment	$ -	$ 23,065	$ 50,000	$ 24,000	$ 50,000
6210 Prof & Special Services -Attorney	$ 203,067	$ 11,640	$ 75,000	$ 60,235	$ 52,500
6210 Prof & Special Services -Attorney Litigation Reserve	$ -	$ -	$ 80,000	$ 2,000	$ 25,000
6211 Prof & Special Services-Accountant/Auditor	$ 13,168	$ 7,000	$ 11,700	$ 11,700	$ 10,000
6212 Prof & Special Services-Engineer	$ 1,149	$ 1,245	$ 15,000	$ 16,000	$ 41,000
6212 Prof & Special Services - Engineer (WW project)	$ 87,495	$ 266,550	$ 1,500	$ -	$ 1,500
6213 Prof & Special Services-Planner (Rate Analysis)	$ 5,346	$ 2,298	$ -	$ -	$ -
6215 Prof & Special Services - Other	$ 68,490	$ 85,888	$ 4,000	$ 10,000	$ 17,500
6220 Other Contractural Services-Ground Monitoring	$ 42,119	$ 37,992	$ 38,313	$ 20,000	$ 38,700
6220 Other Contractural Services	$ 33,100	$ 18,100	$ 12,000	$ 11,000	$ 9,682
6222 Contract Operator Costs	$ 412,876	$ 323,552	$ 300,040	$ 300,040	$ 317,130
6223 Other Contractural Services	$ -	$ -	$ -	$ -	$ 2,695
6226 Prof & Special Services - GHD	$ 364,070	$ 2,339	$ -		$ -
6227 Prof & Special Services - Environmental Doc (CEQA)	$ 57,500	$ -	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 15,368	$ 17,930	$ 18,000	$ 27,250	$ 24,237
6231 Property Insurance	$ -	$ 8,574	$ 6,000	$ 2,100	$ 5,846
6240 Memberships and Dues	$ 583	$ 14	$ -	$ -	$ -
6250 Travel, Conference & Meetings	$ 484	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	**$ 1,305,693**	**$ 807,170**	**$ 613,553**	**$ 493,925**	**$ 597,790**
88 Capital Expense and Fixed Assets					
8813 Other Than Bldg.	$ 79,728	$ 118,032	$ -	$ 19,000	$ -
8814 New Equipment	$ 78,005	$ 65,132	$ 63,170	$ 80,700	$ 17,500
8816 Collection System Upgrade-Preston Sewer Construction	$ -	$ -	$ -		$ -
8816 Collection System Upgrade-Annual Allocation	$ -	$ 38,200	$ -		$ -
8819 Construction Management	$ -	$ -	$ 120,000	$ -	$ -
8820 Construction Hard Costs	$ 11,967	$ 963,700	$ 1,647,000	$ 117,000	$ 2,200,000
56 Subtotal Capital Expense and Fixed Assets	**$ 169,700**	**$ 1,185,064**	**$ 1,830,170**	**$ 216,700**	**$ 2,217,500**
92 Other Expense					
9235 Bank Charges	$ 2,311	$ 6,177	$ 5,000	$ 59,000	$ 6,000
9261 Miscellaneous Expense	$ 30,954	$ 30,954	$ -	$ -	$ -
Debt Service-I Bank Loan	$ -	$ 106,550	$ 120,239	$ 120,239	$ 120,312
9271 Interest Expense-I Bank Loan	$ -	$ 51,622	$ 40,202	$ 36,015	$ 32,042
9272 Debt Issuance Costs	$ -	$ 27,625	$ -	$ -	$ -
92 Subtotal Other Expense	**$ 33,265**	**$ 222,928**	**$ 165,441**	**$ 215,254**	**$ 158,354**
Total Expenses	**$ 1,827,781**	**$ 2,637,271**	**$ 3,029,402**	**$ 1,344,201**	**$ 3,496,373**
INCOME (LOSS) BEFORE TRANSFERS	**$ (246,545)**	**$ (1,226,558)**	**$ (1,634,307)**	**$ (37,976)**	**$ (2,075,089)**
OTHER FINANCING SOURCES:					
Proceeds of Debt	$ -	$ 1,236,471	$ 2,003,150	$ 437,600	$ 1,600,000
Prior Year Cash Carry	$ -	$ -	$ -	$ -	$ 475,089
Total Other Financing Sources (Uses)	**$ -**	**$ 1,236,471**	**$ 2,003,150**	**$ 437,600**	**$ 2,075,089**
Operating Income (Loss)	**$ (246,545)**	**$ 9,913**	**$ 368,843**	**$ 399,624**	**$ -**

CITY OF IONE FY 2015-16 FINAL BUDGET

ENTERPRISE FUNDS
FUND 3111 - Wastewater Operations Fund

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
44 Use of Money and Property					
4411 Investment Income	$ -	$ -	$ -		$ -
4461 Interest Charges	$ 18,636	$ 20,444	$ 18,500	$ 13,600	$ 15,000
40 Subtotal Use of Money and Property	**$ 18,636**	**$ 20,444**	**$ 18,500**	**$ 13,600**	**$ 15,000**
46 Charges for Current Services					
4650 Sewer Service Charges	$ 980,190	$ 1,040,144	$ 1,199,000	$ 1,099,000	$ 1,110,000
4651 Sewer Delinquent Charges	$ (3,162)	$ (2,287)	$ -	$ -	$ -
46 Subtotal Charges for Current Services	**$ 977,028**	**$ 1,037,857**	**$ 1,199,000**	**$ 1,099,000**	**$ 1,110,000**
Total Revenues	**$ 995,664**	**$ 1,058,301**	**$ 1,217,500**	**$ 1,112,600**	**$ 1,125,000**
EXPENSES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 98,910	$ 178,299	$ 114,623	$ 143,500	$ 113,430
5111 Salary Reduction	$ -	$ -	$ -	$ -	$ -
5112 Salaries & Wages Part Time Employees	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 64	$ 247	$ -	$ -	$ -
5114 Incentive	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 177	$ 1,549	$ -	$ -	$ -
5211 Employee Health Insurance	$ 15,279	$ 15,401	$ 13,000	$ 13,000	$ 19,190
5212 Dental, Vision & life Insurance	$ 1,308	$ 1,697	$ 1,700	$ 1,700	$ 2,795
5213 PERS Retirement Expense	$ 10,496	$ 26,516	$ 18,965	$ 19,000	$ 8,076
5213 PERS Side-Fund Liability	$ -	$ -	$ -	$ -	$ 15,052
5214 PERS Employers Paid Employees Share	$ 1,165	$ -	$ -	$ -	$ -
5215 Social Security	$ 7,855	$ 10,864	$ 6,000	$ 7,000	$ 8,677
5216 FICA Employee Paid Employee Share	$ -	$ -	$ -	$ -	$ -
5217 Deferred Comp Match	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 1,031	$ 955	$ 900	$ 900	$ 881
6140 Clothing & Personal Expense	$ 112	$ 112	$ 113	$ 200	$ 261
5219 Workers Compensation	$ 9,645	$ 8,549	$ 8,500	$ 9,000	$ 16,408
5220 PARS Supplemental Retirement Annuity Plan	$ 845	$ 2,537	$ 2,537	$ 2,537	$ 2,537
5221 OPEB Expense	$ -	$ 15,922	$ -	$ 16,000	$ 16,000
51 Subtotal Salaries and Employee Benefits	**$ 146,887**	**$ 262,648**	**$ 166,338**	**$ 212,837**	**$ 203,307**
61 Services and Supplies					
6111 Office Supplies	$ 10,587	$ 11,130	$ 9,000	$ 9,900	$ 9,000
6119 Safety Equipment	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ 5,570	$ 3,544	$ 5,000	$ 1,000	$ -
6122 Training	$ -	$ -	$ -	$ -	$ -
6126 Permit Fees	$ 12,394	$ 16,755	$ 15,000	$ 18,580	$ 19,000
6130 Small Tools	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ -	$ 248	$ -	$ 725	$ 500
6160 Communications	$ 513	$ 503	$ 600	$ 300	$ 300
6165 Network Services	$ -	$ -	$ 12,000	$ 12,200	$ -
6170 Utilities	$ 41,355	$ 56,873	$ 60,000	$ 54,000	$ 60,000
6180 Rents & Leases of Equip	$ 18,979	$ -	$ -	$ 750	$ -
6190 Maint. Of Bldgs., Structures & Grounds	$ 100	$ 874	$ 3,500	$ 300	$ 61,000
6193 Maint. Of Collection System	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	**$ 89,498**	**$ 89,927**	**$ 105,100**	**$ 97,755**	**$ 149,800**
62 Other Expenses					
6201 Gasoline	$ -	$ 983	$ 2,000	$ 1,600	$ 2,000
6202 Maintenance & Operation of Vehicle	$ 878	$ -	$ -	$ -	$ -

ENTERPRISE FUNDS

FUND 3111 - Wastewater Operations Fund

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
6203 Maintenance & Operation of Equipment	$ -	$ 3,065	$ 30,000	$ 4,000	$ 30,000
6210 Prof & Special Services -Attorney	$ -	$ -	$ -	$ 5,000	$ -
6211 Prof. & Special Services - Accountant/Auditor	$ 13,168	$ 7,000	$ 7,500	$ 7,500	$ 7,500
6212 Prof. & Special Services - Engineer	$ 1,149	$ 1,245	$ 15,000	$ 16,000	$ 38,500
6215 Prof & Special Services - Other	$ 10,403	$ -	$ 4,000	$ 10,000	$ 10,000
6220 Other Contractural Services-Ground Water Monitoring	$ 42,119	$ 37,992	$ 38,313	$ 20,000	$ 38,700
6222 Contract Wastewater Operator Costs	$ 252,720	$ 209,400	$ 179,400	$ 179,400	$ 192,220
6223 Other Contractural Services	$ -	$ -	$ -	$ -	$ 2,695
6230 Insurance and Surety Bonds	$ 15,368	$ 17,930	$ 18,000	$ 27,250	$ 24,237
6231 Property Insurance	$ -	$ 8,574	$ 6,000	$ 2,100	$ 5,846
6240 Membership and Dues	$ 583	$ 14		$ -	$ -
6250 Travel, Conference & Meetings	$ 36	$ -		$ -	$ -
62 Subtotal Other Expenses	**$ 336,424**	**$ 286,203**	**$ 300,213**	**$ 272,850**	**$ 351,698**
88 Capital Expense and Fixed Assets					
8814 New Equipment	$ -	$ -	$ 63,170	$ 75,000	$ 17,500
88 Subtotal Capital Expense and Fixed Assets	**$ -**	**$ -**	**$ 63,170**	**$ 75,000**	**$ 17,500**
92 Miscellaneous Expenses					
9235 Bank Charges	$ 2,311	$ 6,177	$ 5,000	$ 59,000	$ 6,000
9261 Miscellaneous Expense	$ 30,954	$ 30,954	$ -	$ -	$ -
Debt Service-I Bank Loan	$ -	$ 106,550	$ 120,239	$ 120,239	$ 120,312
9271 Interest Expense-I Bank Loan	$ -	$ 51,622	$ 40,202	$ 36,015	$ 32,042
9272 Debt issuance costs	$ -	$ 27,625	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	**$ 33,265**	**$ 222,928**	**$ 165,441**	**$ 215,254**	**$ 158,354**
Total Expenses	**$ 606,074**	**$ 861,706**	**$ 800,262**	**$ 873,696**	**$ 880,659**
OTHER FINANCING SOURCES (USES)					
Prior Year Cash Carry	$ -	$ -	$ -	$ -	$ 475,089
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ 475,089**
INCOME (LOSS)	**$ 389,590**	**$ 196,595**	**$ 417,238**	**$ 238,904**	**$ 719,430**

CITY OF IONE FY 2015-16 FINAL BUDGET

ENTERPRISE FUNDS

FUND 3121 - Wastewater Capital Projects Fund

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
44 Use of Money and Property					
4411 Investment Income	$ -	$ -	$ -	$ -	$ -
44 Subtotal Use of Money and Property	$ -	$ -	$ -	$ -	$ -
46 Charges for Current Services					
4653 Sewer Connection Fees	$ 456,372	$ 223,212	$ -	$ 15,300	$ -
46 Subtotal Charges for Current Services	**$ 456,372**	**$ 223,212**	**$ -**	**$ 15,300**	**$ -**
47 Other Revenues					
4788 Sales of Agendas & Copies	$ -	$ -	$ -	$ 730	
47 Subtotal Other Revenues	$ -	$ -	$ -	**$ 730**	$ -
Total Revenues	**$ 456,372**	**$ 223,212**	$ -	**$ 16,030**	$ -
EXPENSES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	$ 28,771	$ 14,423	$ 56,250	$ 30,000	$ 31,518
5211 Employee Health Insurance	$ 7,558	$ 1,320	$ 6,600	$ 4,500	$ 4,500
5212 Dental, Vision & Life Insurance	$ 1,743	$ 201	$ 1,261	$ 700	$ 756
5213 PERS Retirement Expense	$ 902	$ 529	$ 4,503	$ 2,000	$ 2,115
5214 PERS Employers Paid Employees Share	$ -	$ -	$ -	$ -	$ -
5215 Social Security	$ 1,246	$ 1,068	$ 5,119	$ 2,400	$ 2,411
5218 State Unemployment Insurance	$ -	$ -	$ 217	$ 130	$ 130
51 Subtotal Salaries & Employee Benefits	**$ 40,220**	**$ 17,541**	**$ 73,950**	**$ 39,730**	**$ 41,430**
61 Services and Supplies					
6120 Special Departmental Expense	$ -	$ 3,422	$ -	$ -	$ -
6150 Advertising	$ 1,348	$ 971	$ 1,500	$ -	$ -
61 Subtotal Services and Supplies	**$ 1,348**	**$ 4,393**	**$ 1,500**	$ -	$ -
62 Other Expenses					
6201 Gasoline	$ -	$ -	$ -	$ 8,000	$ -
6210 Prof & Special Services -Attorney	$ 203,067	$ 11,640	$ 75,000	$ 43,235	$ 50,000
6210 Prof & Special Services -Attorney Litigation Reserve	$ -	$ -	$ 80,000	$ 2,000	$ 25,000
6211 Prof & Special Services-Accountant/Auditor	$ -	$ -	$ 4,200	$ 4,200	$ 1,500
6212 Prof & Special Services - Engineer (WW project)	$ 87,495	$ 266,550	$ 1,500	$ -	$ 1,500
6213 Prof & Special Services-Planner (Analysis)	$ 5,346	$ 2,298	$ -	$ -	$ -
6215 Prof & Special Services - Other	$ 58,087	$ 85,888	$ -	$ -	$ -
6220 Other Contractural Services - Easement	$ 15,000	$ -	$ -	$ -	$ -
6226 Prof & Special Services - GHD	$ 364,070	$ 2,339	$ -	$ -	$ -
6227 Prof & Special Services - Environmental Doc (CEQA)	$ 57,500	$ -	$ -	$ -	$ -
6250 Travel, conferences, meetings	$ 448	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	**$ 791,013**	**$ 368,715**	**$ 160,700**	**$ 57,435**	**$ 78,000**
88 Capital Expense and Fixed Assets					
8813 Other Than Bldg.	$ 79,728	$ 118,032	$ -	$ 19,000	$ -
8814 New Equipment	$ 78,005	$ 65,132	$ -	$ 5,700	$ -
8816 Collection System Upgrade-Preston Sewer Construction	$ -	$ -	$ -	$ -	$ -
8816 Collection System Upgrade-Annual Allocation	$ -	$ 38,200	$ -	$ -	$ -
8819 Construction Management	$ -	$ -	$ 120,000	$ -	$ -
8820 Construction Hard Costs	$ 11,967	$ 963,700	$ 1,647,000	$ 117,000	$ 2,200,000
56 Subtotal Capital Expense and Fixed Assets	**$ 169,700**	**$ 1,185,064**	**$ 1,767,000**	**$ 141,700**	**$ 2,200,000**
92 Other Expense					
9261 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -

ENTERPRISE FUNDS
FUND 3121 - Wastewater Capital Projects Fund

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
92 Subtotal Other Expense	$ -	$ -	$ -	$ -	$ -
Total Expenses	**$ 1,002,281**	**$ 1,575,713**	**$ 2,003,150**	**$ 238,865**	**$ 2,319,430**
INCOME (LOSS)	**$ (545,909)**	**$ (1,352,501)**	**$ (2,003,150)**	**$ (222,835)**	**$ (2,319,430)**
OTHER FINANCING SOURCES:					
Proceeds of Debt - I Bank loan	$ -	$ 1,236,471	$ 2,003,150	$ 437,600	$ 1,600,000
Total Other Financing Sources (Uses)	**$ -**	**$ 1,236,471**	**$ 2,003,150**	**$ 437,600**	**$ 1,600,000**
Operating Income (Loss)	**$ (545,909)**	**$ (116,030)**	**$ -**	**$ 214,765**	**$ (719,430)**

CITY OF IONE FY 2015-16 FINAL BUDGET

ENTERPRISE FUNDS

FUND 3131 - Wastewater Tertiary Plant

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
44 Use of Money and Property					
4411 Investment Income	$ -	$ -	$ -	$ -	-
4415 Tertiary Plant Reimbursements	$ 129,200	$ 129,200	$ 177,595	$ 177,595	296,284
44 Subtotal Use of Money and Property	**$ 129,200**	**$ 129,200**	**$ 177,595**	**$ 177,595**	**296,284**
Total Revenue	**$ 129,200**	**$ 129,200**	**$ 177,595**	**$ 177,595**	**296,284**
EXPENSES:					
51 Salaries and Employee Benefits					
5110 Salaries & Benefits (Administration)	$ -	$ -	$ -	$ -	$ 6,692
61 Subtotal Salaries & Benefits	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,692**
61 Services and Supplies					
6111 Office Expense	$ -	$ -	$ -	$ -	$ -
6113 Operational Chemicals	$ 15,900	$ 16,300	$ 40,000	$ 40,000	$ 42,000
6119 Safety Equipment	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ -	$ -	$ -	$ -	$ -
6121 Testing Supplies	$ -	$ -	$ -	$ -	$ -
6126 SWRCB Waste Discharge Permit	$ -	$ -	$ -	$ -	$ 12,000
6160 Communications	$ 270	$ 300	$ 350	$ -	$ -
6170 Utilities - Electric	$ 25,000	$ 26,000	$ 28,000	$ 23,000	$ 27,500
6170 Utilities - Water	$ -	$ -	$ -	$ -	$ 14,000
6190 Maint. Of Bldgs., Structures & Grounds	$ -	$ 5,000	$ 5,000	$ 5,000	$ 26,000
61 Subtotal Services and Supplies	**$ 41,170**	**$ 47,600**	**$ 73,350**	**$ 68,000**	**$ 121,500**
62 Other Expenses					
6202 Maintenance & Operation of Vehicle	$ -	$ -	$ -	$ -	$ -
6203 Maintenance & Operation of Equipment	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000
6210 Prof. & Special Services - Legal	$ -	$ -	$ -	$ 12,000	$ 2,500
6211 Prof. & Special Services - Accountant/Auditor	$ -	$ -	$ -	$ -	$ 1,000
6212 Prof. & Special Services - Engineer	$ -	$ -	$ -	$ -	$ 2,500
6215 Prof. & Special Services - Other	$ -	$ -	$ -	$ -	$ -
6215 Prof. & Special Services - Sludge Costs	$ -	$ -	$ -	$ -	$ 7,500
6220 Other Contractural Services-Ground Water Monitoring	$ 18,100	$ 18,100	$ 12,000	$ 11,000	$ 9,682
6222 Contract Operator Costs	$ 160,156	$ 114,152	$ 120,640	$ 120,640	$ 124,910
6230 Insurance and Surety Bonds	$ -	$ -	$ -		
62 Subtotal Other Expenses	**$ 178,256**	**$ 152,252**	**$ 152,640**	**$ 163,640**	**$ 168,092**
88 Capital Expense and Fixed Assets					
8814 New Equipment	$ -	$ -	$ -	$ -	$ -
88 Subtotal New Equipment	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenses	**$ 219,426**	**$ 199,852**	**$ 225,990**	**$ 231,640**	**$ 296,284**
INCOME (LOSS)	**$ (90,226)**	**$ (70,652)**	**$ (48,395)**	**$ (54,045)**	**$ -**

Other
Special Revenue
Funds

1112 Contingency Fund "NEW"

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
OTHER FINANCING SOURCES (USES)					
4900 Transfer in - General Fund	$ -	$ -	$ -	$ -	$ 50,000
9700 Transfer out	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

CITY OF IONE

4211 - LOCAL TRANSPORTATION COMMISSION

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4461 Interest Earned	$ -	$ 5,309	$ -	$ 5,309	$ 1,352
4561 Grant Revenue - ACTC	$ -	$ -	$ -	$ -	$ 16,365
Total Revenues	**$ -**	**$ 5,309**	**$ -**	**$ 5,309**	**$ 17,717**
EXPENDITURES:	$ -	$ -	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	**$ -**	**$ 5,309**	**$ -**	**$ 5,309**	**$ 17,717**

CITY OF IONE

7112 - REHAB HOUSING TRUST

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:					
7110 Loans Receivable Bad Debt	$ -	$ 69,288	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	**$ -**	**$ (69,288)**	**$ -**	**$ -**	**$ -**

CITY OF IONE

7114 - 97-HOME-0260

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:					
7110 Loans Receivable Bad Debt	$ -	$ 1,070	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ (1,070)	$ -	$ -	$ -

CITY OF IONE

7115 - 01-HOME-5180

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:					
7110 Loans Receivable Bad Debt	$ -	$ 233	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	**$ -**	**$ (233)**	**$ -**	**$ -**	**$ -**

CITY OF IONE

7116 - FIRST TIME HOMEBUYER

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:					
7110 Loans Receivable Bad Debt	$ -	$ 919	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	**$ -**	**$ (919)**	**$ -**	**$ -**	**$ -**

CITY OF IONE

7121 - SELF HELP HOUSING

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:					
7110 Loans Receivable Bad Debt	$ 2,500	$ 1,215	$ -	$ -	$ -
8814 Equipment	$ -	$ -	$ 10,797	$ 10,797	$ -
Total Expendutures	$ 2,500	$ 1,215	$ 10,797	$ 10,797	$ -
OTHER FINANCING SOURCES (USES)					
9700 Transfer out (to close Fd 9520 - Train Depot)	$ -	$ -	$ -	$ -	$ 48,434
Excess Revenues Over (Under) Expenditures	**$ (2,500)**	**$ (1,215)**	**$ (10,797)**	**$ (10,797)**	**$ (48,434)**

8221 - CASTLE OAKS - IONE DISTRICT 1

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4666 Dist 1 COIS Revenues	$ 21,337	$ 22,000	$ 53,000	$ 55,000	$ 55,000
EXPENDITURES:					
6125 Administration Costs	$ -	$ -	$ -	$ -	$ 2,700
6170 Utilities	$ 25,631	$ 24,455	$ 24,000	$ 16,500	$ 17,000
6190 Maint of Bldgs, Structures & Grounds	$ -	$ 9,814	$ 10,000	$ 9,500	$ 10,000
6203 Maint and Operation of Equip	$ -	$ 360	$ -	$ 400	$ 400
6215 Prof & Spec Services-Other	$ -	$ 179	$ -	$ 200	$ 200
Total Expenditures	$ 25,631	$ 34,808	$ 34,000	$ 26,600	$ 30,300
Excess Revenues Over (Under) Expenditures	**$ (4,294)**	**$ (12,808)**	**$ 19,000**	**$ 28,400**	**$ 24,700**

8231 - Amador Regional Sanitation Authority (ARSA)

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4411 Investment Income	$ -	$ -	$ -	$ -	$ 166
EXPENDITURES:					
Total Expenditures	$ -	$ -	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 166**

9511 - Impact Fees - Fire

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
EXPENDITURES:					
9211 Interest Expense	$ -	$ -	$ -	$ -	$ 2,331
Total Expenditures	$ -	$ -	$ -	$ -	$ 2,331
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,331)**

9513 - Impact Fees - Police

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4461 Interest Earned	$ -	$ -	$ -	$ -	$ 1,912
Total Revenues	$ -	$ -	$ -	$ -	$ 1,912
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,912**

9514 - Capital Project - Parks

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4461 Interest Earned	$ -	$ -	$ -	$ -	$ 50
EXPENDITURES:					
8813 Capital Outlay-Other than Building-ADA Parking	$ -	$ -	$ -	$ -	$ 20,000
Total Expenditures	$ -	$ -	$ -	$ -	$ 20,000
OTHER FINANCING SOURCES (USES)					
Prior Year Cash Carry	$ -	$ -	$ -	$ -	$ 20,000
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50**

9515 - Impact Fees - General Plan

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
EXPENDITURES:					
9211 Interest Expense	$ -	$ -	$ -	$ -	$ 1,435
Total Expenditures	$ -	$ -	$ -	$ -	$ 1,435
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,435)**

9516 - Impact Fees - General Administration

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4461 Interest Earned	$ -	$ -	$ -	$ -	$ 60
Total Revenues	$ -	$ -	$ -	$ -	$ 60
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60**

9517 - Capital Projects - City Drainage

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4461 Interest Earned	$ -	$ -	$ -	$ -	$ 53
Total Revenues	$ -	$ -	$ -	$ -	$ 53
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 53**

9520 - RAILROAD DEPOT

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4561 Grant Revenue	$ 5,000	$ -	$ -	$ -	$ -
4790 Donations	$ -	$ 100	$ -	$ -	$ -
Total Revenues	$ 5,000	$ 100	$ -	$ -	$ -
EXPENDITURES:					
6150 Advertising	$ 200	$ -	$ -	$ -	$ -
6190 Maint of Bldgs Structures, & Grounds	$ -	$ 3,223	$ -	$ -	$ -
6212 Prof & Spec Services-Engineer	$ 919	$ 2,724	$ -	$ -	$ -
6213 Prof & Spec Services-Planning	$ 586	$ -	$ -	$ -	$ -
6220 Other Contract Services	$ 11,850	$ -	$ -	$ -	$ -
6240 Membership & Dues	$ -	$ 250	$ -	$ -	$ -
8812 Capital Outlay	$ -	$ 35,000	$ 25,000	$ -	$ -
Total Expenditures	$ 13,555	$ 41,197	$ -	$ -	$ -
OTHER FINANCING SOURCES (USES)					
Transfer In			$ 25,000	$ -	$ 48,434
Excess Revenues Over (Under) Expenditures	**$ (8,555)**	**$ (41,197)**	**$ -**	**$ -**	**$ -**

9521-CDCR Local Mitigation - "NEW"

	Audited 2012-13	Audited 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4645 Impact Fees	$ -	$ -	$ -	$ -	$ 508,600
EXPENDITURES:					
EXPENDITURES:					
8822 Foothill Raw Waterline Project	$ -	$ -	$ -	$ -	$ 225,000
8823 Evalynn Bishop Hall Fire Hydrant Project	$ -	$ -	$ -	$ -	$ 2,000
6203 Maint and Operation of Equip	$ -	$ -	$ -	$ -	$ -
6215 Prof & Spec Services-Other	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ -	$ 227,000
Excess Revenues Over (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 281,600**

CITY OF IONE

9611 - PUBLIC SAFETY DISTRICT

	Adopted 2012-13	Actual 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4561 Grant Revenue	$ 35,667	$ 33,628	$ 30,000	$ -	$ -
4561 State-Front Line Law Enforcement	$ 9,021	$ -	$ -	$ -	$ -
4566 CDCR Reimbursements	$ -	$ -	$ -	$ 80,680	$ -
4652 CDCR reimbursement-Police	$ -	$ 39,848	$ 21,336	$ 143,000	$ 149,775
4652 CDCR reimbursement-Fire	$ -	$ 163,777	$ -	$ 86,000	$ 89,768
4655 Special Assessments - Police	$ 36,246	$ 107,079	$ 87,000	$ 117,810	$ 98,500
4665 Special Assessments - Fire	$ 18,122	$ 52,742	$ 45,000	$ 58,025	$ 48,500
4675 Police-AB109	$ -	$ 10,336	$ 14,000	$ 15,000	$ 17,000
4790 Donations	$ -	$ 16,000	$ -	$ 5,000	$ -
Total Revenues	$ 99,056	$ 423,410	$ 197,336	$ 505,515	$ 403,543
EXPENDITURES:					
5110 Salaries & Benefits	$ -	$ 142,541	$ -	$ 229,000	$ 229,543
5213 PERS Side-Fund Liability	$ -	$ -	$ -	$ -	$ 157,675
6119 Safety Equipment	$ 60,453	$ 17,005	$ 20,000	$ 20,000	$ -
6120 Special department expense	$ -	$ 10,426	$ -	$ 80,680	$ -
6160 Communications	$ 1,562	$ 518	$ 1,000	$ 4,500	$ -
6203 Equipment maintenance	$ -	$ 11,616	$ -	$ -	$ -
8814 New Equipment	$ 29,435	$ 287,524	$ -	$ 33,000	$ -
Total Expenses	$ 91,450	$ 469,630	$ 21,000	$ 367,180	$ 387,218
OTHER FINANCING SOURCES (USES)					
Transfer Out to Dept 35 (Fire)	$ -	$ -	$ -	$ -	$ (16,000)
Excess Revenues Over (Under) Expenditures	**$ 7,606**	**$ (46,220)**	**$ 176,336**	**$ 138,335**	**$ 325**

CITY OF IONE

9612 - COMMUNITY ORIENTED POLICING SERVICES (COPS)

	Adopted 2012-13	Actual 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4564 AB3229 Revenue	$ 100,000	$ 94,146	$ 100,000	$ 100,000	$ 100,000
EXPENDITURES:					
5199 Interfund reimbursements-Police	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Excess Revenues Over (Under) Expenditures	**$ -**	**$ (5,854)**	**$ -**	**$ -**	**$ -**

CITY OF IONE

9613 - MEASURE M

	Adopted 2012-13	Actual 2013-14	Adopted 2014-15	Projected 2014-15	Proposed 2015-16
REVENUES:					
4135 Sales Tax Fire - Measure M	$ 274,044	$ 296,363	$ 270,000	$ 290,000	$ 300,000
4455 Local Fire Deployment	$ 21,152	$ 27,451	$ 30,000	$ 10,600	$ 30,000
4461 Interest Earned	$ -	$ 3,484	$ -	$ 3,484	$ 874
Total Revenue	$ 295,196	$ 327,298	$ 300,000	$ 304,084	$ 330,874
EXPENDITURES:					
5199 Interfund reimbursement	$ 295,196	$ 273,753	$ 260,647	$ 275,000	$ 285,091
Total Expenses	$ 295,196	$ 273,753	$ 260,647	$ 275,000	$ 285,091
Excess Revenues Over (Under) Expenditures	**$ -**	**$ 53,545**	**$ 39,353**	**$ 29,084**	**$ 45,783**

Other Information

CITY OF IONE FY 2015-16 FINAL BUDGET
PAYROLL DISTRIBUTION BY DEPARTMENT TO ALL FUNDS

GENERAL FUND - 1111	General Fund 1111	Gas Tax Fund 2111	Sewer O & M 3111	Sewer Capital 3121	Public Safety & CDCR 9611	COPS 9612	Measure M 9613	Total Salaries & Benefits
10 City Council								
51 Salaries	$ 12,000							$ 12,000
51 Benefits	$ 1,662							$ 1,662
Total Payroll	**$ 13,662**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,662**
21 City Manager								
51 Salaries	$ 52,531	$ 5,253	$ 15,759	$ 31,518				$ 105,061
51 Benefits	$ 16,521	$ 1,652	$ 4,956	$ 9,912				$ 33,041
Total Payroll	**$ 69,052**	**$ 6,905**	**$ 20,715**	**$ 41,430**	**$ -**	**$ -**	**$ -**	**$ 138,102**
22 City Clerk/Admin Assistant								
51 Salaries	$ 67,826	$ 5,778	$ 5,778					$ 79,382
51 Benefits	$ 20,784	$ 2,484	$ 2,484					$ 25,752
PARS	$ 9,448	$ 1,181	$ 1,181					$ 11,810
Total Payroll	**$ 98,058**	**$ 9,443**	**$ 9,443**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 116,944**
25 Finance								
51 Salaries	$ 57,011	$ 4,542	$ 55,602					$ 117,155
51 Benefits	$ 22,215	$ 1,754	$ 20,517					$ 44,486
PERS Side-fund Liability	$ 12,855	$ 1,286	$ 11,570					$ 25,711
Total Payroll	**$ 92,081**	**$ 7,582**	**$ 87,689**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 187,352**
26 Treasurer								
51 Salaries	$ 2,400							$ 2,400
51 Benefits	$ 333							$ 333
Total Payroll	**$ 2,733**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,733**
30 Police								
51 Salaries	$ 284,706				$ 74,357	$ 67,051		$ 426,114
51 Benefits	$ 75,279				$ 56,802	$ 32,949		$ 165,030
PERS Side-fund Liability	$ -				$ 157,675			$ 157,675
PARS	$ 8,608							$ 8,608
Total Payroll	**$ 368,593**	**$ -**	**$ -**	**$ -**	**$ 288,834**	**$ 100,000**	**$ -**	**$ 757,427**
35 Fire								
51 Salaries					$ 69,449		$ 201,232	$ 270,681
51 Benefits					$ 28,935		$ 83,859	$ 112,794
Total Payroll	**$ -**	**$ -**	**$ -**	**$ -**	**$ 98,384**	**$ -**	**$ 285,091**	**$ 383,475**
40 Planning								
51 Salaries	$ 500							$ 500
51 Benefits	$ 38							$ 38
Total Payroll	**$ 538**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 538**
45 Building								
51 Salaries								$ -
51 Benefits								$ -
PARS	$ 14,301	$ 4,767						$ 19,068
Total Payroll	**$ 14,301**	**$ 4,767**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,068**
62 Parks & Recreation/Public Works								
51 Salaries	$ 73,520	$ 58,785	$ 30,970					$ 163,275
51 Benefits	$ 30,046	$ 22,937	$ 13,432					$ 66,415
PERS Side-fund Liability	$ 14,623	$ 9,749	$ 3,482					$ 27,854
PARS	$ 10,844	$ 1,356	$ 1,356					$ 13,556
Total Payroll	**$ 129,033**	**$ 92,827**	**$ 49,240**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 271,100**
64 Administration Services								
51 Workers Comp	$ 30,172	$ 3,000	$ 16,408					$ 49,580
51 Benefits (Retiree Insurance)	$ 28,030	$ 2,158	$ 3,812					$ 34,000
51 Other benefits	$ 5,970							$ 5,970
Total Payroll	**$ 64,172**	**$ 5,158**	**$ 20,220**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 89,550**
Total Payroll Distribution by Department to All Funds	**$ 852,223**	**$ 126,682**	**$ 187,307**	**$ 41,430**	**$ 387,218**	**$ 100,000**	**$ 285,091**	**$ 1,979,413**

FY 2015-16 BUDGET APPROVED CAPITAL PROJECTS AND EQUIPMENT PURCHASES

PROJECTS	Fund		Amount
Foothill Raw Water Line Project	CDCR Local Mitigation	$	205,000
Evalynn Bishop Hall Fire Hydrant Project	CDCR Local Mitigation	$	2,000
2015 Paving Project-Design/Construction	Gas Tax	$	100,000
WWTP- Phase 1B	Sewer-O & M	$	600,000
	Sewer-Capital (I Bank)	$	1,600,000
Howard Park Paving (anticipated grant revenue)	Other (Grant Revenue)	$	250,000
	CDCR Local Mitigation	$	25,000
Howard Park ADA Parking Facility	Capital Projects - Parks	$	20,000
		$	2,802,000

EQUIPMENT			
Tractor to be used at Arena and Sewer Plant	General-Parks	$	17,500
	Sewer-O&M	$	17,500
Dump Truck	Gas Tax	$	41,250
	General-Parks	$	13,750
Pull behind gang reel mower	General-Parks	$	4,000
		$	94,000

OTHER MAINTENANCE PROJECTS			
WWTP Generator Replacement	Sewer-O & M	$	50,000
WWTP Edgebrook 1 Lift Station Components Replacement	Sewer-O & M	$	10,000
Tertiary Castle Oaks Lift Station Pump & Stilling Well Replacement	Sewer -Tertiary	$	12,000
Tertiary Discharge Pump Improvements	Sewer - Tertiary	$	10,000
		$	82,000