RESOLUTION NO. 1939

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IONE ADOPTING THE FISCAL YEAR 2014--2015 OPERATING AND CAPITAL BUDGET

WHEREAS, the City Council of the City of Ione reviewed the Fiscal Year 2014-2015 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 2014-2015 at a regular meeting on June 3, 2014, June 17, 2014 and a special meeting on June 26, 2014; and

WHEREAS, the agenda was duly posted and budget materials were made available in the City Hall for the budget meetings held on June 3, 2014, June 17, 2014 and June 26, 2014.

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 2014-2015 and appropriates the funds for the uses and purposes show in said budget.

Section 2: Service/department/fund budget appropriations in summary form are attached and incorporated herein this resolution through this reference.

Section 3: The City Council can modify or amend said budget at any time during the fiscal year, by motion or resolution.

Section 4: 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 5: 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 a special meeting held on June 26, 2014 by the following vote:

AYES: **Smylie, Epperson, Weart, Haney, Oneto**
NOES: **None**
ABSENT: **None**
ABSTAIN: **None**

Dan Epperson, Mayor

Attest:

Janice Traverso, City Clerk

FISCAL YEAR 2014-2015

BUDGET

ADOPTED JUNE 26, 2014

CITY OF IONE

1111 - GENERAL FUND SUMMARY DETAIL

	Projected 2013-14	Proposed 2014-15	Percent Increase (Decrease)
REVENUES:			
41 Taxes	$ 1,399,130	$ 1,544,620	10.4%
42 Licenses and Permits	$ 30,702	$ 32,550	6.0%
43 Fines, Forfeits and Penalties	$ 6,808	$ 11,600	70.4%
44 Use of Money and Property	$ 88,542	$ 112,000	26.5%
45 Other Governmental Agencies	$ 56,750	$ 143,000	152.0%
46 Charges for Current Services	$ 15,189	$ 15,500	2.0%
47 Other Revenues	$ 301,187	$ 27,406	-90.9%
Total Revenues - General Fund	$ 1,898,308	$ 1,886,676	0.6%
EXPENDITURES			
51 Salaries and Employee Benefits	$ 1,004,366	$ 1,024,575	2.0%
61 Services and Supplies	$ 362,143	$ 394,432	8.9%
62 Other Expenses	$ 333,198	$ 390,520	17.2%
88 Capital Expenses and Fixed Assets	$ 153,890	$ 25,000	-83.8%
92 Miscellaneous Expenses	$ 23,986	$ 58,831	145.3%
Total Expenditures - General Fund	$ 1,877,583	$ 1,893,358	0.8%
OTHER FINANCING SOURCES			
Transfer from Fund 7121-Self Help Housing	$ -	$ 25,000	100.0%
Excess Revenues Over (Under) Expenditures	$ 20,725	$ 18,317	-11.6%

CITY OF IONE

2111 - GAS TAX FUND SUMMARY DETAIL

	Projected 2013-14	Proposed 2014-15	Percent Increase (Decrease)
REVENUES:			
44 Use of Money and Property	$ -	$ -	0.0%
45 Other Governmental Agencies	$ 195,047	$ 211,000	8.2%
Total Revenues - Gas Tax Fund	$ 195,047	$ 211,000	8.2%
EXPENDITURES			
51 Salaries and Employee Benefits	$ 96,308	$ 103,321	7.3%
61 Services and Supplies	$ 29,101	$ 35,765	22.9%
62 Other Expenses	$ 17,986	$ 24,625	36.9%
81 Capital Repairs	$ 8,253	$ 230,000	2686.9%
Total Expenditures - Gas Tax Fund	$ 151,648	$ 393,711	159.6%
OTHER FINANCING SOURCES			
Prior Year Cash Carry	$ -	$ 182,711	100.0%
Excess Revenues Over (Under) Expenditures	$ 43,399	$ -	-100.0%

CITY OF IONE
SEWER FUNDS SUMMARY DETAIL

	Projected 2013-14	Proposed 2014-15	Percent Increase (Decrease)
FUND 3111 - Sewer Operations and Maintenance			
REVENUES:			
44 Use of Money and Property	$ 18,145	$ 18,500	2.0%
46 Charges for Current Services	$ 1,040,903	$ 1,199,000	15.2%
Total Revenues -Sewer Operations and Maintenance	$ 1,059,048	$ 1,217,500	15.0%
EXPENSES:			
51 Salaries and Employee Benefits	$ 179,707	$ 166,225	-7.5%
61 Services and Supplies	$ 78,791	$ 105,213	33.5%
62 Other Expenses	$ 286,976	$ 300,213	4.6%
88 Capital Expense and Fixed Assets	$ 5,365	$ 63,170	1077.4%
92 Miscellaneous Expenses	$ 67,327	$ 165,441	145.7%
Total Expenses - Sewer Operations and Maintenance	$ 618,166	$ 800,262	29.5%
INCOME (LOSS):	$ 440,881	$ 417,238	-5.4%
FUND 3121 - Sewer Capital			
REVENUES:			
46 Charges for Current Services	$ 297,070	$ -	-100.0%
Total Revenues -Sewer Capital	$ 297,070	$ -	-100.0%
EXPENSES:			
51 Salaries and Employee Benefits	$ 22,436	$ 73,950	229.6%
61 Services and Supplies	$ 1,500	$ 1,500	0.0%
62 Other Expenses	$ 101,982	$ 160,700	57.6%
88 Capital Expense and Fixed Assets	$ 1,417,424	$ 1,767,000	24.7%
Total Expenses - Sewer Capital	$ 1,543,342	$ 2,003,150	29.8%
INCOME (LOSS):	$ (1,246,272)	$ (2,003,150)	60.7%
OTHER FINANCING SOURCES:			
Proceeds of Debt - I Bank Loan	$ 1,137,859	$ 2,003,150	76.0%
Operating Income (Loss)	$ (108,413)	$ -	-100.0%
FUND 3131 - Sewer Tertiary			
REVENUES:			
44 Use of Money and Property	$ 129,200	$ 177,595	37.5%
Total Revenues -Sewer Tertiary	$ 129,200	$ 177,595	37.5%
EXPENSES:			
61 Services and Supplies	$ 94,150	$ 73,350	-22.1%
62 Other Expenses	$ 152,640	$ 152,640	0.0%
Total Expenses - Sewer Tertiary	$ 246,790	$ 225,990	-8.4%
INCOME (LOSS):	$ (117,590)	$ (48,395)	-58.8%

GENERAL FUND 1111

CITY OF IONE

1111 - GENERAL FUND SUMMARY DETAIL

		Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:									
41 Taxes									
4111	Current Sec & Unsecured Prop Tax	$ 622,648	$ 546,183	$ 528,782	$ 496,313	$ 498,197	$ 525,000	$ 528,050	$ 554,400
4112	Property Tax In Lieu of VLF	$ 836,905	$ 703,270	$ 473,923	$ 451,043	$ 599,986	$ 522,000	$ 607,807	$ 714,000
4113	Prop Tax in Lieu of Sales Tax	$ 21,053	$ 126,218	$ 3,673	$ 36,407	$ 5,681	$ 6,000	$ 10,448	$ 10,000
4114	Prop 1A	$ -	$ -	$ -	$ -	$ 121,612	$ -	$ -	$ -
4116	Prior Supplemental Roll Tax	$ 8,087	$ 89	$ -	$ -	$ -	$ -	$ -	$ -
4117	Homeowners Property Tax Relief	$ -	$ 7,773	$ 7,482	$ 7,091	$ 5,900	$ 6,000	$ 5,585	$ 6,000
4119	Motor Vehicle In Lieu Tax	$ -	$ -	$ -	$ 3,917	$ 4,059	$ 4,000	$ 4,000	$ 4,000
4131	Sales and Use Tax	$ 265,895	$ 103,109	$ 109,726	$ 110,782	$ 149,621	$ 90,000	$ 133,164	$ 141,820
4132	Sales Tax - Public Safety	$ 4,771	$ 4,028	$ 4,114	$ 4,997	$ 3,710	$ 4,400	$ 4,400	$ 4,400
4151	Transient Occupancy Tax	$ 4,191	$ 2,803	$ 1,618	$ 570	$ 3,180	$ 200	$ 4,000	$ 5,000
4161	Utilities Franchise	$ 85,358	$ 85,766	$ 89,922	$ 84,878	$ 94,697	$ 90,000	$ 90,280	$ 93,000
4171	Real Property Transfer Tax	$ 12,711	$ 7,808	$ 9,795	$ 12,125	$ 17,538	$ 10,000	$ 11,396	$ 12,000
TOTAL 41 Taxes		$ 1,861,619	$ 1,587,046	$ 1,229,035	$ 1,208,123	$ 1,504,181	$ 1,257,600	$ 1,399,130	$ 1,544,620
42 Licenses and Permits									
4211	Business License Tax	$ 7,363	$ 5,235	$ 4,842	$ 5,399	$ 4,309	$ 5,000	$ 5,738	$ 5,000
4221	Construction Permits	$ 16,897	$ 24,715	$ 59,345	$ 118,185	$ 106,296	$ 25,000	$ 22,434	$ 25,000
4231	Burn Permits	$ 435	$ 410	$ 380	$ 520	$ 320	$ 350	$ 320	$ 350
4281	Concealed Weapons Permits	$ -	$ 140	$ 695	$ 692	$ 1,192	$ 600	$ 760	$ 700
4232	Encroachment Permits	$ 200	$ 150	$ 1,525	$ 600	$ 2,100	$ 1,000	$ 1,450	$ 1,500
TOTAL 42 Licenses and Permits		$ 24,895	$ 30,651	$ 66,787	$ 125,396	$ 114,217	$ 31,950	$ 30,702	$ 32,550
43 Fines, Forfeits and Penalties									
4311	Vehicle Code Fines	$ 10,919	$ 10,349	$ 5,959	$ 3,748	$ 6,894	$ 5,000	$ 5,450	$ 10,000
4341	Interest Penalties & Delinquent	$ 230	$ 397	$ 110	$ 50	$ 250	$ 100	$ 88	$ 100
4381	Parking Citations Revenues	$ 2,477	$ 1,356	$ 585	$ 235	$ 325	$ 100	$ 1,270	$ 1,500
TOTAL 43 Fines, Forfeits and Penalties		$ 13,626	$ 12,102	$ 6,654	$ 4,033	$ 7,469	$ 5,200	$ 6,808	$ 11,600
44 Use of Money and Property									
4411	Investment Income	$ 30,665	$ 16,452	$ 9,889	$ 12,161	$ 12,734	$ 7,000	$ 6,228	$ 7,000
4420	Vacant Property Fee	$ -	$ 1,090	$ 1,910	$ 1,330	$ 840	$ 1,000	$ 550	$ 1,000
4421	Rental Revenue	$ 12,947	$ -	$ 38,475	$ 36,131	$ 31,998	$ 40,000	$ 26,064	$ 40,000
4431	Golf Course Lease Revenue	$ 46,281	$ 44,817	$ 40,817	$ 43,000	$ 43,000	$ 43,000	$ 43,000	$ 43,000
4441	Insurance Reimbursements	$ 1,140	$ 234	$ 148	$ 192	$ 697	$ -	$ 540	$ 500
4442	Workers Compensation Dividends	$ 31	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4453	County Aid Agreement -Fire	$ 2,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4454	Special Fire Department Services	$ 890	$ 305	$ 2,445	$ 5,275	$ 4,255	$ 4,000	$ 2,835	$ 2,500
4455	Local Fire Deployment-Personnel	$ 36,136	$ 1,859	$ -	$ 7,290	$ 1,590	$ 1,000	$ 9,325	$ 18,000
4461	Interest Charges	$ -	$ 927	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL 44 Use of Money and Property		$ 130,290	$ 65,683	$ 93,684	$ 105,379	$ 95,114	$ 96,000	$ 88,542	$ 112,000
45 Other Governmental Agencies									
4561	Grant Revenue	$ 7,597	$ -	$ -	$ -	$ -	$ -	$ -	$ -

1111 - GENERAL FUND SUMMARY DETAIL

		Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
4562	Cal Recycle Grant	$ 5,000	$ 5,000	$ -	$ 10,000	$ -	$ 5,000	$ 5,000	$ 5,000
4571	Mandated Cost Reimbursement	$ 13	$ -	$ 831	$ -	$ -	$ -	$ -	$ -
4588	Repeater Grant	$ -	$ 46,764	$ -	$ -	$ -	$ -	$ -	$ -
4589	ACCNET Reimbursement-Salary	$ -	$ -	$ -	$ 89,107	$ 111,291	$ 57,985	$ 51,750	$ 138,000
TOTAL 45 Other Governmental Agencies		$ 12,609	$ 51,764	$ 831	$ 99,107	$ 111,291	$ 62,985	$ 56,750	$ 143,000
46 Charges for Current Services									
4621	Plan Checking Fees	$ 6,356	$ 15,369	$ 33,241	$ 55,614	$ 51,678	$ 15,500	$ 10,230	$ 15,000
4641	Building Inspection Fees	$ -	$ 48	$ 47	$ 47	$ 94	$ -	$ -	$ -
4642	Planning Fees	$ 663	$ 10,140	$ 356	$ 500	$ 500	$ 500	$ 250	$ 500
4644	Pool Revenue	$ 4,995	$ 8,477	$ 8,765	$ 8,414	$ 9,299	$ 8,000	$ 4,709	$ -
4646	SEISMIC Edu & Data Utilization	$ 26	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4661	School District Reimbursement	$ -	$ 420	$ 801	$ 463	$ -	$ -	$ -	$ -
TOTAL 46 Charges for Current Services		$ 12,040	$ 34,454	$ 43,210	$ 65,038	$ 61,571	$ 24,000	$ 15,189	$ 15,500
47 Other Revenues									
4701	Surplus Items Sold	$ -	$ 3,729	$ -	$ -	$ -	$ -	$ -	$ -
4761	City Hall Recycle Revenue	$ 36	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4762	Photo Copies/Bid Packages	$ 2,358	$ 100	$ -	$ -	$ -	$ -	$ -	$ -
4763	Audio Tape Copy Fees	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	$ -
4783	Special Police Department Services	$ 2,807	$ 1,035	$ 880	$ 560	$ 560	$ 700	$ 660	$ 650
4788	Sales of Agendas & Copies	$ -	$ 274	$ 503	$ 65	$ 135	$ 200	$ 69	$ 100
4789	Police Report Revenue	$ 240	$ -	$ 190	$ 230	$ 250	$ 200	$ 120	$ 120
4790	Donations	$ 2,500	$ 700	$ 21,475	$ 7,556	$ 3,474	$ 4,000	$ 2,500	$ 3,000
4790	Pool Donations	$ -	$ -	$ -	$ 6,237	$ 8,797	$ 6,000	$ -	$ -
4791	Miscellaneous Reimbursements	$ 21,961	$ 8,032	$ 1,822	$ 365	$ 3,007	$ 100	$ 150,810	$ 22,436
4792	Miscellaneous Revenues	$ 671	$ 1,001	$ 202	$ 167	$ 2,268	$ 200	$ 2,590	$ 1,100
4798	Cash Over (Short)	$ -	$ -	$ -	$ 9,778	$ -	$ -	$ -	$ -
4799	Reimbursed Developer Expenses	$ -	$ -	$ -	$ -	$ -	$ 125,000	$ 144,438	$ -
TOTAL 47 Other Revenues		$ 30,573	$ 14,876	$ 25,072	$ 24,958	$ 18,491	$ 136,400	$ 301,187	$ 27,406
	Total Revenues - General Fund	$ 2,085,653	$ 1,796,576	$ 1,465,273	$ 1,632,034	$ 1,912,334	$ 1,614,135	$ 1,898,308	$ 1,886,676
EXPENDITURES									
51 Salaries and Employee Benefits									
5110	Salaries & Wages Regular Employees	$ 802,652	$ 820,324	$ 960,913	$ 970,438	$ 754,932	$ 764,448	$ 767,954	$ 907,046
5110	Salaries & Wages - Life Guards	$ -	$ 4,515	$ 18,255	$ 15,640	$ 11,403	$ 11,500	$ 6,939	$ -
5111	Salary Savings	$ -	$ (15,556)	$ (11,750)	$ (8,249)	$ -	$ -	$ -	$ -
5112	Salaries & Wages - Part Time Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5113	Longevity Pay	$ 12,797	$ 8,310	$ 8,394	$ 7,658	$ -	$ -	$ -	$ -
5114	Incentive Pay	$ 7,385	$ 10,390	$ 11,534	$ 13,912	$ 13,081	$ 11,532	$ 7,628	$ 4,375
5115	Holiday Pay	$ 9,258	$ 8,438	$ 10,405	$ 14,189	$ 10,287	$ 8,990	$ 7,158	$ 12,833
5120	Salaries & Wages - Elected Officials & Stipends	$ 22,181	$ 17,630	$ 17,140	$ 17,048	$ 16,862	$ 17,600	$ 17,600	$ 17,600
5130	Overtime Expense	$ 67,046	$ 50,664	$ 55,813	$ 43,231	$ 43,775	$ 50,000	$ 50,170	$ 35,000
5140	Salaries & Wages - Paid Call Fireman	$ 28,681	$ 5,300	$ -	$ 700	$ 99,020	$ 47,000	$ 121,673	$ 72,000
5199	Interfund reimbursements-Wages	$ -	$ -	$ -	$ (255,686)	$ (283,542)	$ (312,911)	$ (328,599)	$ (396,693)

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
5210 In Lieu Health Benefits	$ -	$ 25,273	$ 18,557	$ 7,467	$ 4,639	$ 4,920	$ 5,517	$ 12,285
5211 Employee Health Insurance	$ 173,664	$ 94,612	$ 119,971	$ 135,827	$ 133,262	$ 131,435	$ 121,864	$ 136,187
5212 Dental, Vision & Life Ins	$ 10,990	$ 15,656	$ 14,970	$ 21,414	$ 17,236	$ 15,737	$ 14,124	$ 21,894
5213 PERS Retirement Expense	$ 162,779	$ 139,929	$ 274,233	$ 302,113	$ 209,409	$ 180,335	$ 165,664	$ 187,937
5214 PERS Employers Paid Employees Share	$ 55,144	$ 180,688	$ 55,212	$ 25,933	$ 4,098	$ -	$ -	$ 5,648
5215 Social Security	$ 150,201	$ 42,437	$ 89,418	$ 84,518	$ 71,032	$ 70,443	$ 75,764	$ 92,132
5216 FICA Employers Paid Employee Share	$ 11,355	$ 66,629	$ 5,301	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ 14,441	$ 9,990	$ 5,740	$ 2,285	$ -	$ -	$ -	$ 6,600
5218 State Unemployment Insurance	$ 4,190	$ 9,540	$ 11,679	$ 11,121	$ 12,310	$ 9,931	$ 9,733	$ 10,430
5219 Workers Compensation	$ 46,341	$ 15,354	$ 72,472	$ 51,060	$ 47,975	$ 34,336	$ 34,690	$ 35,000
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ 43,201	$ 43,201	$ 43,201	$ 43,201	$ 43,201
5299 Interfund reimbursements-Benefits	$ -	$ -	$ -	$ (118,967)	$ (104,175)	$ (117,753)	$ (116,712)	$ (178,899)
51 Subtotal Salaries and Employee Benefits	$ 1,579,106	$ 1,510,124	$ 1,738,257	$ 1,384,853	$ 1,104,806	$ 970,744	$ 1,004,366	$ 1,024,575
61 Services and Supplies								
6111 Special Office Supplies	$ 56,232	$ 34,159	$ 35,181	$ 30,400	$ 26,085	$ 25,900	$ 29,971	$ 26,100
6112 Payroll Processing Fee	$ -	$ 7,170	$ 5,987	$ 6,176	$ 7,222	$ 6,700	$ 7,687	$ 7,500
6113 Chemicals	$ -	$ 2,222	$ 6,062	$ 4,828	$ 8,458	$ 5,000	$ 7,034	$ 6,000
6116 Animal Control	$ 686	$ 351	$ -	$ -	$ -	$ 100	$ -	$ -
6119 Safety Equipment	$ 366	$ 1,785	$ 1,650	$ 4,054	$ 4,648	$ 3,500	$ 4,025	$ 6,000
6120 Special Departmental Expense	$ 71,074	$ 27,909	$ 25,829	$ 10,336	$ 14,906	$ 11,450	$ 16,820	$ 11,300
6121 Training Supplies	$ 14,027	$ 756	$ 406	$ 542	$ 735	$ 1,000	$ 68	$ 2,000
6122 Training	$ 7,440	$ 1,252	$ 6,923	$ 1,139	$ 7,395	$ 13,500	$ 12,289	$ 24,500
6123 Personnel, Testing Recruitment	$ -	$ 1,147	$ 181	$ -	$ -	$ -	$ -	$ -
6130 Small Tools	$ 6,259	$ 1,140	$ 216	$ 88	$ 495	$ 300	$ 132	$ 5,100
6140 Clothing & Personal Expense	$ 10,116	$ 6,651	$ 8,833	$ 6,739	$ 6,228	$ 5,405	$ 9,635	$ 6,932
6150 Advertising	$ 16,852	$ 21,061	$ 8,501	$ 6,008	$ 1,195	$ 1,250	$ 1,766	$ 1,100
6160 Communications	$ 136,838	$ 140,317	$ 132,494	$ 157,113	$ 151,830	$ 148,000	$ 155,429	$ 154,850
6161 Cellphone Reimbursement	$ 322	$ 4,120	$ 4,604	$ 1,835	$ -	$ -	$ -	$ -
6165 Network Services	$ -	$ 28,952	$ 8,439	$ 11,334	$ 11,480	$ 10,000	$ 8,844	$ 27,000
6166 Software Programs	$ -	$ 8,007	$ 7,223	$ 2,325	$ 1,203	$ 1,500	$ 1,515	$ 1,500
6170 Utilities	$ 59,380	$ 77,403	$ 75,645	$ 69,413	$ 70,318	$ 66,400	$ 70,915	$ 72,050
6180 Rents & Leases of Equipment	$ (161)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6190 Maint. Of Bldgs. Structures, & Grounds	$ 17,151	$ 33,136	$ 20,309	$ 20,198	$ 34,606	$ 19,500	$ 36,013	$ 42,500
61 Subtotal Services and Supplies	$ 396,580	$ 397,538	$ 348,483	$ 332,528	$ 346,804	319,505	362,143	394,432
62 Other Expenses								
6200 Maintenance and Operation of Equipment	$ 979	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6201 Gasoline	$ 25,178	$ 39,262	$ 47,072	$ 55,013	$ 51,541	$ 52,800	$ 48,169	$ 56,150
6202 Maintenance & Operation of Vehicles	$ 21,739	$ 14,614	$ 18,223	$ 13,473	$ 19,013	$ 12,900	$ 29,262	$ 20,200
6203 Maintenance & Operation of Equipment	$ 15,986	$ 15,132	$ 9,663	$ 15,504	$ 18,859	$ 17,950	$ 25,336	$ 22,250
6210 Prof. & Special Services - Attorney	$ 225,276	$ 116,627	$ 159,467	$ 113,695	$ 63,556	$ 72,000	$ 105,212	$ 75,000
6210 Prof. & Special Services - Attorney Litigation Reserve	$ -	$ -	$ -	$ -	$ -	$ 18,000	$ -	$ 25,000
6211 Prof & Spec Services - Accountant	$ 48,119	$ 17,825	$ 33,090	$ 2,625	$ 31,375	$ 13,000	$ 13,000	$ 13,000
6212 Prof & Spec Services - Engineer	$ 52,072	$ 11,786	$ 76,829	$ 1,970	$ 2,444	$ 10,000	$ 25,000	$ 18,300
6213 Prof & Spec Services - Planner	$ 65,190	$ 53,131	$ 28,491	$ 14,679	$ 2,599	$ 7,500	$ 13,660	$ 23,750

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6215 Pro & Special Services Other	$ 67,647	$ 42,640	$ 18,968	$ 78,921	$ 17,434	$ 24,700	$ 1,950	$ 47,000
6220 Other Contractural Services	$ (278)	$ 2,304	$ 975	$ 1,950	$ 2,100	$ 2,000	$ -	$ 7,000
6220 Consulting Admin Assistant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
6221 Fee Study	$ -	$ 73,418	$ 25,129	$ -	$ 250	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 63,521	$ 103,824	$ 48,770	$ 22,549	$ 41,182	$ 26,500	$ 34,298	$ 31,000
6231 Property Insurance	$ 24,305	$ -	$ 12,275	$ 11,467	$ 13,017	$ 20,500	$ 20,788	$ 8,700
6240 Membership and Dues	$ 21,874	$ 6,638	$ 15,086	$ 14,212	$ 13,680	$ 16,495	$ 13,827	$ 22,070
6245 Cal Recycle Grant Expense	$ -	$ -	$ -	$ -	$ 505	$ 5,000	$ 1,312	$ 5,000
6250 Travel, Conference & Meetings	$ 2,972	$ 1,834	$ 359	$ 1,753	$ 318	$ 1,040	$ 1,384	$ 1,100
62 Subtotal Other Expenses	$ 634,581	$ 499,036	$ 494,397	$ 347,811	$ 277,873	300,385	333,198	390,520
88 Capital Expense and Fixed Assets								
8812 Capital Outlay-Building	$ 9,337	$ 42,114	$ -	$ -	$ -	$ -	$ -	$ -
8813 Capital Outlay-Other Than Bldg	$ -	$ (6,307)	$ 13,813	$ -	$ -	$ -	$ 3,890	$ 25,000
8814 New Equipment	$ 2,500	$ -	$ 25	$ -	$ -	$ -	$ 150,000	$ -
88 Sub total New Equipment	$ 11,837	$ 35,807	$ 13,838	$ -	$ -	$ -	$ 153,890	$ 25,000
92 Miscellaneous Expenses								
9211 Interest Expense	$ 2,729	$ -	$ 3,898	$ 19,848	$ 11,664	$ 10,000	$ 10,000	$ 10,000
9212 Interest Expense-Fire Station #2 Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,982	$ 17,341
9231 Bank Charges/Late Fees	$ 1,499	$ 7,382	$ 9,111	$ 7,692	$ 7,395	$ 5,700	$ 6,007	$ 6,000
9261 Miscellaneous Expense	$ 17,929	$ 1,517	$ 4,993	$ 2,106	$ 1,733	$ 700	$ 990	$ 900
9311 Retirement of Principal	$ 1,251	$ -	$ -	$ -	$ -	$ -	$ 4,007	$ 24,590
92 Subtotal Miscellaneous Expense	$ 23,408	$ 8,899	$ 18,002	$ 29,646	$ 20,792	$ 16,400	$ 23,986	$ 58,831
Total Expenditures - General Fund	$ 2,645,512	$ 2,451,404	$ 2,612,977	$ 2,094,838	$ 1,750,273	$ 1,607,034	$ 1,877,583	$ 1,893,358
Excess Revenues Over (Under) Expenditures	$ (559,859)	$ (654,828)	$ (1,147,704)	$ (462,804)	$ 162,060	$ 7,101	$ 20,725	$ (6,683)
OTHER FINANCING SOURCES (USES):								
Gain on Sale of Fixed Assets	$ -	$ -	$ -	$ 13,500	$ -	$ -	$ -	$ -
Transfer from Fund Traffic Safety	$ 11,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Fund 2111-Gas Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Fund 7121 - Self Help Housing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
Transfer from Fund 9611 - Public Safety Dist	$ -	$ 48,514	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Fund 9612 - COPS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Fund 9613 - Measure M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Fund 9614 - Prop 172	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	$ 11,000	$ 48,514	$ -	$ 13,500	$ -	$ -	$ -	$ 25,000
Net Change in Fund Balance	$ (548,859)	$ (606,314)	$ (1,147,704)	$ (449,304)	$ 162,061	$ 7,101	$ 20,725	$ 18,317

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CITY OF IONE

1111 01-00 GENERAL

		Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:									
41 Taxes									
4111	Current Sec & Unsecured Prop Tax	$ 622,648	$ 546,183	$ 528,782	$ 496,313	$ 498,197	$ 525,000	$ 528,050	$ 554,400
4112	Property Tax In Lieu of VLF	$ 836,905	$ 703,270	$ 473,923	$ 451,043	$ 599,986	$ 522,000	$ 607,807	$ 714,000
4113	Prop Tax in Lieu of Sales Tax	$ 21,053	$ 126,218	$ 3,673	$ 36,407	$ 5,681	$ 6,000	$ 10,448	$ 10,000
4114	Prop 1A	$ -	$ -	$ -	$ -	$ 121,612	$ -	$ -	$ -
4116	Prior Supplemental Roll Tax	$ 8,087	$ 89	$ -	$ -	$ -	$ -	$ -	$ -
4117	Homeowners Property Tax Relief	$ -	$ 7,773	$ 7,482	$ 7,091	$ 5,900	$ 6,000	$ 5,585	$ 6,000
4119	Motor Vehicle In Lieu Tax	$ -	$ -	$ -	$ 3,917	$ 4,059	$ 4,000	$ 4,000	$ 4,000
4131	Sales and Use Tax	$ 265,895	$ 103,109	$ 109,726	$ 110,782	$ 149,621	$ 90,000	$ 133,164	$ 141,820
4151	Transient Occupancy Tax	$ 4,191	$ 2,803	$ 1,618	$ 570	$ 3,180	$ 200	$ 4,000	$ 5,000
4161	Utilities Franchise	$ 85,358	$ 85,766	$ 89,922	$ 84,878	$ 94,697	$ 90,000	$ 90,280	$ 93,000
4171	Real Property Transfer Tax	$ 12,711	$ 7,808	$ 9,795	$ 12,125	$ 17,538	$ 10,000	$ 11,396	$ 12,000
TOTAL 41 Taxes		$ 1,856,848	$ 1,583,018	$ 1,224,921	$ 1,203,126	$ 1,500,471	$ 1,253,200	$ 1,394,730	$ 1,540,220
42 Licenses and Permits									
4211	Business License Tax	$ 7,363	$ 5,235	$ 4,842	$ 5,399	$ 4,309	$ 5,000	$ 5,738	$ 5,000
4221	Construction Permits	$ 16,897	$ 24,715	$ 59,345	$ 118,185	$ 106,296	$ 25,000	$ 22,434	$ 25,000
4232	Encroachment Permits	$ 200	$ 150	$ 1,525	$ 600	$ 2,100	$ 1,000	$ 1,450	$ 1,500
TOTAL 42 Licenses and Permits		$ 24,460	$ 30,101	$ 65,712	$ 124,184	$ 112,705	$ 31,000	$ 29,622	$ 31,500
43 Fines, Forfeits and Penalties									
4341	Interest Penalties & Delinquent	$ 80	$ 320	$ 110	$ 50	$ 250	$ 100	$ 88	$ 100
TOTAL 43 Fines, Forfeits and Penalties		$ 80	$ 320	$ 110	$ 50	$ 250	$ 100	$ 88	$ 100
44 Use of Money and Property									
4411	Investment Income	$ 29,996	$ 16,452	$ 9,889	$ 12,161	$ 12,734	$ 7,000	$ 6,228	$ 7,000
4420	Vacant Property Fee	$ -	$ 1,090	$ 1,910	$ 1,330	$ 840	$ 1,000	$ 550	$ 1,000
4431	Golf Course Lease Revenue	$ 46,281	$ 44,817	$ 40,817	$ 43,000	$ 43,000	$ 43,000	$ 43,000	$ 43,000
4441	Insurance Reimbursements	$ 1,140	$ 234	$ 148	$ 192	$ 697	$ -	$ 540	$ 500
4442	Workers Compensation Dividends	$ 31	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4461	Interest Charges	$ -	$ 927	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL 44 Use of Money and Property		$ 77,448	$ 63,520	$ 52,764	$ 56,683	$ 57,271	$ 51,000	$ 50,318	$ 51,500
45 Other Governmental Agencies									
4561	Grant Revenue	$ 7,597	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4571	Mandated Cost Reimbursement	$ 13	$ -	$ 831	$ -	$ -	$ -	$ -	$ -
TOTAL 50 Other Governmental Agencies		$ 7,609	$ -	$ 831	$ -	$ -	$ -	$ -	$ -
46 Charges for Current Services									
4621	Plan Checking Fees	$ 6,356	$ 15,369	$ 33,241	$ 55,614	$ 51,678	$ 15,000	$ 10,230	$ 15,000
4641	Building Inspection Fees	$ -	$ 48	$ 47	$ 47	$ 94	$ -	$ -	$ -
4646	SEISMIC Edu & Data Utilization	$ 26	$ 0	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL 46 Charges for Current Services		$ 6,382	$ 15,417	$ 33,288	$ 55,661	$ 51,772	$ 15,000	$ 10,230	$ 15,000

1111 01-00 GENERAL

		Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
47 Other Revenues									
4761	City Hall Recycle Revenue	$ 36	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4762	Photo Copies/Bid Packages	$ 2,358	$ 100	$ -	$ -	$ -	$ -	$ -	$ -
4763	Audio Tape Copy Fees	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	$ -
4788	Sales of Agendas & Copies	$ -	$ 274	$ 503	$ 65	$ 135	$ 200	$ 69	$ 100
4790	Donations	$ 2,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4791	Miscellaneous Reimbursements	$ 748	$ 1,382	$ (607)	$ 284	$ 4	$ -	$ 45	$ -
4792	Miscellaneous Revenues	$ 671	$ 651	$ 100	$ 17	$ 2,264	$ -	$ 1,010	$ 1,000
4798	Cash Over (Short)	$ -	$ -	$ -	$ 9,778	$ -	$ -	$ -	$ -
4799	Reimbursed Developer Expensed	$ -	$ -	$ -	$ -	$ -	$ 125,000	$ 144,438	$ -
TOTAL 47 Other Revenues		$ 6,313	$ 2,412	$ (4)	$ 10,144	$ 2,403	$ 125,200	$ 145,562	$ 1,100
	Total Revenues	$ 1,979,140	$ 1,694,787	$ 1,377,622	$ 1,449,848	$ 1,724,872	$ 1,475,500	$ 1,630,550	$ 1,639,420
OTHER FINANCING SOURCES (USES):									
4960	Gain on sale of capital assets	$ -	$ -	$ -	$ 13,500	$ -	$ -	$ -	$ -
	Transfer from Fund Traffic Safety	$ 11,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from Fund 2111 (Gas Tax)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer from Fund 7121 (Self Help Housing)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
	Transfer from Fund 9511 (Capital Project-Fire)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Other Financing Sources (Uses)	$ 11,000	$ -	$ -	$ 13,500	$ -	$ -	$ -	$ 25,000
General Fund Revenues - Fund 1111		$ 1,990,140	$ 1,694,787	$ 1,377,622	$ 1,463,348	$ 1,724,872	$ 1,475,500	$ 1,630,550	$ 1,664,420

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CITY OF IONE

1111 10-00 CITY COUNCIL

EXPENDITURES:	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
51 Salaries and Employee Benefits								
5120 Salaries & Wages Elected	$ 11,800	$ 12,200	$ 12,020	$ 11,831	$ 12,000	$ 12,000	$ 12,000	$ 12,000
5215 FICA	$ 918	$ 933	$ 919	$ 918	$ 918	$ 1,663	$ 1,989	$ 1,989
51 Sub Total Salaries and Employee Benefits	$ 12,718	$ 13,133	$ 12,939	$ 12,749	$ 12,918	$ 13,663	$ 13,989	$ 13,989
61 Services and Supplies								
6111 Special Office Supplies	$ 1,964	$ -	$ 20	$ -	$ -	$ -	$ -	$ -
6120 Special Department Expense	$ 4,215	$ 11	$ -	$ 178	$ -	$ -	$ -	$ -
6122 Training	$ 1,066	$ -	$ 1,620	$ -	$ -	$ 3,000	$ 3,009	$ 3,000
6150 Advertising	$ -	$ 140	$ 2,370	$ 3,304	$ 289	$ 500	$ 100	$ 100
6160 Communications	$ 185	$ -	$ -	$ -	$ -	$ -	$ -	
61 Sub Total Services and Supplies	$ 7,429	$ 151	$ 4,010	$ 3,482	$ 289	$ 3,500	$ 3,109	$ 3,100
62 Other Expenses								
6203 Maintenance & Operation of Equipment	$ 233	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 3,953	$ 4,483	$ 1,300	$ 4,058	$ 4,348	$ 4,000	$ 3,953	$ 4,000
6250 Travel, Conference & Meetings	$ 2,419	$ 1,142	$ 359	$ 1,753	$ -	$ 500	$ 387	$ 400
62 Subtotal Other Expenses	$ 6,605	$ 5,625	$ 1,659	$ 5,811	$ 4,348	$ 4,500	$ 4,340	$ 4,400
Total Expenditures	$ 26,752	$ 18,909	$ 18,608	$ 22,042	$ 17,555	$ 21,663	$ 21,438	$ 21,489
Other General Fund-Net Contribution	$ 26,752	$ 18,909	$ 18,608	$ 22,042	$ 17,555	$ 21,663	$ 21,438	$ 21,489

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CITY OF IONE

1111 21-00 CITY MANAGER

	Audited FY 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages	$ 142,444	$ 96,468	$ 139,658	$ -	$ 19,635	$ 33,000	$ 33,786	$ 33,750
5111 Salary Reduction	$ -	$ (2,281)	$ (142)	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 2,102	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 216	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5210 In Lieu Health Insurance	$ -	$ 4,699	$ 4,804	$ -	$ -	$ -	$ -	$ -
5211 Employee Health Insurance	$ 18,846	$ 2,099	$ -	$ -	$ -	$ -	$ -	$ -
5212 Dental, Vision & life Insurance	$ 2,171	$ 1,605	$ 1,741	$ -	$ 6,729	$ 3,960	$ 3,997	$ 3,960
5213 PERS Retirement Expense	$ 17,700	$ 6,356	$ 12,377	$ -	$ 499	$ 753	$ 750	$ 756
5214 PERS Employers Paid Employees Share	$ 11,066	$ 15,567	$ 7,688	$ -	$ 2,244	$ 2,802	$ 2,767	$ 2,702
5215 FICA	$ 32,011	$ 3,413	$ 9,832	$ -	$ -	$ -	$ -	
5216 FICA Employers Paid Employee Share	$ 1,491	$ 11,578	$ -	$ -	$ 1,314	$ 2,525	$ 3,062	$ 3,071
5217 Deferred Compensation Match	$ 6,925	$ 1,794	$ -	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 1,590	$ 580	$ 304	$ -	$ -	$ -	$ -	$ -
5219 Workers Compensation	$ 6,212	$ -	$ -	$ -	$ 434	$ 130	$ 130	$ 130
					$ -	$ -	$ -	$ -
51 Total Salaries and Employee Benefits	$ 242,774	$ 141,876	$ 176,262	$ -	$ 30,855	$ 43,170	$ 44,493	$ 44,369
61 Services and Supplies								
6111 Special Office Supplies	$ 11,052	$ -	$ 187	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ 982	$ 893	$ -	$ -	$ -	$ -	$ -	$ -
6122 Training	$ 3,447	$ 149	$ 930	$ -	$ -	$ 3,000	$ 1,852	$ 3,000
6160 Communications	$ 1,025	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6170 Utilities	$ 170	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	$ 16,675	$ 1,042	$ 1,117	$ -	$ -	$ 3,000	$ 1,852	$ 3,000
62 Other Expenses								
6200 Maint and Operation of Equipment	$ 979	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6215 Pro & Special Services Other	$ 25,658	$ 4,840	$ -	$ 45,900	$ -	$ -	$ -	$ 15,000
6230 Insurance and Surety Bonds	$ 5,907	$ -	$ -	$ 1,000	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 2,750	$ 1,190	$ 1,247	$ -	$ -	$ 3,000	$ -	$ 3,000
6250 Travel, Conference & Meetings	$ 553	$ 692	$ -	$ -	$ 318	$ 250	$ 747	$ 700
62 Subtotal Other Expenses	$ 35,847	$ 6,722	$ 1,247	$ 46,900	$ 318	$ 3,250	$ 747	$ 18,700
Total Expenditures	$295,296	$149,640	$178,626	$46,900	$31,173	$49,420	$ 47,092	$ 66,069
Other General Fund-Net Contribution	$295,296	$149,640	$178,626	$46,900	$31,173	$49,420	$ 47,092	$ 66,069

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CITY OF IONE

1111 22-00 CITY CLERK/ADMIN ASSISTANT

EXPENDITURES:	Audited FY 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
51 Employee Services								
5110 Salaries & Wages - Regular Employees	$ 6,136	$ 55,044	$ 51,173	$ 42,682	$ 28,610	$ 32,525	$ 34,468	$ 55,251
5111 Salary Savings	$ -	$ (1,309)	$ (129)	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 398	$ 2,782	$ 2,445	$ 2,052	$ -	$ -	$ -	$ -
5120 Salaries & Wages Elected Offical	$ 6,531	$ 2,650	$ 2,430	$ 2,607	$ 2,232	$ 2,700	$ 2,700	$ 2,700
5210 In Lieu Health Benefits	$ -	$ 6,549	$ 3,046	$ -	$ -	$ -	$ -	$ -
5211 Employee/ Retiree Health Insurance	$ 3,084	$ 8	$ 4,690	$ 5,788	$ 5,760	$ 6,720	$ 7,552	$ 16,459
5212 Dental, Vision & Life Ins	$ 147	$ 940	$ 870	$ 1,686	$ 914	$ -	$ -	$ 1,029
5213 PERS Retirement Expense	$ 1,555	$ 3,765	$ 6,520	$ 3,710	$ -	$ -	$ -	$ 2,895
5214 PERS Employers Paid Employees Share	$ 886	$ 8,434	$ 3,988	$ 2,004	$ -	$ -	$ -	$ -
5215 Social Security Expense	$ 577	$ 3,554	$ 6,834	$ 3,500	$ 2,343	$ 2,696	$ 3,824	$ 5,274
5216 FICA Employers Paid Employee Share	$ 1,446	$ 6,917	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ 86	$ 1,290	$ 600	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 26	$ 548	$ 347	$ 349	$ 717	$ 694	$ 802	$ 1,041
5219 Workers Compensation	$ 4,215	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ 9,448	$ 9,448	$ 9,448	$ 9,448	$ 9,448
50 Subtotal Salaries and Employee Benefits	$ 25,088	$ 91,172	$ 82,814	$ 73,826	$ 50,024	$ 54,783	$ 58,794	$ 94,097
61 Services & Supplies								
6111 Office Expense	$ 4,125	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ 2,549	$ 13,521	$ 13,086	$ 5,539	$ 4,357	$ 5,000	$ 3,787	$ 3,800
6122 Training	$ 311	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ 14,578	$ 16,789	$ 3,214	$ 448	$ -	$ 250	$ -	$ -
6160 Communications	$ 308	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services & Supplies	$ 21,871	$ 30,310	$ 16,300	$ 5,987	$ 4,357	$ 5,250	$ 3,787	$ 3,800
62 Other Expenses								
6215 Prof & Spec Services-Other	$ 53	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 113	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 359	$ 105	$ -	$ 105	$ 155	$ 150	$ -	$ -
6250 Travel, Conference & Meetings	$ 5,738	$ -	$ 66	$ 24	$ 11	$ 40	$ 250	$ -
62 Subtotal Other Expenses	$ 6,263	$ 105	$ 66	$ 129	$ 166	$ 190	$ 250	$ -
Total Expenditures	$ 53,222	$ 121,587	$ 99,180	$ 79,942	$ 54,547	$ 60,223	$ 62,831	$ 97,897
Other General Fund-Net Contribution	$ 53,222	$ 121,587	$ 99,180	$ 79,942	$ 54,547	$ 60,223	$ 62,831	$ 97,897

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CITY OF IONE

1111 25-00 FINANCE DEPARTMENT

EXPENDITURES:	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 107,488	$ 72,440	$ 78,337	$ 61,768	$ 61,179	$ 64,343	$ 64,343	$ 65,157
5111 Salary Reduction	$ -	$ (575)	$ -	$ -	$ -	$ -	$ -	$ -
5210 In Lieu Health Benefits	$ -	$ 8,910	$ 4,449	$ 1,331	$ 1,269	$ 1,320	$ 1,320	$ 1,320
5211 Employee Health Insurance	$ 5,107	$ (283)	$ 12,643	$ 13,266	$ 13,551	$ 9,240	$ 8,072	$ 5,385
5212 Dental, Vision & Life Ins	$ 1,222	$ 2,518	$ 2,437	$ 2,286	$ 952	$ 913	$ 913	$ 913
5213 PERS Retirement Expense	$ 11,935	$ 10,738	$ 7,868	$ 5,690	$ 4,689	$ 12,092	$ 12,092	$ 13,945
5214 PERS Employers Paid Employees Share	$ 6,915	$ 5,210	$ 3,771	$ 1,377	$ 2,790	$ -	$ -	$ -
5215 Social Security	$ 22,480	$ 3,955	$ 9,480	$ 5,936	$ 4,840	$ 4,922	$ 4,922	$ 5,929
5216 FICA Employers Paid Employee Share	$ 1,090	$ 9,235	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ 6,470	$ 2,337	$ -	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 419	$ 744	$ 1,019	$ 586	$ 408	$ 391	$ 447	$ 391
5219 Workers Compensation	$ 5,869	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5220 PARS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51 Subtotal Salaries and Employee Benefits	$ 168,995	$ 115,228	$ 120,004	$ 92,240	$ 89,678	$ 93,221	$ 92,108	$ 93,040
61 Services and Supplies								
6111 Office Expense	$ 10,969	$ -	$ 119	$ -	$ 44	$ 100	$ 100	$ 100
6120 Special Departmental Expense	$ 15,812	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6122 Training	$ 1,401	$ 350	$ 1,050	$ -	$ 117	$ 3,000	$ 1,736	$ 3,000
6160 Communications	$ 308	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6170 Utilities	$ 2	0	$ -	$ -	$ -	$ -	$ -	$ -
6190 Maint. Of Bldgs, Struct, & Grnds	$ 36	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	$ 28,527	$ 350	$ 1,169	$ -	$ 161	$ 3,100	$ 1,836	$ 3,100
62 Other Expenses								
6203 Maintenance & Operation of Equipment	$ 2,501	$ -	$ 5,114	$ 5,789	$ 4,572	$ 7,600	$ 6,907	$ 7,000
6211 Prof & Special Services - Accountant	$ 48,119	$ 17,825	$ 33,090	$ 2,625	$ 31,375	$ 13,000	$ 13,000	$ 13,000
6212 Prof & Special Services - Engineer	$ 1,224	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6215 Pro & Special Services Other	$ 26,270	$ 16,866	$ -	$ -	$ -	$ -	$ -	$ -
6220 Other Contractural Services	$ 362	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 224	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 318	$ 170	$ 170	$ 170	$ 170	$ 170	$ 170	$ 170
6250 Travel, Conference & Meetings	$ 752	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	$ 79,769	$ 34,861	$ 38,374	$ 8,584	$ 36,117	$ 20,770	$ 20,077	$ 20,170
88 Capital Outlay and Fixed Assets								
8814 New Equipment	$ (2,664)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
88 Sub total New Equipment	$ (2,664)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92 Miscellaneous Expense								
9211 Interest Expense	$ 2,729	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9231 Bank Charges	$ 1,499	$ 1,075	$ 8,876	$ 2,244	$ 3,458	$ 2,200	$ 2,200	$ 2,200
92 Subtotal Other Expenses	$ 4,228	$ 1,075	$ 8,876	$ 2,244	$ 3,458	$ 2,200	$ 2,200	$ 2,200

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1111 25-00 FINANCE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
93 Retirement of Prinicipal								
9311 Retirement of Prinicipal	$ 1,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -
93 Subtotal Retirement of Prinicipal	$ 1,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 280,106	$ 151,515	$ 168,423	$ 103,068	$ 129,414	$ 119,291	$ 116,221	$ 118,510
Other General Fund-Net Contribution	$ 280,106	$ 151,515	$ 168,423	$ 103,068	$ 129,414	$ 119,291	$ 116,221	$ 118,510

CITY OF IONE
1111 26-00 CITY TREASURER

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
EXPENDITURES:								
51 Salaries and Employee Benefits								
5120 Salaries & Wages Elected Offical	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400
5215 Social Security	$ 184	$ 184	$ 184	$ 184	$ 184	$ 184	$ 218	$ 218
5218 State Unemployment Insurance	$ 2	$ -	$ -	$ -	$ 149	$ 149	$ 149	$ 149
51 Sub Total Employee Services	$ 2,586	$ 2,584	$ 2,584	$ 2,584	$ 2,733	$ 2,733	$ 2,767	$ 2,767
62 Other Expenses								
6240 Membership and Dues	$ 155	$ -		$ -	$ -	$ -	$ -	
62 Sub Total Other Services	$ 155	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 2,741	$ 2,584	$ 2,584	$ 2,584	$ 2,733	$ 2,733	$ 2,767	$ 2,767
Other General Fund-Net Contribution	$ 2,741	$ 2,584	$ 2,584	$ 2,584	$ 2,733	$ 2,733	$ 2,767	$ 2,767

CITY OF IONE

1111 28-00 LEGAL SERVICES

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
EXPENDITURES:								
62 Other Expenses								
6210 Prof & Special Services - Attorney	$ 224,132	$ 116,627	$ 159,467	$ 112,630	$ 63,556	$ 72,000	$ 105,212	$ 75,000
6210 Litigation Reserve	$ -	$ -	$ -	$ -	$ -	$ 18,000	$ -	$ 25,000
62 Subtotal Other Expenses	$ 224,132	$ 116,627	$ 159,467	$ 112,630	$ 63,556	$ 90,000	$ 105,212	$ 100,000
Total Expenditures	$ 224,132	$ 116,627	$ 159,467	$ 112,630	$ 63,556	$ 90,000	$ 105,212	$ 100,000
Other General Fund-Net Contribution	$ 224,132	$ 116,627	$ 159,467	$ 112,630	$ 63,556	$ 90,000	$ 105,212	$ 100,000

CITY OF IONE

1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
41 Taxes								
4132 Sales Tax - Public Safety	$ 4,771	$ 4,028	$ 4,114	$ 4,997	$ 3,710	$ 4,400	$ 4,400	$ 4,400
41 Taxes	$ 4,771	$ 4,028	$ 4,114	$ 4,997	$ 3,710	$ 4,400	$ 4,400	$ 4,400
42 Licenses and Permits								
4281 Concealed Weapons Permits	$ -	$ 140	$ 695	$ 692	$ 1,192	$ 600	$ 760	$ 700
42 Licenses and Permits	$ -	$ 140	$ 695	$ 692	$ 1,192	$ 600	$ 760	$ 700
43 Fines, Forfeits and Penalties								
4311 Vehicle Code Fines	$ 10,919	$ 10,349	$ 5,959	$ 3,748	$ 6,894	$ 5,000	$ 5,450	$ 10,000
4381 Parking Citations Revenue	$ 2,477	$ 1,356	$ 585	$ 235	$ 325	$ 100	$ 1,270	$ 1,500
43 Fines, Forfeits and Penalties	$ 13,396	$ 11,705	$ 6,544	$ 3,983	$ 7,219	$ 5,100	$ 6,720	$ 11,500
44 Use of Money and Property								
4411 Investment Income	$ 669	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44 Use of Money and Property	$ 669	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45 Other Governmental Agencies								
4588 Repeater Grant	$ -	$ 46,764	$ -	$ -	$ -	$ -	$ -	$ -
4589 ACCNET Reimbursement - Salary	$ -	$ -	$ -	$ 89,107	$ 111,291	$ 57,985	$ 51,750	$ 138,000
45 Other Government Agencies	$ -	$ 46,764	$ -	$ 89,107	$ 111,291	$ 57,985	$ 51,750	$ 138,000
46 Charges for Current Services								
4661 School District Reimbursement	$ -	$ 420	$ 801	$ 463	$ -	$ -	$ -	$ -
46 Charges for Current Services	$ -	$ 420	$ 801	$ 463	$ -	$ -	$ -	$ -
47 Other Revenues								
4783 Special Police Department Services	$ 2,807	$ 1,035	$ 880	$ 560	$ 560	$ 700	$ 660	$ 650
4789 Police Report Revenue	$ 240	$ -	$ 190	$ 230	$ 250	$ 200	$ 120	$ 120
4790 Donations	$ -	$ 600	$ 21,475	$ 7,275	$ 3,474	$ 4,000	$ 2,500	$ 3,000
4791 Miscellaneous Reimbursements	$ 21,213	$ 6,650	$ 2,429	$ 81	$ 3	$ 100	$ 765	$ 16,275
47 Other Revenues	$ 24,260	$ 8,285	$ 24,974	$ 8,146	$ 4,287	$ 5,000	$ 4,045	$ 20,045
Total Revenues	$ 43,096	$ 71,342	$ 37,128	$ 107,388	$ 127,699	$ 73,085	$ 67,675	$ 174,645
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 358,927	$ 395,688	$ 441,744	$ 506,010	$ 403,138	$ 370,658	$ 387,476	$ 475,890
5111 Salary Savings	$ -	$ (7,558)	$ (11,256)	$ (8,249)	$ -	$ -	$ -	$ -
5112 Salaries & Wages - Part Time Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 1,183	$ 877	$ 1,167	$ 1,725	$ -	$ -	$ -	$ -
5114 Incentive Pay	$ 7,385	$ 10,390	$ 11,534	$ 13,912	$ 13,081	$ 11,532	$ 7,628	$ 4,375
5115 Holiday Pay	$ 9,258	$ 8,438	$ 10,405	$ 14,189	$ 10,287	$ 8,990	$ 7,158	$ 12,833

1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
5130 Overtime Expense	$ 62,407	$ 49,499	$ 54,784	$ 42,470	$ 42,929	$ 50,000	$ 50,000	$ 35,000
5199 Interfund reimbursements-COPS/CDCR	$ -	$ -	$ -	$ (73,825)	$ (62,000)	$ (115,088)	$ (78,127)	$ (136,962)
5211 Employee Health Insurance	$ 108,322	$ 67,368	$ 73,436	$ 72,208	$ 66,368	$ 60,770	$ 58,474	$ 73,938
5212 Dental, Vision & Life Ins	$ 4,544	$ 7,609	$ 6,792	$ 10,336	$ 8,685	$ 7,875	$ 6,750	$ 13,955
5213 PERS Retirement Expense	$ 112,265	$ 108,116	$ 225,523	$ 258,318	$ 173,808	$ 129,551	$ 119,908	$ 130,682
5214 PERS Employers Paid Employees Share	$ 24,582	$ 127,029	$ 25,536	$ 14,989	$ 234	$ -	$ -	$ 5,648
5215 Social Security	$ 58,956	$ 19,073	$ 39,999	$ 44,198	$ 32,384	$ 33,750	$ 31,486	$ 43,853
5216 FICA Employers Paid Employee Share	$ 2,981	$ 18,870	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,600
5218 State Unemployment Insurance	$ 1,747	$ 4,062	$ 3,244	$ 3,131	$ 3,446	$ 3,099	$ 3,632	$ 3,534
5219 Workers Compensation	$ 23,398	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5220 PARS Supplemental Retirement Annunity Plan	$ -	$ -	$ -	$ 8,608	$ 8,608	$ 8,608	$ 8,608	$ 8,608
5299 Interfund reimbursements-COPS/CDCR	$ -	$ -	$ -	$ (54,217)	$ (38,000)	$ (41,823)	$ (43,941)	$ (97,076)
51 Subtotal Salaries and Employee Benefits	$ 776,156	$ 809,462	$ 882,908	$ 853,803	$ 662,968	$ 527,922	$ 559,051	$ 580,878
61 Services and Supplies								
6111 Office Expense	$ 14,759	$ 2,444	$ 3,176	$ 5,211	$ 2,789	$ 2,500	$ 3,932	$ 2,500
6116 Animal Control	$ 686	$ 351	$ -	$ -	$ -	$ 100	$ -	$ -
6119 Safety Equipment	$ 70	$ 999	$ 58	$ 341	$ 899	$ 500	$ 2,114	$ 3,000
6120 Special Departmental Expense	$ 30,996	$ 3,798	$ 8,988	$ 3,014	$ 8,097	$ 5,000	$ 9,752	$ 5,000
6121 Training Supplies	$ 14,027	$ 756	$ 406	$ 542	$ 735	$ 1,000	$ 68	$ 2,000
6122 Training	$ 1,166	$ 583	$ 1,885	$ 989	$ 6,202	$ 4,000	$ 5,025	$ 15,000
6130 Small Tools	$ 277	$ 56	$ 85	$ -	$ -	$ 100	$ -	$ -
6140 Clothing & Personal Expense	$ 7,533	$ 5,377	$ 5,662	$ 3,865	$ 4,144	$ 3,900	$ 8,130	$ 5,000
6150 Advertising	$ 1,648	$ 1,318	$ -	$ -	$ -	$ -	$ 300	$ -
6160 Communications	$ 129,461	$ 120,763	$ 118,584	$ 142,726	$ 143,882	$ 140,000	$ 145,317	$ 145,000
6161 Cellphone Reimbursement	$ 322	$ 4,120	$ 4,604	$ 1,835	$ -	$ -	$ -	$ -
6190 Maint. Of Bldgs. Structures, & Grounds	$ 514	$ 208	$ 389	$ -	$ 62	$ -	$ -	$ -
61 Subtotal Services and Supplies	$ 201,458	$ 140,773	$ 143,837	$ 158,523	$ 166,810	$ 157,100	$ 174,638	$ 177,500
62 Other Expenses								
6201 Gasoline	$ 16,160	$ 21,464	$ 24,738	$ 27,081	$ 26,529	$ 27,000	$ 24,456	$ 32,000
6202 Maintenance & Operation of Vehicles	$ 14,785	$ 10,668	$ 11,557	$ 8,069	$ 9,076	$ 7,000	$ 10,250	$ 8,000
6203 Maintenance & Operation of Equipment	$ 5,296	$ 640	$ 1,982	$ 1,391	$ 3,046	$ 3,000	$ 4,845	$ 4,000
6210 Prof. & Special Services - Attorney	$ 146	$ -	$ -	$ 1,065	$ -	$ -	$ -	$ -
6215 Pro & Special Services Other	$ 5,494	$ 3,581	$ 3,613	$ 1,699	$ 928	$ 6,000	$ 1,950	$ 3,000
6220 Other Contractural Services	$ (729)	$ (185)	$ 975	$ 1,950	$ 2,100	$ 2,000	$ -	$ 2,000
6230 Insurance and Surety Bonds	$ 1,751	$ 5,080	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 440	$ 300	$ 650	$ 430	$ -	$ -	$ 300	$ 600
6250 Travel, Conference & Meetings	$ 4,121	$ 1,070	$ 877	$ (300)	$ 274	$ 200	$ -	$ -
62 Subtotal Other Expenses	$ 47,465	$ 42,617	$ 44,392	$ 41,385	$ 41,953	$ 45,200	$ 41,801	$ 49,600
88 Capital Expense and Fixed Assets								
8812 Capital Outlay-Building	$ -	$ 42,114	$ -	$ -	$ -	$ -	$ -	$ -
8813 Capital Outlay-Other Than Bldg	$ -	$ -	$ 11,613	$ -	$ -	$ -	$ -	$ -
8814 New Equipment	$ 2,500	$ -	$ 25	$ -	$ -	$ -	$ -	$ -

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1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
88 Sub total New Equipment	$ 2,500	$ 42,114	$ 11,638	$ -	$ -	$ -	$ -	$ -
92 Miscellaneous Expenses								
9261 Miscellaneous Expense	$ 3,976	$ 43	$ 4,631	$ 672	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	$ 3,976	$ 43	$ 4,631	$ 672	$ -	$ -	$ -	$ -
Total Expenditures	$ 1,031,556	$ 1,035,008	$ 1,087,406	$ 1,054,383	$ 871,731	$ 730,222	$ 775,490	$ 807,978
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	$ 988,459	$ 963,667	$ 1,050,278	$ 946,995	$ 744,033	$ 657,137	$ 707,815	$ 633,333

CITY OF IONE
1111 35-00 FIRE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
42 Licenses and Permits								
4231 Burn Permits	$ 435	$ 410	$ 380	$ 520	$ 320	$ 350	$ 320	$ 350
TOTAL 42 Licenses and Permits	$ 435	$ 410	$ 380	$ 520	$ 320	$ 350	$ 320	$ 350
44 Use of Money and Property								
4453 County Aid Agreement-Fire	$ 2,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4454 Special Fire Department Services	$ 890	$ 305	$ 2,445	$ 5,275	$ 4,255	$ 4,000	$ 2,835	$ 2,500
4455 Local Fire Deployment -Personnel	$ 36,136	$ 1,859	$ -	$ 7,290	$ 1,590	$ 1,000	$ 9,325	$ 18,000
44 Subtotal Use of Money and Property	$ 39,226	$ 2,164	$ 2,445	$ 12,565	$ 5,845	$ 5,000	$ 12,160	$ 20,500
47 Other Revenues								
4790 Donations	$ -	$ 100	$ -	$ 281	$ -	$ -	$ -	$ -
4791 Miscellaneous Reimbursements	$ -	$ -	$ -	$ -	$ 3,000	$ -	$ 150,000	$ 6,161
47 Subtotal Other Revenues	$ -	$ 100	$ -	$ 281	$ 3,000	$ -	$ 150,000	$ 6,161
Total Revenues	$ 39,661	$ 2,674	$ 2,825	$ 13,366	$ 9,165	$ 5,350	$ 162,480	$ 27,011
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 23,347	$ 28,335	$ 76,269	$ 180,054	$ 131,146	$ 150,823	$ 128,799	$ 187,731
5140 Salaries & Wages - Paid Call Fireman	$ 28,681	$ 5,300	$ -	$ 700	$ 99,020	$ 47,000	$ 121,673	$ 72,000
5199 Interfund reimbursements	$ -	$ -	$ -	$ (181,861)	$ (221,542)	$ (197,823)	$ (250,472)	$ (259,731)
5210 In Lieu Health Benefits	$ -	$ -	$ 692	$ 3,461	$ 3,184	$ 3,600	$ 3,970	$ 10,800
5211 Employee Health Insurance	$ -	$ -	$ 2,488	$ 22,771	$ 17,992	$ 26,400	$ 22,179	$ 13,200
5212 Dental, Vision & Life	$ -	$ -	$ 310	$ 2,973	$ 3,786	$ 4,054	$ 3,950	$ 4,090
5213 PERS Retirement Expense	$ -	$ -	$ 1,650	$ 18,473	$ 19,473	$ 23,094	$ 19,922	$ 26,014
5215 Social Security	$ 3,947	$ 2,110	$ 5,804	$ 13,616	$ 17,947	$ 15,133	$ 19,553	$ 23,636
5218 State Unemployment Insurance	$ (472)	$ 1,468	$ 3,998	$ 4,563	$ 5,342	$ 3,649	$ 3,197	$ 4,083
5299 Interfund reimbursements	$ -	$ -	$ -	$ (64,750)	$ (66,175)	$ (75,930)	$ (72,771)	$ (81,823)
51 Subtotal Salaries and Employee Benefits	$ 55,504	$ 37,213	$ 91,211	$ -	$ 10,173	$ -	$ -	$ -
61 Services and Supplies								
6111 Office Expense	$ 4,099	$ 226	$ 60	$ 464	$ 232	$ 200	$ 713	$ 400
6119 Safety equipment	$ 288	$ 786	$ 1,592	$ 3,713	$ 3,749	$ 3,000	$ 1,911	$ 3,000
6120 Special Departmental Expense	$ 1,162	$ 1,237	$ 1,405	$ 947	$ 2,022	$ 1,000	$ 2,849	$ 2,000
6122 Training	$ 50	$ -	$ 200	$ -	$ 1,076	$ 500	$ 667	$ 500
6130 Small Tools	$ 4,552	$ 1,084	$ 72	$ 88	$ 188	$ 100	$ 132	$ 100
6140 Clothing & Personal Expense	$ 297	$ 355	$ 1,946	$ 2,383	$ 1,259	$ 973	$ 973	$ 1,400
6160 Communications	$ 3,820	$ 1,501	$ 1,659	$ 251	$ 257	$ 300	$ 454	$ 400
6170 Utilities	$ 8,831	$ 8,104	$ 8,310	$ 8,947	$ 9,745	$ 9,800	$ 9,546	$ 9,800
6190 Maint. Of Bldgs. Structures, & Grounds	$ 648	$ 1,675	$ 2,963	$ 3,914	$ 6,616	$ 4,000	$ 3,607	$ 4,000
61 Subtotal Services and Supplies	$ 23,746	$ 14,968	$ 18,207	$ 20,707	$ 25,144	$ 19,873	$ 20,852	$ 21,600
62 Other Expenses								

1111 35-00 FIRE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6201 Gasoline	$ 4,083	$ 6,357	$ 10,045	$ 15,360	$ 14,584	$ 15,000	$ 14,624	$ 15,000
6202 Maintenance & Operation of Vehicles	$ 3,855	$ 1,329	$ 5,259	$ 2,881	$ 7,693	$ 4,000	$ 16,568	$ 10,000
6203 Maintenance & Operation of Equipment	$ 1,405	$ 5,076	$ 2,471	$ 2,861	$ 5,313	$ 4,000	$ 5,301	$ 4,000
6212 Prof & Spec Services - Engineer	$ -	$ 949	$ -	$ -	$ -	$ -	$ -	$ -
6213 Prof & Spec Services - Planner	$ -	$ 71	$ -	$ -	$ -	$ -	$ -	$ -
6215 Prof & Spec Services - Other	$ 8,394	$ 128	$ 160	$ 764	$ 64	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ -	$ 5,683	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 75	$ -	$ 224	$ -	$ -	$ -	$ -	$ -
6250 Travel, Conference & Meetings	$ 43	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	$ 17,855	$ 19,594	$ 18,159	$ 21,866	$ 27,654	$ 23,000	$ 36,493	$ 29,000
88 Capital Expense and Fixed Assets								
8814 New Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -
88 Subtotal Capital Expense and Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -
92 Miscellaneous Expenses								
9261 Miscellaneous Expense	$ 425	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	$ 425	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 97,530	$ 71,775	$ 127,577	$ 42,573	$ 62,971	$ 42,873	$ 207,345	$ 50,600
OTHER FINANCING SOURCES (USES):								
Transfers in - Fd 9611 (Public Safety Dist)	$ -	$ 48,514	$ -	$ -	$ -	$ -	$ -	$ -
Transfers in - Fd 9613 (Measure M)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers in - Fd 9614 (Prop 172)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ 48,514	$ -	$ -	$ -	$ -	$ -	$ -
Other General Fund-Net Contribution	$ 57,869	$ 20,587	$ 124,752	$ -	$ 53,806	$ 37,523	$ 44,865	$ 23,589

CITY OF IONE

1111 40-00 PLANNING

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
46 Charges for Current Services								
4642 Planning Fees	$ 663	$ 10,140	$ 356	$ 500	$ 500	$ 500	250	$ 500
46 Subtotal Charges for Current Services	$ 663	$ 10,140	$ 356	$ 500	$ 500	$ 500	$ 250	$ 500
Total Revenues	$ 663	$ 10,140	$ 356	$ 500	$ 500	$ 500	$ 250	$ 500
EXPENDITURES:								
51 Salaries and Employee Benefits								
5120 Elected and Appointed Stipends	$ 1,450	$ 380	$ 290	$ 210	$ 230	$ 500	$ 500	$ 500
5211 Fringe Benefits	$ 91	$ 31	$ 22	$ 16	$ 18	$ 38	$ 38	$ 38
51 Salaries and Employee Benefits	$ 1,541	$ 411	$ 312	$ 226	$ 248	$ 538	$ 538	$ 538
61 Services and Supplies								
6111 Office Expense	$ 5,008	$ -	$ 59	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ 586	$ 2,436	$ 2,082	$ 2,088	$ 858	$ 500	$ 1,366	$ 1,000
6160 Communications	$ 154	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6180 Rents & Leases of Equipment	$ (161)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	$ 5,587	$ 2,436	$ 2,141	$ 2,088	$ 858	$ 500	$ 1,366	$ 1,000
62 Other Expenses								
6210 Prof. & Special Services - Attorney	$ 998	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6212 Prof. & Special Services - Engineer	$ 2,331	$ 3,536	$ -	$ -	$ -	$ -	$ -	$ -
6213 Pro & Special Services - Planner	$ 65,190	$ 46,753	$ 28,491	$ 14,679	$ 2,599	$ 7,500	$ 13,660	$ 23,750
6215 Prof. Special Services - Other	$ (100)	$ -	$ 1,000	$ 15,000	$ -	$ -	$ -	$ -
6221 Fee Study	$ -	$ 73,418	$ 25,129	$ -	$ 250	$ -	$ -	$ -
6240 Membership and Dues	$ -	$ 215	$ -	$ -	$ -	$ -	$ -	$ -
6250 Travel, Conference & Meetings	$ 105	$ -	$ -		$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	$ 68,523	$ 123,922	$ 54,620	$ 29,679	$ 2,849	$ 7,500	$ 13,660	$ 23,750
Total Expenditures	$ 75,651	$ 126,769	$ 57,073	$ 31,993	$ 3,955	$ 8,538	$ 15,564	$ 25,288
Other General Fund-Net Contribution	$ 74,988	$ 116,629	$ 56,717	$ 31,493	$ 3,455	$ 8,038	$ 15,314	$ 24,788

CITY OF IONE

1111 45-00 BUILDING INSPECTION

EXPENDITURES:	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 61,272	$ 55,230	$ 45,643	$ 61,026	$ 26,185	$ 24,960	$ 23,244	$ 12,800
5111 Salary Savings	$ -	$ (1,366)	$ (85)	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 2,596	$ 1,357	$ 1,146	$ 1,239	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 22	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5210 In Lieu Health Benefits	$ -	$ 4,950	$ 5,395	$ 2,513	$ -	$ -	$ -	$ -
5211 Employee Heath Insurance	$ 7,676	$ 37	$ -	$ -	$ -	$ -	$ -	$ -
5212 Dental, Vision & Life Ins	$ 932	$ 564	$ 522	$ 462	$ -	$ -	$ -	$ -
5213 PERS Retirement Expense	$ 7,501	$ 3,827	$ 5,518	$ 3,848	$ -	$ -	$ -	$ -
5214 PERS Employers Paid Employees Share	$ 4,458	$ 8,159	$ 3,643	$ 2,022	$ -	$ -	$ -	$ -
5215 Social Security	$ 10,157	$ 3,051	$ -	$ 5,178	$ -	$ -	$ -	$ -
5216 FICA Employers Paid Employee Share	$ 2,717	$ 6,652	$ 5,301	$ -	$ 2,010	$ 1,909	$ 2,116	$ 1,165
5217 Deferred Compensation Match	$ 508	$ 4,569	$ 5,140	$ 2,285	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 276	$ 393	$ 325	$ 383	$ 325	$ 326	$ 434	$ 434
5220 PARS Supplemental Retirement Annuity P	$ -	$ -	$ -	$ 14,301	$ 14,301	$ 14,301	$ 14,301	$ 14,301
51 Salaries and Employee Benefits	$ 98,114	$ 87,424	$ 72,548	$ 93,257	$ 42,821	$ 41,496	$ 40,095	$ 28,700
61 Services and Supplies								
6111 Office Expense	$ 3,068	$ 2	$ 196	$ 155	$ 184	$ -	$ 1,505	$ -
6119 Safety Equipment	$ 8	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ 23	$ 612	$ 1,192	$ -	$ -	$ -	$ -	$ -
6122 Training	$ -	$ -	$ 522	$ 150	$ -	$ -	$ -	$ -
6160 Communications	$ 453	$ -	$ 168	$ 146	$ 263	$ 100	$ 101	$ 100
6170 Utilities	$ 36	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	$ 3,589	$ 614	$ 2,078	$ 451	$ 447	$ 100	$ 1,606	$ 100
62 Other Expenses								
6201 Gasoline	$ 742	$ 598	$ 373	$ 971	$ 687	$ 500	$ 560	$ 300
6202 Maintenance & Operation of Vehicle	$ 33	$ -	$ -	$ 669	$ 21	$ 200	$ -	$ -
6203 Maintenance & Operation of Equipment	$ 191	$ -	$ -	$ -	$ 63	$ -	$ -	$ -
6212 Prof & Spec Services - Engineer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6215 Prof & Spec Services - Other	$ 188	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6220 Other Contractural Services	$ 89	$ 2,489	$ -	$ -	$ -	$ -	$ -	$ 16,000
6230 Insurance and Surety Bonds	$ 271	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership and Dues	$ 490	$ 175	$ 565	$ 255	$ 175	$ 175	$ 125	$ -
6250 Travel, Conference & Meetings	$ 152	$ 187	$ 58		$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	$ 2,156	$ 3,450	$ 996	$ 1,895	$ 946	$ 875	$ 685	$ 16,300
92 Miscellaneous Expenses								
9261 Miscellaneous Expense	$ 8,644	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	$ 8,644	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 112,503	$ 91,488	$ 75,622	$ 95,603	$ 44,214	$ 42,471	$ 42,386	$ 45,100
Other General Fund-Net Contribution	$ 112,503	$ 91,488	$ 75,622	$ 95,603	$ 44,214	$ 42,471	$ 42,386	$ 45,100

CITY OF IONE

1111 50-00 ENGINEERING

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
46 Charges for Current Services								
4621 Plan Checking Fees	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	
46 Subtotal Charges for Current Services	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ -
Total Revenues	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ -
EXPENDITURES:								
62 Other Expenses								
6212 Prof. & Special Services - Engineer	$ 32,610	$ 7,301	$ 76,829	$ 1,970	$ 2,444	$ 10,000	$ 25,000	$ 18,300
62 Subtotal Other Expenses	$ 32,610	$ 7,301	$ 76,829	$ 1,970	$ 2,444	$ 10,000	$ 25,000	$ 18,300
Total Expenditures	$ 32,610	$ 7,301	$ 76,829	$ 1,970	$ 2,444	$ 10,000	$ 25,000	$ 18,300
Other General Fund-Net Contribution	$ 32,610	$ 7,301	$ 76,829	$ 1,970	$ 2,444	$ 9,500	$ 25,000	$ 18,300

CITY OF IONE

1111 62-00 PARKS & RECREATION

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
43 Fines, Forfeits and Penalties								
4341 Interest Penalties & Delinquent	$ 150	$ 77	$ -	$ -	$ -	$ -	$ -	$ -
43 Subtotal Fines, Forfeits and Penalties	$ 150	$ 77	$ -	$ -	$ -	$ -	$ -	$ -
44 Use of Money and Property								
4421 Rental Revenue	$ 12,947	$ -	$ 38,475	$ 36,131	$ 31,998	$ 40,000	$ 26,064	$ 40,000
44 Subtotal Use of Money and Property	$ 12,947	$ -	$ 38,475	$ 36,131	$ 31,998	$ 40,000	$ 26,064	$ 40,000
45 Other Government Agencies								
4562 Cal Recycle Grant	$ 5,000	$ 5,000	$ -	$ 10,000	$ -	$ 5,000	$ 5,000	$ 5,000
45 Subtotal Other Government Agencies	$ 5,000	$ 5,000	$ -	$ 10,000	$ -	$ 5,000	$ 5,000	$ 5,000
46 Charges for Current Services								
4644 Pool Revenue	$ 4,995	$ 8,477	$ 8,765	$ 8,414	$ 9,299	$ 8,000	$ 4,709	$ -
46 Subtotal Charges for Current Services	$ 4,995	$ 8,477	$ 8,765	$ 8,414	$ 9,299	$ 8,000	$ 4,709	$ -
47 Other Revenue								
4701 Surplus Items Sold	$ -	$ 3,729	$ -	$ -	$ -	$ -	$ -	$ -
4790 Pool Donations	$ -	$ -	$ -	$ 6,237	$ 8,797	$ 6,000	$ -	$ -
4792 Miscellaneous Revenue	$ -	$ 350	$ 102	$ 150	$ 4	$ 200	$ 1,580	$ 100
47 Other Revenue	$ -	$ 4,079	$ 102	$ 6,387	$ 8,801	$ 6,200	$ 1,580	$ 100
TOTAL REVENUES	$ 23,092	$ 17,633	$ 47,342	$ 60,932	$ 50,098	$ 59,200	$ 37,353	$ 45,100
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 88,823	$ 102,337	$ 111,823	$ 102,339	$ 65,670	$ 66,974	$ 68,376	$ 63,877
5110 Salaries & Wages-Life Guards	$ -	$ 4,515	$ 18,255	$ 15,640	$ 11,403	$ 11,500	$ 6,939	$ -
5111 Salary Reduction	$ -	$ (2,114)	$ (116)	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 6,517	$ 3,294	$ 3,636	$ 2,642	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 4,382	$ 1,165	$ 1,029	$ 761	$ 798	$ -	$ 170	$ -
5210 In Lieu Medical Ins.	$ -	$ 165	$ 171	$ 162	$ 186	$ -	$ 227	$ 165
5211 Employee Health Insurance	$ 25,906	$ 21,792	$ 22,722	$ 17,649	$ 18,887	$ 19,543	$ 13,409	$ 18,150
5212 Dental, Vision & Life Ins	$ 1,719	$ 2,287	$ 2,054	$ 3,056	$ 1,915	$ 1,690	$ 1,262	$ 1,022
5213 PERS Retirement Expense	$ 10,249	$ 6,149	$ 12,756	$ 10,203	$ 6,702	$ 9,416	$ 7,578	$ 9,603
5214 PERS Employers Paid Employees Share	$ 6,226	$ 14,050	$ 9,015	$ 4,152	$ 658	$ -	$ -	$ -
5215 Social Security	$ 17,942	$ 5,326	$ 14,467	$ 9,690	$ 7,512	$ 6,004	$ 6,854	$ 5,813
5216 FICA Employers Paid Employee Share	$ 1,492	$ 11,846	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ 252	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 482	$ 1,417	$ 2,182	$ 1,849	$ 1,229	$ 1,233	$ 682	$ 594
5219 Workers Compensation	$ 5,783	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ 10,844	$ 10,844	$ 10,844	$ 10,844	$ 10,844
51 Subtotal Salaries and Employee Benefits	$ 169,772	$ 172,229	$ 197,994	$ 178,987	$ 125,804	$ 127,204	$ 116,340	$ 110,068

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1111 62-00 PARKS & RECREATION

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
61 Services and Supplies								
6111 Office Expense	$ 1,162	$ 378	$ 12	$ -	$ 194	$ 100	$ 271	$ 100
6113 Chemicals	$ -	$ 2,222	$ 6,062	$ 4,828	$ 8,458	$ 5,000	$ 7,034	$ 6,000
6120 Special Departmental Expense	$ 13,553	$ 7,360	$ 1,092	$ 444	$ 204	$ 250	$ 300	$ 300
6122 Training	$ -	$ 170	$ 716	$ -	$ -	$ -	$ -	$ -
6130 Small Tools	$ 669	$ -	$ 57	$ -	$ 307	$ 100	$ -	$ -
6140 Clothing & Personal Expense	$ 2,286	$ 919	$ 1,225	$ 491	$ 825	$ 532	$ 532	$ 532
6150 Advertising	$ 40	$ 378	$ 442	$ -	$ -	$ -	$ -	$ -
6160 Communications	$ 595	$ -	$ 1,566	$ 1,689	$ 1,525	$ 1,200	$ 1,066	$ 1,000
6170 Utilities	$ 39,932	$ 56,437	$ 50,880	$ 45,583	$ 48,624	$ 45,000	$ 46,662	$ 47,000
6190 Maint. Of Bldgs., Structures & Grounds	$ 6,537	$ 27,113	$ 12,175	$ 11,985	$ 22,236	$ 12,000	$ 29,000	$ 20,000
61 Subtotal Services and Supplies	$ 64,774	$ 94,977	$ 74,227	$ 65,020	$ 82,373	$ 64,182	$ 84,865	$ 74,932
62 Other Expenses								
6201 Gasoline	$ 3,789	$ 9,527	$ 11,916	$ 11,601	$ 9,741	$ 10,000	$ 8,229	$ 8,500
6202 Maint & Operation of Vehicle	$ 2,497	$ 2,252	$ 1,182	$ 1,533	$ 1,724	$ 1,500	$ 1,688	$ 1,500
6203 Maintenance & Operation of Equipment	$ 6,348	$ 6,706	$ -	$ 4,755	$ 5,115	$ 3,000	$ 6,771	$ 6,000
6212 Prof & Spec Services - Engineer	$ 15,907	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6213 Prof & Spec Services - Planner	$ -	$ 6,307	$ -	$ -	$ -	$ -	$ -	$ -
6215 Pro & Special Services Other	$ 1,646	$ -	$ -	$ -	$ 144	$ -	$ -	$ 12,000
6230 Insurance and Surety Bonds	$ 2,523	$ 3,776	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership & Dues	$ 13,334	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6245 Cal Recycle Grant Expense	$ -	$ -	$ -	$ -	$ 505	$ 5,000	$ 1,312	$ 5,000
6250 Travel, Conference & Meetings	$ 469	$ (518)	$ 195	$ 51	$ -	$ 50	$ -	$ -
62 Subtotal Other Expenses	$ 46,513	$ 28,050	$ 13,293	$ 17,940	$ 17,229	$ 19,550	$ 18,000	$ 33,000
88 Capital Expense and Fixed Assets								
8812 Capital Outlay Building	$ 9,337	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8813 Capital Outlay Other Than Building	$ -	$ (6,307)	$ 2,200	$ -	$ -	$ -	$ 3,890	$ 25,000
88 Subtotal New Equipment	$ 9,337	$ (6,307)	$ 2,200	$ -	$ -	$ -	$ 3,890	$ 25,000
92 Miscellaneous Expenses								
9261 Miscellaneous Expense	$ 4,883	$ 508	$ -	$ 12	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expenses	$ 4,883	$ 508	$ -	$ 12	$ -	$ -	$ -	$ -
Total Expenditures	$ 295,279	$ 289,457	$ 287,714	$ 261,959	$ 225,406	$ 210,936	$ 223,095	$ 243,000
Other General Fund-Net Contribution	$ 272,187	$ 271,824	$ 240,372	$ 201,027	$ 175,308	$ 151,736	$ 185,742	$ 197,900

CITY OF IONE

1111 64-00 Administrative Services

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
EXPENDITURES:								
51 Salaries and Employee Benefits								
5219 Workers Compensation	$ -	$ 15,354	$ 72,472	$ 51,060	$ 47,975	$ 34,336	$ 34,690	$ 35,000
5211 Health Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,471	$ 3,686
51 Subtotal Salaries and Employee Benefits	$ -	$ 15,354	$ 72,472	$ 51,060	$ 47,975	$ 34,336	$ 38,161	$ 38,686
61 Services and Supplies								
6111 Office Expense	$ 26	$ 31,109	$ 31,352	$ 24,570	$ 22,642	$ 23,000	$ 23,450	$ 23,000
6112 Payroll Processing Fee	$ -	$ 7,170	$ 5,987	$ 6,176	$ 7,222	$ 6,700	$ 7,687	$ 7,500
6120 Special Departmental Expense	$ 1,647	$ 460	$ 66	$ 214	$ 226	$ 200	$ 132	$ 200
6123 Personnel, Testing Recruitment	$ -	$ 1,147	$ 181	$ -	$ -	$ -	$ -	$ -
6130 Small Tools	$ 200	$ -	$ 2	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ -	$ -	$ 393	$ 168	$ 48	$ -	$ -	$ -
6160 Communications	$ -	$ 18,053	$ 10,106	$ 11,766	$ 5,367	$ 6,000	$ 8,140	$ 8,000
6165 Network Services	$ -	$ 28,952	$ 8,439	$ 11,334	$ 11,480	$ 10,000	$ 8,844	$ 27,000
6166 Software Programs	$ -	$ 8,007	$ 7,223	$ 2,325	$ 1,203	$ 1,500	$ 1,515	$ 1,500
6170 Utilities	$ 10,312	$ 12,845	$ 15,779	$ 14,665	$ 11,738	$ 11,500	$ 14,468	$ 15,000
6190 Maint. Of Bldgs., Structures & Grounds	$ 9,408	$ 4,137	$ 4,463	$ 4,299	$ 5,678	$ 3,500	$ 3,406	$ 18,500
61 Services and Supplies	$ 21,593	$ 111,880	$ 83,991	$ 75,517	$ 65,604	$ 62,400	$ 67,642	$ 100,700
62 Other Expenses								
6201 Gasoline	$ 404	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6203 Maintenance & Operation of Equipment	$ 11	$ 2,436	$ 50	$ 428	$ 724	$ 100	$ 1,265	$ 1,000
6215 Prof & Spec Services - Other	$ 44	$ 17,225	$ 14,195	$ 15,558	$ 16,298	$ 18,700	$ -	$ 1,000
6220 Other Contractural Services	$ -	$ 1,019	$ 2,405	$ 2,175	$ -	$ -	$ 17,500	$ 5,000
6220 Consulting Admin Assistant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
6230 Insurance and Surety Bonds	$ 52,617	$ 89,285	$ 48,770	$ 21,549	$ 41,182	$ 26,500	$ 34,298	$ 31,000
6231 Property Insurance	$ 24,305	$ -	$ 12,275	$ 11,467	$ 13,017	$ 20,500	$ 20,788	$ 8,700
6240 Membership and Dues	$ -	$ -	$ 10,930	$ 9,194	$ 8,832	$ 9,000	$ 9,279	$ 14,300
6250 Travel, Conferences & Meetings	$ 96	$ -	$ 133	$ -	$ -	$ -	$ -	
62 Subtotal Other Expenses	$ 77,477	$ 109,965	$ 88,758	$ 60,371	$ 80,053	$ 74,800	$ 83,130	$ 76,000
92 Miscellaneous Expenses								
9211 Interest Expense	$ -	$ -	$ 3,898	$ 19,848	$ 11,664	$ 10,000	$ 10,000	$ 10,000
9212 Interest Expense-Fire Station #2 Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,982	$ 17,341
9311 Retirement of Principal-Fire Station #2 Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,007	$ 24,590
9231 Bank Charges/Late Fees	$ -	$ 6,307	$ 235	$ 5,448	$ 3,937	$ 3,500	$ 3,807	$ 3,800
9261 Miscellaneous Expense	$ -	$ 966	$ 362	$ 1,422	$ 1,733	$ 700	$ 990	$ 900
92 Subtotal Miscellaneous Expense	$ -	$ 7,273	$ 4,495	$ 26,718	$ 17,334	$ 14,200	$ 21,786	$ 56,631
Total Expenditures	$ 99,070	$ 244,472	$ 249,716	$ 213,666	$ 210,966	$ 185,736	$ 210,719	$ 272,017
OTHER FINANCING SOURCES (USES):								
4911 Transfers In	$ -	$ -	$ 38,180	$ -	$ -	$ -		
Total Other Financing Sources (Uses)	$ -	$ -	$ 38,180	$ -	$ -	$ -	$ -	$ -

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1111 64-00 Administrative Services

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
Other General Fund-Net Contribution	$ 99,070	$ 244,472	$ 211,536	$ 213,666	$ 210,966	$ 185,736	$ 210,719	$ 272,017

CITY OF IONE
1111 65-00 MECHANIC

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 14,214	$ 14,782	$ 16,266	$ 16,559	$ 19,369	$ 21,165	$ 27,462	$ 12,590
5111 Salary Reduction	$ -	$ (352)	$ (22)	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 20	$ -	$ -	$ -	$ 48	$ -	$ -	$ -
5211 Employee Health Insurance	$ 4,633	$ 3,560	$ 3,970	$ 4,129	$ 3,975	$ 4,802	$ 4,710	$ 1,409
5212 Dental, Vision & Life Ins	$ 255	$ 133	$ 244	$ 615	$ 485	$ 452	$ 500	$ 129
5213 PERS Retirement Expense	$ 1,574	$ 978	$ 2,021	$ 1,871	$ 2,493	$ 3,380	$ 3,397	$ 2,096
5214 PERS Employers Paid Employees Share	$ 1,011	$ 2,240	$ 1,571	$ 1,389	$ 416	$ -	$ -	
5215 Social Security	$ 3,029	$ 838	$ 1,899	$ 1,298	$ 1,563	$ 1,619	$ 1,702	$ 1,146
5216 FICA Employers Paid Employee Share	$ 138	$ 1,531	$ -	$ -	$ -	$ -	$ -	
5218 State Unemployment Insurance	$ 120	$ 328	$ 260	$ 260	$ 260	$ 260	$ 260	$ 74
5219 Workers Compensation	$ 864	$ -	$ -	$ -	$ -	$ -	$ -	
50 Salaries and Employee Benefits	$ 25,858	$ 24,038	$ 26,209	$ 26,121	$ 28,609	$ 31,678	$ 38,030	$ 17,443
61 Services and Supplies								
6120 Special Departmental Expense	$ 137	$ 18	$ -	$ -	$ -	$ -	$ -	$ -
6122 Training	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6130 Small Tools	$ 561	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
6160 Communications	$ 528	$ -	$ 411	$ 535	$ 536	$ 400	$ 351	$ 350
6170 Utilities	$ 97	$ 17	$ 676	$ 218	$ 211	$ 100	$ 239	$ 250
6190 Maint. Of Bldgs., Structures & Grounds	$ 8	$ 3	$ 319	$ -	$ 14	$ -	$ -	
61 Subtotal Services and Supplies	$ 1,331	$ 38	$ 1,406	$ 753	$ 761	$ 500	$ 590	$ 5,600
62 Other Expenses								
6201 Gasoline	$ -	$ 1,316	$ -	$ -	$ -	$ 300	$ 300	$ 350
6202 Maint & Operation of Vehicle	$ 570	$ 365	$ 225	$ 321	$ 499	$ 200	$ 756	$ 700
6203 Maintenance & Operation of Equipment	$ -	$ 274	$ 46	$ 280	$ 26	$ 250	$ 247	$ 250
6220 Other Contractural Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
6230 Insurance and Surety Bonds	$ 117	$ -	$ -	$ -	$ -	$ -	$ -	
62 Subtotal Other Expenses	$ 687	$ 1,955	$ 271	$ 601	$ 525	$ 750	$ 1,303	$ 1,300
Total Expenditures	$ 27,876	$ 26,031	$ 27,886	$ 27,475	$ 29,895	$ 32,928	$ 39,923	$ 24,343
Other General Fund-Net Contribution	$ 27,876	$ 26,031	$ 27,886	$ 27,475	$ 29,895	$ 32,928	$ 39,923	$ 24,343

PARKS & RECREATION

BY DIVISION

CITY OF IONE

1111 62-00 PARKS & RECREATION - ALL DIVISIONS

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
43 Fines, Forfeits and Penalties								
4341 Interest Penalties & Delinquent	$ 150	$ 77	$ -	$ -	$ -	$ -	$ -	$ -
43 Subtotal Fines, Forfeits and Penalties	$ 150	$ 77	$ -	$ -	$ -	$ -	$ -	$ -
44 Use of Money and Property								
4421 Rental Revenue	$ 12,948	$ -	$ 38,475	$ 36,281	$ 31,998	$ 40,000	$ 26,064	$ 40,000
44 Subtotal Use of Money and Property	$ 12,948	$ -	$ 38,475	$ 36,281	$ 31,998	$ 40,000	$ 26,064	$ 40,000
45 Other Government Agencies								
4562 Cal Recycle Grant	$ 5,000	$ 5,000	$ -	$ 10,000	$ -	$ 5,000	$ 5,000	$ 5,000
45 Subtotal Other Government Agencies	$ 5,000	$ 5,000	$ -	$ 10,000	$ -	$ 5,000	$ 5,000	$ 5,000
46 Charges for Current Services								
4644 Pool Revenue	$ 4,994	$ 8,477	$ 8,765	$ 8,414	$ 9,299	$ 8,000	$ 4,709	$ -
46 Subtotal Charges for Current Services	$ 4,994	$ 8,477	$ 8,765	$ 8,414	$ 9,299	$ 8,000	$ 4,709	$ -
47 Other Revenue								
4701 Surplus Items Sold	$ -	$ 3,729	$ -	$ -	$ -	$ -	$ -	$ -
4790 Pool Donations	$ -	$ -	$ -	$ 6,237	$ 8,797	$ 6,000	$ -	$ -
4792 Miscellaneous Revenue	$ -	$ 350	$ 102	$ -	$ 4	$ 200	$ 1,580	$ 100
47 Other Revenue	$ -	$ 4,079	$ 102	$ 6,237	$ 8,801	$ 6,200	$ 1,580	$ 100
TOTAL REVENUES	$ 23,092	$ 17,633	$ 47,342	$ 60,932	$ 50,098	$ 59,200	$ 37,353	$ 45,100
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 88,822	$ 102,337	$ 111,823	$ 102,339	$ 65,670	$ 66,974	$ 68,376	$ 63,877
5110 Salaries & Wages-Life Guards	$ -	$ 4,515	$ 18,255	$ 15,640	$ 11,403	$ 11,500	$ 6,939	$ -
5111 Salary Reduction	$ -	$ (2,114)	$ (116)	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 6,517	$ 3,294	$ 3,636	$ 2,642	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 4,382	$ 1,165	$ 1,029	$ 761	$ 798	$ -	$ 170	$ -
5210 In Lieu Medical Ins.	$ -	$ 165	$ 171	$ 162	$ 186	$ -	$ 227	$ 165
5211 Employee Health Insurance	$ 25,906	$ 21,792	$ 22,722	$ 17,649	$ 18,887	$ 19,543	$ 13,409	$ 18,150
5212 Dental, Vision & Life Ins	$ 1,719	$ 2,287	$ 2,054	$ 3,056	$ 1,915	$ 1,690	$ 1,262	$ 1,022
5213 PERS Retirement Expense	$ 10,249	$ 6,149	$ 12,756	$ 10,203	$ 6,702	$ 9,416	$ 7,578	$ 9,603
5214 PERS Employers Paid Employees Share	$ 6,226	$ 14,050	$ 9,015	$ 4,152	$ 658	$ -	$ -	$ -
5215 Social Security	$ 17,942	$ 5,326	$ 14,467	$ 9,690	$ 7,512	$ 6,004	$ 6,532	$ 5,813
5216 FICA Employers Paid Employee Share	$ 1,492	$ 11,846	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ 252	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 482	$ 1,417	$ 2,182	$ 1,849	$ 1,229	$ 1,233	$ 1,003	$ 594
5219 Workers Compensation	$ 5,783	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ 10,844	$ 10,844	$ 10,844	$ 10,844	$ 10,844
51 Subtotal Salaries and Employee Benefits	$ 169,772	$ 172,229	$ 197,994	$ 178,987	$ 125,804	$ 127,204	$ 116,340	$ 110,068

1111 62-00 PARKS & RECREATION - ALL DIVISIONS

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
61 Services and Supplies								
6111 Office Expense	$ 1,162	$ 378	$ 12	$ -	$ 194	$ 100	$ 271	$ 100
6113 Chemicals	$ -	$ 2,222	$ 6,062	$ 4,827	$ 8,458	$ 5,000	$ 7,034	$ 6,000
6120 Special Departmental Expense	$ 13,553	$ 7,360	$ 1,092	$ 444	$ 204	$ 250	$ 300	$ 300
6122 Training	$ -	$ 170	$ 716	$ -	$ -	$ -	$ -	$ -
6130 Small Tools	$ 669	$ -	$ 57	$ -	$ 307	$ 100	$ -	$ -
6140 Clothing & Personal Expense	$ 2,286	$ 919	$ 1,225	$ 491	$ 825	$ 532	$ 532	$ 532
6150 Advertising	$ 40	$ 378	$ 442	$ -	$ -	$ -	$ -	$ -
6160 Communications	$ 595	$ -	$ 1,566	$ 1,689	$ 1,525	$ 1,200	$ 1,066	$ 1,000
6170 Utilities	$ 39,932	$ 56,437	$ 50,880	$ 45,584	$ 48,624	$ 45,000	$ 46,662	$ 47,000
6190 Maint. Of Bldgs., Structures & Grounds	$ 6,537	$ 27,113	$ 12,175	$ 11,985	$ 22,236	$ 12,000	$ 29,000	$ 20,000
61 Subtotal Services and Supplies	$ 64,774	$ 94,977	$ 74,227	$ 65,020	$ 82,373	$ 64,182	$ 84,865	$ 74,932
62 Other Expenses								
6201 Gasoline	$ 3,789	$ 9,527	$ 11,916	$ 11,601	$ 9,741	$ 10,000	$ 8,229	$ 8,500
6202 Maint & Operation of Vehicle	$ 2,497	$ 2,252	$ 1,182	$ 1,533	$ 1,724	$ 1,500	$ 1,688	$ 1,500
6203 Maintenance & Operation of Equipment	$ 6,348	$ 6,706	$ -	$ 4,755	$ 5,115	$ 3,000	$ 6,771	$ 6,000
6212 Prof & Spec Services - Engineer	$ 15,907	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6213 Prof & Spec Services - Planner	$ -	$ 6,307	$ -	$ -	$ -	$ -	$ -	$ -
6215 Pro & Special Services Other	$ 1,646	$ -	$ -	$ -	$ 144	$ -	$ -	$ 12,000
6230 Insurance and Surety Bonds	$ 2,523	$ 3,776	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership & Dues	$ 13,334	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6245 Cal Recycle Grant Expense	$ -	$ -	$ -	$ -	$ 505	$ 5,000	$ 1,312	$ 5,000
6250 Travel, Conference & Meetings	$ 469	$ (518)	$ 195	$ 51	$ -	$ 50	$ -	$ -
62 Subtotal Other Expenses	$ 46,513	$ 28,050	$ 13,293	$ 17,940	$ 17,229	$ 19,550	$ 18,000	$ 33,000
88 Capital Expense and Fixed Assets								
8812 Capital Outlay Building	$ 9,337	$ (6,307)	$ 2,200	$ -	$ -	$ -	$ -	$ -
8813 Capital Outlay Other Than Building	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,890	$ 25,000
88 Subtotal New Equipment	$ 9,337	$ (6,307)	$ 2,200	$ -	$ -	$ -	$ 3,890	$ 25,000
92 Miscellaneous Expenses								
9261 Miscellaneous Expense	$ 4,883	$ 508	$ -	$ 12	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expenses	$ 4,883	$ 508	$ -	$ 12	$ -	$ -	$ -	$ -
Total Expenditures	$ 295,279	$ 289,457	$ 287,714	$ 261,959	$ 225,406	$ 210,936	$ 223,095	$ 243,000
Other General Fund-Net Contribution	$ 272,187	$ 271,824	$ 240,372	$ 201,027	$ 175,308	$ 151,736	$ 185,742	$ 197,900

CITY OF IONE

1111 62-00 EVALYNN BISHOP HALL

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
44 Use of Money and Property								
4421 Rental Revenue	$ -	$ -	$ 7,101	$ 7,219	$ 6,556	$ 8,000	$ 8,864	$ 8,500
44 Subtotal Use of Money and Property	$ -	$ -	$ 7,101	$ 7,219	$ 6,556	$ 8,000	$ 8,864	$ 8,500
TOTAL REVENUES	$ -	$ -	$ 7,101	$ 7,219	$ 6,556	$ 8,000	$ 8,864	$ 8,500
EXPENDITURES:								
61 Services and Supplies								
6170 Utilities	$ -	$ 91	$ 99	$ 337	$ 555	$ 600	$ 710	$ 700
6190 Maint. Of Bldgs., Structures & Grounds	$ -	$ 3,522	$ 1,141	$ 645	$ 3,078	$ 2,000	$ 9,975	$ 5,000
61 Subtotal Services and Supplies	$ -	$ 3,613	$ 1,240	$ 982	$ 3,633	$ 2,600	$ 10,685	$ 5,700
Total Expenditures	$ -	$ 3,613	$ 1,240	$ 982	$ 3,633	$ 2,600	$ 10,685	$ 5,700
Other General Fund-Net Contribution	$ -	$ 3,613	$ (5,861)	$ (6,237)	$ (2,923)	$ (5,400)	$ 1,821	$ (2,800)

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CITY OF IONE
1111 62-00 POOL

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
46 Charges for Current Services								
4644 Pool Revenue	$ 4,994	$ 8,477	$ 8,765	$ 8,414	$ 9,299	$ 8,000	$ 4,709	$ -
46 Subtotal Charges for Current Services	$ 4,994	$ 8,477	$ 8,765	$ 8,414	$ 9,299	$ 8,000	$ 4,709	$ -
47 Other Revenue								
4790 Pool Donations	$ -	$ -	$ -	$ 6,237	$ 8,797	$ 6,000	$ -	$ -
47 Other Revenue	$ -	$ -	$ -	$ 6,237	$ 8,797	$ 6,000	$ -	$ -
TOTAL REVENUES	$ 4,994	$ 8,477	$ 8,765	$ 14,651	$ 18,096	$ 14,000	$ 4,709	$ -
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 4,839	$ 6,194	$ 6,994	$ 7,790	$ 10,940	$ 8,940	$ 8,940	$ 7,285
5110 Salaries & Wages-Life Guards	$ -	$ 4,515	$ 18,255	$ 15,640	$ 11,403	$ 11,500	$ 6,939	$ -
5111 Salary Reduction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5210 In Lieu Medical Ins.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5211 Employee Health Insurance	$ 1,595	$ 1,605	$ 1,625	$ 1,636	$ 1,680	$ 1,669	$ 1,421	$ 1,322
5212 Dental, Vision & Life Ins	$ 185	$ 200	$ 200	$ 205	$ 285	$ 215	$ 188	$ 114
5213 PERS Retirement Expense	$ 716	$ 922	$ 1,047	$ 1,169	$ 1,258	$ 1,360	$ 1,180	$ 1,053
5214 PERS Employers Paid Employees Share	$ 387	$ 495	$ 560	$ 467	$ 34	$ -	$ -	$ -
5215 Social Security	$ 370	$ 819	$ 1,932	$ 1,793	$ 1,950	$ 1,565	$ 1,327	$ 663
5216 FICA Employers Paid Employee Share	$ 300	$ 664	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 92	$ 195	$ 892	$ 872	$ 782	$ 782	$ 590	$ 69
5219 Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51 Subtotal Salaries and Employee Benefits	$ 8,484	$ 15,609	$ 31,505	$ 29,572	$ 28,332	$ 26,031	$ 20,585	$ 10,506
61 Services and Supplies								
6113 Chemicals	$ -	$ 2,222	$ 6,062	$ 4,827	$ 8,458	$ 5,000	$ 7,034	$ 6,000
6120 Special Departmental Expense	$ 2,501	$ -	$ 742	$ 100	$ 60	$ -	$ -	$ -
6122 Training	$ -	$ 170	$ 96	$ -	$ -	$ -	$ -	$ -
6140 Clothing & Personal Expense	$ 136	$ 67	$ 201	$ 154	$ 67	$ -	$ -	$ -
6150 Advertising	$ -	$ 275	$ -	$ -	$ -	$ -	$ -	$ -
6160 Communications	$ 26	$ -	$ 22	$ 33	$ -	$ -	$ -	$ -
6190 Maint. Of Bldgs., Structures & Grounds	$ 1,349	$ 5,722	$ 1,351	$ 356	$ 88	$ 200	$ 470	$ 600
61 Subtotal Services and Supplies	$ 4,012	$ 8,456	$ 8,474	$ 5,470	$ 8,673	$ 5,200	$ 7,504	$ 6,600
62 Other Expenses								
6203 Maintenance & Operation of Equipment	$ 4,008	$ 3,392	$ -	$ 2,540	$ 4,404	$ 1,500	$ 1,963	$ 2,000
6215 Prof & Spec Services-Other	$ -	$ -	$ -	$ -	$ 144	$ -	$ -	$ 12,000
62 Subtotal Other Expenses	$ 4,008	$ 3,392	$ -	$ 2,540	$ 4,548	$ 1,500	$ 1,963	$ 14,000

1111 62-00 POOL

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
Total Expenditures	$ 16,504	$ 27,457	$ 39,979	$ 37,582	$ 41,553	$ 32,731	$ 30,052	$ 31,106
Other General Fund-Net Contribution	$ 11,510	$ 18,980	$ 31,214	$ 22,931	$ 23,457	$ 18,731	$ 25,343	$ 31,106

CITY OF IONE
1111 62-00 HORSE BARN

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
44 Use of Money and Property								
4421 Rental Revenue	$ -	$ -	$ 11,929	$ 12,767	$ 10,540	$ 12,000	$ 3,238	$ 10,000
44 Subtotal Use of Money and Property	$ -	$ -	$ 11,929	$ 12,767	$ 10,540	$ 12,000	$ 3,238	$ 10,000
TOTAL REVENUES	$ -	$ -	$ 11,929	$ 12,767	$ 10,540	$ 12,000	$ 3,238	$ 10,000
EXPENDITURES:								
61 Services and Supplies								
6170 Utilities	$ 577	$ 677	$ 474	$ 340	$ 357	$ 400	$ 400	$ 400
6190 Maint. Of Bldgs., Structures & Grounds	$ 154	$ 95	$ 11		$ 4,042	$ 3,000	$ 4,967	$ 4,000
61 Subtotal Services and Supplies	$ 731	$ 772	$ 485	$ 340	$ 4,399	$ 3,400	$ 5,367	$ 4,400
62 Other Expenses								
6203 Maint. & Operation of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ 431	$ 200
62 Subtotal Other Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ 431	$ 200
Total Expenditures	$ 731	$ 772	$ 485	$ 340	$ 4,399	$ 3,400	$ 5,798	$ 4,600
Other General Fund-Net Contribution	$ 731	$ 772	$ (11,444)	$ (12,427)	$ (6,141)	$ (8,600)	$ 2,560	$ (5,400)

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CITY OF IONE

1111 62-00 HOWARD PARK

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
44 Use of Money and Property								
4421 Rental Revenue	$ -	$ -	$ 3,945	$ 2,700	$ 4,058	$ 6,000	$ 5,055	$ 6,000
44 Subtotal Use of Money and Property	$ -	$ -	$ 3,945	$ 2,700	$ 4,058	$ 6,000	$ 5,055	$ 6,000
TOTAL REVENUES	$ -	$ -	$ 3,945	$ 2,700	$ 4,058	$ 6,000	$ 5,055	$ 6,000
EXPENDITURES:								
61 Services and Supplies								
6170 Utilities	$ 23,049	$ 22,142	$ 27,219	$ 25,694	$ 37,595	$ 35,000	$ 34,326	$ 35,500
6190 Maint. Of Bldgs., Structures & Grounds	$ -	$ 7,424	$ 3,410	$ 1,439	$ 6,053	$ 3,000	$ 6,789	$ 7,000
61 Subtotal Services and Supplies	$ 23,049	$ 29,566	$ 30,629	$ 27,133	$ 43,648	$ 38,000	$ 41,115	$ 42,500
62 Other Expenses								
6203 Maint. & Operation of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,450	$ 1,500
62 Subtotal Services and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,450	$ 1,500
88 Capital Expense and Fixed Assets								
8812 Capital Outlay Building	$ -	$ -	$ 2,200	$ -	$ -	$ -	$ -	$ -
8813 Capital Outlay Other Than Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
88 Subtotal New Equipment	$ -	$ -	$ 2,200	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 23,049	$ 29,566	$ 32,829	$ 27,133	$ 43,648	$ 38,000	$ 41,115	$ 42,500
Other General Fund-Net Contribution	$ 23,049	$ 29,566	$ 28,884	$ 24,433	$ 39,590	$ 32,000	$ 36,060	$ 36,500

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CITY OF IONE
1111 62-00 ARENA

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
44 Use of Money and Property								
4421 Rental Revenue	$ 12,948	$ -	$ 15,500	$ 13,595	$ 10,844	$ 14,000	$ 8,907	$ 15,500
44 Subtotal Use of Money and Property	$ 12,948	$ -	$ 15,500	$ 13,595	$ 10,844	$ 14,000	$ 8,907	$ 15,500
47 Other Revenue								
4792 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,580	$ 100
47 Subtotal Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,580	$ 100
TOTAL REVENUES	$ 12,948	$ -	$ 15,500	$ 13,595	$ 10,844	$ 14,000	$ 10,487	$ 15,600
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 13,665	$ 10,553	$ 8,269	$ 11,367	$ 8,599	$ 8,988	$ 7,950	$ 8,238
5210 In Lieu Medical Ins.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5211 Employee Health Insurance	$ 1,695	$ 1,705	$ 1,735	$ 1,835	$ 1,934	$ 2,116	$ 1,535	$ 1,889
5212 Dental, Vision & Life Ins	$ 285	$ 289	$ 289	$ 210		$ 215	$ 157	$ 125
5213 PERS Retirement Expense	$ 2,015	$ 1,567	$ 1,237	$ 1,727	$ 1,100	$ 1,302	$ 940	$ 1,249
5214 PERS Employers Paid Employees Share	$ 1,093	$ 844	$ 661	$ 682	$ -	$ -	$ -	$ -
5215 Social Security	$ 1,045	$ 807	$ 632	$ 869	$ 233	$ 688	$ 470	$ 750
5216 FICA Employers Paid Employee Share	$ 847	$ 654	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Compensation Match	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 103	$ 105	$ 105	$ 89	$ 67	$ 69	$ 33	$ 76
5219 Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51 Subtotal Salaries and Employee Benefits	$ 20,748	$ 16,524	$ 12,928	$ 16,779	$ 11,933	$ 13,378	$ 11,085	$ 12,327
61 Services and Supplies								
6111 Office expense	$ 187	$ 109	$ -	$ -	$ -	$ -	$ 162	$ 100
6120 Special department expense	$ 299	$ 217	$ -	$ -	$ -	$ -	$ -	$ -
6140 Clothing & Personal Expense	$ 228	$ 90	$ 109	$ 49	$ 67	$ 67	$ 67	$ 67
6160 Communications	$ 82	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6170 Utilities	$ 2,824	$ 5,577	$ 4,487	$ 3,079	$ 3,658	$ 4,000	$ 3,649	$ 4,000
6190 Maint. Of Bldgs., Structures & Grounds	$ 791	$ 3,005		$ 68	$ 2,708	$ 500	$ 6,799	$ 3,000
61 Subtotal Services and Supplies	$ 4,411	$ 8,998	$ 4,596	$ 3,196	$ 6,433	$ 4,567	$ 10,677	$ 7,167
62 Other Expenses								
6201 Gasoline	$ 24	$ 25	$ -	$ -	$ -	$ -		
6202 Maint & Operation of Vehicle	$ 1,097	$ -	$ 640	$ -	$ -	$ -	$ -	$ -
6203 Maintenance & Operation of Equipment	$ 657	$ 1,135	$ -	$ -	$ -	$ -	$ 105	$ -
62 Subtotal Other Expenses	$ 1,778	$ 1,160	$ 640	$ -	$ -	$ -	$ 134	$ 150
							$ 239	$ 150
88 Capital Expense and Fixed Assets								
8813 Capital Outlay Other Than Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000

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1111 62-00 ARENA

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
Total Expenditures	$ 26,937	$ 26,682	$ 18,164	$ 19,975	$ 18,366	$ 17,945	$ 22,001	$ 44,644
Other General Fund-Net Contribution	$ 13,989	$ 26,682	$ 2,664	$ 6,380	$ 7,522	$ 3,945	$ 11,514	$ 29,044

CITY OF IONE
1111 62-00 GENERAL MAINTENANCE

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:								
43 Fines, Forfeits and Penalties								
4341 Interest Penalties & Delinquent	150	77	-	-	-	-	-	-
43 Subtotal Fines, Forfeits and Penalties	150	77	-	-	-	-	-	-
45 Other Government Agencies								
4562 Cal Recycle Grant	5,000	5,000	-	10,000	-	5,000	5,000	5,000
45 Subtotal Other Government Agencies	5,000	5,000	-	10,000	-	5,000	5,000	5,000
47 Other Revenues								
4701 Surplus items sold	-	3,729	-	-	-	-		
4792 Miscellaneous Revenue	-	350	102	-	4	200		
47 Subtotal Other Revenues	-	4,079	102	-	4	200	-	-
TOTAL REVENUES	5,150	9,156	102	10,000	4	5,200	5,000	5,000
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	70,318	85,590	96,560	83,182	46,131	49,046	51,486	48,354
5110 Salaries & Wages-Life Guards	-	-	-	-	-	-	-	-
5111 Salary Reduction	-	(2,114)	(116)	-	-	-	-	-
5113 Longevity Pay	6,517	3,294	3,636	2,642	-	-	-	-
5130 Overtime Expense	4,382	1,165	1,029	761	798	-	170	-
5210 In Lieu Medical Ins.	-	165	171	162	186	-	227	165
5211 Employee Health Insurance	22,616	18,482	19,362	14,178	15,273	15,758	10,453	14,939
5212 Dental, Vision & Life Ins	1,249	1,798	1,565	2,641	1,630	1,260	917	783
5213 PERS Retirement Expense	7,518	3,660	10,472	7,307	4,344	6,754	5,458	7,301
5214 PERS Employers Paid Employees Share	4,746	12,711	7,794	3,003	624	-	-	-
5215 Social Security	16,527	3,700	11,903	7,028	5,329	3,751	4,735	4,400
5216 FICA Employers Paid Employee Share	345	10,528	-	-	-	-	-	-
5217 Deferred Compensation Match	252	-	-	-	-	-	-	-
5218 State Unemployment Insurance	287	1,117	1,185	888	380	382	380	449
5219 Workers Compensation	5,783	-	-	-	-	-	-	-
5220 PARS Supplemental Retirement Annuity Plan	-	-	-	10,844	10,844	10,844	10,844	10,844
51 Subtotal Salaries and Employee Benefits	140,540	140,096	153,561	132,636	85,539	87,795	84,670	87,235
61 Services and Supplies								
6111 Office Expense	975	269	12	-	194	100	109	-
6113 Chemicals	-	-	-	-	-	-	-	-
6120 Special Departmental Expense	10,753	7,143	350	344	144	250	300	300
6122 Training	-	-	620	-	-	-	-	-
6130 Small Tools	669	-	57	-	307	100	-	-
6140 Clothing & Personal Expense	1,922	762	915	288	691	465	465	465
6150 Advertising	40	103	442	-	-	-	-	-

1111 62-00 GENERAL MAINTENANCE

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6160 Communications	$ 487	$ -	$ 1,544	$ 1,656	$ 1,525	$ 1,200	$ 1,066	$ 1,000
6170 Utilities	$ 13,482	$ 27,950	$ 18,601	$ 16,134	$ 6,459	$ 5,000	$ 7,577	$ 6,400
6190 Maint. Of Bldgs., Structures & Grounds	$ 4,243	$ 7,345	$ 6,262	$ 9,477	$ 6,267	$ 3,300	$ -	$ 400
61 Subtotal Services and Supplies	$ 32,571	$ 43,572	$ 28,803	$ 27,899	$ 15,587	$ 10,415	$ 9,517	$ 8,565
62 Other Expenses								
6201 Gasoline	$ 3,765	$ 9,502	$ 11,916	$ 11,601	$ 9,741	$ 10,000	$ 8,229	$ 8,500
6202 Maint & Operation of Vehicle	$ 1,400	$ 2,252	$ 542	$ 1,533	$ 1,724	$ 1,500	$ 1,583	$ 1,500
6203 Maintenance & Operation of Equipment	$ 1,683	$ 2,179	$ -	$ 2,215	$ 711	$ 1,500	$ 2,793	$ 2,150
6212 Prof & Spec Services - Engineer	$ 15,907	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6213 Prof & Spec Services - Planner	$ -	$ 6,307	$ -	$ -	$ -	$ -	$ -	$ -
6215 Pro & Special Services Other	$ 1,646	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 2,523	$ 3,776	$ -	$ -	$ -	$ -	$ -	$ -
6240 Membership & Dues	$ 13,334	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6245 Cal Recycle Grant Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6250 Travel, Conference & Meetings	$ 469	$ (518)	$ 195	$ 51	$ 505	$ 5,000	$ 1,312	$ 5,000
62 Subtotal Other Expenses	$ 40,727	$ 23,498	$ 12,653	$ 15,400	$ 12,681	$ 18,050	$ 13,917	$ 17,150
88 Capital Expense and Fixed Assets								
8812 Capital Outlay Building	$ 9,337	$ (6,307)	$ -	$ -	$ -	$ -	$ -	
8813 Capital Outlay Other Than Building	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,890	$ -
88 Subtotal New Equipment	$ 9,337	$ (6,307)	$ -	$ -	$ -	$ -	$ 3,890	$ -
92 Miscellaneous Expenses								
9261 Miscellaneous Expense	$ 4,774	$ 508	$ -	$ 12	$ -	$ -		
92 Subtotal Miscellaneous Expenses	$ 4,774	$ 508	$ -	$ 12	$ -	$ -	$ -	$ -
Total Expenditures	$ 227,949	$ 201,367	$ 195,017	$ 175,947	$ 113,807	$ 116,260	$ 111,994	$112,950
Other General Fund-Net Contribution	$ 222,799	$ 192,211	$ 194,915	$ 165,947	$ 113,803	$ 111,060	$ 106,994	$107,950

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GAS TAX FUND 2111

CITY OF IONE

FY 2014-15 GAS TAX CITY BUDGET

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted FY 13-14	Projected FY 13-14	Proposed FY 14-15
REVENUES :								
44 Use of Money and Property								
4411 Investment Income	$ 8,817	$ -	$ -	$ -	$ -	$ 2,100	$ -	$ -
44 Subtotal Use of Money and Property	$ 8,817	$ -	$ -	$ -	$ -	$ 2,100	$ -	$ -
45 Other Governmental Agencies								
4500 Other Governmental Agencies	$ -	$ -	$ -	$ 39,199	$ 3,250	$ -	$ -	$ -
4521 Gas Tax - 2106	$ 47,540	$ 33,470	$ 34,692	$ 31,279	$ 34,252	$ 25,000	$ 32,959	$ 34,510
4522 Gas Tax - 2107	$ 75,362	$ 48,653	$ 52,566	$ 53,755	$ 59,058	$ 43,000	$ 47,250	$ 58,870
4523 Gas Tax - 2107.5	$ 3,892	$ 2,000	$ 2,000	$ 2,000	$ 4,000	$ 2,000	$ 2,000	$ 2,000
4524 Gas Tax - 2105	$ 45,349	$ 34,139	$ 43,106	$ 36,402	$ 37,543	$ 28,000	$ 36,089	$ 36,540
4525 Gas Tax - 2103	$ -	$ -	$ 54,417	$ 105,490	$ 74,844	$ 62,000	$ 72,150	$ 73,080
4541 DOT - Street Cleaning	$ -	$ 15,333	$ 6,133	$ 6,133	$ 1,533	$ 4,600	$ 4,599	$ 6,000
4551 Traffic Congestion Releif	$ 47,804	$ 69,754	$ 16,576	$ -	$ -	$ -	$ -	$ -
45 Subtotal Other Governmental Agencies	$ 219,947	$ 203,349	$ 209,490	$ 274,258	$ 214,480	$ 164,600	$ 195,047	$ 211,000
47 Other Revenue								
4792 Miscellaneous Revenue	$ -	$ 35	$ -	$ -	$ -	$ -	$ -	$ -
47 Subtotal Other Revenue	$ -	$ 35	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 228,764	$ 203,384	$ 209,490	$ 274,258	$ 214,480	$ 166,700	$ 195,047	$ 211,000
EXPENDITURES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	$ 56,185	$ 55,816	$ 54,952	$ 69,437	$ 60,326	$ 61,684	$ 62,700	$ 67,179
5111 Salary Reduction	$ -	$ (1,129)	$ (66)	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 109	$ 669	$ 766	$ 607	$ 86	$ 138	$ -	$ -
5130 Overtime Expense	$ 1,032	$ 340	$ 303	$ 351	$ 404	$ -	$ 1,172	$ -
5211 Employee Health Insurance	$ 10,750	$ 9,648	$ 9,930	$ 9,367	$ 8,866	$ 10,848	$ 10,850	$ 11,597
5212 Dental, Vision & Life Ins	$ 849	$ 1,154	$ 1,062	$ 525	$ 868	$ 1,157	$ 1,160	$ 1,001
5213 PERS Retirement Expense	$ 6,534	$ 7,830	$ 6,122	$ 7,042	$ 7,033	$ 6,851	$ 6,850	$ 9,487
5214 PERS Employers Paid Employees Share	$ 3,697	$ 2,932	$ 3,748	$ 1,734	$ 75	$ 130	$ 187	$ -
5215 Social Security	$ 7,272	$ 5,988	$ 6,089	$ 3,654	$ 4,573	$ 4,729	$ 5,495	$ 6,113
5216 FICA Employers Paid Employee Share	$ 777	$ 3,253	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Comp	$ 703	$ 1,080	$ 75	$ 381	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 291	$ 620	$ 472	$ 478	$ 615	$ 584	$ 590	$ 640
5219 Workers Compensation	$ 3,445	$ -	$ -	$ 2,627	$ 2,755	$ -	$ -	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ 7,304	$ 7,304	$ 7,304	$ 7,304	$ 7,304
51 Subtotal Salaries and Employee Benefits	$ 91,644	$ 88,201	$ 83,453	$ 103,507	$ 92,905	$ 93,425	$ 96,308	$ 103,321
61 Services and Supplies								
6111 Office Expense	$ 402	$ 358	$ 747	$ 606	$ 605	$ 500	$ 455	$ 500
6119 Traffic Safety Supplies& Equipment	$ 1,267	$ 382	$ -	$ 275	$ -	$ -	$ -	

SPECIAL REVENUE FUND

FUND 2111 - Gas Tax Fund

	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted FY 13-14	Projected FY 13-14	Proposed FY 14-15
6120 Special Departmental Expense	$ 5,056	$ -	$ -	$ -	$ -	$ -	$ -	
6122 Training	$ 1,164	$ -	$ -	$ -	$ -	$ -	$ -	
6140 Clothing & Personal Expense	$ 935	$ 301	$ 373	$ 185	$ 257	$ 300	$ 540	$ 540
6160 Communications	$ 399	$ -	$ -	$ -	$ -	$ -	$ 210	$ 225
6165 Network Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000
6170 Utilities	$ 25,513	$ 24,887	$ 26,205	$ 24,644	$ 24,570	$ 26,500	$ 26,400	$ 27,000
6190 Maint. Of Bldgs., Structures & Grounds	$ 148	$ 276	$ 359	$ 472	$ 1,756	$ 1,500	$ 1,496	$ 1,500
61 Subtotal Services and Supplies	$ 34,884	$ 26,204	$ 27,684	$ 26,182	$ 27,188	$ 28,800	$ 29,101	$ 35,765
62 Other Expenses								
6201 Gasoline	$ 5,395	$ 871	$ -	$ 1,275	$ -	$ -	$ 1,562	$ 1,650
6202 Maintenance & Operation of Vehicle	$ 7,389	$ 420	$ -	$ -	$ -	$ -	$ -	$ 500
6203 Maintenance & Operation of Equipment	$ -	$ 321	$ 1,816	$ -	$ 934	$ 900	$ 2,659	$ 2,500
6211 Prof. & Special Services - Auditor/Accountant	$ 2,723	$ -	$ -	$ 187	$ 4,845	$ 2,500	$ 1,000	$ 1,000
6212 Prof. & Special Services - Engineer	$ 15,575	$ 15,342	$ 35,487	$ 3,307	$ 3,092	$ 4,300	$ 10,651	$ 11,675
6213 Prof & Special Services - Planner	$ 2,226	$ 1,040	$ 359	$ 926	$ 325	$ 500	$ 500	$ 500
6215 Prof & Special Services - Other	$ -	$ 2,857	$ -	$ 9,210	$ -	$ -	$ -	$ -
6230 Insurance & Surety Bonds	$ 238	$ 22,579	$ -	$ -	$ 1,208	$ 1,400	$ 1,614	$ 5,500
6231 Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,300
6250 Travel	$ 229	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	$ 33,775	$ 43,430	$ 37,662	$ 14,905	$ 10,404	$ 9,600	$ 17,986	$ 24,625
81 Capital Repairs								
8111 Non Street Repair	$ 12,610	$ -	$ 510	$ -	$ -	$ -	$ -	$ -
8112 Street Resurfacing	$ 31,080	$ -	$ 1,631	$ 1,416	$ -	$ 70,000	$ 8,253	$ 230,000
8113 Sidewalk Repair	$ 124	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8114 Storm Drain & Ditch Repair	$ 3,831	$ -	$ -	$ 4,264	$ -	$ -	$ -	$ -
8813 Capital Outlay-Other than Building	$ -	$ -	$ -	$ 41,349	$ -	$ -	$ -	$ -
81 Capital Repairs	$ 47,645	$ -	$ 2,141	$ 47,029	$ -	$ 70,000	$ 8,253	$ 230,000
92 Miscellaneous Expenses								
9261 Miscellaneous Expense	$ 871	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92 Subtotal Miscellaneous Expense	$ 871	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 208,819	$ 157,835	$ 150,940	$ 191,623	$ 130,497	$ 201,825	$ 151,648	$ 393,711
Excess Revenues Over (Under) Expenditures	$ 19,945	$ 45,549	$ 58,550	$ 82,635	$ 83,983	$ (35,125)	$ 43,399	$ (182,711)
OTHER FINANCING SOURCES (USES)								
Prior Year Cash Carry	$ -	$ -	$ -	$ -	$ -	$ 35,500	$ -	$ 182,711
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ 35,500	$ -	$ 182,711
Net Change in Fund Balance	$ 19,945	$ 45,549	$ 58,550	$ 82,635	$ 83,983	$ (35,125)	$ 43,399	$ (182,711)

SEWER FUNDS

3111-3121-3131

All Sewer Funds Projected Restricted Cash Balance

Restricted Cash Balance - all Sewer Funds at 6/30/13		$ 711,863
Revenues:		
Fund 3111 - Sewer Operations & Maintenance	$ 1,059,048	
Fund 3121 - Sewer Capital	$ 297,070	
Fund 3131 - Sewer Tertiary	$ 129,200	
Projected Revenues - FY 2013-14		$ 1,485,318
Fund 3121 - Proceeds of Debt - I Bank loan		$ 1,137,859
Expenses:		
Fund 3111 - Sewer Operations & Maintenance	$ (618,166)	
Fund 3121 - Sewer Capital	$ (1,543,342)	
Fund 3131 - Sewer Tertiary	$ (246,790)	
Projected Expenses - FY 2013-14		$ (2,408,298)
Projected Restricted Cash Balance - all Sewer Funds at 6/30/14		$ 926,742

Restricted Cash Balance - all Sewer Funds at 6/30/14		$ 926,742
Revenues:		
Fund 3111 - Sewer Operations & Maintenance	$ 1,217,500	
Fund 3121 - Sewer Capital	$ -	
Fund 3131 - Sewer Tertiary	$ 177,595	
Projected Revenues - FY 2013-14		$ 1,395,095
Fund 3121 - Proceeds of Debt - I Bank loan		$ 2,003,150
Expenses:		
Fund 3111 - Sewer Operations & Maintenance	$ (800,262)	
Fund 3121 - Sewer Capital	$ (2,003,150)	
Fund 3131 - Sewer Tertiary	$ (225,990)	
Projected Expenses - FY 2013-14		$ (3,029,402)
Projected Restricted Cash Balance - all Sewer Funds at 6/30/14		$ 1,295,585

ITY OF IONE

JMMARY ENTERPRISE FUNDS
JNDS 3111, 3121,3131

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
EVENUES:										
4 Use of Money and Property										
4411 Investment Income	$ 92,000	$ 44,726	$ 23,597	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4415 Tertiary Plant Reimbursements	$ 96,746	$ 146,761	$ 201,719	$ 132,033	$ 128,000	$ 129,200	$ 129,200	$ 129,200	$ 129,200	$ 177,595
4461 Interest Charges	$ 9,783	$ 13,723	$ 15,729	$ 48,582	$ 15,414	$ 21,746	$ 18,523	$ 18,000	$ 18,145	$ 18,500
44 Subtotal Use of Money and Property	**$ 198,529**	**$ 205,210**	**$ 241,045**	**$ 180,615**	**$ 143,414**	**$ 150,946**	**$ 147,723**	**$ 147,200**	**$ 147,345**	$ 196,095
5 Charges for Current Services										
4650 Sewer Service Charges	$ 791,811	$ 847,152	$ 864,276	$ 859,811	$ 870,579	$ 918,135	$ 979,553	$ 1,000,000	$ 1,042,975	$ 1,199,000
4651 Sewer Delinquent Charges	$ 2,042	$ 13,582	$ 7,061	$ (5,772)	$ 159	$ -	$ (2,170)	$ -	$ (2,072)	$ -
4653 Sewer Connection Fees	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 239,068	$ 526,974	$ 444,372	$ 350,000	$ 297,070	$ -
46 Subtotal Charges for Current Services	**$ 907,696**	**$ 868,754**	**$ 1,114,197**	**$ 899,879**	**$ 1,109,806**	**$ 1,445,109**	**$ 1,421,755**	**$ 1,350,000**	**$ 1,337,973**	$ 1,199,000
7 Other Revenues										
4788 Sales of Agendas & Copies	$ -	$ -	$ -	$ -	$ 460	$ -	$ 130	$ -	$ -	$ -
47 Subtotal Other Revenues	$ -	$ -	$ -	$ -	$ 460	$ -	$ 130	$ -	$ -	$ -
Total Revenues	$ 1,106,225	$ 1,073,964	$ 1,355,242	$ 1,080,494	$ 1,253,680	$ 1,596,055	$ 1,569,608	$ 1,497,200	$ 1,485,318	$ 1,395,095
(PENSES:										
. Salaries and Employee Benefits										
5110 Salaries & Wages Regular Employees	$ 97,487	$ 156,758	$ 153,335	$ 119,323	$ 106,694	$ 69,793	$ 113,197	$ 117,174	$ 145,157	$ 170,873
5111 Salary Reduction	$ -	$ -	$ -	$ (2,127)	$ (122)	$ -	$ -	$ -	$ -	$ -
5112 Salaries & Wages Part Time Employees	$ 8,865	$ 4,799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5113 Longevity	$ 652	$ 391	$ 60	$ 626	$ 1,148	$ 501	$ 86	$ 138	$ -	$ -
5114 Incentive	$ 187	$ 300	$ 395	$ (3)	$ -	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 2,656	$ 1,367	$ 3,864	$ 521	$ 171	$ 159	$ 186	$ -	$ 1,542	$ -
5210 In Lieu Medical	$ -	$ -	$ -	$ 6,188	$ -	$ -	$ -	$ -	$ -	$ -
5211 Employee Health Insurance	$ 38,565	$ 24,194	$ 27,877	$ 9,759	$ 11,619	$ 13,324	$ 17,909	$ 17,850	$ 19,304	$ 23,188
5212 Dental, Vision & Life Insurance	$ -	$ -	$ 2,360	$ 1,788	$ 1,653	$ 704	$ 1,268	$ 1,473	$ 1,567	$ 2,573
5213 PERS Retirement Expense	$ 15,200	$ 36,877	$ 17,296	$ 6,405	$ 11,084	$ 29,546	$ 14,892	$ 18,197	$ 18,801	$ 24,401
5214 PERS Employers Paid Employees Share	$ 5,641	$ 7,661	$ 10,543	$ 13,245	$ 5,179	$ 13,654	$ -	$ 1,200	$ -	$ -
5215 Social Security	$ 19,499	$ 24,067	$ 19,505	$ 6,243	$ 10,982	$ 4,863	$ 8,566	$ 8,591	$ 12,365	$ 15,549
5216 FICA Employee Paid Employee Share	$ -	$ -	$ 1,763	$ 13,072	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Comp Match	$ -	$ 3,300	$ 5,725	$ 2,335	$ 1,788	$ 317	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 737	$ 8,672	$ 6,540	$ 835	$ 737	$ 496	$ 1,034	$ 846	$ 870	$ 1,054
5219 Workers Compensation	$ 10,318	$ 5,330	$ 9,371	$ -	$ -	$ 5,254	$ 6,889	$ 9,600	$ -	$ -
5220 PARS Supplemental Retirement Annunity Plan	$ -	$ -	$ -	$ -	$ -	$ 2,537	$ 2,537	$ 2,537	$ 2,537	$ 2,537
51 Subtotal Salaries & Employee Benefits	**$ 199,807**	**$ 273,716**	**$ 258,635**	**$ 178,210**	**$ 150,933**	**$ 141,148**	**$ 166,564**	**$ 177,606**	**$ 202,144**	$ 240,175
Services and Supplies										
6111 Office Expense	$ 12,124	$ 11,558	$ 12,130	$ 11,389	$ 10,409	$ 11,237	$ 9,618	$ 11,000	$ 9,456	$ 9,000

SUMMARY ENTERPRISE FUNDS
FUNDS 3111, 3121,3131

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6113 Operational Chemicals	$ -	$ -	$ 57,669	$ 21,986	$ 63,494	$ 15,682	$ 30,364	$ 16,300	$ 65,000	$ 40,000
6119 Safety Equipment	$ -	$ -	$ 18	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ 35,573	$ 22,717	$ 37,300	$ -	$ 4,542	$ 551	$ 5,570	$ 5,000	$ -	$ 5,000
6121 Testing Supplies	$ 44,858	$ 59,543	$ -	$ -	$ 5,145	$ -	$ -	$ -	$ -	$ -
6122 Training	$ 53	$ 260	$ 456	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6126 Permit Fees/SWRCB Waste Discharge Permit	$ 18,705	$ -	$ -	$ 9,995	$ 18,764	$ 12,394	$ 12,394	$ 12,500	$ 16,792	$ 15,000
6130 Small Tools	$ 174	$ 82	$ 1,685	$ -	$ -	$ 5	$ -	$ -	$ -	$ -
6140 Clothing & Personal Expense	$ 413	$ 625	$ 1,700	$ 157	$ 189	$ 81	$ 112	$ 115	$ 113	$ 113
6150 Advertising	$ -	$ 46	$ -	$ -	$ 1,694	$ -	$ -	$ 1,500	$ 1,500	$ 1,500
6160 Communications	$ 1,894	$ 3,413	$ 5,046	$ -	$ 924	$ 1,009	$ 864	$ 850	$ 894	$ 950
6165 Network Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,000
6170 Utilities	$ 70,278	$ 71,336	$ 59,622	$ 56,485	$ 70,909	$ 62,071	$ 69,139	$ 111,000	$ 77,586	$ 88,000
6180 Rents & Leases of Equip	$ 80	$ -	$ 161	$ -	$ -	$ -	$ 17,064	$ 20,000	$ -	$ -
6190 Maint. Of Bldgs., Structures & Grounds	$ 46,782	$ 34,414	$ 13,670	$ 738	$ 2,880	$ -	$ 317	$ 10,000	$ 3,100	$ 8,500
6193 Maint. Of Collection System	$ 248,703	$ 104,379	$ 83,024	$ 19,070	$ 2,577	$ 220	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	$ 479,637	$ 308,373	$ 272,481	$ 119,820	$ 181,527	$ 103,250	$ 145,442	$ 188,265	$ 174,441	$ 180,063

62 Other Expenses

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6201 Gasoline	$ 2,037	$ 1,544	$ 1,042	$ 216	$ -	$ -	$ -	$ -	$ 1,137	$ 2,000
6202 Maintenance & Operation of Vehicle	$ 2,117	$ 315	$ 1,055	$ 62	$ -	$ -	$ 878	$ -	$ -	$ -
6203 Maintenance & Operation of Equipment	$ 69,022	$ 68,769	$ 53,554	$ 6,133	$ 7,354	$ 6,177	$ -	$ 50,000	$ 50,320	$ 50,000
6210 Prof & Special Services -Attorney	$ 90,189	$ 51,588	$ 69,492	$ 5,118	$ 108,672	$ 142,893	$ 124,214	$ 100,000	$ 62,582	$ 75,000
6210 Prof & Special Services -Attorney Litigation Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,000	$ -	$ 80,000
6211 Prof & Special Services-Accountant/Auditor	$ 61,035	$ 19,313	$ 5,446	$ -	$ 4,774	$ 5,137	$ 31,925	$ 14,200	$ 11,200	$ 11,700
6212 Prof & Special Services-Engineer	$ 33,649	$ (2,904)	$ 22,604	$ 1,134	$ 30,219	$ -	$ 1,221	$ -	$ 10,317	$ 15,000
6212 Prof & Special Services - Engineer (WW project)	$ 220,737	$ 99,636	$ 141,487	$ 12,642	$ 73,690	$ 15,527	$ -	$ -	$ -	$ 1,500
6212 Prof & Special Services-Engineer (Preston Sewer)	$ -	$ -	$ -	$ -	$ 20,589	$ -	$ -	$ -	$ -	$ -
6212 Prof & Special Services-Engineer (WWTP)	$ -	$ -	$ -	$ -	$ 21,591	$ -	$ -	$ -	$ -	$ -
6213 Prof & Special Services-Planner (Rate Analysis)	$ -	$ -	$ -	$ -	$ -	$ 12,322	$ -	$ 60,000	$ 3,000	$ -
6215 Prof & Special Services - Other	$ 618,599	$ 267,252	$ 438,720	$ 43,833	$ 9,745	$ 3,200	$ 10,403	$ -	$ 4,032	$ 4,000
6215 Prof & Special Services - Other (Pond 8)	$ -	$ -	$ -	$ -	$ 16,366	$ -	$ -	$ -	$ -	$ -
6215 Prof & Special Services - Other (MW-4A Rehab)	$ -	$ -	$ -	$ -	$ 2,872	$ -	$ -	$ -	$ -	$ -
6216 Prof & Special Services - Seepage Plan	$ -	$ -	$ -	$ -	$ -	$ 74,036	$ -	$ -	$ -	$ -
6216 Prof & Special Services - Revised WDR	$ -	$ -	$ -	$ -	$ 5,530	$ -	$ -	$ -	$ -	$ -
6217 Prof & Special Services - Finance Advisor	$ -	$ -	$ -	$ -	$ -	$ 8,613	$ -	$ -	$ -	$ -
6220 Other Contractural Services-Ground Monitoring	$ 102,658	$ 98,822	$ 29,962	$ 29,111	$ 58,832	$ 26,937	$ 34,284	$ 42,000	$ 36,356	$ 38,313
6220 Other Contractural Services - Easement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6220 Other Contractural Services	$ 53,352	$ 59,438	$ 60,201	$ 10,722	$ 12,386	$ 12,073	$ 12,415	$ 18,100	$ 12,000	$ 12,000
6222 Contract Operator Costs	$ -	$ -	$ -	$ 409,829	$ 396,996	$ 413,800	$ 412,876	$ 300,400	$ 300,040	$ 300,040
6223 Other Contractural Services - City Manager	$ -	$ -	$ -	$ -	$ -	$ 45,500	$ -	$ -	$ -	$ -
6226 Prof & Special Services - GHD	$ -	$ -	$ -	$ -	$ -	$ 62,463	$ -	$ 50,000	$ 32,200	$ -
6227 Prof & Special Services - Environmental Doc (CEQA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -
6228 Prof & Special Services - Program Management	$ -	$ -	$ -	$ -	$ -	$ 57,157	$ -	$ 38,000	$ -	$ -
6229 Prof & Special Services - Proposition 218 Process	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 7,295	$ 9,911	$ 601	$ 59,996	$ -	$ 13,232	$ 14,721	$ 15,500	$ 18,400	$ 18,000

JMMARY ENTERPRISE FUNDS
JNDS 3111, 3121,3131

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6231 Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000
6240 Memberships and Dues	$ 1,410	$ 740	$ 766	$ 580	$ 349	$ 370	$ 583	$ -	$ 14	$ -
6250 Travel, Conference & Meetings	$ 30,858	$ 426	$ 201	$ -	$ -	$ -	$ 36	$ -	$ -	$ -
62 Subtotal Other Expenses	$ 1,292,958	$ 674,850	$ 825,130	$ 579,376	$ 769,965	$ 899,437	$ 643,556	$ 783,200	$ 541,598	$ 613,553
: Capital Expense and Fixed Assets										
8813 Capital Outlay-Other Than Bldg.	$ 107,679	$ 404,757	$ -	$ -	$ 1,310	$ -	$ -	$ -	$ 104,748	$ 63,170
8814 New Equipment	$ 23,007	$ 1,613	$ 28,349	$ -	$ 803	$ -	$ -	$ -	$ 33,041	$ -
8816 Collection System Upgrade-Preston Sewer Construction	$ -	$ -	$ -	$ -	$ -	$ 92,290	$ -	$ -	$ -	$ -
8816 Collection System Upgrade-Annual Allocation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8819 Construction Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 285,000	$ 120,000
8820 Construction Hard Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,400,000	$ 1,000,000	$ 1,647,000
56 Subtotal Capital Expense and Fixed Assets	$ 130,686	$ 406,370	$ 28,349	$ -	$ 2,113	$ 92,290	$ -	$ 3,650,000	$ 1,422,789	$ 1,830,170
Other Expense										
9235 Bank Charges	$ -	$ -	$ -	$ -	$ -	$ 1,287	$ 1,910	$ 2,400	$ 4,956	$ 5,000
9261 Miscellaneous Expense	$ 24,682	$ (620)	$ 3,560	$ 484	$ 632	$ 163	$ 61,909	$ 30,954	$ 30,954	$ -
Debt Service-I Bank Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 106,550	$ 31,417	$ 160,441
92 Subtotal Other Expense	$ 24,682	$ (620)	$ 3,560	$ 484	$ 632	$ 1,450	$ 63,819	$ 139,904	$ 67,327	$ 165,441
Total Expenses	$ 2,127,770	$ 1,662,689	$ 1,388,155	$ 877,890	$ 1,105,170	$ 1,237,575	$ 1,019,381	$ 4,938,975	$ 2,408,299	$ 3,029,402
COME (LOSS) BEFORE TRANSFERS	$ (1,021,545)	$ (588,725)	$ (32,912)	$ 202,604	$ 148,510	$ 358,480	$ 550,227	$ (3,441,775)	$ (922,981)	$ (1,634,307)
HER FINANCING SOURCES:										
Proceeds of Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,250,000	$ 1,137,859	$ 2,003,150
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,250,000	$ 1,137,859	$ 2,003,150
Operating Income (Loss)	$ (1,021,545)	$ (588,725)	$ (32,912)	$ 202,604	$ 148,510	$ 358,480	$ 550,227	$ (191,775)	$ 214,878	$ 368,843

ITY OF IONE

NTERPRISE FUNDS
JND 3111 - Wastewater Operations Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
EVENUES:										
4 Use of Money and Property										
4411 Investment Income	$ 42,813	$ 32,029	$ 23,138	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4461 Interest Charges	$ 9,783	$ 13,723	$ 15,729	$ 48,582	$ 15,414	$ 21,746	$ 18,523	$ 18,000	$ 18,145	$ 18,500
44 Subtotal Use of Money and Property	$ 52,596	$ 45,752	$ 38,867	$ 48,582	$ 15,414	$ 21,746	$ 18,523	$ 18,000	$ 18,145	$ 18,500
5 Charges for Current Services										
4650 Sewer Service Charges	$ 791,811	$ 847,152	$ 864,276	859,811	$ 870,579	$ 918,135	$ 979,553	$ 1,000,000	$ 1,042,975	$ 1,199,000
4651 Sewer Delinquent Charges	$ 2,042	$ 13,582	$ 7,061	(5,772)	$ 159	$ -	$ (2,170)	$ -	$ (2,072)	$ -
46 Subtotal Charges for Current Services	$ 793,853	$ 860,734	$ 871,337	854,039	$ 870,738	$ 918,135	$ 977,383	$ 1,000,000	$ 1,040,903	$ 1,199,000
Total Revenues	$ 846,449	$ 906,486	$ 910,204	$ 902,621	$ 886,152	$ 939,881	$ 995,906	$ 1,018,000	$ 1,059,048	$ 1,217,500
PENSES:										
Salaries and Employee Benefits										
5110 Salaries & Wages Regular Employees	$ 97,487	$ 156,758	$ 153,335	$ 119,323	$ 106,694	$ 69,793	$ 113,197	$ 97,174	$ 127,858	$ 114,623
5111 Salary Reduction	$ -	$ -	$ -	$ (2,127)	$ (122)	$ -	$ -	$ -	$ -	$ -
5112 Salaries & Wages Part Time Employees	$ 8,865	$ 4,799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5113 Longevity Pay	$ 652	$ 391	$ 60	$ 626	$ 1,148	$ 501	$ 86	$ 138	$ -	$ -
5114 Incentive	$ 187	$ 300	$ 395	$ (3)	$ -	$ -	$ -	$ -	$ -	$ -
5130 Overtime Expense	$ 2,656	$ 1,367	$ 3,864	$ 521	$ 171	$ 159	$ 186	$ -	$ 1,542	$ -
5211 Employee Health Insurance	$ 38,565	$ 24,194	$ 27,877	$ 9,759	$ 11,619	$ 13,324	$ 17,909	$ 16,200	$ 17,754	$ 16,588
5212 Dental, Vision & life Insurance	$ -	$ -	$ 2,360	$ 1,788	$ 1,653	$ 704	$ 1,268	$ 1,250	$ 1,364	$ 2,312
5213 PERS Retirement Expense	$ 15,200	$ 36,877	$ 17,296	$ 6,405	$ 11,084	$ 29,546	$ 14,892	$ 16,055	$ 17,071	$ 19,898
5214 PERS Employers Paid Employees Share	$ 5,641	$ 7,661	$ 10,543	$ 13,245	$ 5,179	$ 13,654	$ -	$ -	$ -	$ -
5215 Social Security	$ 19,499	$ 24,067	$ 19,505	$ 6,243	$ 10,982	$ 4,863	$ 8,566	$ 7,444	$ 10,791	$ 10,430
5216 FICA Employee Paid Employee Share	$ -	$ -	$ 1,763	$ 13,072	$ -	$ -	$ -	$ -	$ -	$ -
5217 Deferred Comp Match	$ -	$ 3,300	$ 5,725	$ 2,335	$ 1,788	$ 317	$ -	$ -	$ -	$ -
5210 In Lieu Medical	$ -	$ -	$ -	6188	$ -	$ -	$ -	$ -	$ -	$ -
5218 State Unemployment Insurance	$ 737	$ 8,672	$ 6,540	$ 835	$ 737	$ 496	$ 1,034	$ 781	$ 790	$ 837
5219 Workers Compensation	$ 10,318	$ 5,330	$ 9,371	$ -	$ -	$ 5,254	$ 6,889	9,600		
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ -	$ 2,537	$ 2,537	$ 2,537	$ 2,537	$ 2,537
51 Subtotal Salaries and Employee Benefits	$ 199,807	$ 273,716	$ 258,635	$ 178,210	$ 150,933	$ 141,148	$ 166,564	$ 151,179	$ 179,707	$ 166,225
Services and Supplies										
6111 Office Supplies	$ 11,135	$ 11,428	$ 12,122	$ 11,389	$ 10,409	$ 11,237	$ 9,618	$ 11,000	$ 9,456	$ 9,000
6119 Safety Equipment	$ -	$ -	9		$ -	$ -	$ -	$ -	$ -	$ -
6120 Special Departmental Expense	$ 820	$ 15,794	$ 31,020		$ 1,197	$ 551	$ 5,570	$ 5,000	$ -	$ 5,000
6122 Training	$ 53	$ 260	$ 456		$ -	$ -	$ -	$ -	$ -	$ -
6126 Permit Fees	$ 6,235	$ -	$ -	$ 1,226	$ 8,769	$ 12,394	$ 12,394	$ 12,500	$ 16,792	$ 15,000
6130 Small Tools	$ 174	$ 82	$ 1,685	$ -	$ -	$ 5	$ -	$ -	$ -	$ -

RPRISE FUNDS

) 3111 - Wastewater Operations Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6140 Clothing & Personal Expense	$ 413	$ 625	$ 1,700	$ 157	$ 189	$ 81	$ 112	$ 115	$ 113	$ 113
6150 Advertising	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6160 Communications	$ 1,401	$ 2,631	$ 3,806	$ -	$ 360	$ 635	$ 504	$ 550	$ 574	$ 600
6165 Network Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,000
6170 Utilities	$ 45,081	$ 45,206	$ 35,560	$ 30,206	$ 43,935	$ 38,921	$ 43,811	$ 85,000	$ 50,256	$ 60,000
6180 Rents & Leases of Equip	$ 80	$ -	$ 161	$ -	$ -	$ -	$ 17,064	$ 20,000	$ -	$ -
6190 Maint. Of Bldgs., Structures & Grounds	$ 45,591	$ 34,199	$ 8,568	$ 163	$ 2,880	$ -	$ 317	$ 5,000	$ 1,600	$ 3,500
6193 Maint. Of Collection System	$ 248,703	$ 104,379	$ 83,024	$ 19,070	$ 2,577	$ 220	$ -	$ -	$ -	$ -
61 Subtotal Services and Supplies	$ 359,686	$ 214,650	$ 178,111	$ 62,211	$ 70,316	$ 64,044	$ 89,390	$ 139,165	$ 78,791	$ 105,213
:her Expenses										
6201 Gasoline	$ 2,037	$ 1,544	$ 1,042	$ 216	$ -	$ -	$ -	$ -	$ 1,137	$ 2,000
6202 Maintenance & Operation of Vehicle	$ 2,117	$ 315	$ 1,043	$ -	$ -	$ -	$ 878	$ -	$ -	$ -
6203 Maintenance & Operation of Equipment	$ 52,355	$ 59,433	$ 38,512	$ 1,566	$ 917	$ 6,177	$ -	$ 30,000	$ 30,320	$ 30,000
6210 Prof & Special Services -Attorney	$ 35,929	$ 51,588	$ 19,360	$ 5,118	$ -	$ -	$ -	$ -	$ -	$ -
6211 Prof. & Special Services - Accountant/Auditor	$ 45,513	$ 17,828	$ 5,446	$ -	$ -	$ 937	$ 14,225	$ 10,000	$ 7,000	$ 7,500
6212 Prof. & Special Services - Engineer	$ 33,285	$ (2,904)	$ 22,505	$ 1,134	$ 30,219	$ -	$ 1,221	$ -	$ 10,317	$ 15,000
6215 Prof & Special Services - Other	$ 111,939	$ -	$ 95,997	$ -	$ -	$ 3,200	$ 10,403	$ -	$ 4,032	$ 4,000
6215 Prof & Special Services - Other	$ -	$ 16,841	$ 4,146	$ -	$ 9,745	$ -	$ -	$ -	$ -	$ -
6220 Other Contractural Services-Ground Water Monitoring	$ 102,658	$ 98,822	$ 29,962	$ 29,111	$ 58,832	$ 26,937	$ 34,284	$ 42,000	$ 36,356	$ 38,313
6222 Contract Wastewater Operator Costs	$ -	$ -	$ -	$ 255,833	$ 243,000	$ 253,644	$ 252,720	$ 186,248	$ 179,400	$ 179,400
6223 Other Contractural Services-City Manager	$ -	$ -	$ -	$ -	$ -	$ 45,500	$ -	$ -	$ -	$ -
6230 Insurance and Surety Bonds	$ 3,647	$ 6,316	$ 601	$ 49,558	$ -	$ 13,232	$ 14,721	$ 15,500	$ 18,400	$ 18,000
6231 Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000
6240 Membership and Dues	$ 1,410	$ 740	$ 766	$ 580	$ 349	$ 370	$ 583	$ -	$ 14	$ -
6250 Travel, Conference & Meetings	$ 30,858	$ 426	$ 201	$ -	$ -	$ -	$ 36	$ -		
62 Subtotal Other Expenses	$ 421,748	$ 250,949	$ 219,580	$ 343,116	$ 343,062	$ 349,997	$ 329,071	$ 283,748	$ 286,976	$ 300,213
pital Expense and Fixed Assets										
6813 Capital Outlay-Other Than Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,170
6814 New Equipment	$ 180	$ 1,613	$ 4,052	$ -	$ -	$ -	$ -	$ -	$ 5,365	$ -
88 Subtotal New Equipment	$ 180	$ 1,613	$ 4,052	$ -	$ -	$ -	$ -	$ -	$ 5,365	$ 63,170
scellaneous Expenses										
6235 Bank Charges	$ -	$ -	$ -	$ -	$ -	$ 1,287	$ 1,910	$ 2,400	$ 4,956	$ 5,000
6261 Miscellaneous Expense	$ 22,979	$ (707)	$ 3,535	$ 484	$ 632	$ 163	$ 61,909	$ 30,954	$ 30,954	$ -
Debt Service-I Bank Loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 106,550	$ 31,417	$ 160,441
92 Subtotal Miscellaneous Expense	$ 22,979	$ (707)	$ 3,535	$ 484	$ 632	$ 1,450	$ 63,819	$ 139,904	$ 67,327	$ 165,441
Total Expenses	$ 1,004,400	$ 740,221	$ 663,913	$ 584,021	$ 564,943	$ 556,639	$ 648,844	$ 713,996	$ 618,166	$ 800,262
IE (LOSS)	$ (157,951)	$ 166,265	$ 246,292	$ 318,600	$ 321,209	$ 383,242	$ 347,062	$ 304,004	$ 440,881	$ 417,238

:ITY OF IONE

NTERPRISE FUNDS
UND 3121 - Wastewater Capital Projects Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
:EVENUES:										
4 Use of Money and Property										
4411 Investment Income	$ 47,726	$ 12,697	$ 445	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44 Subtotal Use of Money and Property	$ 47,726	$ 12,697	$ 445	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6 Charges for Current Services										
4653 Sewer Connection Fees	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 239,068	$ 526,974	$ 444,372	$ 350,000	$ 297,070	$ -
46 Subtotal Charges for Current Services	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 239,068	$ 526,974	$ 444,372	$ 350,000	$ 297,070	$ -
7 Other Revenues										
4788 Sales of Agendas & Copies	$ -	$ -	$ -	$ -	$ 460	$ -	$ 130	$ -	$ -	$ -
47 Subtotal Other Revenues	$ -	$ -	$ -	$ -	$ 460	$ -	$ 130	$ -	$ -	$ -
Total Revenues	$ 161,569	$ 20,717	$ 243,305	$ 45,840	$ 239,528	$ 526,974	$ 444,502	$ 350,000	$ 297,070	$ -
XPENSES:										
1 Salaries and Employee Benefits										
5110 Salaries & Wages Regular Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 17,299	$ 56,250
5211 Employee Health Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,650	$ 1,550	$ 6,600
5212 Dental, Vision & Life Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 223	$ 203	$ 1,261
5213 PERS Retirement Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,142	$ 1,730	$ 4,503
5214 PERS Employers Paid Employees Share	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,200	$ -	$ -
5215 Social Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,147	$ 1,574	$ 5,119
5218 State Unemployment Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 65	$ 80	$ 217
51 Subtotal Salaries & Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,427	$ 22,436	$ 73,950
l Services and Supplies										
6120 Special Departmental Expense	$ -	$ -	$ 5,601	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6150 Advertising	$ -	$ -	$ -	$ -	$ 1,694	$ -	$ -	$ 1,500	$ 1,500	$ 1,500
61 Subtotal Services and Supplies	$ -	$ -	$ 5,601	$ -	$ 1,694	$ -	$ -	$ 1,500	$ 1,500	$ 1,500
: Other Expenses										
6210 Prof & Special Services -Attorney	$ 54,260	$ -	$ 50,132	$ -	$ 108,672	$ 142,893	$ 124,214	$ 100,000	$ 62,582	$ 75,000
6210 Prof & Special Services -Attorney Litigation Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,000	$ -	$ 80,000
6211 Prof & Special Services-Accountant/Auditor	$ 15,522	$ 1,485	$ -	$ -	$ 4,774	$ 4,200	$ 17,700	$ 4,200	$ 4,200	$ 4,200
6212 Prof & Special Services - Engineer (WW project)	$ 220,737	$ 99,636	$ 141,487	$ 12,642	$ 73,690	$ 15,527	$ -	$ -	$ -	$ 1,500
6212 Prof & Special Services-Engineer (Preston Sewer)	$ -	$ -	$ -	$ -	$ 20,589	$ -	$ -	$ -	$ -	$ -
6212 Prof & Special Services-Engineer (WWTP)	$ -	$ -	$ -	$ -	$ 21,591	$ -	$ -	$ -	$ -	
6213 Prof & Special Services-Planner (Analysis)	$ -	$ -	$ -	$ -	$ -	$ 12,322	$ -	$ 60,000	$ 3,000	$ -
6215 Prof & Special Services - Other	$ 506,268	$ 250,411	$ 338,577	$ 42,988	$ -	$ -	$ -	$ -	$ -	$ -
6215 Prof & Special Services - Other (Pond 8)	$ -	$ -	$ -	$ -	$ 16,366		$ -	$ -	$ -	$ -
6215 Prof & Special Services - Other (MW-4A Rehab)	$ -	$ -	$ -	$ -	$ 2,872		$ -	$ -	$ -	$ -

TERPRISE FUNDS

ND 3121 - Wastewater Capital Projects Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
6216 Prof & Special Services - Seepage Plan	$ -	$ -	$ -	$ -	$ -	$ 74,036	$ -	$ -	$ -	$ -
6216 Prof & Special Services - Revised WDR	$ -	$ -	$ -	$ -	$ 5,530	$ -	$ -	$ -	$ -	$ -
6217 Prof & Special Services - Finance Advisor	$ -	$ -	$ -	$ -	$ -	$ 8,613	$ -	$ -	$ -	$ -
6218 Prof & Special Services - Bond Counsel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6220 Other Contractural Services - Easement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6223 Other Contractural Services - City Manager	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6226 Prof & Special Services - GHD	$ -	$ -	$ -	$ -	$ -	$ 62,463	$ -	$ 50,000	$ 32,200	$ -
6227 Prof & Special Services - Environmental Doc (CEQA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -
6228 Prof & Special Services - Program Management	$ -	$ -	$ -	$ -	$ -	$ 57,157	$ -	$ 38,000	$ -	$ -
6229 Prof & Special Services - Proposition 218 Process	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5250 Travel, conferences, meetings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62 Subtotal Other Expenses	$ 796,787	$ 351,532	$ 530,196	$ 55,630	$ 254,084	$ 377,211	$ 141,914	$ 347,200	$ 101,982	$ 160,700
Capital Expense and Fixed Assets										
3813 Other Than Bldg.	$ 107,679	$ 404,757	$ -	$ -	$ 1,310	$ -	$ -	$ -	$ 104,748	$ -
3814 New Equipment	$ 2,850	$ -	$ 24,297	$ -	$ 803	$ -	$ -	$ -	$ 27,676	$ -
3816 Collection System Upgrade-Preston Sewer Construction	$ -	$ -	$ -	$ -	$ -	$ 92,290	$ -	$ -	$ -	$ -
3816 Collection System Upgrade-Annual Allocation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3819 Construction Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 285,000	$ 120,000
3820 Construction Hard Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,400,000	$ 1,000,000	$ 1,647,000
56 Subtotal Capital Expense and Fixed Assets	$ 110,529	$ 404,757	$ 24,297	$ -	$ 2,113	$ 92,290	$ -	$ 3,650,000	$ 1,417,424	$ 1,767,000
Other Expense										
7261 Miscellaneous Expense	$ 1,603	$ -	$ -		$ 13	$ -	$ -	$ -	$ -	
92 Subtotal Other Expense	$ 1,603	$ -	$ -	$ -	$ 13	$ -	$ -	$ -	$ -	$ -
Total Expenses	$ 908,919	$ 756,289	$ 560,094	$ 55,630	$ 257,904	$ 469,501	$ 141,914	$ 4,025,127	$ 1,543,342	$ 2,003,150
OME (LOSS)	$ (747,350)	$ (735,572)	$ (316,789)	$ (9,790)	$ (18,376)	$ 57,473	$ 302,588	$ (3,675,127)	$ (1,246,272)	$ (2,003,150)
ER FINANCING SOURCES:										
Proceeds of Debt - I Bank loan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,250,000	$ 1,137,859	$ 2,003,150
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,250,000	$ 1,137,859	$ 2,003,150
Operating Income (Loss)	$ (747,350)	$ (735,572)	$ (316,789)	$ (9,790)	$ (18,376)	$ 57,473	$ 302,588	$ (425,127)	$ (108,413)	$ -

CITY OF IONE
ENTERPRISE FUNDS
FUND 3131 - Wastewater Tertiary Plant

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Adopted 2013-14	Projected 2013-14	Proposed 2014-15
REVENUES:										
44 Use of Money and Property										
4411 Investment Income	1,461	-	14	-	-	-	-	-	-	-
4415 Tertiary Plant Reimbursements	96,746	146,761	201,719	132,033	128,000	129,200	129,200	129,200	129,200	177,595
44 Subtotal Use of Money and Property	98,207	146,761	201,733	132,033	128,000	129,200	129,200	129,200	129,200	177,595
Total Revenue	98,207	146,761	201,733	132,033	128,000	129,200	129,200	129,200	129,200	177,595
EXPENSES:										
61 Services and Supplies										
6111 Office Expense	989	130	8	-	-	-	-	-	-	-
6113 Operational Chemicals	-	-	57,669	21,986	63,494	15,682	30,364	16,300	65,000	40,000
6119 Safety Equipment	-	-	9	-	-	-	-	-	-	-
6120 Special Departmental Expense	34,753	6,923	679	-	3,345	-	-	-	-	-
6121 Testing Supplies	44,858	59,543	-	-	5,145	-	-	-	-	-
6126 SWRCB Waste Discharge Permit	12,470	-	-	8,769	9,995	-	-	-	-	-
6160 Communications	493	782	1,240	-	564	374	360	300	320	350
6170 Utilities	25,197	26,130	24,062	26,279	26,974	23,150	25,328	26,000	27,330	28,000
6190 Maint. Of Bldgs., Structures & Grounds	1,191	215	5,103	575	-	-	-	5,000	1,500	5,000
61 Subtotal Services and Supplies	119,951	93,723	88,769	57,609	109,517	39,206	56,052	47,600	94,150	73,350
62 Other Expenses										
6202 Maintenance & Operation of Vehicle	-	-	11	62	-	-	-	-	-	-
6203 Maintenance & Operation of Equipment	16,667	9,336	15,043	4,567	6,437	-	-	20,000	20,000	20,000
6212 Prof. & Special Services - Engineer	364	-	99	-	-	-	-	-	-	-
6215 Prof. & Special Services - Other	392	-	-	845	-	-	-	-	-	-
6215 Prof. & Special Services - Other	-	-	7,341	1,390	1,517	-	-	-	-	-
6220 Other Contractural Services	53,352	59,438	60,201	10,722	12,386	12,073	12,415	18,100	12,000	12,000
6222 Contract Operator Costs	-	-	-	153,996	153,996	160,156	160,156	114,152	120,640	120,640
6230 Insurance and Surety Bonds	3,648	3,595	-	10,438	-	-	-	-		
62 Subtotal Other Expenses	74,423	72,369	82,695	182,020	174,336	172,229	172,571	152,252	152,640	152,640
88 Capital Expense and Fixed Assets										
8814 New Equipment	19,977		-		-	-	-	-	-	-
88 Subtotal New Equipment	19,977	-	-	-	-	-	-	-	-	-
92 Miscellaneous Expenses										
9261 Miscellaneous Expense	100	87	12		-	-	-	-	-	-
92 Subtotal Miscellaneous Expense	100	87	12	-	-	-	-	-	-	-
Total Expenses	214,451	166,179	171,476	239,629	283,853	211,435	228,623	199,852	246,790	225,990
INCOME (LOSS)	(116,244)	(19,418)	30,257	(107,596)	(155,853)	(82,235)	(99,423)	(70,652)	(117,590)	(48,395)

OTHER

SPECIAL REVENUE FUNDS

CITY OF IONE

4211 - LOCAL TRANSPORTATION COMMISSION

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE

5116 - COMMUNITY BASED TRANSP. PLANNING GRANT - IONE DOWNTOWN PLAN

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 118,025	$ -	$ -
EXPENSES:	$ 118,025	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE

7112 - REHAB HOUSING TRUST

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ 42,490	
EXPENSES:	$ -	$ -	
Excess Revenues Over (Under) Expenditures	$ -	$ 42,490	$ -

CITY OF IONE

5115 - ENERGY GRANT

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

7111 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE

7113 - LOW INCOME HOUSING

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	
EXPENSES:	$ -	$ -	
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE
7114 - 97-HOME-0260

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE
7116 - FIRST TIME HOMEBUYER

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE
7118 - 05-STBG-1381

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE
7115 - 01-HOME-5180

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

7117 - 06-HOME-2370

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE
7119 - 08-HOME-4711

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE

7120 - 10-HOME-6852

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 57,200	$ 5,800	$ -
EXPENSES:	$ 5,800	$ 4,400	$ -
Excess Revenues Over (Under) Expenditures	$ 51,400	$ 1,400	$ -

CITY OF IONE

8211 - CONSERVATION FIRE BREAK

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE

9511 - CAPITAL PROJECTS - FIRE

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ 47,760	$ 41,932	$ -
Excess Revenues Over (Under) Expenditures	$ (47,760)	$ (41,932)	$ -

CITY OF IONE

7121 - SELF HELP HOUSING

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ 32,650	$ -	$ -
OTHER FINANCING SOURCES (USES):			
TRANSFER OUT - General Fund/Train Depot	$ -	$ 11,215	$ 50,000
Excess Revenues Over (Under) Expenditures	$ (32,650)	$ (11,215)	$ (50,000)

8221 - CASTLE OAKS - IONE DISTRICT 1

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 33,714	$ 52,566	$ 53,000
EXPENSES:	$ 27,864	$ 34,047	$ 34,000
Excess Revenues Over (Under) Expenditures	$ 5,850	$ 18,519	$ 19,000

CITY OF IONE

9513 - CAPITAL PROJECTS - POLICE

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE

9514 - CAPITAL PROJECTS - PARKS

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 387	$ -	$ -
EXPENSES:	$ 1,111	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ (724)	$ -	$ -

CITY OF IONE

9516 - GENERAL ADMINISTRATION-IMPACT FEES

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 125	$ 1,625	$ -
EXPENSES:	$ 2,204	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ (2,079)	$ 1,625	$ -

CITY OF IONE

9518 - LOCAL TRAFFIC MITIGATION

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 46,312	$ 234,854	$ -
EXPENSES:	$ 2,187	$ 3,000	$ -
Excess Revenues Over (Under) Expenditures	$ 44,125	$ 231,854	$ -

CITY OF IONE

9515 - GENERAL PLAN IMPACT FEES

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ 827	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ 827	$ -

9517 - CITY DRAINAGE

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ 441	$ -	$ 50,000
Excess Revenues Over (Under) Expenditures	$ (441)	$ -	$ (50,000)

CITY OF IONE

9520 - TRAIN DEPOT

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 5,000	$ 100	$ -
EXPENSES:	$ 13,555	$ 36,511	$ 25,000
OTHER FINANCING SOURCES (USES):			
TRANSFER IN - Self Help Housing	$ -	$ -	$ 25,000
Excess Revenues Over (Under) Expenditures	$ (8,555)	$ (36,411)	$ -

CITY OF IONE

9611 - PUBLIC SAFETY DISTRICT

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:			
Grant Revenue	$ 35,667	$ 33,628	$ 30,000
Police AB109	$ 9,021	$ 10,336	$ 14,000
CDCR reimbursement-Police vehicle	$ -	$ 3,556	$ 21,336
Special Assessments - Police	$ 71,658	$ 86,610	$ 87,000
Special Assessments - Fire	$ 35,775	$ 44,057	$ 45,000
Donations	$ -	$ 16,000	$ -
Total Revenues	$ 152,121	$ 194,187	$ 197,336
EXPENSES:			
Salaries & Benefits	$ 19,388	$ 47,205	$ -
Safety Equipment	$ 67,910	$ 19,809	$ 20,000
Communications	$ 24,092	$ 518	$ 1,000
New Equipment - Fire Truck/2 Police Vehicles	$ 33,747	$ 90,281	$ -
Total Expenses	$ 145,137	$ 157,813	$ 21,000
Excess Revenues Over (Under) Expenditures	$ 6,984	$ 36,374	$ 176,336

CITY OF IONE

9613 - MEASURE M

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:			
Sales Tax Fire - Measure M	$ 266,064	$ 271,440	$ 270,000
Local Fire Deployment	$ 24,636	$ 29,780	$ 30,000
Total Revenue	$ 290,700	$ 301,220	$ 300,000
EXPENSES:			
Interfund reimbursement	$ 287,717	$ 254,317	$ 260,647
Total Expenses	$ 287,717	$ 254,317	$ 260,647
Excess Revenues Over (Under) Expenditures	$ 2,983	$ 46,903	$ 39,353

CITY OF IONE

9612 - COMMUNITY ORIENTED POLICING SERVICES (COPS)

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 100,000	$ 100,000	$ 100,000
EXPENSES:	$ 100,000	$ 100,000	$ 100,000
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

9614 - Public Safety Proposition 172

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ 4,489	$ 4,400	$ 4,400
EXPENSES:	$ 4,489	$ 4,400	$ 4,400
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

CITY OF IONE

9721 - ASSET SEIZURE

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ -

8231 - ARSA

	Actual 2012-13	Projected 2013-14	Proposed 2014-15
REVENUES:	$ -	$ -	$ -
EXPENSES:	$ -	$ -	$ -
OTHER FINANCING SOURCES (USES)	$ -	$ -	$ 14,000
Excess Revenues Over (Under) Expenditures	$ -	$ -	$ 14,000