

CITY OF IONE

ADOPTED BUDGET

FISCAL YEAR 2012-13

June 5, 2012

IONE CITY COUNCIL MEETING MINUTES

June 5, 2012

Mayor Smylie called meeting to order at 5:02 p.m.

I. ROLL CALL:

Present: Plank, Epperson, Oneto, Smylie, Bonham
Staff: Maynard, Butzlaff, Traverso

II. CLOSED SESSION:

It is the intention of the City Council to meet in Closed Session to consider the appointment, employment, or evaluation of performance of the City Manager pursuant to Government Code Section 54957(b).

Council reconvened to Open Session at 6:08 p.m.

III. PLEDGE OF ALLEGIANCE:

Mayor Smylie led the Pledge of Allegiance.

IV. DISPOSITION OF CLOSED SESSION:

Mayor Smylie announced that direction was given to staff on the following:
It is the intention of the City Council to meet in Closed Session to consider the appointment, employment, or evaluation of performance of the City Manager pursuant to Government Code Section 54957(b).

V. APPROVAL OF AGENDA:

It was moved by Vice Mayor Epperson, seconded by Councilmember Plank and carried to approve the agenda as written.

VI. PUBLIC COMMENT:

None.

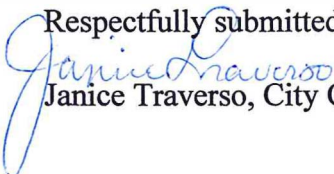
VII. REGULAR AGENDA:

1. Final Review and adoption of Fiscal Year 2012-2013 General Fund and Gas Tax Budgets – It was moved by Vice Mayor Epperson, seconded, seconded by Councilmember Bonham and carried to adopt the Fiscal year 2012-2013 General Fund and Gas Tax Budgets.
2. Final Review and adoption of Fiscal Year 2012-2013 Wastewater Budget - It was moved by Vice Mayor Epperson, seconded by Councilmember Oneto and carried to adopt the Fiscal Year 2012-2013 Wastewater Budget.

VIII. ADJOURNMENT:

It was moved by Vice Mayor Epperson, seconded by Councilmember Oneto and carried to adjourn meeting.

Respectfully submitted.


Janice Traverso, City Clerk

CITY OF IONE

GENERAL FUND

FISCAL YEAR 2012-13

CITY OF IONE

1111 - GENERAL FUND SUMMARY DETAIL

		Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted 2012-13
REVENUES:							
4111	Current Sec & Unsecured Prop Tax	\$ 622,648	\$ 546,183	\$ 520,000	\$ 528,782	\$ 495,000	\$ 505,000
4112	Property Tax In Lieu of VLF	\$ 836,905	\$ 703,270	\$ 800,000	\$ 473,923	\$ 447,341	\$ 452,000
4113	Prop Tax in Lieu of Sales Tax	\$ 21,053	\$ 126,218	\$ 140,000	\$ 3,673	\$ 36,407	\$ 36,407
4114	Prop 1A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,612
4116	Prior Supplemental Roll Tax	\$ 8,087	\$ 89	\$ -	\$ -	\$ -	\$ -
4117	Homeowners Property Tax Relief	\$ -	\$ 7,773	\$ 9,000	\$ 7,482	\$ 7,000	\$ 7,000
4119	Motor Vehicle In Lieu Tax	\$ -	\$ -	\$ -	\$ 22,918	\$ 3,900	\$ 3,900
4131	Sales and Use Tax	\$ 265,895	\$ 103,109	\$ 130,000	\$ 109,726	\$ 90,000	\$ 90,000
4132	Sales Tax - Public Safety	\$ 4,771	\$ 4,028	\$ 4,000	\$ 3,779	\$ 4,175	\$ 4,175
4151	Transient Occupancy Tax	\$ 4,191	\$ 2,803	\$ 3,000	\$ 1,618	\$ 2,000	\$ 2,000
4161	Utilities Franchise	\$ 85,358	\$ 85,766	\$ 87,000	\$ 89,921	\$ 88,000	\$ 90,000
4171	Real Property Transfer Tax	\$ 12,711	\$ 7,808	\$ 7,500	\$ 9,795	\$ 8,000	\$ 10,000
TOTAL 41 Taxes		\$ 1,861,619	\$ 1,587,046	\$ 1,700,500	\$ 1,251,617	\$ 1,181,823	\$ 1,322,094
42 Licenses and Permits							
4211	Business License Tax	\$ 7,363	\$ 5,235	\$ 5,200	\$ 4,858	\$ 5,000	\$ 5,000
4221	Construction Permits	\$ 16,897	\$ 24,715	\$ 24,000	\$ 59,345	\$ 65,000	\$ 80,000
4231	Burn Permits	\$ 435	\$ 410	\$ 250	\$ 380	\$ 250	\$ 250
4281	Concealed Weapons Permits	\$ -	\$ 140	\$ 50	\$ 695	\$ 500	\$ 500
4232	Encroachment Permits	\$ 200	\$ 150	\$ 500	\$ 1,525	\$ 500	\$ 1,000
TOTAL 42 Licenses and Permits		\$ 24,895	\$ 30,651	\$ 30,000	\$ 66,803	\$ 71,250	\$ 86,750
43 Fines, Forfeits and Penalties							
4311	Vehicle Code Fines	\$ 10,919	\$ 10,349	\$ 1,000	\$ 5,959	\$ 5,000	\$ 5,000
4341	Interest Penalties & Delinquent	\$ 230	\$ 397	\$ 200	\$ 110	\$ 100	\$ 100
4381	Parking Citations Revenues	\$ 2,477	\$ 1,356	\$ 1,100	\$ 485	\$ 1,000	\$ 500
TOTAL 43 Fines, Forfeits and Penalties		\$ 13,626	\$ 12,102	\$ 2,300	\$ 6,554	\$ 6,100	\$ 5,600
44 Use of Money and Property							
4411	Investment Income	\$ 30,665	\$ 16,452	\$ 10,000	\$ 9,889	\$ 9,000	\$ 10,000
4420	Vacant Property Fee	\$ -	\$ 1,090	\$ 1,000	\$ 1,910	\$ 1,000	\$ 1,000
4421	Rental Revenue	\$ 12,947	\$ -	\$ 35,500	\$ 38,475	\$ 35,500	\$ 40,000
4431	Golf Course Lease Revenue	\$ 46,281	\$ 44,817	\$ 62,000	\$ 40,817	\$ 43,000	\$ 43,000

1111 - GENERAL FUND SUMMARY DETAIL

		Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted 2012-13
4441	Insurance Reimbursements	\$ 1,140	\$ 234	\$ -	\$ 557	\$ -	\$ -
4442	Workers Compensation Dividends	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
4453	County Aid Agreement -Fire	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -
4454	Special Fire Department Services	\$ 890	\$ 305	\$ 100	\$ 2,445	\$ 3,900	\$ 4,000
4455	Local Fire Deployment-Personnel	\$ 36,136	\$ 1,859	\$ -	\$ -	\$ -	\$ -
4461	Interest Charges	\$ -	\$ 927	\$ -	\$ -	\$ -	\$ -
TOTAL 44 Use of Money and Property		\$ 130,290	\$ 65,683	\$ 108,600	\$ 94,093	\$ 92,400	\$ 98,000

45 Other Governmental Agencies

4561	Grant Revenue	\$ 7,597	\$ -	\$ -	\$ -	\$ -	\$ -
4562	Cal Recycle Grant	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
4571	Mandated Cost Reimbursement	\$ 13	\$ -	\$ 50,000	\$ 831	\$ 61,187	\$ 13,376
4588	Repeater Grant	\$ -	\$ 46,764	\$ -	\$ -	\$ -	\$ -
4589	ACCNET Reimbursement-Salary	\$ -	\$ -	\$ -	\$ -	\$ 115,970	\$ 115,970
TOTAL 45 Other Governmental Agencies		\$ 12,609	\$ 51,764	\$ 55,000	\$ 831	\$ 182,157	\$ 134,346

46 Charges for Current Services

4621	Plan Checking Fees	\$ 6,356	\$ 15,369	\$ 17,500	\$ 33,481	\$ 30,500	\$ 38,000
4641	Building Inspection Fees	\$ -	\$ 48	\$ -	\$ 47	\$ -	\$ -
4642	Planning Fees	\$ 663	\$ 10,140	\$ 10,000	\$ 356	\$ 1,000	\$ 1,000
4644	Pool Revenue	\$ 4,995	\$ 8,477	\$ 7,000	\$ 8,765	\$ 3,000	\$ 8,000
4646	SEISMIC Edu & Data Utilization	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
4661	School District Reimbursement	\$ -	\$ 420	\$ 500	\$ 801	\$ 500	\$ 500
TOTAL 46 Charges for Current Services		\$ 12,040	\$ 34,454	\$ 35,000	\$ 43,450	\$ 35,000	\$ 47,500

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	\$ 1,000	\$ 880	\$ 800	\$ 800
4788	Sales of Agendas & Copies	\$ -	\$ 274	\$ 100	\$ 503	\$ 200	\$ 200
4789	Police Report Revenue	\$ 240	\$ -	\$ 100	\$ -	\$ 100	\$ 100
4790	Donations	\$ 2,500	\$ 700	\$ -	\$ 21,475	\$ 10,000	\$ 15,000
4790	Pool Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000

1111 - GENERAL FUND SUMMARY DETAIL

		Audited	Audited	Adopted	Unaudited	Revised	Adopted
		2008-09	2009-10	2010-11	2010-11	2011-12	2012-13
4791	Miscellaneous Reimbursements	\$ 21,961	\$ 8,032	\$ 100	\$ 1,700	\$ 400	\$ 200
4792	Miscellaneous Revenues	\$ 671	\$ 1,001	\$ 200	\$ 1,384	\$ 200	\$ 200
TOTAL 47 Other Revenues		\$ 30,573	\$ 14,876	\$ 1,500	\$ 25,942	\$ 11,700	\$ 26,500
Total Revenues - General Fund		\$ 2,085,653	\$ 1,796,576	\$ 1,932,900	\$ 1,489,290	\$ 1,580,430	\$ 1,720,790

EXPENDITURES**51 Salaries and Employee Benefits**

5110	Salaries & Wages Regular Employees	\$ 802,652	\$ 824,839	\$ 794,851	\$ 900,125	\$ 886,249	\$ 734,024
5110	Salaries & Wages - Life Guards	\$ -	\$ -	\$ -	\$ -	\$ 16,942	\$ 8,800
5111	Salary Savings	\$ -	\$ (15,556)	\$ (11,810)	\$ (11,225)	\$ -	\$ -
5112	Salaries & Wages - Part Time Employees	\$ -	\$ -	\$ 17,680	\$ -	\$ -	\$ -
5113	Longevity Pay	\$ 12,797	\$ 8,310	\$ 7,136	\$ 8,074	\$ 5,083	\$ -
5114	Incentive Pay	\$ 7,385	\$ 10,390	\$ 9,388	\$ 11,031	\$ 18,294	\$ 6,638
5115	Holiday Pay	\$ 9,258	\$ 8,438	\$ 12,824	\$ 10,405	\$ 16,765	\$ 10,918
5120	Salaries & Wages - Elected Officials & Stipends	\$ 22,181	\$ 17,630	\$ 18,000	\$ 17,020	\$ 17,700	\$ 17,700
5130	Overtime Expense	\$ 62,407	\$ 49,499	\$ 45,000	\$ 51,788	\$ 45,759	\$ 50,000
5140	Salaries & Wages - Paid Call Fireman	\$ 28,681	\$ 5,300	\$ 66,978	\$ -	\$ 25,861	\$ 25,861
5210	In Lieu Health Benefits	\$ -	\$ 14,025	\$ 7,999	\$ 10,244	\$ 7,574	\$ 5,078
5211	Employee Health Insurance	\$ 173,664	\$ 94,612	\$ 111,249	\$ 119,826	\$ 145,721	\$ 142,504
5212	Dental, Vision & Life Ins	\$ 10,990	\$ 15,656	\$ 19,329	\$ 14,969	\$ 20,365	\$ 17,386
5213	PERS Retirement Expense	\$ 162,779	\$ 134,401	\$ 278,230	\$ 260,200	\$ 303,498	\$ 173,873
5214	PERS Employers Paid Employees Share	\$ 55,144	\$ 186,216	\$ 52,241	\$ 57,115	\$ 27,895	\$ 15,205
5215	Social Security	\$ 150,201	\$ 42,437	\$ 76,918	\$ 61,131	\$ 78,917	\$ 66,428
5216	FICA Employers Paid Employee Share	\$ 11,538	\$ 66,813	\$ 23,213	\$ -	\$ -	\$ -
5217	Deferred Compensation Match	\$ 14,441	\$ 9,990	\$ 5,600	\$ 5,550	\$ 2,496	\$ -
5218	State Unemployment Insurance	\$ 4,190	\$ 9,540	\$ 7,467	\$ 12,325	\$ 10,573	\$ 9,711
5219	Workers Compensation	\$ 46,341	\$ 15,354	\$ 71,423	\$ 61,397	\$ 60,246	\$ 60,246
5220	PARS Supplemental Retirement Annuity Plan	\$ -	\$ -	\$ -	\$ -	\$ 16,495	\$ 43,201
51 Subtotal Salaries and Employee Benefits		\$ 1,574,650	\$ 1,497,895	\$ 1,613,717	\$ 1,589,974	\$ 1,706,433	\$ 1,387,573

61 Services and Supplies

6111	Special Office Supplies	\$ 56,232	\$ 34,159	\$ 33,000	\$ 35,445	\$ 23,700	\$ 21,550
6112	Payroll Processing Fee	\$ -	\$ 7,170	\$ -	\$ 5,766	\$ 6,000	\$ 6,000
6113	Chemicals	\$ -	\$ 2,222	\$ 2,000	\$ 6,062	\$ 3,000	\$ 3,000

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted 2012-13
6116 Animal Control	\$ 686	\$ 351	\$ -	\$ -	\$ -	\$ 400
6119 Safety Equipment	\$ 366	\$ 1,785	\$ 350	\$ 1,650	\$ 2,100	\$ 3,100
6120 Special Departmental Expense	\$ 71,074	\$ 27,909	\$ 11,750	\$ 25,829	\$ 7,700	\$ 8,250
6121 Training Supplies	\$ 14,027	\$ 756	\$ 15,000	\$ 406	\$ 1,000	\$ 3,000
6122 Training	\$ 7,440	\$ 1,252	\$ 8,250	\$ 6,923	\$ 1,700	\$ 5,200
6123 Personnel, Testing Recruitment	\$ -	\$ 1,147	\$ -	\$ 181	\$ -	\$ -
6130 Small Tools	\$ 6,259	\$ 1,140	\$ 2,150	\$ 216	\$ 300	\$ 300
6140 Clothing & Personal Expense	\$ 10,116	\$ 6,651	\$ 4,994	\$ 8,732	\$ 5,763	\$ 2,873
6150 Advertising	\$ 16,852	\$ 21,061	\$ 8,900	\$ 8,501	\$ 6,000	\$ 2,500
6160 Communications	\$ 136,838	\$ 140,317	\$ 141,250	\$ 132,491	\$ 133,465	\$ 129,715
6161 Cellphone Reimbursement	\$ 322	\$ 4,120	\$ -	\$ 4,431	\$ 1,572	\$ -
6165 Network Services	\$ -	\$ 28,952	\$ 18,000	\$ 8,438	\$ 8,500	\$ 8,500
6166 Software Programs	\$ -	\$ 8,007	\$ 9,000	\$ 7,223	\$ 7,500	\$ 2,500
6170 Utilities	\$ 59,380	\$ 77,403	\$ 118,000	\$ 75,647	\$ 73,100	\$ 63,100
6180 Rents & Leases of Equipment	\$ (161)	\$ -	\$ -	\$ -	\$ -	\$ -
6190 Maint. Of Bldgs. Structures, & Grounds	\$ 17,151	\$ 33,136	\$ 19,000	\$ 20,308	\$ 8,100	\$ 9,500
61 Subtotal Services and Supplies	\$ 396,580	\$ 397,538	\$ 391,644	\$ 348,249	\$ 289,500	269,488

62 Other Expenses

6200 Maintenance and Operation of Equipment	\$ 979	\$ -	\$ -	\$ -	\$ -	\$ -
6201 Gasoline	\$ 25,178	\$ 39,262	\$ 32,900	\$ 47,074	\$ 43,900	\$ 42,600
6202 Maintenance & Operation of Vehicles	\$ 25,747	\$ 14,614	\$ 23,800	\$ 18,220	\$ 11,500	\$ 9,900
6203 Maintenance & Operation of Equipment	\$ 11,978	\$ 15,132	\$ 35,750	\$ 13,946	\$ 12,450	\$ 12,450
6210 Prof. & Special Services - Attorney	\$ 225,276	\$ 116,627	\$ 100,500	\$ 159,467	\$ 100,000	\$ 72,000
6210 Prof. & Special Services - Attorney Litigation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
6211 Prof & Spec Services - Accountant	\$ 48,119	\$ 17,825	\$ 24,000	\$ 27,090	\$ 13,000	\$ 13,000
6212 Prof & Spec Services - Engineer	\$ 52,072	\$ 11,786	\$ 12,000	\$ 76,321	\$ 5,000	\$ 2,000
6213 Prof & Spec Services - Planner	\$ 65,190	\$ 53,131	\$ 40,000	\$ 37,056	\$ 15,000	\$ 15,000
6215 Pro & Special Services Other	\$ 67,647	\$ 42,640	\$ 13,500	\$ 4,529	\$ 61,864	\$ 16,000
6220 Other Contractual Services	\$ (278)	\$ 3,323	\$ 26,000	\$ 3,380	\$ 4,000	\$ 3,500
6221 Fee Study	\$ -	\$ 73,418	\$ -	\$ 16,565	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ 63,521	\$ 103,824	\$ 42,838	\$ 31,421	\$ 28,396	\$ 32,031
6231 Property Insurance	\$ 24,305	\$ -	\$ 13,571	\$ 12,275	\$ 11,467	\$ 11,467
6240 Membership and Dues	\$ 21,874	\$ 6,638	\$ 8,475	\$ 14,863	\$ 16,945	\$ 16,645
6245 Cal Recycle Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted 2012-13
6250 Travel, Conference & Meetings	\$ 8,880	\$ 2,573	\$ 4,450	\$ 1,912	\$ 2,000	\$ 1,150
62 Subtotal Other Expenses	\$ 640,489	\$ 500,794	\$ 377,784	\$ 464,119	\$ 330,522	270,743
88 Capital Expense and Fixed Assets						
8812 Capital Outlay-Building	\$ 9,337	\$ 42,114	\$ 2,500	\$ -	\$ -	\$ -
8813 Capital Outlay-Other Than Bldg	\$ -	\$ (6,307)	\$ 4,600	\$ 13,813	\$ -	\$ -
8814 New Equipment	\$ (164)	\$ -	\$ -	\$ 25	\$ -	\$ -
88 Sub total New Equipment	\$ 9,173	\$ 35,807	\$ 7,100	\$ 13,838	\$ -	-
92 Miscellaneous Expenses						
9211 Interest Expense	\$ 2,729	\$ -	\$ -	\$ -	\$ 8,923	\$ 10,000
9231 Bank Charges/Late Fees	\$ 1,499	\$ 7,382	\$ 500	\$ 2,461	\$ 2,500	\$ 7,000
9261 Miscellaneous Expense	\$ 17,929	\$ 1,517	\$ 5,000	\$ 6,187	\$ 700	\$ 700
9311 Retirement of Principal	\$ 1,251	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ 23,408	\$ 8,899	\$ 5,500	\$ 8,648	\$ 12,123	17,700
Total Expenditures - General Fund	\$ 2,644,300	\$ 2,440,933	\$ 2,395,745	\$ 2,424,828	\$ 2,338,577	\$ 1,945,504
Excess Revenues Over (Under) Expenditures	\$ (558,647)	\$ (644,357)	\$ (462,845)	\$ (935,537)	\$ (758,148)	\$ (224,714)
OTHER FINANCING SOURCES (USES):						
Transfer from Fund 04/Traffic Safety	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fund 02/2111-Gas Tax	\$ -	\$ -	\$ 99,000	\$ 99,000	\$ 208,230	\$ -
Transfer from Fund 10/8111-General Fund Reserve	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Transfer from Fund 9611 - Public Safety Dist	\$ -	\$ 48,514	\$ -	\$ 29,521	\$ 21,965	\$ 19,000
Transfer from Fund 9612 - COPS	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer from Fund 9613 - Measure M	\$ -	\$ -	\$ 230,000	\$ 91,198	\$ 216,320	\$ 226,073
Transfer from Fund 9614 - Prop 172	\$ -	\$ -	\$ -	\$ -	\$ 51,632	\$ 18,770
Transfer from Fund 9511 - Capital Project-Fire	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -
Total Other Financing Sources (Uses)	\$ 11,000	\$ 48,514	\$ 529,000	\$ 419,719	\$ 758,147	\$ 363,843
Net Change in Fund Balance	\$ (547,647)	\$ (595,843)	\$ 66,155	\$ (515,818)	\$ (0)	139,129

CITY OF IONE
1111 01-00 GENERAL

		Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
REVENUES:							
41 Taxes							
4111	Current Sec & Unsecured Prop Tax	\$ 622,648	\$ 546,183	\$ 520,000	\$ 528,782	\$ 495,000	\$ 505,000
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4113	Prop Tax in Lieu of Sales Tax	\$ 21,053	\$ 126,218	\$ 140,000	\$ 3,673	\$ 36,407	\$ 36,407
4114	Prop 1A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,612
4116	Prior Supplemental Roll Tax	\$ 8,087	\$ 89	\$ -	\$ -	\$ -	\$ -
4117	Homeowners Property Tax Relief	\$ -	\$ 7,773	\$ 9,000	\$ 7,482	\$ 7,000	\$ 7,000
4119	Motor Vehicle In Lieu Tax	\$ -	\$ -	\$ -	\$ 22,918	\$ 3,900	\$ 3,900
4131	Sales and Use Tax	\$ 265,895	\$ 103,109	\$ 130,000	\$ 109,726	\$ 90,000	\$ 90,000
4151	Transient Occupancy Tax	\$ 4,191	\$ 2,803	\$ 3,000	\$ 1,618	\$ 2,000	\$ 2,000
4161	Utilities Franchise	\$ 85,358	\$ 85,766	\$ 87,000	\$ 89,921	\$ 88,000	\$ 90,000
4171	Real Property Transfer Tax	\$ 12,711	\$ 7,808	\$ 7,500	\$ 9,795	\$ 8,000	\$ 10,000
TOTAL 41 Taxes		\$ 1,856,848	\$ 1,583,018	\$ 1,696,500	\$ 1,247,838	\$ 1,177,648	\$ 1,317,919
42 Licenses and Permits							
4211	Business License Tax	\$ 7,363	\$ 5,235	\$ 5,200	\$ 4,858	\$ 5,000	\$ 5,000
4221	Construction Permits	\$ 16,897	\$ 24,715	\$ 24,000	\$ 59,345	\$ 65,000	\$ 80,000
4232	Encroachment Permits	\$ 200	\$ 150	\$ 500	\$ 1,525	\$ 500	\$ 1,000
TOTAL 42 Licenses and Permits		\$ 24,460	\$ 30,101	\$ 29,700	\$ 65,728	\$ 70,500	\$ 86,000
43 Fines, Forfeits and Penalties							
4341	Interest Penalties & Delinquent	\$ 80	\$ 320	\$ 200	\$ 110	\$ 100	\$ 100
TOTAL 43 Fines, Forfeits and Penalties		\$ 80	\$ 320	\$ 200	\$ 110	\$ 100	\$ 100
44 Use of Money and Property							
4411	Investment Income	\$ 29,996	\$ 16,452	\$ 10,000	\$ 9,889	\$ 9,000	\$ 10,000
4420	Vacant Property Fee	\$ -	\$ 1,090	\$ 1,000	\$ 1,910	\$ 1,000	\$ 1,000
4431	Golf Course Lease Revenue	\$ 46,281	\$ 44,817	\$ 62,000	\$ 40,817	\$ 43,000	\$ 43,000
4441	Insurance Reimbursements	\$ 1,140	\$ 234	\$ -	\$ 557	\$ -	\$ -
4442	Workers Compensation Dividends	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
4461	Interest Charges	\$ -	\$ 927	\$ -	\$ -	\$ -	\$ -
TOTAL 44 Use of Money and Property		\$ 77,448	\$ 63,520	\$ 73,000	\$ 53,173	\$ 53,000	\$ 54,000
45 Other Governmental Agencies							
4561	Grant Revenue	\$ 7,597	\$ -	\$ -	\$ -	\$ -	\$ -
4571	Mandated Cost Reimbursement	\$ 13	\$ -	\$ 50,000	\$ 831	\$ 61,187	\$ 13,376
TOTAL 50 Other Governmental Agencies		\$ 7,609	\$ -	\$ 50,000	\$ 831	\$ 61,187	\$ 13,376

46 Charges for Current Services

1111 01-00 GENERAL

		Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
4621	Plan Checking Fees	\$ 6,356	\$ 15,369	\$ 15,000	\$ 33,481	\$ 30,000	\$ 37,500
4641	Building Inspection Fees	\$ -	\$ 48	\$ -	\$ 47	\$ -	\$ -
4646	SEISMIC Edu & Data Utilization	\$ 26	0	\$ -	\$ -	\$ -	\$ -
TOTAL 46 Charges for Current Services		\$ 6,382	\$ 15,417	\$ 15,000	\$ 33,528	\$ 30,000	\$ 37,500

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	\$ 100	\$ 503	\$ 200	\$ 200
4790	Donations	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
4791	Miscellaneous Reimbursements	\$ 748	\$ 1,382	\$ 100	\$ (882)	\$ 200	\$ -
4792	Miscellaneous Revenues	\$ 671	\$ 651	\$ 100	\$ 385	\$ -	\$ -
TOTAL 47 Other Revenues		\$ 6,313	\$ 2,412	\$ 300	\$ 6	\$ 400	\$ 200

Total Revenues

\$ 1,979,140 \$ 1,694,787 \$ 1,864,700 \$ 1,401,214 \$ 1,392,835 \$ 1,509,095

OTHER FINANCING SOURCES (USES):

Transfer from Fund 04	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fund 02 (Gas Tax)	\$ -	\$ -	\$ 99,000	\$ 99,000		\$ -
Fund Balance Transfer (General Fund Reserve)	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Transfer from Fund 9511 (Capital Project-Fire)	\$ -	\$ -	\$ -	\$ -	\$ 160,000	
Total Other Financing Sources (Uses)	\$ 11,000	\$ -	\$ 199,000	\$ 199,000	\$ 160,000	\$ -

General Fund Revenues - Fund 1111

\$ 1,990,140 \$ 1,694,787 \$ 2,063,700 \$ 1,600,214 \$ 1,552,835 \$ 1,509,095

CITY OF IONE
1111 10-00 CITY COUNCIL

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
EXPENDITURES:						
51 Salaries and Employee Benefits						
5120 Salaries & Wages Elected	\$ 11,800	\$ 12,200	\$ 12,000	\$ 12,020	\$ 12,000	\$ 12,000
5215 FICA	\$ 918	\$ 933	\$ 918	\$ 920	\$ 918	\$ 918
5218 State Unemployment Insurance	\$ -	\$ -	\$ -	\$ 745	\$ 745	\$ 745
51 Sub Total Salaries and Employee Benefits	\$ 12,718	\$ 13,133	\$ 12,918	\$ 13,685	\$ 13,663	\$ 13,663
61 Services and Supplies						
6111 Special Office Supplies	\$ 1,964	\$ -	\$ -	\$ 20	\$ -	\$ -
6120 Special Department Expense	\$ 4,215	\$ 11	\$ -	\$ -	\$ -	\$ -
6122 Training	\$ 1,066	\$ -	\$ -	\$ 1,620	\$ -	\$ -
6150 Advertising	\$ -	\$ 140	\$ -	\$ 2,370	\$ 2,000	\$ 500
6160 Communications	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -
61 Sub Total Services and Supplies	\$ 7,429	\$ 151	\$ -	\$ 4,010	\$ 2,000	\$ 500
62 Other Expenses						
6203 Maintenance & Operation of Equipment	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -
6240 Membership and Dues	\$ 3,953	\$ 4,483	\$ 4,000	\$ 1,300	\$ 4,000	\$ 4,000
6250 Travel, Conference & Meetings	\$ 2,419	\$ 1,142	\$ 2,500	\$ 359	\$ 1,500	\$ 800
62 Subtotal Other Expenses	\$ 6,605	\$ 5,625	\$ 6,500	\$ 1,659	\$ 5,500	\$ 4,800
Total Expenditures	\$ 26,752	\$ 18,909	\$ 19,418	\$ 19,354	\$ 21,163	\$ 18,963
Other General Fund-Net Contribution	\$ 26,752	\$ 18,909	\$ 19,418	\$ 19,354	\$ 21,163	\$ 18,963

CITY OF IONE
1111 21-00 CITY MANAGER

	Audited FY 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages	\$ 142,444	\$ 96,468	\$ 87,765	\$ 94,488	\$ -	\$ 50,000
5111 Salary Reduction	\$ -	\$ (2,281)	\$ -	\$ (142)	\$ -	\$ -
5113 Longevity Pay	\$ 2,102	\$ -	\$ -	\$ -	\$ -	\$ -
5130 Overtime Expense	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -
5210 In Lieu Health Insurance	\$ -	\$ 4,699	\$ 4,290	\$ 4,626	\$ -	\$ -
5211 Employee Health Insurance	\$ 18,846	\$ 2,099	\$ -	\$ -	\$ -	\$ 9,240
5212 Dental, Vision & life Insurance	\$ 2,171	\$ 1,605	\$ 1,545	\$ 1,740	\$ -	\$ 968
5213 PERS Retirement Expense	\$ 17,700	\$ 6,356	\$ 10,276	\$ 12,037	\$ -	\$ 9,283
5214 PERS Employers Paid Employees Share	\$ 11,066	\$ 15,567	\$ 7,021	\$ 7,459	\$ -	\$ 5,200
5215 FICA	\$ 32,011	\$ 3,413	\$ 5,552	\$ -	\$ -	\$ 4,973
5216 FICA Employers Paid Employee Share	\$ 1,491	\$ 11,578	\$ 775	\$ -	\$ -	\$ -
5217 Deferred Compensation Match	\$ 6,925	\$ 1,794	\$ -	\$ -	\$ -	\$ -
5218 State Unemployment Insurance	\$ 1,590	\$ 580	\$ 282	\$ 304	\$ -	\$ 282
5219 Workers Compensation	\$ 6,212	\$ -	\$ -	\$ -	\$ -	\$ -
51 Total Salaries and Employee Benefits	\$ 242,774	\$ 141,876	\$ 117,506	\$ 120,512	\$ -	\$ 79,946
61 Services and Supplies						
6111 Special Office Supplies	\$ 11,052	\$ -	\$ -	\$ 187	\$ -	\$ -
6120 Special Departmental Expense	\$ 982	\$ 893	\$ 2,500	\$ -	\$ -	\$ -
6122 Training	\$ 3,447	\$ 149	\$ 1,500	\$ 930	\$ -	\$ -
6160 Communications	\$ 1,025	\$ -	\$ -	\$ -	\$ -	\$ -
6170 Utilities	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 16,675	\$ 1,042	\$ 4,000	\$ 1,117	\$ -	\$ -
62 Other Expenses						
6200 Maint and Operation of Equipment	\$ 979	\$ -	\$ -	\$ -	\$ -	\$ -
6215 Pro & Special Services Other	\$ 25,658	\$ 4,840	\$ 12,500	\$ -	\$ 45,000	\$ -
6230 Insurance and Surety Bonds	\$ 5,907	\$ -	\$ -	\$ -	\$ 1,000	\$ -
6240 Membership and Dues	\$ 2,750	\$ 1,190	\$ 2,000	\$ 1,248	\$ -	\$ 1,000
6250 Travel, Conference & Meetings	\$ 553	\$ 692	\$ 250	\$ -	\$ -	\$ 250
62 Subtotal Other Expenses	\$ 35,847	\$ 6,722	\$ 14,750	\$ 1,248	\$ 46,000	\$ 1,250
Total Expenditures	\$295,296	\$149,640	\$136,256	\$122,877	\$46,000	\$81,196
Other General Fund-Net Contribution	\$295,296	\$149,640	\$136,256	\$122,877	\$46,000	\$81,196

CITY OF IONE

1111 22-00 CITY CLERK/ADMIN ASSISTANT

	Audited FY 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
EXPENDITURES:						
51 Employee Services						
5110 Salaries & Wages - Regular Employees	\$ 6,136	\$ 55,044	\$ 43,956	\$ 47,496	\$ 53,439	\$ 7,904
5111 Salary Savings	\$ -	\$ (1,309)	\$ -	\$ (130)	\$ -	\$ -
5113 Longevity Pay	\$ 398	\$ 2,782	\$ 2,198	\$ 2,354	\$ 1,401	\$ -
5120 Salaries & Wages Elected Official	\$ 6,531	\$ 2,650	\$ 2,400	\$ 2,430	\$ 2,700	\$ 2,700
5210 In Lieu Health Benefits	\$ -	\$ 6,549	\$ 4,630	\$ 3,046	\$ -	\$ -
5211 Employee Health Insurance	\$ 3,084	\$ 8	\$ -	\$ 4,366	\$ 8,553	\$ 6,336
5212 Dental, Vision & Life Ins	\$ 147	\$ 940	\$ 992	\$ 870	\$ 598	\$ -
5213 PERS Retirement Expense	\$ 1,555	\$ 3,765	\$ 3,714	\$ 6,326	\$ 4,492	\$ -
5214 PERS Employers Paid Employees Share	\$ 886	\$ 8,434	\$ 5,437	\$ 3,850	\$ 1,760	\$ -
5215 Social Security Expense	\$ 577	\$ 3,554	\$ 3,692	\$ 17	\$ 3,920	\$ 812
5216 FICA Employers Paid Employee Share	\$ 1,446	\$ 6,917	\$ 3,531	\$ -	\$ -	\$ -
5217 Deferred Compensation Match	\$ 86	\$ 1,290	\$ 650	\$ 600	\$ -	\$ -
5218 State Unemployment Insurance	\$ 26	\$ 548	\$ 347	\$ 347	\$ 347	\$ 390
5219 Workers Compensation	\$ 4,215	\$ -	\$ -	\$ -	\$ -	\$ -
5220 PARS Supplemental Retirement Annuity Plan	\$ -	\$ -	\$ -	\$ -	\$ 2,222	\$ 9,448
50 Subtotal Salaries and Employee Benefits	\$ 25,088	\$ 91,172	\$ 71,548	\$ 71,572	\$ 79,431	\$ 27,590
61 Services & Supplies						
6111 Office Expense	\$ 4,125	\$ -	\$ 5,000	\$ -	\$ -	\$ -
6120 Special Departmental Expense	\$ 2,549	\$ 13,521	\$ -	\$ 13,085	\$ 3,500	\$ 5,000
6122 Training	\$ 311	\$ -	\$ 500	\$ -	\$ 300	\$ -
6150 Advertising	\$ 14,578	\$ 16,789	\$ 7,500	\$ 3,214	\$ 3,000	\$ 1,000
6160 Communications	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -
61 Subtotal Services & Supplies	\$ 21,871	\$ 30,310	\$ 13,000	\$ 16,299	\$ 6,800	\$ 6,000
62 Other Expenses						
6215 Prof & Spec Services-Other	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -
6240 Membership and Dues	\$ 359	\$ 105	\$ 125	\$ -	\$ 125	\$ 125
6250 Travel, Conference & Meetings	\$ 170	\$ -	\$ 500	\$ 66	\$ 150	\$ -
62 Subtotal Other Expenses	\$ 695	\$ 105	\$ 625	\$ 66	\$ 275	\$ 125
Total Expenditures	\$ 47,653	\$ 121,587	\$ 85,173	\$ 87,937	\$ 86,506	\$ 33,715
Other General Fund-Net Contribution	\$ 47,653	\$ 121,587	\$ 85,173	\$ 87,937	\$ 86,506	\$ 33,715

CITY OF IONE
1111 25-00 FINANCE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages Regular Employees	\$ 107,488	\$ 72,440	\$ 66,223	\$ 75,499	\$ 61,432	\$ 59,452
5111 Salary Reduction	\$ -	\$ (575)	\$ -	\$ -	\$ -	\$ -
5210 In Lieu Health Benefits	\$ -	\$ 8,910	\$ 2,970	\$ 4,290	\$ 1,320	\$ 1,320
5211 Employee Health Insurance	\$ 5,107	\$ (283)	\$ 9,240	\$ 12,171	\$ 9,240	\$ 9,240
5212 Dental, Vision & Life Ins	\$ 1,222	\$ 2,518	\$ 2,345	\$ 2,437	\$ 1,088	\$ 913
5213 PERS Retirement Expense	\$ 11,935	\$ 5,210	\$ 7,753	\$ 3,707	\$ 9,176	\$ 8,491
5214 PERS Employers Paid Employees Share	\$ 6,915	\$ 10,738	\$ 5,298	\$ 7,567	\$ 4,664	\$ 4,500
5215 Social Security	\$ 22,480	\$ 3,955	\$ 5,066	\$ -	\$ 4,700	\$ 4,548
5216 FICA Employers Paid Employee Share	\$ 1,090	\$ 9,235	\$ 5,066	\$ -	\$ -	\$ -
5217 Deferred Compensation Match	\$ 6,470	\$ 2,337	\$ -	\$ -	\$ -	\$ -
5218 State Unemployment Insurance	\$ 419	\$ 744	\$ 499	\$ 1,020	\$ 391	\$ 391
5219 Workers Compensation	\$ 5,869	\$ -	\$ -	\$ -	\$ -	\$ -
5220 PARS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Subtotal Salaries and Employee Benefits	\$ 168,995	\$ 115,228	\$ 104,460	\$ 106,691	\$ 92,011	\$ 88,855
61 Services and Supplies						
6111 Office Expense	\$ 10,969	\$ -	\$ 500	\$ 119	\$ 100	\$ 100
6120 Special Departmental Expense	\$ 15,812	\$ -	\$ -	\$ -	\$ -	\$ -
6122 Training	\$ 1,401	\$ 350	\$ 2,000	\$ 1,050	\$ -	\$ -
6160 Communications	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -
6170 Utilities	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -
6190 Maint. Of Bldgs, Struct, & Grnds	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 28,527	\$ 350	\$ 2,500	\$ 1,169	\$ 100	\$ 100
62 Other Expenses						
6203 Maintenance & Operation of Equipment	\$ 2,501	\$ -	\$ 6,500	\$ 5,114	\$ 5,100	\$ 5,100
6211 Prof & Special Services - Accountant	\$ 48,119	\$ 17,825	\$ 24,000	\$ 27,090	\$ 13,000	\$ 13,000
6212 Prof & Special Services - Engineer	\$ 1,224	\$ -	\$ -	\$ -	\$ -	\$ -
6215 Pro & Special Services Other	\$ 26,270	\$ 16,866	\$ -	\$ -	\$ 864	\$ -
6220 Other Contractural Services	\$ 362	\$ -	\$ -	\$ -	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -
6240 Membership and Dues	\$ 318	\$ 170	\$ 750	\$ 170	\$ 170	\$ 170
6250 Travel, Conference & Meetings	\$ 752	\$ -	\$ 1,200	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 79,769	\$ 34,861	\$ 32,450	\$ 32,374	\$ 19,134	\$ 18,270
88 Capital Outlay and Fixed Assets						
8814 New Equipment	\$ (2,664)	\$ -	\$ -	\$ -	\$ -	\$ -
88 Sub total New Equipment	\$ (2,664)	\$ -	\$ -	\$ -	\$ -	\$ -

1111 25-00 FINANCE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
92 Miscellaneous Expense						
9211 Interest Expense	\$ 2,729	\$ -	\$ -	\$ -	\$ -	\$ -
9231 Bank Charges	\$ 1,499	\$ 1,075	\$ 500	\$ 2,226	\$ 2,000	\$ 3,500
92 Subtotal Other Expenses	\$ 4,228	\$ 1,075	\$ 500	\$ 2,226	\$ 2,000	\$ 3,500
93 Retirement of Principal						
9311 Retirement of Principal	\$ 1,251	\$ -	\$ -	\$ -	\$ -	\$ -
93 Subtotal Retirement of Principal	\$ 1,251	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 280,106	\$ 151,515	\$ 139,910	\$ 142,460	\$ 113,245	\$ 110,725
Other General Fund-Net Contribution	\$ 280,106	\$ 151,515	\$ 139,910	\$ 142,460	\$ 113,245	\$ 110,725

CITY OF IONE
1111 26-00 CITY TREASURER

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

CITY OF IONE**1111 28-00 LEGAL SERVICES**

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13%
EXPENDITURES:						
62 Other Expenses						
6210 Prof & Special Services - Attorney	\$ 224,132	\$ 116,627	\$ 100,000	\$ 159,467	\$ 100,000	\$ 72,000
6210 Litigation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
62 Subtotal Other Expenses	\$ 224,132	\$ 116,627	\$ 100,000	\$ 159,467	\$ 100,000	\$ 90,000
 Total Expenditures	 \$ 224,132	 \$ 116,627	 \$ 100,000	 \$ 159,467	 \$ 100,000	 \$ 90,000
 Other General Fund-Net Contribution	 \$ 224,132	 \$ 116,627	 \$ 100,000	 \$ 159,467	 \$ 100,000	 \$ 90,000

CITY OF IONE
1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
REVENUES:						
41 Taxes						
4132 Sales Tax - Public Safety	\$ 4,771	\$ 4,028	\$ 4,000	\$ 3,779	\$ 4,175	\$ 4,175
41 Taxes	\$ 4,771	\$ 4,028	\$ 4,000	\$ 3,779	\$ 4,175	\$ 4,175
42 Licenses and Permits						
4281 Concealed Weapons Permits	\$ -	\$ 140	\$ 50	\$ 695	\$ 500	\$ 500
42 Licenses and Permits	\$ -	\$ 140	\$ 50	\$ 695	\$ 500	\$ 500
43 Fines, Forfeits and Penalties						
4311 Vehicle Code Fines	\$ 10,919	\$ 10,349	\$ 1,000	\$ 5,959	\$ 5,000	\$ 5,000
4381 Parking Citations Revenue	\$ 2,477	\$ 1,356	\$ 1,100	\$ 485	\$ 1,000	\$ 500
43 Fines, Forfeits and Penalties	\$ 13,396	\$ 11,705	\$ 2,100	\$ 6,444	\$ 6,000	\$ 5,500
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	\$ -	\$ -	\$ -	\$ -	\$ 115,970	\$ 115,970
45 Other Government Agencies	\$ -	\$ 46,764	\$ -	\$ -	\$ 115,970	\$ 115,970
46 Charges for Current Services						
4661 School District Reimbursement	\$ -	\$ 420	\$ 500	\$ 801	\$ 500	\$ 500
46 Charges for Current Services	\$ -	\$ 420	\$ 500	\$ 801	\$ 500	\$ 500
47 Other Revenues						
4783 Special Police Department Services	\$ 2,807	\$ 1,035	\$ 1,000	\$ 880	\$ 800	\$ 800
4789 Police Report Revenue	\$ 240	\$ -	\$ 100	\$ -	\$ 100	\$ 100
4790 Donations	\$ -	\$ 600	\$ -	\$ 21,475	\$ 10,000	\$ 15,000
4791 Miscellaneous Reimbursements	\$ 21,213	\$ 6,650	\$ -	\$ 2,582	\$ 200	\$ 200
47 Other Revenues	\$ 24,260	\$ 8,285	\$ 1,100	\$ 24,937	\$ 11,100	\$ 16,100
Total Revenues	\$ 43,096	\$ 71,342	\$ 7,750	\$ 36,656	\$ 138,245	\$ 142,745
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages Regular Employees	\$ 358,927	\$ 395,688	\$ 427,622	\$ 425,970	\$ 468,890	\$ 370,115

1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
5111 Salary Savings	\$ -	\$ (7,558)	\$ (11,810)	\$ (10,730)	\$ -	\$ -
5112 Salaries & Wages - Part Time Employees	\$ -	\$ -	\$ 17,680	\$ -	\$ -	\$ -
5113 Longevity Pay	\$ 1,183	\$ 877	\$ 908	\$ 1,092	\$ 1,116	\$ -
5114 Incentive Pay	\$ 7,385	\$ 10,390	\$ 9,388	\$ 11,031	\$ 18,294	\$ 6,638
5115 Holiday Pay	\$ 9,258	\$ 8,438	\$ 12,824	\$ 10,405	\$ 16,765	\$ 10,918
5130 Overtime Expense	\$ 62,407	\$ 49,499	\$ 45,000	\$ 51,788	\$ 45,610	\$ 50,000
5211 Employee Health Insurance	\$ 108,322	\$ 67,368	\$ 76,374	\$ 70,834	\$ 76,806	\$ 63,604
5212 Dental, Vision & Life Ins	\$ 4,544	\$ 7,609	\$ 10,428	\$ 6,792	\$ 11,465	\$ 9,309
5213 PERS Retirement Expense	\$ 112,265	\$ 108,116	\$ 237,275	\$ 217,302	\$ 254,288	\$ 126,194
5214 PERS Employers Paid Employees Share	\$ 24,582	\$ 127,029	\$ 22,630	\$ 24,541	\$ 15,833	\$ 4,532
5215 Social Security	\$ 58,956	\$ 19,073	\$ 37,364	\$ 38,586	\$ 42,546	\$ 33,482
5216 FICA Employers Paid Employee Share	\$ 2,981	\$ 18,870	\$ 2,847	\$ -	\$ -	\$ -
5217 Deferred Compensation Match	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
5218 State Unemployment Insurance	\$ 1,747	\$ 4,062	\$ 3,999	\$ 3,236	\$ 3,282	\$ 2,448
5219 Workers Compensation	\$ 23,398	\$ -	\$ -	\$ -	\$ -	\$ -
5220 PARS Supplemental Retirement Annuity Plan	\$ -	\$ -	\$ -	\$ -	\$ 3,690	\$ 8,608
51 Subtotal Salaries and Employee Benefits	\$ 776,156	\$ 809,462	\$ 892,529	\$ 850,847	\$ 958,585	\$ 685,848
61 Services and Supplies						
6111 Office Expense	\$ 14,759	\$ 2,444	\$ 6,500	\$ 3,330	\$ 3,000	\$ 3,000
6116 Animal Control	\$ 686	\$ 351	\$ -	\$ -	\$ -	\$ 400
6119 Safety Equipment	\$ 70	\$ 999	\$ 100	\$ 58	\$ 100	\$ 100
6120 Special Departmental Expense	\$ 30,996	\$ 3,798	\$ 2,000	\$ 8,988	\$ 2,500	\$ 2,500
6121 Training Supplies	\$ 14,027	\$ 756	\$ 15,000	\$ 406	\$ 1,000	\$ 3,000
6122 Training	\$ 1,166	\$ 583	\$ 1,500	\$ 1,885	\$ 1,000	\$ 5,000
6130 Small Tools	\$ 277	\$ 56	\$ 200	\$ 85	\$ 100	\$ 100
6140 Clothing & Personal Expense	\$ 7,533	\$ 5,377	\$ 4,368	\$ 5,529	\$ 3,899	\$ 1,000
6150 Advertising	\$ 1,648	\$ 1,318	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ 129,461	\$ 120,763	\$ 120,000	\$ 118,583	\$ 120,765	\$ 120,765
6161 Cellphone Reimbursement	\$ 322	\$ 4,120	\$ -	\$ 4,431	\$ 1,572	\$ -
6190 Maint. Of Bldgs. Structures, & Grounds	\$ 514	\$ 208	\$ -	\$ 388	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 201,458	\$ 140,773	\$ 149,668	\$ 143,683	\$ 133,936	\$ 135,865
62 Other Expenses						
6201 Gasoline	\$ 16,160	\$ 21,464	\$ 17,500	\$ 24,739	\$ 23,000	\$ 22,000
6202 Maintenance & Operation of Vehicles	\$ 14,785	\$ 10,668	\$ 5,000	\$ 11,557	\$ 5,000	\$ 7,000
6203 Maintenance & Operation of Equipment	\$ 5,296	\$ 640	\$ 5,500	\$ 1,982	\$ 2,000	\$ 2,000
6210 Prof. & Special Services - Attorney	\$ 146	\$ -	\$ 500	\$ -	\$ -	\$ -
6215 Pro & Special Services Other	\$ 5,494	\$ 3,581	\$ 1,000	\$ 3,219	\$ 1,000	\$ 1,000
6220 Other Contractual Services	\$ (729)	\$ (185)	\$ -	\$ 975	\$ -	\$ 2,000
6230 Insurance and Surety Bonds	\$ 1,751	\$ 5,080	\$ -	\$ -	\$ -	\$ -

1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
6240 Membership and Dues	\$ 440	\$ 300	\$ 500	\$ 650	\$ 650	\$ -
6250 Travel, Conference & Meetings	\$ 4,121	\$ 1,070	\$ -	\$ 877	\$ 250	\$ -
62 Subtotal Other Expenses	\$ 47,465	\$ 42,617	\$ 30,000	\$ 43,999	\$ 31,900	\$ 34,000
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	\$ -	\$ -
88 Sub total New Equipment	\$ 2,500	\$ 42,114	\$ -	\$ 11,638	\$ -	\$ -
92 Miscellaneous Expenses						
9261 Miscellaneous Expense	\$ 3,976	\$ 43	\$ -	\$ 4,630	\$ 200	\$ 200
92 Subtotal Miscellaneous Expense	\$ 3,976	\$ 43	\$ -	\$ 4,630	\$ 200	\$ 200
Total Expenditures	\$ 1,031,556	\$ 1,035,008	\$ 1,072,197	\$ 1,054,797	\$ 1,124,621	\$ 855,913
OTHER FINANCING SOURCES (USES):						
Transfer in - Fd 9612 (COPS)	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer in - Fd 9614 (Prop 172)	\$ -	\$ -	\$ -	\$ -	\$ 42,247	\$ 9,385
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 142,247	\$ 109,385
Other General Fund-Net Contribution	\$ 988,459	\$ 963,667	\$ 964,447	\$ 918,141	\$ 844,130	\$ 603,783

CITY OF IONE
1111 35-00 FIRE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
REVENUES:						
42 Licenses and Permits						
4231 Burn Permits	\$ 435	\$ 410	\$ 250	\$ 380	\$ 250	\$ 250
TOTAL 42 Licenses and Permits	\$ 435	\$ 410	\$ 250	\$ 380	\$ 250	\$ 250
44 Use of Money and Property						
4453 County Aid Agreement-Fire	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -
4454 Special Fire Department Services	\$ 890	\$ 305	\$ 100	\$ 2,445	\$ 3,900	\$ 4,000
4455 Local Fire Deployment -Personnel	\$ 36,136	\$ 1,859	\$ -	\$ -	\$ -	\$ -
44 Subtotal Use of Money and Property	\$ 39,226	\$ 2,164	\$ 100	\$ 2,445	\$ 3,900	\$ 4,000
47 Other Revenues						
4790 Donations	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
47 Subtotal Other Revenues	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 39,661	\$ 2,674	\$ 350	\$ 2,825	\$ 4,150	\$ 4,250
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages Regular Employees	\$ 23,347	\$ 28,335	\$ 21,210	\$ 73,549	\$ 126,954	\$ 139,801
5140 Salaries & Wages - Paid Call Fireman	\$ 28,681	\$ 5,300	\$ 66,978	\$ -	\$ 25,861	\$ 25,861
5210 In Lieu Health Benefits	\$ -	\$ -	\$ -	\$ 554	\$ 3,593	\$ 3,593
5211 Employee Health Insurance	\$ -	\$ -	\$ -	\$ 2,031	\$ 22,339	\$ 26,400
5212 Dental, Vision & Life	\$ -	\$ -	\$ -	\$ 310	\$ 4,053	\$ 4,054
5213 PERS Retirement Expense	\$ -	\$ -	\$ -	\$ 1,233	\$ 17,224	\$ 19,427
5215 Social Security	\$ 3,947	\$ 2,110	\$ 13,332	\$ 5,588	\$ 11,750	\$ 12,673
5218 State Unemployment Insurance	\$ (472)	\$ 1,468	\$ -	\$ 3,943	\$ 3,573	\$ 3,649
51 Subtotal Salaries and Employee Benefits	\$ 55,504	\$ 37,213	\$ 101,520	\$ 87,208	\$ 215,347	\$ 235,458
61 Services and Supplies						
6111 Office Expense	\$ 4,099	\$ 226	\$ 1,000	\$ 60	\$ 400	\$ 400
6119 Safety equipment	\$ 288	\$ 786	\$ 250	\$ 1,593	\$ 2,000	\$ 3,000
6120 Special Departmental Expense	\$ 1,162	\$ 1,237	\$ -	\$ 1,405	\$ 500	\$ 500
6122 Training	\$ 50	\$ -	\$ 750	\$ 200	\$ 200	\$ 200
6130 Small Tools	\$ 4,552	\$ 1,084	\$ 1,000	\$ 72	\$ 100	\$ 100
6140 Clothing & Personal Expense	\$ 297	\$ 355	\$ 400	\$ 1,919	\$ 973	\$ 973
6160 Communications	\$ 3,820	\$ 1,501	\$ 4,500	\$ 1,658	\$ 1,500	\$ 500
6170 Utilities	\$ 8,831	\$ 8,104	\$ 10,000	\$ 8,310	\$ 8,000	\$ 8,000
6190 Maint. Of Bldgs. Structures, & Grounds	\$ 648	\$ 1,675	\$ -	\$ 2,963	\$ 1,800	\$ 3,000
61 Subtotal Services and Supplies	\$ 23,746	\$ 14,968	\$ 17,900	\$ 18,179	\$ 15,473	\$ 16,673

1111 35-00 FIRE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
62 Other Expenses						
6201 Gasoline	\$ 4,083	\$ 6,357	\$ 10,000	\$ 10,045	\$ 10,000	\$ 10,000
6202 Maintenance & Operation of Vehicles	\$ 3,855	\$ 1,329	\$ 15,000	\$ 5,258	\$ 5,000	\$ 1,500
6203 Maintenance & Operation of Equipment	\$ 1,405	\$ 5,076	\$ 7,500	\$ 2,470	\$ 2,500	\$ 2,500
6212 Prof & Spec Services - Engineer	\$ -	\$ 949	\$ -	\$ -	\$ -	\$ -
6213 Prof & Spec Services - Planner	\$ -	\$ 71	\$ -	\$ -	\$ -	\$ -
6215 Prof & Spec Services - Other	\$ 8,394	\$ 128	\$ -	\$ 160	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ -	\$ 5,683	\$ 3,064	\$ -	\$ 3,000	\$ -
6240 Membership and Dues	\$ 75	\$ -	\$ 500	\$ -	\$ 500	\$ -
6250 Travel, Conference & Meetings	\$ 43	\$ -	\$ -	\$ 224	\$ -	\$ -
62 Subtotal Other Expenses	\$ 17,855	\$ 19,594	\$ 36,064	\$ 18,157	\$ 21,000	\$ 14,000
92 Miscellaneous Expenses						
9261 Miscellaneous Expense	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 97,530	\$ 71,775	\$ 155,484	\$ 123,544	\$ 251,820	\$ 266,131
OTHER FINANCING SOURCES (USES):						
Transfers in - Fd 9611 (Public Safety Dist)	\$ -	\$ 48,514	\$ -	\$ 29,521	\$ 21,965	\$ 19,000
Transfers in - Fd 9613 (Measure M)	\$ -	\$ -	\$ 230,000	\$ 91,198	\$ 216,320	\$ 226,073
Transfers in - Fd 9614 (Prop 172)	\$ -	\$ -	\$ -	\$ -	\$ 9,385	\$ 9,385
Total Other Financing Sources (Uses)	\$ -	\$ 48,514	\$ 230,000	\$ 120,719	\$ 247,670	\$ 254,458
Other General Fund-Net Contribution	\$ 57,869	\$ 20,587	\$ (74,866)	\$ -	\$ -	\$ 7,423

Note: Measure M funds are now in Fd 9613. Amount for Final 2010-11 shows allowable Measure M costs that are reimbursable.

CITY OF IONE
1111 40-00 PLANNING

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
REVENUES:						
46 Charges for Current Services						
4642 Planning Fees	\$ 663	\$ 10,140	\$ 10,000	\$ 356	\$ 1,000	\$ 1,000
46 Subtotal Charges for Current Services	\$ 663	\$ 10,140	\$ 10,000	\$ 356	\$ 1,000	\$ 1,000
Total Revenues	\$ 663	\$ 10,140	\$ 10,000	\$ 356	\$ 1,000	\$ 1,000
EXPENDITURES:						
51 Salaries and Employee Benefits						
5120 Elected and Appointed Stipends	\$ 1,450	\$ 380	\$ 1,200	\$ 170	\$ 600	\$ 600
5211 Fringe Benefits	\$ 91	\$ 31	\$ -	\$ 13	\$ 46	\$ 46
51 Salaries and Employee Benefits	\$ 1,541	\$ 411	\$ 1,200	\$ 183	\$ 646	\$ 646
61 Services and Supplies						
6111 Office Expense	\$ 5,008	\$ -	\$ -	\$ 59	\$ -	\$ -
6150 Advertising	\$ 586	\$ 2,436	\$ 1,200	\$ 2,082	\$ 1,000	\$ 1,000
6160 Communications	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -
6180 Rents & Leases of Equipment	\$ (161)	\$ -	\$ -	\$ -	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 5,587	\$ 2,436	\$ 1,200	\$ 2,141	\$ 1,000	\$ 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	\$ 40,000	\$ 37,056	\$ 15,000	\$ 15,000
6215 Prof. Special Services - Other	\$ (100)	\$ -	\$ -	\$ 1,000	\$ 15,000	\$ 15,000
6221 Fee Study	\$ -	\$ 73,418	\$ -	\$ 16,565	\$ -	\$ -
6240 Membership and Dues	\$ -	\$ 215	\$ 250	\$ -	\$ -	\$ -
6250 Travel, Conference & Meetings	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 68,523	\$ 123,922	\$ 40,250	\$ 54,621	\$ 30,000	\$ 30,000
Total Expenditures	\$ 75,651	\$ 126,769	\$ 42,650	\$ 56,945	\$ 31,646	\$ 31,646
Other General Fund-Net Contribution	\$ 74,988	\$ 116,629	\$ 32,650	\$ 56,589	\$ 30,646	\$ 30,646

Note: Prof & Special Services-Other (6215) = 1/2 local match, Downtown Master Plan Grant

CITY OF IONE

1111 45-00 BUILDING INSPECTION

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages Regular Employees	\$ 61,272	\$ 55,230	\$ 31,974	\$ 43,766	\$ 60,225	\$ 24,960
5111 Salary Savings	\$ -	\$ (1,366)	\$ -	\$ (85)	\$ -	\$ -
5113 Longevity Pay	\$ 2,596	\$ 1,357	\$ 652	\$ 1,090	\$ 707	\$ -
5130 Overtime Expense	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
5210 In Lieu Health Benefits	\$ -	\$ 4,950	\$ 4,950	\$ 5,235	\$ 2,496	\$ -
5211 Employee Health Insurance	\$ 7,676	\$ 37	\$ -	\$ -	\$ -	\$ -
5212 Dental, Vision & Life Ins	\$ 932	\$ 564	\$ 930	\$ 522	\$ 487	\$ -
5213 PERS Retirement Expense	\$ 7,501	\$ 3,827	\$ 3,820	\$ 5,302	\$ 4,405	\$ -
5214 PERS Employers Paid Employees Share	\$ 4,458	\$ 8,159	\$ 2,610	\$ 3,485	\$ 1,734	\$ -
5215 Social Security	\$ 10,157	\$ 3,051	\$ 2,496	\$ -	\$ 4,661	\$ 1,909
5216 FICA Employers Paid Employee Share	\$ 2,717	\$ 6,652	\$ 2,496	\$ -	\$ -	\$ -
5217 Deferred Compensation Match	\$ 508	\$ 4,569	\$ 4,950	\$ 4,950	\$ 2,496	\$ -
5218 State Unemployment Insurance	\$ 276	\$ 393	\$ 326	\$ 325	\$ 325	\$ 326
5220 PARS Supplemental Retirement Annuity P	\$ -	\$ -	\$ -	\$ -	\$ 5,965	\$ 14,301
51 Salaries and Employee Benefits	\$ 98,114	\$ 87,425	\$ 55,203	\$ 64,590	\$ 83,501	\$ 41,496
61 Services and Supplies						
6111 Office Expense	\$ 3,068	\$ 2	\$ 500	\$ 196	\$ 150	\$ -
6119 Safety Equipment	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
6120 Special Departmental Expense	\$ 23	\$ 612	\$ 250	\$ 1,192	\$ 200	\$ -
6122 Training	\$ -	\$ -	\$ 500	\$ 522	\$ 200	\$ -
6160 Communications	\$ 453	\$ -	\$ -	\$ 168	\$ 100	\$ 100
6170 Utilities	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 3,589	\$ 614	\$ 1,250	\$ 2,078	\$ 650	\$ 100
62 Other Expenses						
6201 Gasoline	\$ 742	\$ 598	\$ 600	\$ 373	\$ 600	\$ 300
6202 Maintenance & Operation of Vehicle	\$ 33	\$ -	\$ 400	\$ -	\$ 500	\$ 200
6203 Maintenance & Operation of Equipment	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -
6212 Prof & Spec Services - Engineer	\$ -	\$ -	\$ -	\$ 47,587	\$ -	\$ -
6215 Prof & Spec Services - Other	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -
6220 Other Contractual Services	\$ 89	\$ 2,489	\$ 15,000	\$ -	\$ 2,500	\$ -
6230 Insurance and Surety Bonds	\$ 271	\$ -	\$ -	\$ -	\$ -	\$ -
6240 Membership and Dues	\$ 490	\$ 175	\$ 350	\$ 565	\$ 500	\$ 100
6250 Travel, Conference & Meetings	\$ 152	\$ 187	\$ -	\$ 58	\$ -	\$ -
62 Subtotal Other Expenses	\$ 2,156	\$ 3,450	\$ 16,350	\$ 48,583	\$ 4,100	\$ 600

92 Miscellaneous Expenses

1111 45-00 BUILDING INSPECTION

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
9261 Miscellaneous Expense	\$ 8,644	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ 8,644	\$ -	\$ -	\$ -	\$ -	\$ -
 Total Expenditures	 \$ 112,503	 \$ 91,488	 \$ 72,803	 \$ 115,251	 \$ 88,251	 \$ 42,196
 Other General Fund-Net Contribution	 \$ 112,503	 \$ 91,488	 \$ 72,803	 \$ 115,251	 \$ 88,251	 \$ 42,196

CITY OF IONE
1111 50-00 ENGINEERING

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
REVENUES:						
46 Charges for Current Services						
4621 Plan Checking Fees	\$ -	\$ -	\$ 2,500	\$ -	\$ 500	\$ 500
46 Subtotal Charges for Current Services	\$ -	\$ -	\$ 2,500	\$ -	\$ 500	\$ 500
Total Revenues	\$ -	\$ -	\$ 2,500	\$ -	\$ 500	\$ 500
EXPENDITURES:						
62 Other Expenses						
6212 Prof. & Special Services - Engineer	\$ 32,610	\$ 7,301	\$ 10,000	\$ 28,734	\$ 5,000	\$ 2,000
62 Subtotal Other Expenses	\$ 32,610	\$ 7,301	\$ 10,000	\$ 28,734	\$ 5,000	\$ 2,000
Total Expenditures	\$ 32,610	\$ 7,301	\$ 10,000	\$ 28,734	\$ 5,000	\$ 2,000
Other General Fund-Net Contribution	\$ 32,610	\$ 7,301	\$ 7,500	\$ 28,734	\$ 4,500	\$ 1,500

CITY OF IONE

1111 62-00 PARKS & STREETS

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
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	\$ -	\$ 35,500	\$ 38,475	\$ 35,500	\$ 40,000
44 Subtotal Use of Money and Property	\$ 12,947	\$ -	\$ 35,500	\$ 38,475	\$ 35,500	\$ 40,000
45 Other Government Agencies						
4562 Cal Recycle Grant	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
45 Subtotal Other Government Agencies	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
46 Charges for Current Services						
4644 Pool Revenue	\$ 4,995	\$ 8,477	\$ 7,000	\$ 8,765	\$ 3,000	\$ 8,000
46 Subtotal Charges for Current Services	\$ 4,995	\$ 8,477	\$ 7,000	\$ 8,765	\$ 3,000	\$ 8,000
47 Other Revenue						
4701 Surplus Items Sold	\$ -	\$ 3,729	\$ -	\$ -	\$ -	\$ -
4790 Pool Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
4792 Miscellaneous Revenue	\$ -	\$ 350	\$ 100	\$ 999	\$ 200	\$ 200
47 Other Revenue	\$ -	\$ 4,079	\$ 100	\$ 999	\$ 200	\$ 10,200
TOTAL REVENUES	\$ 23,092	\$ 17,633	\$ 47,600	\$ 48,239	\$ 43,700	\$ 63,200
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages Regular Employees	\$ 88,823	\$ 106,852	\$ 101,790	\$ 123,636	\$ 98,400	\$ 64,949
5110 Salaries & Wages-Life Guards	\$ -	\$ -	\$ -	\$ -	\$ 16,942	\$ 8,800
5111 Salary Reduction	\$ -	\$ (2,114)	\$ -	\$ (116)	\$ -	\$ -
5113 Longevity Pay	\$ 6,517	\$ 3,294	\$ 3,379	\$ 3,538	\$ 1,859	\$ -
5130 Overtime Expense	\$ 4,382	\$ 1,165	\$ 2,970	\$ 942	\$ 149	\$ -
5210 In Lieu Medical Ins.	\$ -	\$ 165	\$ 79	\$ 165	\$ 165	\$ 165
5211 Employee Health Insurance	\$ 25,906	\$ 21,792	\$ 21,589	\$ 21,949	\$ 20,056	\$ 18,887
5212 Dental, Vision & Life Ins	\$ 1,719	\$ 2,287	\$ 2,655	\$ 2,054	\$ 2,229	\$ 1,690
5213 PERS Retirement Expense	\$ 10,249	\$ 6,149	\$ 13,716	\$ 12,334	\$ 11,471	\$ 7,827
5214 PERS Employers Paid Employees Share	\$ 6,226	\$ 14,050	\$ 8,100	\$ 8,699	\$ 2,876	\$ 53
5215 Social Security	\$ 17,942	\$ 5,326	\$ 7,220	\$ 13,978	\$ 8,898	\$ 5,640
5216 FICA Employers Paid Employee Share	\$ 1,492	\$ 11,846	\$ 7,220	\$ -	\$ -	\$ -
5217 Deferred Compensation Match	\$ 252	\$ -	\$ -	\$ -	\$ -	\$ -

1111 62-00 PARKS & STREETS

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
5218 State Unemployment Insurance	\$ 482	\$ 1,417	\$ 1,754	\$ 1,996	\$ 1,500	\$ 1,071
5219 Workers Compensation	\$ 5,783	\$ -	\$ -	\$ -	\$ -	\$ -
5220 PARS Supplemental Retirement Annuity Plan	\$ -	\$ -	\$ -	\$ -	\$ 4,618	\$ 10,844
51 Subtotal Salaries and Employee Benefits	\$ 169,772	\$ 172,229	\$ 170,472	\$ 189,175	\$ 169,163	\$ 119,926

61 Services and Supplies

6111 Office Expense	\$ 1,162	\$ 378	\$ 500	\$ 11	\$ 50	\$ 50
6113 Chemicals	\$ -	\$ 2,222	\$ 2,000	\$ 6,062	\$ 3,000	\$ 3,000
6120 Special Departmental Expense	\$ 13,553	\$ 7,360	\$ 7,000	\$ 1,093	\$ 1,000	\$ 250
6122 Training	\$ -	\$ 170	\$ 1,500	\$ 716	\$ -	\$ -
6130 Small Tools	\$ 669	\$ -	\$ 500	\$ 57	\$ 100	\$ 100
6140 Clothing & Personal Expense	\$ 2,286	\$ 919	\$ 226	\$ 1,284	\$ 891	\$ 900
6150 Advertising	\$ 40	\$ 378	\$ 200	\$ 442	\$ -	\$ -
6160 Communications	\$ 595	\$ -	\$ 750	\$ 1,565	\$ 750	\$ 1,000
6170 Utilities	\$ 39,932	\$ 56,437	\$ 89,000	\$ 50,881	\$ 50,000	\$ 45,000
6190 Maint. Of Bldgs., Structures & Grounds	\$ 6,537	\$ 27,113	\$ 14,000	\$ 12,175	\$ 5,000	\$ 5,000
61 Subtotal Services and Supplies	\$ 64,774	\$ 94,977	\$ 115,676	\$ 74,286	\$ 60,791	\$ 55,300

62 Other Expenses

6201 Gasoline	\$ 3,789	\$ 9,527	\$ 4,200	\$ 11,917	\$ 10,000	\$ 10,000
6202 Maint & Operation of Vehicle	\$ 6,505	\$ 2,252	\$ 3,000	\$ 1,180	\$ 1,000	\$ 1,000
6203 Maintenance & Operation of Equipment	\$ 2,340	\$ 6,706	\$ 5,500	\$ 4,284	\$ 2,500	\$ 2,500
6212 Prof & Spec Services - Engineer	\$ 15,907	\$ -	\$ 2,000	\$ -	\$ -	\$ -
6213 Prof & Spec Services - Planner	\$ -	\$ 6,307	\$ -	\$ -	\$ -	\$ -
6215 Pro & Special Services Other	\$ 1,646	\$ -	\$ -	\$ 150	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ 2,523	\$ 3,776	\$ -	\$ -	\$ -	\$ -
6240 Membership & Dues	\$ 13,334	\$ -	\$ -	\$ -	\$ -	\$ -
6245 Cal Recycle Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
6250 Travel, Conference & Meetings	\$ 469	\$ (518)	\$ -	\$ 195	\$ 100	\$ 100
62 Subtotal Other Expenses	\$ 46,513	\$ 28,050	\$ 14,700	\$ 17,726	\$ 18,600	\$ 18,600

88 Capital Expense and Fixed Assets

8812 Capital Outlay Building	\$ 9,337	\$ -	\$ 2,500	\$ -	\$ -	\$ -
8813 Capital Outlay Other Than Building	\$ -	\$ (6,307)	\$ 4,600	\$ 2,200	\$ -	\$ -
88 Subtotal New Equipment	\$ 9,337	\$ (6,307)	\$ 7,100	\$ 2,200	\$ -	\$ -

92 Miscellaneous Expenses

9261 Miscellaneous Expense	\$ 4,883	\$ 508	\$ -	\$ 897	\$ -	\$ -
92 Subtotal Miscellaneous Expenses	\$ 4,883	\$ 508	\$ -	\$ 897	\$ -	\$ -

Total Expenditures	\$ 295,279	\$ 289,457	\$ 307,948	\$ 284,284	\$ 248,554	\$ 193,826
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1111 62-00 PARKS & STREETS

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Adopted 2011-12	Adopted 2012-13
Other General Fund-Net Contribution	\$ 272,187	\$ 271,824	\$ 260,348	\$ 236,045	\$ 204,854	\$ 130,626

CITY OF IONE

1111 64-00 Administrative Services

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Actual 2010-11	Adopted 2011-12	Adopted 2012-13
EXPENDITURES:						
51 Salaries and Employee Benefits						
5219 Workers Compensation	\$ -	\$ 15,354	\$ 71,423	\$ 61,397	\$ 60,246	\$ 60,246
5211 Health Insurance	\$ -	\$ -	\$ -	\$ 4,617	\$ 4,617	\$ 4,617
51 Subtotal Salaries and Employee Benefits	\$ -	\$ 15,354	\$ 71,423	\$ 66,014	\$ 64,863	\$ 64,863
 61 Services and Supplies						
6111 Office Expense	\$ 26	\$ 31,109	\$ 19,000	\$ 31,462	\$ 20,000	\$ 18,000
6112 Payroll Processing Fee	\$ -	\$ 7,170		\$ 5,766	\$ 6,000	\$ 6,000
6120 Special Departmental Expense	\$ 1,647	\$ 460	\$ -	\$ 66	\$ -	\$ -
6123 Personnel, Testing Recruitment	\$ -	\$ 1,147		\$ 181	\$ -	\$ -
6130 Small Tools	\$ 200	\$ -	\$ -	\$ 2	\$ -	\$ -
6150 Advertising	\$ -	\$ -	\$ -	\$ 393	\$ -	\$ -
6160 Communications	\$ -	\$ 18,053	\$ 16,000	\$ 10,106	\$ 10,000	\$ 7,000
6165 Network Services	\$ -	\$ 28,952	\$ 18,000	\$ 8,438	\$ 8,500	\$ 8,500
6166 Software Programs	\$ -	\$ 8,007	\$ 9,000	\$ 7,223	\$ 7,500	\$ 2,500
6170 Utilities	\$ 10,312	\$ 12,845	\$ 19,000	\$ 15,779	\$ 15,000	\$ 10,000
6190 Maint. Of Bldgs., Structures & Grounds	\$ 9,408	\$ 4,137	\$ 5,000	\$ 4,463	\$ 1,300	\$ 1,500
61 Services and Supplies	\$ 21,593	\$ 111,880	\$ 86,000	\$ 83,879	\$ 68,300	\$ 53,500
 62 Other Expenses						
6201 Gasoline	\$ 404	\$ -	\$ -	\$ -	\$ -	\$ -
6203 Maintenance & Operation of Equipment	\$ 11	\$ 2,436	\$ 10,000	\$ 50	\$ 100	\$ 100
6215 Prof & Spec Services - Other	\$ 44	\$ 17,225	\$ -	\$ -	\$ -	\$ -
6220 Other Contractual Services	\$ -	\$ 1,019	\$ 10,000	\$ 2,405	\$ 1,500	\$ 1,500
6230 Insurance and Surety Bonds	\$ 52,617	\$ 89,285	\$ 39,774	\$ 31,421	\$ 24,396	\$ 32,031
6231 Property Insurance	\$ 24,305	\$ -	\$ 13,571	\$ 12,275	\$ 11,467	\$ 11,467
6240 Membership and Dues	\$ -	\$ -	\$ -	\$ 10,930	\$ 11,000	\$ 11,250
6250 Travel, Conferences & Meetings	\$ 96	\$ -	\$ -	\$ 133	\$ -	\$ -
62 Subtotal Other Expenses	\$ 77,477	\$ 109,965	\$ 73,345	\$ 57,214	\$ 48,463	\$ 56,348
 92 Miscellaneous Expenses						
9211 Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ 8,923	\$ 10,000
9311 Retirement of Principal	\$ -	\$ -	\$ -	\$ -	\$ -	
9231 Bank Charges/Late Fees	\$ -	\$ 6,307	\$ -	\$ 235	\$ 500	\$ 3,500
9261 Miscellaneous Expense	\$ -	\$ 966	\$ 5,000	\$ 660	\$ 500	\$ 500
92 Subtotal Miscellaneous Expense	\$ -	\$ 7,273	\$ 5,000	\$ 895	\$ 9,923	\$ 14,000
 Total Expenditures	\$ 99,070	\$ 244,472	\$ 235,768	\$ 208,002	\$ 191,549	\$ 188,711

1111 64-00 Administrative Services

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Actual 2010-11	Adopted 2011-12	Adopted 2012-13
OTHER FINANCING SOURCES (USES):						
4911 Transfers In	\$ -	\$ -	\$ 38,180	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 38,180	\$ -	\$ -	\$ -
 Other General Fund-Net Contribution	 \$ 99,070	 \$ 244,472	 \$ 197,588	 \$ 208,002	 \$ 191,549	 \$ 188,711

CITY OF IONE
1111 65-00 MECHANIC

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Actual 2010-11	Adopted 2011-12	Adopted FY 12-13
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages Regular Employees	\$ 14,214	\$ 14,782	\$ 14,310	\$ 15,721	\$ 16,910	\$ 16,843
5111 Salary Reduction	\$ -	\$ (352)		\$ (22)	\$ -	\$ -
5130 Overtime Expense	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
5211 Employee Health Insurance	\$ 4,633	\$ 3,560	\$ 4,046	\$ 3,845	\$ 4,111	\$ 4,134
5212 Dental, Vision & Life Ins	\$ 255	\$ 133	\$ 434	\$ 244	\$ 445	\$ 452
5213 PERS Retirement Expense	\$ 1,574	\$ 978	\$ 1,675	\$ 1,959	\$ 2,442	\$ 2,651
5214 PERS Employers Paid Employees Share	\$ 1,011	\$ 2,240	\$ 1,145	\$ 1,514	\$ 1,028	\$ 920
5215 Social Security	\$ 3,029	\$ 838	\$ 1,095	\$ 1,858	\$ 1,294	\$ 1,289
5216 FICA Employers Paid Employee Share	\$ 138	\$ 1,531	\$ 1,095	\$ -	\$ -	\$ -
5218 State Unemployment Insurance	\$ 120	\$ 328	\$ 260	\$ 260	\$ 260	\$ 260
5219 Workers Compensation	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ -
50 Salaries and Employee Benefits	\$ 25,858	\$ 24,038	\$ 24,060	\$ 25,379	\$ 26,490	\$ 26,549
61 Services and Supplies						
6120 Special Departmental Expense	\$ 137	\$ 18	\$ -	\$ -	\$ -	\$ -
6122 Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6130 Small Tools	\$ 561	\$ -	\$ 450	\$ -	\$ -	\$ -
6160 Communications	\$ 528	\$ -	\$ -	\$ 411	\$ 350	\$ 350
6170 Utilities	\$ 97	\$ 17	\$ -	\$ 677	\$ 100	\$ 100
6190 Maint. Of Bldgs., Structures & Grounds	\$ 8	\$ 3	\$ -	\$ 319	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 1,331	\$ 38	\$ 450	\$ 1,407	\$ 450	\$ 450
62 Other Expenses						
6201 Gasoline	\$ -	\$ 1,316	\$ 600	\$ -	\$ 300	\$ 300
6202 Maint & Operation of Vehicle	\$ 570	\$ 365	\$ 400	\$ 225	\$ -	\$ 200
6203 Maintenance & Operation of Equipment	\$ -	\$ 274	\$ 750	\$ 46	\$ 250	\$ 250
6220 Other Contractual Services	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 687	\$ 1,955	\$ 2,750	\$ 271	\$ 550	\$ 750
Total Expenditures	\$ 27,876	\$ 26,031	\$ 27,260	\$ 27,057	\$ 27,490	\$ 27,749
Other General Fund-Net Contribution	\$ 27,876	\$ 26,031	\$ 27,260	\$ 27,057	\$ 27,490	\$ 27,749

CITY OF IONE

GAS TAX FUND

FISCAL YEAR 2012-13

CITY OF IONE

FY 2012-13 GAS TAX CITY BUDGET

SPECIAL REVENUE FUND

FUND 2111 - Gas Tax Fund

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted FY 12-13
Fund Balance	\$ 419,629	\$ 439,570	\$ 465,917	\$ 465,917	\$ 355,545	\$ 210,074
REVENUES :						
44 Use of Money and Property						
4411 Investment Income	\$ 8,817	\$ -	\$ -	\$ 2,356	\$ 2,100	\$ 2,100
44 Subtotal Use of Money and Property	\$ 8,817	\$ -	\$ -	\$ 2,356	\$ 2,100	\$ 2,100
45 Other Governmental Agencies						
4521 Gas Tax - 2106	\$ 47,540	\$ 33,470	\$ 34,344	\$ 34,692	\$ 35,000	\$ 35,000
4522 Gas Tax - 2107	\$ 75,363	\$ 48,653	\$ 55,452	\$ 52,566	\$ 53,000	\$ 53,000
4523 Gas Tax - 2107.5	\$ 3,891	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
4524 Gas Tax - 2105	\$ 45,349	\$ 34,139	\$ 41,625	\$ 43,106	\$ 43,000	\$ 43,000
4525 Gas Tax - 2103	\$ -	\$ -	\$ -	\$ 54,418	\$ 54,000	\$ 54,000
4541 DOT - Street Cleaning	\$ -	\$ 15,332	\$ 10,000	\$ 6,133	\$ 6,000	\$ 6,000
4551 Traffic Congestion Relief	\$ 47,804	\$ 69,754	\$ -	\$ 16,576	\$ 17,000	\$ 17,000
4552 Motor Vehicle Excise Tax - R&T7360	\$ -		\$ 78,093	\$ -	\$ -	\$ -
45 Subtotal Other Governmental Agencies	\$ 219,947	\$ 203,348	\$ 221,514	\$ 209,491	\$ 210,000	\$ 210,000
47 Other Revenue						
4792 Miscellaneous Revenue	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -
47 Subtotal Other Revenue	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 228,764	\$ 203,383	\$ 221,514	\$ 211,847	\$ 212,100	\$ 212,100
EXPENDITURES:						
51 Salaries and Employee Benefits						
5110 Salaries & Wages Regular Employees	\$ 52,227	\$ 55,816	\$ 59,557	\$ 63,004	\$ 69,894	\$ 60,492
5112 Salaries & Wages PT Employees	\$ 3,959	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted FY 12-13
5111 Salary Reduction	\$ -	\$ (1,129)	\$ -	\$ (65)	\$ -	\$ -
5113 Longevity Pay	\$ 109	\$ 669	\$ 914	\$ 736	\$ 643	\$ -
5130 Overtime Expense	\$ 1,032	\$ 340	\$ 1,005	\$ 279	\$ 42	\$ -
5210 In Lieu Health Benefits	\$ -	\$ 1,765	\$ 4,455	\$ 876	\$ 997	\$ 165
5211 Employee Health Insurance	\$ 10,750	\$ 7,884	\$ 9,718	\$ 8,713	\$ 9,837	\$ 10,095
5212 Dental, Vision & Life Ins	\$ 849	\$ 1,154	\$ 1,762	\$ 1,061	\$ 1,354	\$ 1,106
5213 PERS Retirement Expense	\$ 6,535	\$ 2,932	\$ 7,202	\$ 5,940	\$ 7,570	\$ 5,967
5214 PERS Employers Paid Employees Share	\$ 3,697	\$ 7,830	\$ 4,918	\$ 3,619	\$ 2,286	\$ 1,051
5215 Social Security	\$ 7,272	\$ 3,252	\$ 4,614	\$ 5,956	\$ 5,301	\$ 4,245
5216 FICA Employers Paid Employee Share	\$ 778	\$ 5,988	\$ 4,246	\$ -	\$ -	\$ -
5217 Deferred Comp	\$ 703	\$ 1,080	\$ 650	\$ 75	\$ 832	\$ -
5218 State Unemployment Insurance	\$ 291	\$ 620	\$ 584	\$ 472	\$ 562	\$ 519
5219 Workers Compensation	\$ 3,445	\$ -	\$ 735	\$ 2,724	\$ 2,700	\$ -
5220 PARS Supplemental Retirement Annuity Plan	\$ -	\$ -	\$ -	\$ -	\$ 3,521	\$ 7,304
51 Subtotal Salaries and Employee Benefits	\$ 91,645	\$ 88,201	\$ 100,359	\$ 93,390	\$ 105,539	\$ 90,944
61 Services and Supplies						
6111 Office Expense	\$ 402	\$ 357	\$ 250	\$ 747	\$ 200	\$ 200
6119 Traffic Safety Supplies& Equipment	\$ 1,267	\$ 382	\$ 250	\$ -	\$ 200	\$ 200
6120 Special Departmental Expense	\$ 5,056	\$ -	\$ -	\$ -	\$ -	\$ -
6122 Training	\$ 1,165	\$ -	\$ 500	\$ -	\$ 500	\$ -
6130 Small Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6140 Clothing & Personal Expense	\$ 935	\$ 302	\$ 302	\$ 401	\$ 302	\$ 300
6160 Communications	\$ 399	\$ -	\$ 500	\$ -	\$ -	\$ -
6170 Utilities	\$ 25,513	\$ 24,887	\$ 30,000	\$ 26,206	\$ 26,000	\$ 26,000
6190 Maint. Of Bldgs., Structures & Grounds	\$ 148	\$ 276	\$ -	\$ 359	\$ 300	\$ 300
61 Subtotal Services and Supplies	\$ 34,885	\$ 26,204	\$ 31,802	\$ 27,713	\$ 27,502	\$ 27,000
62 Other Expenses						
6201 Gasoline	\$ 5,395	\$ 871	\$ 1,000	\$ -	\$ -	\$ -
6202 Maintenance & Operation of Vehicle	\$ 7,389	\$ 420	\$ 1,000	\$ -	\$ -	\$ -

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted FY 12-13
6203 Maintenance & Operation of Equipment	\$ -	\$ 321	\$ 1,500	\$ 1,816	\$ 1,000	\$ 1,000
6211 Prof. & Special Services - Auditor/Accountant	\$ 2,723	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
6212 Prof. & Special Services - Engineer	\$ 15,575	\$ 15,342	\$ 30,000	\$ 35,487	\$ -	\$ -
6213 Prof & Special Services - Planner	\$ 2,226	\$ 1,040	\$ 2,500	\$ 359	\$ -	\$ -
6215 Prof & Special Services - Other	\$ -	\$ 2,858	\$ -	\$ -	\$ 10,000	\$ -
6230 Insurance & Surety Bonds	\$ 238	\$ 22,580	\$ -	\$ 1,300	\$ 1,300	\$ 1,300
6250 Travel	\$ 229	\$ -	\$ 2,000	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 33,776	\$ 43,432	\$ 38,000	\$ 40,962	\$ 14,300	\$ 4,300
81 Capital Repairs						
8111 Non Street Repair	\$ 12,610	\$ -	\$ 10,000	\$ 510	\$ 500	\$ 500
8112 Street Resurfacing	\$ 31,080	\$ -	\$ 20,000	\$ 1,631	\$ 1,500	\$ 1,500
8113 Sidewalk Repair	\$ 125	\$ -	\$ 15,000	\$ -	\$ -	\$ -
8114 Storm Drain & Ditch Repair	\$ 3,831	\$ -	\$ 10,000	\$ -	\$ -	\$ 5,000
81 Capital Repairs	\$ 47,647	\$ -	\$ 55,000	\$ 2,141	\$ 2,000	\$ 7,000
92 Miscellaneous Expenses						
9261 Miscellaneous Expense	\$ 871	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ 871	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 208,823	\$ 157,837	\$ 225,160	\$ 164,206	\$ 149,341	\$ 129,244
Excess Revenues Over (Under) Expenditures	\$ 19,941	\$ 45,546	\$ (3,646)	\$ 47,641	\$ 62,759	\$ 82,856
OTHER FINANCING SOURCES (USES)						
Transfer to General Fund 1111	\$ -	\$ -	\$ -	\$ -	\$ (208,230)	\$ -
Transfer to Safe Route to School Fund 5111	\$ -	\$ -	\$ -	\$ (60,156)	\$ -	\$ -
Transfer to CMAQ Grant (Park & Ride) Fund 5112	\$ -	\$ -	\$ -	\$ (97,857)	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ (158,013)	\$ (208,230)	\$ -
Net Change in Fund Balance	\$ 19,941	\$ 45,546	\$ (3,646)	\$ (110,372)	\$ (145,471)	\$ 82,856

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Revised Adopted 2011-12	Adopted FY 12-13
Prior Period Adjustment	\$ -	\$ (19,199)	\$ -	\$ -	\$ -	\$ -
PROJECTED FUND BALANCE	\$ 439,570	\$ 465,917	\$ 462,271	\$ 355,545	\$ 210,074	\$ 292,930

CITY OF IONE

SEWER FUNDS

FISCAL YEAR 2012-13

CITY OF IONE

Moved Capital Assets to Wastewater Capital Projects Fund

SUMMARY ENTERPRISE FUNDS

FUNDS 3111, 3121,3131

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Revised Adopted 2011-12	Proposed 2012-13
Fund Balance-Invested In Capital Assets	\$ -	\$ 7,946,242	\$ 7,801,416	\$ 7,801,415	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850
Capital Assets Adjustments	\$ -	\$ (144,826)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance-Unrestricted	\$ 2,729,657	\$ 1,709,357	\$ 1,049,097	\$ 1,008,816	\$ 972,012	\$ 1,157,273	\$ 1,160,923	\$ 1,189,877
Total Fund Balance	\$ 2,729,657	\$ 9,510,773	\$ 8,850,513	\$ 8,810,231	\$ 9,663,862	\$ 9,849,123	\$ 9,852,773	\$ 9,881,727
REVENUES:								
44 Use of Money and Property								
4411 Investment Income	\$ 92,000	\$ 44,726	\$ 23,597	\$ -	\$ 3,456	\$ 3,400	\$ 3,400	\$ 3,400
4415 Tertiary Plant Reimbursements	\$ 96,746	\$ 146,761	\$ 201,719	\$ 132,033	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000
4461 Interest Charges	\$ 9,783	\$ 13,723	\$ 15,729	\$ 48,582	\$ 15,414	\$ 15,000	\$ 15,000	\$ 15,000
4462 Return Check Charge	\$ -	\$ -	\$ (41)	\$ -	\$ -	\$ -	\$ -	\$ -
44 Subtotal Use of Money and Property	\$ 198,529	\$ 205,210	\$ 241,004	\$ 180,615	\$ 146,870	\$ 146,400	\$ 146,400	\$ 146,400
46 Charges for Current Services								
4650 Sewer Service Charges	\$ 791,811	\$ 847,152	\$ 864,276	\$ 859,811	\$ 887,248	\$ 900,000	\$ 900,000	\$ 900,000
4651 Sewer Delinquent Charges	\$ 2,042	\$ 13,582	\$ 7,061	\$ (5,772)	\$ 3,634	\$ -	\$ -	\$ -
4653 Sewer Connection Fees	\$ 113,843	\$ 8,020	\$ 242,860	\$ 45,840	\$ 239,068	\$ 299,000	\$ 525,000	\$ 350,000
46 Subtotal Charges for Current Services	\$ 907,696	\$ 868,754	\$ 1,114,197	\$ 899,879	\$ 1,129,950	\$ 1,199,000	\$ 1,425,000	\$ 1,250,000
47 Other Revenues								
4788 Sales of Agendas & Copies	\$ -	\$ -	\$ -	\$ -	\$ 460	\$ -	\$ -	\$ -
47 Subtotal Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ 460	\$ -	\$ -	\$ -
Total Revenues	\$ 1,106,225	\$ 1,073,964	\$ 1,355,201	\$ 1,080,494	\$ 1,277,280	\$ 1,345,400	\$ 1,571,400	\$ 1,396,400
EXPENSES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	\$ 97,487	\$ 156,758	\$ 153,335	\$ 119,323	\$ 92,874	\$ 78,060	\$ 78,060	\$ 106,418
5111 Salary Reduction	\$ -	\$ -	\$ -	\$ (2,127)	\$ (121)	\$ -	\$ -	\$ -
5112 Salaries & Wages Part Time Employees	\$ 8,865	\$ 4,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5113 Longevity	\$ 652	\$ 391	\$ 60	\$ 626	\$ 844	\$ 750	\$ 750	\$ -
5114 Incentive	\$ 187	\$ 300	\$ 395	\$ (3)	\$ -	\$ -	\$ -	\$ -
5130 Overtime Expense	\$ 2,656	\$ 1,367	\$ 3,864	\$ 521	\$ 157	\$ -	\$ -	\$ -
5210 In Lieu Medical	\$ -	\$ -	\$ -	\$ 6,188	\$ 4,774	\$ 4,950	\$ 4,950	\$ 4,950
5211 Employee Health Insurance	\$ 38,565	\$ 24,194	\$ 27,877	\$ 9,759	\$ 5,576	\$ 9,272	\$ 9,272	\$ 12,160
5212 Dental, Vision & Life Insurance	\$ -	\$ -	\$ 2,360	\$ 1,788	\$ 1,653	\$ 1,670	\$ 1,670	\$ 1,320
5213 PERS Retirement Expense	\$ 15,200	\$ 36,877	\$ 17,296	\$ 6,405	\$ 9,508	\$ 10,242	\$ 10,242	\$ 13,404
5214 PERS Employers Paid Employees Share	\$ 5,641	\$ 7,661	\$ 10,543	\$ 13,245	\$ 4,185	\$ 4,683	\$ 4,683	\$ 5,750
5215 Social Security	\$ 19,499	\$ 24,067	\$ 19,505	\$ 6,243	\$ 10,746	\$ 5,971	\$ 5,971	\$ 7,376
5216 FICA Employee Paid Employee Share	\$ -	\$ -	\$ 1,763	\$ 13,072	\$ -	\$ -	\$ -	\$ -
5217 Deferred Comp Match	\$ -	\$ 3,300	\$ 5,725	\$ 2,335	\$ 837	\$ -	\$ -	\$ -
5218 State Unemployment Insurance	\$ 737	\$ 8,672	\$ 6,540	\$ 835	\$ 737	\$ 716	\$ 716	\$ 781

SUMMARY ENTERPRISE FUNDS
FUNDS 3111, 3121,3131

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Revised Adopted 2011-12	Proposed 2012-13	
5219 Workers Compensation	\$ 10,318	\$ 5,330	\$ 9,371	\$ -	\$ 7,139	\$ 8,381	\$ 8,381	\$ 2,537	
5220 PARS Supplemental Retirement Annuity Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,173	\$ 1,173	\$ -	
51 Subtotal Salaries & Employee Benefits	\$ 199,807	\$ 273,716	\$ 258,635	\$ 178,210	\$ 138,909	\$ 125,868	\$ 125,868	\$ 154,696	
61 Services and Supplies									
6111 Office Expense	\$ 12,124	\$ 11,558	\$ 12,130	\$ 11,389	\$ 10,410	\$ 10,500	\$ 10,500	\$ 10,500	
6113 Operational Chemicals	\$ -	\$ -	\$ 57,669	\$ 21,986	\$ 63,494	\$ 60,000	\$ 60,000	\$ 40,000	
6119 Safety Equipment	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	
6120 Special Departmental Expense	\$ 35,573	\$ 22,717	\$ 37,300	\$ -	\$ 4,542	\$ 4,000	\$ 4,000	\$ 3,500	
6121 Testing Supplies	\$ 44,858	\$ 59,543	\$ -	\$ -	\$ 5,145	\$ 4,500	\$ 4,500	\$ 4,500	
6122 Training	\$ 53	\$ 260	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	
6126 Permit Fees/SWRCB Waste Discharge Permit	\$ 18,705	\$ -	\$ -	\$ 9,995	\$ 18,764	\$ 18,500	\$ 18,500	\$ 22,000	
6130 Small Tools	\$ 174	\$ 82	\$ 1,685	\$ -	\$ -	\$ -	\$ -	\$ -	
6140 Clothing & Personal Expense	\$ 413	\$ 625	\$ 1,700	\$ 157	\$ 201	\$ 100	\$ 100	\$ 100	
6150 Advertising	\$ -	\$ 46	\$ -	\$ -	\$ 1,694	\$ 1,500	\$ 500	\$ 500	
6160 Communications	\$ 1,894	\$ 3,413	\$ 5,046	\$ -	\$ 924	\$ 1,000	\$ 1,000	\$ 1,000	
6170 Utilities	\$ 70,278	\$ 71,336	\$ 59,622	\$ 56,485	\$ 70,909	\$ 71,000	\$ 71,000	\$ 67,000	
6180 Rents & Leases of Equip	\$ 80	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -	
6190 Maint. Of Bldgs., Structures & Grounds	\$ 46,782	\$ 34,414	\$ 13,670	\$ 738	\$ 3,292	\$ 3,000	\$ 3,000	\$ 2,000	
6193 Maint. Of Collection System	\$ 248,703	\$ 104,379	\$ 83,024	\$ 19,070	\$ 2,577	\$ 2,500	\$ 2,500	\$ 1,500	
61 Subtotal Services and Supplies	\$ 479,637	\$ 308,373	\$ 272,481	\$ 119,820	\$ 181,952	\$ 176,600	\$ 175,600	\$ 152,600	
62 Other Expenses									
6201 Gasoline	\$ 2,037	\$ 1,544	\$ 1,042	\$ 216	\$ -	\$ 100	\$ 100	\$ 100	
6202 Maintenance & Operation of Vehicle	\$ 2,117	\$ 315	\$ 1,055	\$ 62	\$ -	\$ -	\$ -	\$ -	
6203 Maintenance & Operation of Equipment	\$ 69,022	\$ 68,769	\$ 53,554	\$ 6,133	\$ 6,941	\$ 6,000	\$ 6,000	\$ 3,500	
6210 Prof & Special Services -Attorney	\$ 90,189	\$ 51,588	\$ 69,492	\$ 5,118	\$ 101,782	\$ 180,000	\$ 180,000	\$ 100,000	
6210 Prof & Special Services -Attorney Litigation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	
6211 Prof & Special Services-Accountant/Auditor	\$ 61,035	\$ 19,313	\$ 5,446	\$ -	\$ 4,774	\$ 8,425	\$ 8,425	\$ 8,700	
6212 Prof & Special Services-Engineer	\$ 33,649	\$ (2,904)	\$ 22,604	\$ 1,134	\$ 30,219	\$ 20,000	\$ 20,000	\$ 10,000	
6212 Prof & Special Services - Engineer (WW project)	\$ 220,737	\$ 99,636	\$ 141,487	\$ 12,642	\$ 77,130	\$ 10,000	\$ 8,000	\$ -	Lee & Ro
6212 Prof & Special Services-Engineer (Preston Sewer)	\$ -	\$ -	\$ -	\$ -	\$ 20,589	\$ 10,000	\$ 8,500	\$ -	Coastland
6212 Prof & Special Services-Engineer (WWTP)	\$ -	\$ -	\$ -	\$ -	\$ 21,591	\$ 5,000	\$ 2,500	\$ -	Coastland
6213 Prof & Special Services-Planner (Rate Study)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,270	\$ 40,270	\$ 40,000	PMC
6215 Prof & Special Services - Other	\$ 618,599	\$ 267,252	\$ 446,061	\$ 45,223	\$ 11,262	\$ 34,600	\$ 250	\$ 1,000	
6215 Prof & Special Services - Other (Pond 8)	\$ -	\$ -	\$ -	\$ -	\$ 16,366	\$ -	\$ -	\$ -	Condor
6215 Prof & Special Services - Other (MW-4A Rehab)	\$ -	\$ -	\$ -	\$ -	\$ 2,872	\$ -	\$ -	\$ -	Condor
6216 Prof & Special Services - Program Mgr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,272	\$ 51,603	\$ -	RBI
6216 Prof & Special Services - Finalize CDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ -	RBI
6216 Prof & Special Services - Seepage Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,463	\$ -	RBI
6216 Prof & Special Services - Revised WDR	\$ -	\$ -	\$ -	\$ -	\$ 5,530	\$ -	\$ -	\$ -	RBI
6217 Prof & Special Services - Finance Advisor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 10,000	\$ 15,000	CSG Advisors
6218 Prof & Special Services - Bond Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,500	\$ -	\$ -	
6220 Other Contractural Services	\$ 156,010	\$ 158,260	\$ 90,163	\$ 39,833	\$ 52,340	\$ 55,000	\$ 34,600	\$ 35,000	
6222 Contract Operator Costs	\$ -	\$ -	\$ -	\$ 409,829	\$ 396,996	\$ 412,876	\$ 412,876	\$ 412,876	

SUMMARY ENTERPRISE FUNDS
FUNDS 3111, 3121,3131

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Revised Adopted 2011-12	Proposed 2012-13	
6223 Other Contractual Services - City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	
6226 Prof & Special Services - Winzler & Kelly (GHD)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,486	\$ 109,804	
6227 Prof & Special Services - Environmental Doc (CEQA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
6228 Prof & Special Services - Program Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000	
6229 Prof & Special Services - Proposition 218 Process	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
6230 Insurance and Surety Bonds	\$ 7,295	\$ 9,911	\$ 601	\$ 59,996	\$ 13,013	\$ 14,765	\$ 14,765	\$ 15,000	
6240 Memberships and Dues	\$ 1,410	\$ 740	\$ 766	\$ 580	\$ 349	\$ 350	\$ 350	\$ 350	
6250 Travel, Conference & Meetings	\$ 30,858	\$ 426	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ -	
62 Subtotal Other Expenses	\$ 1,292,958	\$ 674,850	\$ 832,471	\$ 580,766	\$ 761,754	\$ 909,658	\$ 1,017,688	\$ 1,129,330	
88 Capital Expense and Fixed Assets									
8813 Other Than Bldg.	\$ 107,679	\$ 404,757	\$ -	\$ -	\$ 1,310	\$ -	\$ -	\$ -	
8814 New Equipment	\$ 23,007	\$ 1,613	\$ 28,349	\$ -	\$ 803	\$ -	\$ -	\$ -	
8816 Collection System Upgrade-Preston Sewer Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,290	\$ -	Martin Eng-Preston Sewer
8816 Collection System Upgrade-Annual Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
8817 Construction Plans & Specifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
8818 Bid Phase Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
8819 Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
8820 Construction Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
8820 Construction Contingency - 1/4 of 10%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,500	\$ 107,500	
56 Subtotal Capital Expense and Fixed Assets	\$ 130,686	\$ 406,370	\$ 28,349	\$ -	\$ 2,113	\$ -	\$ 199,790	\$ 1,032,500	
92 Other Expense									
9235 Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
9261 Miscellaneous Expense	\$ 24,682	\$ (620)	\$ 3,547	\$ 484	\$ 641	\$ 500	\$ 500	\$ 500	
92 Subtotal Other Expense	\$ 24,682	\$ (620)	\$ 3,547	\$ 484	\$ 3,641	\$ 3,500	\$ 3,500	\$ 3,500	
Total Expenses	\$ 2,127,770	\$ 1,662,689	\$ 1,395,483	\$ 879,280	\$ 1,088,369	\$ 1,215,626	\$ 1,522,446	\$ 2,472,626	
INCOME (LOSS) BEFORE TRANSFERS	\$ (1,021,545)	\$ (588,725)	\$ (40,281)	\$ 201,214	\$ 188,911	\$ 129,774	\$ 48,954	\$ (1,076,226)	
OTHER FINANCING SOURCES:									
4911 Transfer In	\$ -	\$ -	\$ 449,097	\$ -	\$ -	\$ -	\$ 465,037	\$ 1,317,431	
9700 Transfer Out	\$ -	\$ (63,270)	\$ (449,097)	\$ -	\$ -	\$ -	\$ (465,037)	\$ (1,317,431)	
Total Other Financing Sources (Uses)	\$ -	\$ (63,270)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Income (Loss)	\$ (1,021,545)	\$ (651,995)	\$ (40,281)	\$ 201,214	\$ 188,911	\$ 129,774	\$ 48,954	\$ (1,076,226)	
Prior Period Adjustment	\$ 1,245	\$ (8,265)	\$ -	\$ 652,418	\$ -	\$ -	\$ -	\$ -	
PROJECTED FUND BALANCE	\$ 1,709,357	\$ 8,850,513	\$ 8,810,232	\$ 9,663,862	\$ 9,852,773	\$ 9,928,897	\$ 9,881,727	\$ 8,805,501	
Fund Balance-Invested In Capital Assets	\$ -	\$ 7,801,416	\$ 7,801,416	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	

SUMMARY ENTERPRISE FUNDS
FUNDS 3111, 3121,3131

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Revised Adopted 2011-12	Proposed 2012-13
Fund Balance-Unrestricted	\$ 1,709,357	\$ 1,049,097	\$ 1,008,816	\$ 972,012	\$ 1,160,923	\$ 1,237,047	\$ 1,189,877	\$ 113,651
Total Fund Balance	\$ 1,709,357	\$ 8,850,513	\$ 8,810,232	\$ 9,663,862	\$ 9,852,773	\$ 9,928,897	\$ 9,881,727	\$ 8,805,501

CITY OF IONE

Moved Capital Assets to Capital Project Fund

ENTERPRISE FUNDS

FUND 3111 - Wastewater Operations Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Adjusted Adopted 2011-12	Proposed FY 2012-13
Fund Balance-Unrestricted	\$ 929,329	\$ 762,358	\$ 999,540	\$ 796,694	\$ 1,115,293	\$ 1,471,332	\$ 1,474,982	\$ 1,393,717
REVENUES:								
44 Use of Money and Property								
4411 Investment Income	\$ 42,813	\$ 32,029	\$ 23,138	\$ -	\$ 3,456	\$ 3,400	\$ 3,400	\$ 3,400
4461 Interest Charges	\$ 9,783	\$ 13,723	\$ 15,729	\$ 48,582	\$ 15,414	\$ 15,000	\$ 15,000	\$ 15,000
4462 Return Check Charge	\$ -	\$ -	\$ (41)	\$ -	\$ -	\$ -	\$ -	\$ -
40 Subtotal Use of Money and Property	\$ 52,596	\$ 45,752	\$ 38,826	\$ 48,582	\$ 18,870	\$ 18,400	\$ 18,400	\$ 18,400
46 Charges for Current Services								
4650 Sewer Service Charges	\$ 791,811	\$ 847,152	\$ 864,276	859,811	\$ 887,248	\$ 900,000	\$ 900,000	\$ 900,000
4651 Sewer Delinquent Charges	\$ 2,042	\$ 13,582	\$ 7,061	(5,772)	\$ 3,634	\$ -	\$ -	\$ -
46 Subtotal Charges for Current Services	\$ 793,853	\$ 860,734	\$ 871,337	854,039	\$ 890,882	\$ 900,000	\$ 900,000	\$ 900,000
TOTAL REVENUES	\$ 846,449	\$ 906,486	\$ 910,163	\$ 902,621	\$ 909,752	\$ 918,400	\$ 918,400	\$ 918,400
EXPENSES:								
51 Salaries and Employee Benefits								
5110 Salaries & Wages Regular Employees	\$ 97,487	\$ 156,758	\$ 153,335	\$ 119,323	\$ 92,874	\$ 78,060	\$ 78,060	\$ 86,418
5111 Salary Reduction	\$ -	\$ -	\$ -	\$ (2,127)	\$ (121)	\$ -	\$ -	\$ -
5112 Salaries & Wages Part Time Employees	\$ 8,865	\$ 4,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5113 Longevity Pay	\$ 652	\$ 391	\$ 60	\$ 626	\$ 844	\$ 750	\$ 750	\$ -
5114 Incentive	\$ 187	\$ 300	\$ 395	\$ (3)	\$ -	\$ -	\$ -	\$ -
5130 Overtime Expense	\$ 2,656	\$ 1,367	\$ 3,864	\$ 521	\$ 157	\$ -	\$ -	\$ -
5211 Employee Health Insurance	\$ 38,565	\$ 24,194	\$ 27,877	\$ 9,759	\$ 5,576	\$ 9,272	\$ 9,272	\$ 10,510
5212 Dental, Vision & Life Insurance	\$ -	\$ -	\$ 2,360	\$ 1,788	\$ 1,653	\$ 1,670	\$ 1,670	\$ 1,097
5213 PERS Retirement Expense	\$ 15,200	\$ 36,877	\$ 17,296	\$ 6,405	\$ 9,508	\$ 10,242	\$ 10,242	\$ 11,262
5214 PERS Employers Paid Employees Share	\$ 5,641	\$ 7,661	\$ 10,543	\$ 13,245	\$ 4,185	\$ 4,683	\$ 4,683	\$ 4,550
5215 Social Security	\$ 19,499	\$ 24,067	\$ 19,505	\$ 6,243	\$ 10,746	\$ 5,971	\$ 5,971	\$ 6,229
5216 FICA Employee Paid Employee Share	\$ -	\$ -	\$ 1,763	\$ 13,072	\$ -	\$ -	\$ -	\$ -
5217 Deferred Comp Match	\$ -	\$ 3,300	\$ 5,725	\$ 2,335	\$ 837	\$ -	\$ -	\$ -
5210 In Lieu Medical	\$ -	\$ -	\$ -	\$ 6188	\$ 4,774	\$ 4,950	\$ 4,950	\$ 4,950
5218 State Unemployment Insurance	\$ 737	\$ 8,672	\$ 6,540	\$ 835	\$ 737	\$ 716	\$ 716	\$ 716
5219 Workers Compensation	\$ 10,318	\$ 5,330	\$ 9,371	\$ -	\$ 7,139	\$ 8,381	\$ 8,381	\$ 2,537
5220 PARS Supplemental Retirement Annuity Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,173	\$ 1,173	\$ -
51 Subtotal Salaries and Employee Benefits	\$ 199,807	\$ 273,716	\$ 258,635	\$ 178,210	\$ 138,909	\$ 125,868	\$ 125,868	\$ 128,269
61 Services and Supplies								
6111 Office Supplies	\$ 11,135	\$ 11,428	\$ 12,122	\$ 11,389	\$ 10,410	\$ 10,500	\$ 10,500	\$ 10,500
6119 Safety Equipment	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
6120 Special Departmental Expense	\$ 820	\$ 15,794	\$ 31,020	\$ -	\$ 1,197	\$ 1,000	\$ 1,000	\$ 500
6122 Training	\$ 53	\$ 260	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -
6126 Permit Fees	\$ 6,235	\$ -	\$ -	\$ 1,226	\$ 8,769	\$ 8,500	\$ 8,500	\$ 12,000
6130 Small Tools	\$ 174	\$ 82	\$ 1,685	\$ -	\$ -	\$ -	\$ -	\$ -
6140 Clothing & Personal Expense	\$ 413	\$ 625	\$ 1,700	\$ 157	\$ 201	\$ 100	\$ 100	\$ 100
6150 Advertising	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ 1,401	\$ 2,631	\$ 3,806	\$ -	\$ 360	\$ 400	\$ 400	\$ 500
6170 Utilities	\$ 45,081	\$ 45,206	\$ 35,560	\$ 30,206	\$ 43,935	\$ 44,000	\$ 44,000	\$ 40,000

ENTERPRISE FUNDS
FUND 3111 - Wastewater Operations Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Adjusted Adopted 2011-12	Proposed FY 2012-13	
6180 Rents & Leases of Equip	\$ 80	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -	
6190 Maint. Of Bldgs., Structures & Grounds	\$ 45,591	\$ 34,199	\$ 8,568	\$ 163	\$ 2,880	\$ 2,500	\$ 2,500	\$ 1,500	
6193 Maint. Of Collection System	\$ 248,703	\$ 104,379	\$ 83,024	\$ 19,070	\$ 2,577	\$ 2,500	\$ 2,500	\$ 1,500	
61 Subtotal Services and Supplies	\$ 359,686	\$ 214,650	\$ 178,111	\$ 62,211	\$ 70,329	\$ 69,500	\$ 69,500	\$ 66,600	
62 Other Expenses									
6201 Gasoline	\$ 2,037	\$ 1,544	\$ 1,042	\$ 216	\$ -	\$ 100	\$ 100	\$ 100	
6202 Maintenance & Operation of Vehicle	\$ 2,117	\$ 315	\$ 1,043	\$ -	\$ -	\$ -	\$ -	\$ -	
6203 Maintenance & Operation of Equipment	\$ 52,355	\$ 59,433	\$ 38,512	\$ 1,566	\$ 917	\$ 1,000	\$ 1,000	\$ 1,000	
6210 Prof. & Special Services -Attorney	\$ 35,929	\$ 51,588	\$ 19,360	\$ 5,118	\$ -	\$ -	\$ -	\$ 20,000	
6211 Prof. & Special Services - Accountant/Auditor	\$ 45,513	\$ 17,828	\$ 5,446	\$ -	\$ -	\$ 4,225	\$ 4,225	\$ 4,500	
6212 Prof. & Special Services - Engineer	\$ 33,285	\$ (2,904)	\$ 22,505	\$ 1,134	\$ 30,219	\$ 20,000	\$ 20,000	\$ 10,000	Coastland
6215 Prof. & Special Services - Other	\$ 111,939	\$ -	\$ 95,997	\$ -	\$ -	\$ 24,600	\$ -	\$ -	
6215 Prof. & Special Services - Other	\$ -	\$ 16,841	\$ 4,146	\$ -	\$ 9,745	\$ -	\$ -	\$ -	
6220 Other Contractural Services	\$ 102,658	\$ 98,822	\$ 29,962	\$ 29,111	\$ 39,954	\$ 45,000	\$ 24,600	\$ 25,000	Condor
6222 Contract Wastewater Operator Costs	\$ -	\$ -	\$ -	\$ 255,833	\$ 243,000	\$ 252,720	\$ 252,720	\$ 252,720	Perc
6223 Other Contractural Services-City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 20,000	\$ -	
6230 Insurance and Surety Bonds	\$ 3,647	\$ 6,316	\$ 601	\$ 49,558	\$ 13,013	\$ 12,765	\$ 12,765	\$ 13,000	
6240 Membership and Dues	\$ 1,410	\$ 740	\$ 766	\$ 580	\$ 349	\$ 350	\$ 350	\$ 350	
6250 Travel, Conference & Meetings	\$ 30,858	\$ 426	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ -	
62 Subtotal Other Expenses	\$ 421,748	\$ 250,949	\$ 219,580	\$ 343,116	\$ 337,197	\$ 410,760	\$ 335,760	\$ 326,670	
88 Capital Expense and Fixed Assets									
8814 New Equipment	\$ 180	\$ 1,613	\$ 4,052	\$ -	\$ -	\$ -	\$ -	\$ -	
88 Subtotal New Equipment	\$ 180	\$ 1,613	\$ 4,052	\$ -	\$ -	\$ -	\$ -	\$ -	
92 Miscellaneous Expenses									
9235 Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
9261 Miscellaneous Expense	\$ 22,979	\$ (707)	\$ 3,535	\$ 484	\$ 628	\$ 500	\$ 500	\$ 500	
92 Subtotal Miscellaneous Expense	\$ 22,979	\$ (707)	\$ 3,535	\$ 484	\$ 3,628	\$ 3,500	\$ 3,500	\$ 3,500	
Total Expenses	\$ 1,004,400	\$ 740,221	\$ 663,913	\$ 584,021	\$ 550,063	\$ 609,628	\$ 534,628	\$ 525,039	
INCOME (LOSS) BEFORE TRANSFERS	\$ (157,951)	\$ 166,265	\$ 246,251	\$ 318,600	\$ 359,689	\$ 308,772	\$ 383,772	\$ 393,361	
OTHER FINANCING SOURCES:									
Transfer In From Fd 3121/3131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9711 Transfer Out to Fund 3121	\$ -	\$ -	\$ (449,097)	\$ -	\$ -	\$ -	\$ (465,037)	\$ (1,317,431)	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (449,097)	\$ -	\$ -	\$ -	\$ (465,037)	\$ (1,317,431)	
Net Income (Loss)	\$ (157,951)	\$ 166,265	\$ (202,846)	\$ 318,600	\$ 359,689	\$ 308,772	\$ (81,265)	\$ (924,070)	
Prior Period Adjustment	\$ (9,020)	\$ 70,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PROJECTED FUND BALANCE	\$ 762,358	\$ 999,540	\$ 796,694	\$ 1,115,293	\$ 1,474,982	\$ 1,780,104	\$ 1,393,717	\$ 469,647	
Fund Balance-Unrestricted	\$ 762,358	\$ 999,540	\$ 796,694	\$ 1,115,293	\$ 1,474,982	\$ 1,780,104	\$ 1,393,717	\$ 469,647	
Total Fund Balance	\$ 762,358	\$ 999,540	\$ 796,694	\$ 1,115,293	\$ 1,474,982	\$ 1,780,104	\$ 1,393,717	\$ 469,647	

CITY OF IONE

Moved Capital Assets to Wastewater Capital Projects Fund

ENTERPRISE FUNDS

FUND 3121 - Wastewater Capital Projects Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Revised Adopted 2011-12	Proposed 2012-13
Fund Balance-Invested in Capital Assets	\$ -	\$ 7,946,242	\$ 7,801,416	\$ 7,801,415	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850
Capital Assets Adjustments	\$ -	\$ (144,826)	\$ -	\$ -				
Fund Balance-Unrestricted	\$ 1,712,530	\$ 965,180	\$ 95,340	\$ 227,648	\$ (250,049)	\$ (264,975)	\$ (264,975)	\$ -
Total Fund Balance	\$ 1,712,530	\$ 8,766,596	\$ 7,896,756	\$ 8,029,063	\$ 8,441,801	\$ 8,426,875	\$ 8,426,875	\$ 8,691,850

REVENUES:

44 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	\$ -	\$ -	\$ -	\$ -	\$ -

46 Charges for Current Services

4653 Sewer Connection Fees	\$ 113,843	\$ 8,020	\$ 242,860	\$ 45,840	\$ 239,068	\$ 299,000	\$ 525,000	\$ 350,000
46 Subtotal Charges for Current Services	\$ 113,843	\$ 8,020	\$ 242,860	\$ 45,840	\$ 239,068	\$ 299,000	\$ 525,000	\$ 350,000

47 Other Revenues

4788 Sales of Agendas & Copies	\$ -	\$ -	\$ -	\$ -	\$ 460	\$ -	\$ -	\$ -
47 Subtotal Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ 460	\$ -	\$ -	\$ -

Total Revenues

\$ 161,569	\$ 20,717	\$ 243,305	\$ 45,840	\$ 239,528	\$ 299,000	\$ 525,000	\$ 350,000
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EXPENSES:

51 Salaries and Employee Benefits

5110 Salaries & Wages Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
5211 Employee Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650
5212 Dental, Vision & Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223
5213 PERS Retirement Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,142
5214 PERS Employers Paid Employees Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
5215 Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,147
5218 State Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65
51 Subtotal Salaries & Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,427

61 Services and Supplies

6120 Special Departmental Expense	\$ -	\$ -	\$ 5,601	\$ -	\$ -	\$ -	\$ -	\$ -
6150 Advertising	\$ -	\$ -	\$ -	\$ -	\$ 1,694	\$ 1,500	\$ 500	\$ 500
61 Subtotal Services and Supplies	\$ -	\$ -	\$ 5,601	\$ -	\$ 1,694	\$ 1,500	\$ 500	\$ 500

62 Other Expenses

6210 Prof & Special Services -Attorney	\$ 54,260	\$ -	\$ 50,132	\$ -	\$ 101,782	\$ 180,000	\$ 180,000	\$ 60,000
6210 Prof & Special Services -Attorney Litigation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
6211 Prof & Special Services-Accountant/Auditor	\$ 15,522	\$ 1,485	\$ -	\$ -	\$ 4,774	\$ 4,200	\$ 4,200	\$ 4,200
6212 Prof & Special Services - Engineer (WW project)	\$ 220,737	\$ 99,636	\$ 141,487	\$ 12,642	\$ 77,130	\$ 10,000	\$ 8,000	\$ - Lee & Ro
6212 Prof & Special Services-Engineer (Preston Sewer)	\$ -	\$ -	\$ -	\$ -	\$ 20,589	\$ 10,000	\$ 8,500	\$ - Coastland
6212 Prof & Special Services-Engineer (WWTP)	\$ -	\$ -	\$ -	\$ -	\$ 21,591	\$ 5,000	\$ 2,500	\$ - Coastland
6213 Prof & Special Services-Planner (Rate Study)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,270	\$ 40,270	\$ 40,000 PMC
6215 Prof & Special Services - Other	\$ 506,268	\$ 250,411	\$ 338,577	\$ 42,988	\$ -	\$ 10,000	\$ 250	\$ 1,000
6215 Prof & Special Services - Other (Pond 8)	\$ -	\$ -	\$ -	\$ -	\$ 16,366	\$ -	\$ -	\$ - Condor
6215 Prof & Special Services - Other (MW-4A Rehab)	\$ -	\$ -	\$ -	\$ -	\$ 2,872	\$ -	\$ -	\$ - Condor
6216 Prof & Special Services - Program Mgr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,272	\$ 51,603	\$ - RBI
6216 Prof & Special Services - Finalize CDO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ - RBI

ENTERPRISE FUNDS
FUND 3121 - Wastewater Capital Projects Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Revised Adopted 2011-12	Proposed 2012-13	
6216 Prof & Special Services - Seepage Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,463	\$ -	RBI
6216 Prof & Special Services - Revised WDR	\$ -	\$ -	\$ -	\$ -	\$ 5,530	\$ -	\$ -	\$ -	RBI
6217 Prof & Special Services - Finance Advisor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 10,000	\$ 15,000	CSG Advisors
6218 Prof & Special Services - Bond Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,500	\$ -	\$ -	
6223 Other Contractual Services - City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	
6226 Prof & Special Services - Wlnzler & Kelly (GHD)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,486	\$ 109,804	
6227 Prof & Special Services - Environmental Doc (CEQA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
6228 Prof & Special Services - Program Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000	
6229 Prof & Special Services - Proposition 218 Process	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
62 Subtotal Other Expenses	\$ 796,787	\$ 351,532	\$ 530,196	\$ 55,630	\$ 250,634	\$ 371,742	\$ 524,772	\$ 608,004	
88 Capital Expense and Fixed Assets									
8813 Other Than Bldg.	\$ 107,679	\$ 404,757	\$ -	\$ -	\$ 1,310	\$ -	\$ -	\$ -	
8814 New Equipment	\$ 2,850	\$ -	\$ 24,297	\$ -	\$ 803	\$ -	\$ -	\$ -	
8816 Collection System Upgrade-Preston Sewer Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,290	\$ -	Martin Eng-Preston Sewer
8816 Collection System Upgrade-Annual Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
8817 Construction Plans & Specifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
8818 Bid Phase Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
8819 Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
8820 Construction Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
8820 Construction Contingency - 1/4 of 10%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,500	\$ 107,500	
56 Subtotal Capital Expense and Fixed Assets	\$ 110,529	\$ 404,757	\$ 24,297	\$ -	\$ 2,113	\$ -	\$ 199,790	\$ 1,032,500	
92 Other Expense									
9261 Miscellaneous Expense	\$ 1,603	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	
92 Subtotal Other Expense	\$ 1,603	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	
Total Expenses	\$ 908,919	\$ 756,289	\$ 560,094	\$ 55,630	\$ 254,454	\$ 373,242	\$ 725,062	\$ 1,667,431	
INCOME (LOSS) BEFORE TRANSFERS	\$ (747,350)	\$ (735,572)	\$ (316,789)	\$ (9,790)	\$ (14,926)	\$ (74,242)	\$ (200,062)	\$ (1,317,431)	
OTHER FINANCING SOURCES:									
4911 Transfer In From Fd 3111	\$ -	\$ -	\$ 449,097	\$ -	\$ -	\$ -	\$ 465,037	\$ 1,317,431	
9700 Transfer Out to Fd 3111	\$ -	\$ (55,086)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ (55,086)	\$ 449,097	\$ -	\$ -	\$ -	\$ 465,037	\$ 1,317,431	
Operating Income (Loss)	\$ (747,350)	\$ (790,658)	\$ 132,308	\$ (9,790)	\$ (14,926)	\$ (74,242)	\$ 264,975	\$ -	
Prior Period Adjustment	\$ -	\$ (79,182)	\$ -	\$ 422,528	\$ -	\$ -	\$ -	\$ -	
PROJECTED FUND BALANCE	\$ 965,180	\$ 7,896,756	\$ 8,029,064	\$ 8,441,801	\$ 8,426,875	\$ 8,352,633	\$ 8,691,850	\$ 8,691,850	
Fund Balance-Invested In Capital Assets	\$ -	\$ 7,801,416	\$ 7,801,416	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	\$ 8,691,850	
Fund Balance-Unrestricted	\$ 965,180	\$ 95,340	\$ 227,648	\$ (250,049)	\$ (264,975)	\$ (339,217)	\$ -	\$ -	
Total Fund Balance	\$ 965,180	\$ 7,896,756	\$ 8,029,064	\$ 8,441,801	\$ 8,426,875	\$ 8,352,633	\$ 8,691,850	\$ 8,691,850	

CITY OF IONE
ENTERPRISE FUNDS
FUND 3131 - Wastewater Tertiary Plant

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Adjusted Adopted 2011-12	Proposed FY 2012-13
Fund Balance-Unrestricted	\$ 87,798	\$ (18,181)	\$ (45,783)	\$ (15,526)	\$ 106,768	\$ (49,084)	\$ (49,084)	\$ (203,840)
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	\$ 128,000	\$ 128,000	\$ 128,000
44 Subtotal Use of Money and Property	\$ 98,207	\$ 146,761	\$ 201,733	\$ 132,033	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000
Total Revenue	\$ 98,207	\$ 146,761	\$ 201,733	\$ 132,033	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000
EXPENSES:								
61 Services and Supplies								
6111 Office Expense	\$ 989	\$ 130	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
6113 Operational Chemicals	\$ -	\$ -	\$ 57,669	\$ 21,986	\$ 63,494	\$ 60,000	\$ 60,000	\$ 40,000
6119 Safety Equipment	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
6120 Special Departmental Expense	\$ 34,753	\$ 6,923	\$ 679	\$ -	\$ 3,345	\$ 3,000	\$ 3,000	\$ 3,000
6121 Testing Supplies	\$ 44,858	\$ 59,543	\$ -	\$ -	\$ 5,145	\$ 4,500	\$ 4,500	\$ 4,500
6126 SWRCB Waste Discharge Permit	\$ 12,470	\$ -	\$ -	\$ 8,769	\$ 9,995	\$ 10,000	\$ 10,000	\$ 10,000
6160 Communications	\$ 493	\$ 782	\$ 1,240	\$ -	\$ 564	\$ 600	\$ 600	\$ 500
6170 Utilities	\$ 25,197	\$ 26,130	\$ 24,062	\$ 26,279	\$ 26,974	\$ 27,000	\$ 27,000	\$ 27,000
6190 Maint. Of Bldgs., Structures & Grounds	\$ 1,191	\$ 215	\$ 5,103	\$ 575	\$ 412	\$ 500	\$ 500	\$ 500
61 Subtotal Services and Supplies	\$ 119,951	\$ 93,723	\$ 88,769	\$ 57,609	\$ 109,929	\$ 105,600	\$ 105,600	\$ 85,500
62 Other Expenses								
6202 Maintenance & Operation of Vehicle	\$ -	\$ -	\$ 11	\$ 62	\$ -	\$ -	\$ -	\$ -
6203 Maintenance & Operation of Equipment	\$ 16,667	\$ 9,336	\$ 15,043	\$ 4,567	\$ 6,024	\$ 5,000	\$ 5,000	\$ 2,500
6210 Prof & Special Services - Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 10,000	\$ 10,000	\$ 10,000
6222 Contract Operator Costs	\$ -	\$ -	\$ -	\$ 153,996	\$ 153,996	\$ 160,156	\$ 160,156	\$ 160,156
6230 Insurance and Surety Bonds	\$ 3,648	\$ 3,595	\$ -	\$ 10,438	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
62 Subtotal Other Expenses	\$ 74,423	\$ 72,369	\$ 82,695	\$ 182,020	\$ 173,923	\$ 177,156	\$ 177,156	\$ 194,656
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	\$ 283,852	\$ 282,756	\$ 282,756	\$ 280,156
INCOME (LOSS) BEFORE TRANSFERS	\$ (116,244)	\$ (19,418)	\$ 30,257	\$ (107,596)	\$ (155,852)	\$ (154,756)	\$ (154,756)	\$ (152,156)
OTHER FINANCING SOURCES (USES):								
Transfer Out to Fd 3111	\$ -	\$ (8,184)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENTERPRISE FUNDS

FUND 3131 - Wastewater Tertiary Plant

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Unaudited 2010-11	Adopted 2011-12	Adjusted Adopted 2011-12	Proposed FY 2012-13
Total Other Financing Sources (Uses)	\$ -	\$ (8,184)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Income (Loss)	\$ (116,244)	\$ (27,602)	\$ 30,257	\$ (107,596)	\$ (155,852)	\$ (154,756)	\$ (154,756)	\$ (152,156)
Prior Period Adjustments	\$ 10,265	\$ -	\$ -	\$ 229,890	\$ -	\$ -	\$ -	\$ -
PROJECTED FUND BALANCE	\$ (18,181)	\$ (45,783)	\$ (15,526)	\$ 106,768	\$ (49,084)	\$ (203,840)	\$ (203,840)	\$ (355,996)