CITY OF IONE

ADOPTED BUDGET

FISCAL YEAR 2011-12

December 6, 2011

January 17, 2012

Agenda Item # _

CITY OF IONE
CITY COUNCIL
STAFF REPORT

FOR THE MEETING OF DECEMBER 6, 2011

DATE: DECEMBER 1, 2011

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: JEFF BUTZLAFF, INTERIM CITY MANAGER

SUBJECT: DRAFT FINAL FY 2011-12 CITY GENERAL FUND AND GAS TAX BUDGETS

RECOMMENDED ACTION:

That City Council, following discussion and public comment, either adopt the draft FY 2011-12 Final General Fund and Gas Tax Budgets as presented (or as may be further modified), or defer final action to the City Council meeting of December 20, 2011 with any additional direction to staff as may be determined. .

SOURCES OF FUNDING:

General Fund, General Fund supporting revenue sources, Gas Tax

DISCUSSION:

Introduction:

It was just two months ago when staff had the unpleasant responsibility of presenting to City Council and the community the City's unexpectedly dire General Fund revenue shortfall that made existing organizational staffing and operational levels no longer sustainable. That in itself presented a substantial challenge.

TYPE OF ITEM:
________ Consent
________ Departmental
________ Public Hearing
________ Other ____________

PREVIOUS ACTION/REFERRAL:

Council Order No. ________

Meeting of: ____________________

City Council for the City of Ione

Upon motion of Council Member
Seconded by Council Member
And carried ________ by those members present,
The Council hereby adopts the recommended action contained in this report.

Dated: ______________________________
Janice Traverso, City Clerk

By: ______________________________

Shortly thereafter, it was also determined that the General Fund Reserve, previously represented as $1.3 million, was no longer there, with about half of it having been eroded away during the Property Tax and VLF revenue collapse the second half of FY 2010-11, and the remainder actually consisting of restricted Measure M (Fire) and Proposition 1B (Roads) rather than actual discretionary General Funds. This left us nowhere to turn, and created even greater urgency.

Since then, we have endeavored to find our way out of this financial chasm by downsizing the City organization to bring annualized expenditures more into alignment with what appears to be "the new normal" level of annual General Fund revenues for Ione's foreseeable future. Although FY 2011-12 is the transitional year when this downsizing process is taking place, and unavoidably remains in a deficit situation for the year overall (albeit significantly reduced), these reductions will give us a better chance in FY 2012-13 and beyond – when they are more fully realized – to once again be able to balance then current year General Fund expenditures with current year General Fund revenues.

Although there are some who have expressed impatience with the time this has taken, it is the case that in just two months we have brought forth several operational reductions and employee concessions, including revised MOU's with both SEIU and IPOA. In keeping with our commitment from the outset to move as quickly, but also as fairly and equitably, as possible – and in recognition of their years of dedicated service to the City – we also established the PARS Supplementary Retirement Plan as a viable alternative to outright layoffs for the City's four retirement eligible employees (all of whom have accepted the early retirement offer)..

.As is more thoroughly discussed in a separate Staff Report for this City Council Agenda, we are also endeavoring to make more explicit, formal and accountable the interfund transfers (or internal borrowing) process that occurred on a largely inadvertent, de facto basis during the period when General Fund revenue levels began to rapidly decline. Specific repayment by the General Fund over time to these other funds is being made an inherent part of the Budget process from this point forward.

FY 2011-12 General Fund Summary; Reductions, Savings, Revenues and Other Adjustments

The attached schedule, "Fiscal Year 2011-12 Draft Final Budget Net General Fund Personnel and Operational Costs by Department," serves again as the overall succinct "bottom line" summary of the detailed General Fund Budget materials provided herein. As emphasized above, FY 2011-12 itself could not be completely brought into balance given the "front end loading" of unsustainable General Fund staffing and expenditure levels the first several months of the Fiscal Year, and the time and costs associated with downsizing staffing levels through the early retirement incentive (including final payout amounts of accumulated vacation and sick leave balances equivalent in themselves to nearly three additional full months of compensation).

The attached schedule of "Annualized General Fund Savings from PARS Early Retirements" illustrates the General Fund net savings of the four retiring City employees for a full year ($267,571, minus up to $43,919 for Part-time backfill costs, or $223,652). The attached schedule of "Retiree Transition Costs" (which also includes prorated functional "backfill" costs) provides a reality check as to what it takes in time and funding to "get out from under" the cost of such positions during this transitional downsizing year when we're essentially "cutting our losses."

CITY OF IONE

Fiscal Year 2011-12 Preliminary Final Budget
Net General Fund Personnel and Operational Costs By Department

Department	Personnel	Operations	Departmental Totals
City Council	$ 13,662	$ 7,500	$ 21,162
City Manager	$ 45,000	$ 1,000	$ 46,000
City Clerk	$ 79,431	$ 7,075	$ 86,506
Finance	$ 92,011	$ 21,234	$ 113,245
City Treasurer	$ 2,732	$ -	$ 2,732
City Attorney	$ -	$ 100,000	$ 100,000
Police Department	$ 678,094	$ 166,036	$ 844,130
Fire Department	$ -	$ 21,965	$ 21,965
Planning	$ -	$ 30,646	$ 30,646
Building Inspection	$ 83,501	$ 4,750	$ 88,251
Engineering	$ -	$ 4,500	$ 4,500
Parks	$ 169,163	$ 35,691	$ 204,854
Administrative Services	$ -	$ 191,549	$ 191,549
Mechanic	$ 26,490	$ 1,000	$ 27,490
Personnel/Operations Grand Totals	$ 1,190,084	$ 592,946	$ 1,783,030

Total Net General Fund Revenue	$ 1,552,835
Total Net General Fund Expenditures	$ 1,783,030
Projected General Fund Operational Deficit	$ (230,195)

ANNUALIZED GENERAL FUND SAVINGS FROM PARS EARLY RETIREMENTS

The annualized General Fund savings from the retirement of these four employees are as follows:

Records Clerk	$	67,318		
Street and Park Maintenance Supervisor	$	79,903		
Building Inspector/Public Works Project Manager	$	98,477		
Administrative Assistant/City Clerk	$	78,022		
Total General Fund Savings from Retirement			$	323,720
Not-To-Exceed Functional Part-Time General Fund "Backfill" Costs				
Records Clerk/Office Assistant	$	17,050		
Building Inspector/Public Works Project Manager	$	26,869		
Total Part-Time "Backfill"			$	(43,919)
Annual 5 year PARS Annunity costs			$	(42,418)
Post Retirement Medical Cost			$	(13,731)
Net Total General Fund Savings from Retirements			**$**	**223,652**

CITY OF IONE
RETIREE TRANSITION COSTS

Retiree	General Fund Payouts	Projected Total	Original Budget
Retiree #1	$ 13,329	$ 50,040	$ 67,318
Retiree #2	$ 19,003	$ 65,325	$ 79,903
Retiree #3	$ 20,400	$ 63,731	$ 98,477
Retiree #4	$ 24,668	$ 64,977	$ 78,022
Total General Fund Cost	**$ 77,400**	**$ 244,073**	**$ 323,720**
General Fund Part-Time Backfill			
Records Clerk/Office Assistant - 5 months			$ 8,061
Building Inspector - 6 months			$ 13,435
Total General Fund Cost			**$ 21,496**
Transitional Retiree Costs			
Projected Total			$ 244,073
Part-Time Backfill			$ 21,496
Transitional Retiree Costs			**$ 265,569**
Original Full Year			$ 325,720
Transitional Retiree Costs			$ (265,569)
Prorated PARS Annuity Costs			$ (17,972)
Post-Retirement Medical Costs			$ (8,234)
Net Transition Year Personnel Reduction			**$ 33,945**

The attached "Summary of Non-Layoff General Fund Cost Reductions as Applied to FY 2011-12" represents a revision of the earlier version presented on November 1, which indicated $295,511 in operational reductions, employee and union concessions, and revenue enhancements. At the time, it was emphasized that some of these were shown on an annualized basis, which on the attached revised version have been adjusted to only apply to the remainder of FY 2011-12. It was further emphasized that projected savings from the SEIU concessions would be reduced to the extent that SEIU employees determine to retire, which is now also reflected in this revised version. It was determined that about $39,000 of the Police Chief's proposed reductions in Overtime and Training costs had already been anticipated in the initial FY 2011-12 "Status Quo Budget," and the savings attributed to closing the Swimming Pool have been adjusted to reflect the annual revenues of around $8,500 generated by the program. The net $163,252 savings have been fully incorporated into the draft Final FY 2011-12 City Budget.

In addition to such expenditure reductions, the attached schedule of "General Fund Revenue Adjustments" includes the loss of what had previously been understood to be an ongoing funding source, $55,034 in Wildflower Service District Police support revenue which we have since determined ended in FY 2010-11. Also outlined thereon are positive revenue adjustments from the level of building permits being realized this year, plus the transfer in of additional available revenues due to the General Fund for an overall FY 2011-12 net revenue increase of $167,213. As also indicated thereon, an additional $493,341, plus possibly more, remains owed to the General Fund as future revenues in those other funds are forthcoming over time.

With respect to other possible sources of concessions by City employees, City paid medical benefits are often called into question. The attached schedule of "Health, Vision, Dental and Life Insurance General Fund Costs" has been put together to convey that the overall remaining annual General Fund cost for all City employees (no longer including those who are retiring) is $85,679. Although any change to this – or any other employee benefits – would of course be subject to meeting and conferring, if employees were to agree to pay half these costs the net annualized General Fund savings would be just under $43,000.

SUMMARY OF NON-LAYOFF GENERAL FUND COST REDUCTIONS AS APPLIED TO FY 2011-12

Employee Organizational Unit Reductions		
SEIU MOU Amendment	$ 13,729	
IPOA	$ 21,085	
Subtotal		**$ 34,814**
Individual Employee Concessions, Reductions		
Chief Johnson	$ 23,481	
Wright	$ 8,558	
Hohn	$ 493	
Subtotal		**$ 32,532**
Other Operational Reductions		
Adminstrative Services	$ 13,268	
Parks	$ 1,900	
Mechanic	$ 1,850	
Pool	$ 25,130	
Police*	$ 28,617	
Subtotal		**$ 70,765**
Other (Non General Fund Revenue Offset Augmentation)		
Extend Measure M revenues to fully cover all staff costs	$ 25,141	
Subtotal		**$ 25,141**
GRAND TOTAL		**$ 163,252**

* Includes $17,695 K-9 program, the cost of which could be largely eliminated without eliminating program by close to $10,000 per Chief's previously presented alternative staff scheduling approach, plus commitment by the IPOA and community to raise additional funds to fully support it.

General Fund Revenue Adjustments

FY 2011-12 Revenues Lost

Public Safety Impact Fees from Wildflower Development (It was recently determined that revenue ended in FY 2010-11)	$ 55,034

One-Time Revenues Applied to General Fund Balance

Prop 172 Funds Balance (previously unallocated)	$ 42,247
Fire Impact Fees - Payment on General Fund Loan (See additional information below)	$ 160,000

Revenues Adjusted

Construction permits revenue increase Original estimate $50,000, revenue received to date is $60,697	$ 15,000
Plan checking fees Original estimate $25,000, revenue collected to date is $28,400	$ 5,000

Additional information

FY 2008-09 the City loaned the Fire Impact fund $278,341. The Fire Impact Fund currently has a balance of $163,188. City is transfering $160,000 from Fire Impact Fund to General Fund as payment on loan.

FY 2008-09 the City loaned the General Fund Impact Fee Fund $375,000 and no loan payments have been made to General Fund at this time.

Together these loans represent $493,341 plus interest owed, due and payable over time back to the General Fund to help offset future General Fund operational costs and/or long-term annual General Fund repayments owed to other funds.

When we are finally able in early 2012 to conduct the comprehensive, long overdue reconciliation of our various Development Agreements with the Developer Deposit Fund, it is possible that additional revenues due to the General Fund may be recovered.

HEALTH, VISION, DENTAL AND LIFE INSURACE GENERAL FUND COSTS

	Health	Vision	Dental	Life	
Police	13,200	261	1,795	195	
	13,200	261	1,795	195	
	4,927	74	389	130	
	2,727	54	371	40	
	599	8	40	13	
	34,653	658	4,390	573	40,274
Chief	13,200	261	1,795	438	15,694
Admin					
	1,485			14	
	9,240	107	753	41	
	10,725	107	753	55	11,640
PW					
	7,788	155	1,060	36	
	4,027	65	345	31	
Paradis	4,111	67	350	36	
	15,926	287	1,755	103	18,071
Totals	74,504	1,313	8,693	1,169	85,679

Impacts of Retirements on Departmental Operations

PUBLIC WORKS; PARKS AND STREETS

With the retirement of Streets and Parks Maintenance Supervisor, this Department is reduced by a third of its staff, and its supervisory oversight and leadership. The other remaining Public Works position is the half-time Mechanic, who has the resilience to often be called upon to assist with various other Public Works operations. It will be my intention for the immediate future to assume a more direct day to day supervisory role over this function, and to encourage and foster a closer working relationship among all three of these employees to enable us to keep up as best we can with the City's Parks and Street Maintenance needs despite now being down one key staff position. This will also better enable me to meanwhile assess leadership/supervisory desire and potential among them, as well as together coming up with possible "new and better," more cost effective ways to accomplish our tasks with reduced staff resources to do so.

In the meantime, the Parks and Recreation Commission, and several Ione citizens, are deeply interested in improving the prospects, operation, and maintenance of our parks facilities, considered to be the largest and best in the County, As previously mentioned to City Council, we have already received one unsolicited proposal to operate the City's Arena, and it is our intention in early 2012 to develop and release a formal RFP for this purpose. There is also considerable concern over the proposed closure of the pool, and interest in exploring alternatives for keeping it open. It has also been suggested that there are many residents who are willing to step up and help provide parks maintenance services on a volunteer basis, and we have already had initial discussions with Amador County Recreation Agency (ACRA) regarding possible contract park maintenance as an approach several residents have encouraged us to consider. Reexamination of fees and improved operational control and accountability in the use of these facilities are also of considerable interest. These represent several of the alternative service approaches we will have time to more fully explore early in 2012

BUILDING INSPECTION

The retiring Building Inspector/Public Works Project Manager and the City have a shared interest in his continuing to perform Building Inspector functions only in his capacity as a part time retired annuitant (around 16 hours per week or as needed, @ $40 per hour)), on a year to year basis per PERS guidelines. This part time "backfill" approach will allow continuity of effort, familiarity and experience in the midst of all the changes we're going through right now, and keeping up with the ongoing Castle Oaks housing development activity. As such, this also continues to be a City function that is inherently fee-generating.

POLICE/ADMINISTRATION

The retirements of both the Administrative Assistant and Police Records Clerk creates their own need for a part time "backfill" approach, in this case up to 16 hours per week @ $20 per hour by the retired Records Clerk, divided between Police Records Clerk duties and City Hall front counter administrative functions. Again we have an employee who is familiar with and has had experience in both Departments, and will help provide reliability, continuity and stability during this time of change and downsizing.

POLICE DEPARTMENT

I've saved this discussion for last, because it is clearly expected to be the focus of considerable attention during our Budget discussion. And it is here where as Interim City Manager, as I've previously sought, I most need City Council and community input as to Ione's priorities. Being so quickly faced with the classic cutback management challenge of "doing more with less," these are indeed times that "try men's souls" as we wrestle with, and debate about, just where we should invest our increasingly scarcer resources. Above all else, it is imperative that the City Council provide as clear direction as possible regarding any possible further cuts in Police Department staffing and personnel costs.

The attached materials previously provided by Chief Johnson include a summary of Police Department reductions, concessions and downsizing made earlier in 2011, prior to those since associated with the FY 2011-12 Budget process. In addition to the pending retirement of the Police Records Clerk, the hours of the only remaining part time Community Police Assistant (property and evidence room operations) have decreased to the extent that her costs will also decrease from $5,762 to just over $1,000 per year, virtually negligible in the overall scheme of things.

The other possible layoff candidate previously brought forward by the Chief as a last resort is that of a Police Officer, which is presented again below:

Police Officer. Layoff. Officer Josh Long is the police officer with the least seniority. His position, as a K-9 handler, will effect the overall operations of department. Not only will his position be eliminated, but consequently the K-9 would also likely be eliminated. It is much easier to eliminate the K-9 program and keep Officer Long as a full time officer. More importantly, if Officer Long's position is eliminated the deployment scheduled would be greatly disrupted, forcing the Chief of Police to assume a patrol officer duties and assigned to the regular patrol shift schedule. With Officer Jason Peppas now assigned to ACCNET, Chief Johnson is utilized as the fill in for patrol when officers take vacation, call in sick, or use compensation time off. This eliminates the necessity to pay other officers overtime to fill in the vacancies. If Officer Long is laid off, vacancies will be filled by overtime sign up: escalating the overtime costs in the budget.

$122,516

Concessions made in March 2011

In an effort to provide financial relief to the City of Ione's anticipated 2011-2012 budget shortfall the Ione Police Department voluntarily implemented concessions prior to the City becoming aware of the current budget crisis. Like most municipalities across the State of California, the City of Ione is faced with restricted resource management options and challenged with fiscal deficits. It has always been the philosophy of IPD to assist the City in seeking solutions to cope with these financial shortfalls. Passing a budget that is both operationally realistic and responsible will be a difficult but achievable task. This memo is to offer some insight into the Ione Police Department's proactive efforts in March of 2011 to alleviate budget shortfalls.

Cuts and Concessions already implemented

Chief of Police recently voluntarily negotiated a salary/benefits cut to his contract resulting in an annual savings of about $15,790, and approximately $55, 265 dollars over the next three and a half years., in exchange for a contract extended through December 2014.

- 104 hours furlough spread over three years – unpaid leave (5% annual salary reduction).
- 3% cash annual salary reduction for the next three years.
- Waive all COLA adjustments through Dec 2014.
- Eliminate one paid holiday, each fiscal year, through Dec 2014.

Three Community Police Assistants (CPA) were laid off.

Two paid Reserve Officers were removed from the department payroll.

The reserve Officer Program was suspended, saving department expenses for background checks, outfitting, and training.

Ione Police Officers Association recently negotiated their contract with budget concessions.

IPD relinquished our portion of the janitorial services for the building: agreeing to do the cleaning and maintenance for our own footprint to help lessen costs to the City.

Training drastically reduced to save on overtime, training supplies, and ammunition.

Discovered incorrect calculations in salary reporting that has resulted in an additional 11,247 difference (savings) to the budget

Salary Cost Savings

Officer Jason Peppas was assigned to the Amador County Combined Narcotics Enforcement Team (ACCNET) in **August** of 2011, but because of schedule vacations and other schedule conflicts he did not report to the unit until September. Officer Peppas' assignment is yet another example of how a cooperative effort by the Ione Police Department and Allied agencies in Amador County unite to serve the communities interests.

Officer Peppas' assignment to the ACCNET is paid through special drug task force grant funding that is allocated and controlled through the Amador County Sheriff Department. The three city police departments participate in the drug task force and are graciously reimbursed thanks to the dedication of Sheriff Martin Ryan. Chief Johnson serves as one of several board members that govern the operations of the task force.

Officer Peppas' appointment to ACCNET saves the City of Ione an estimated $114,000 dollars annually in general fund personnel costs!

It was recently discovered that Chief Johnson's salary was listed incorrectly on public documents (listed as 116,263). The correct current total salary amount for Chief Johnson is $110,003. As stipulated in the budget cost saving proposal to city council, Chief Johnson is taking another significant cut to his salary. Chief Johnson will forfeit a total of $7,500 cash reduction to his annual salary, bringing the adjusted annual salary to $102,503, which is **$17,356 LESS** than his salary at the beginning of the year. This will also save additional costs to the city across the board (employer paid benefits costs).

Chief Johnson's total cuts in his salary and contract concessions since March 2011 equal an annual savings to the City of:
$31,985

	Amador Sheriff	Ione PD	Jackson PD	Sutter Creek PD
Chief/Sheriff	Current Per County Resolution: $117204	$105497 - $107607	$84744 - $103116	$86772 - $105471
Captain	$97677 - $127848	None	$68724 -$83520	None
Sergeant	$70449 - $92206	$53594 - $67379	$57672 - $70164	$55289 - $58361
Officer/Deputy	$55040 - $72036	$41403 - $52189	$47988 - $58356	$45822 - $54412

Information obtained through the California State Controller's Office website at http://lgcr.sco.ca.gov/Default.aspx

This has frankly become the object of a great divide in this community between those who feel strongly that the Police Department still hasn't given up enough yet, and those who regard keeping the Department intact as the top community priority. As a City Manager who has worked in primarily smaller cities with both Police Departments and Law Enforcement Contracts (with both the Sheriff and another City's Police Department), I know full well the nearly universal priority of a Police operation that is able to function effectively on a 24/7 basis. With its current Officer complement of five Officers, the Ione Police Department is staffed to do so, but for all intents and purposes – with one Officer deployed to and paid for by ACCNET – the Department is de facto down one Officer, with the Chief already covering several shifts himself.

Up to this point, that is the sentiment that has been shared with me by a majority of the City Council, and is therefore my professional obligation to uphold. However, given the continuing financial challenges before us, I would first recommend that the option of a Police Officer layoff be afforded a full hearing, and that a final definitive decision be made one way or the other.

My second recommendation would be to defer any such tangible action to the FY 2012-13 Budget process, by which time the Basic Aid School District issue (soon to be addressed in new State Legislation) may be resolved – or at least closer to resolution – which would restore $170,000 or more Property Tax in Lieu of VLF revenue annually (plus reimburse the $364,090 withheld from Ione to date). We would also have a clearer picture by then on the one hand of any other organizational alternatives and additional savings that may have been achieved early in 2012, and on the other hand the inclusion in the FY 2012-13 Budget of the significant additional General Fund cost of our first full annual General Fund repayment to other funds.

It has also been said that, "we don't want a reduction in service, just a reduction is costs." Whatever additional salary and/or benefit concessions may be sought in lieu of an actual Officer layoff would of course need to be subject to the required meeting and conferring negotiation process. In the final analysis, whichever direction Council decides to take on this monumental and divisive issue, Chief Johnson and I of course stand ready to wholeheartedly implement as we all continue doing what we can to get our financial house in order.

Wastewater Enterprise Budgets

It is of course the case that with the forthcoming retirements and other General Fund Budget modifications, there are corresponding impacts on the previously adopted Wastewater Enterprise Budgets. Those and other recommended changes will be presented. At the December 20, 2011 City Council meeting.

FISCAL IMPACT:

Transitional downsizing year to reduce General Fund deficit from that presented in the October 4, 2011 "Status Quo Budget," and to realign annual General Fund revenues and expenditures into balance for the forthcoming FY 1012-13 City Budget process.

OTHER AGENCY INVOLVEMENT:

SEIU, IPOA, PERS, PARS, Amador County, Auditor Controllers Office, Assessor's Office, State Board of Equalization

ALTERNATIVES TO STAFF RECOMMENDATION:

The alternatives are as provided in the recommended action.

ATTACHMENTS:

- Draft Final FY 2011-12 General Fund City Budget
- Employee Costs by Department and Funding Sources Spread Sheet
- Draft Final FY 2011-12 Gas Tax City Budget

Employee Costs by Department and Funding Sources

Fiscal Year 2011-12

		5110/5120		5113	5114	5114		5115	5130		5211	5220	5212	5212	5212	5213	5214	5215	5216	5217	5218	6140	6160	
Dept.	Employee Name	Annual Salary	Standby	Longevity Pay	Ed. Inc.	POST Inc.	K-9 Pay	Police Holiday Pay	O.T	Total Annual Salary	Health Ins	In Lieu Health Premium	ER Vision	ER Dental	ER Life Ins	ER PERS	EE PERS	ER FICA	EE FICA	Deferred Comp Match	ER Unemp.	Annual Uniform Allowance	Cell Phone Reim.	Projected Total Annual Cost
10	City Council																							
10		$ 2,400								$ 2,400								$ 184			$ 149			$ 2,732
10		$ 2,400								$ 2,400								$ 184			$ 149			$ 2,732
10		$ 2,400								$ 2,400								$ 184			$ 149			$ 2,732
10		$ 2,400								$ 2,400								$ 184			$ 149			$ 2,732
10		$ 2,400								$ 2,400								$ 184			$ 149			$ 2,732
	10 Subtotal	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 918	$ -	$ -	$ 744	$ -	$ -	$ 13,662
21	City Manager									$ -						$ -	$ -	$ -	$ -					$ -
	01-General Fund	$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	07- Wastewater	$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	28 - Arena	$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	45- Pool	$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
21	City Manager	$ -								$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -			$ -
45.0	01-General Fund	$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
5.0	02 - Gas Tax	$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
50.0	07- Wastewater	$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	21 Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Admin Asst	$ 62,638		$ 1,751						$ 64,389	$ 10,691		$ 86	$ 628	$ 34	$ 5,614	$ 2,200	$ 4,323	$ -		$ 434			$ 88,400
80.0	01-General Fund	$ 50,111		$ 1,401						$ 51,511	$ 8,553	$ -	$ 68	$ 502	$ 27	$ 4,492	$ 1,760	$ 3,459	$ -		$ 347	$ -	$ -	$ 70,720
10.0	02 - Gas Tax	$ 6,264		$ 175						$ 6,439	$ 1,069	$ -	$ 9	$ 63	$ 3	$ 561	$ 220	$ 432	$ -		$ 43	$ -	$ -	$ 8,840
10.0	07- Wastewater	$ 6,264		$ 175						$ 6,439	$ 1,069	$ -	$ 9	$ 63	$ 3	$ 561	$ 220	$ 432	$ -		$ 43	$ -	$ -	$ 8,840
	Elect City Clerk	$ 2,700								$ 2,700								$ 207						$ 2,907
	22 Subtotal	$ 65,338	$ -	$ 1,751	$ -	$ -	$ -	$ -	$ -	$ 67,089	$ 10,691	$ -	$ 86	$ 628	$ 34	$ 5,614	$ 2,200	$ 4,530	$ -	$ -	$ 434	$ -	$ -	$ 91,306
25	Acct Tech II	$ 34,949	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,949	$ -	$ 6,600	$ 111	$ 765	$ 59	$ 5,220	$ 2,004	$ 2,674	$ -	$ -	$ 434	$ -	$ -	$ 52,815
20.0	01-General Fund	$ 6,990	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,990	$ -	$ 1,320	$ 22	$ 153	$ 12	$ 1,044	$ 401	$ 535	$ -		$ 87	$ -	$ -	$ 10,563
2.5	02 - Gas Tax	$ 874		$ -	$ -	$ -		$ -	$ -	$ 874	$ -	$ 165	$ 3	$ 19	$ 1	$ 131	$ 50	$ 67	$ -		$ 11	$ -	$ -	$ 1,320
75.0	07- Wastewater	$ 26,212	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,212	$ -	$ 4,950	$ 83	$ 574	$ 44	$ 3,915	$ 1,503	$ 2,005	$ -		$ 325	$ -	$ -	$ 39,611
1.3	28 - Arena	$ 454		$ -	$ -	$ -		$ -	$ -	$ 454	$ -	$ 86	$ 1	$ 10	$ 1	$ 68	$ 26	$ 35	$ -		$ 6	$ -	$ -	$ 687
1.2	45- Pool	$ 419		$ -	$ -	$ -		$ -	$ -	$ 419	$ -	$ 79	$ 1	$ 9	$ 1	$ 63	$ 24	$ 32	$ -		$ 5	$ -	$ -	$ 634
25	Finance Mgr	$ 77,775	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 77,775	$ 13,200	$ -	$ 153	$ 1,075	$ 59	$ 11,617	$ 6,090	$ 5,950	$ -	$ -	$ 434	$ -	$ -	$ 116,353
70.0	01-General Fund	$ 54,442		$ -	$ -	$ -		$ -	$ -	$ 54,442	$ 9,240	$ -	$ 107	$ 753	$ 41	$ 8,132	$ 4,263	$ 4,165	$ -		$ 304	$ -	$ -	$ 81,447

Employee Costs by Department and Funding Sources

Fiscal Year 2011-12

		5110/5120		5113	5114	5114		5115	5130		5211	5220	5212	5212	5212	5213	5214	5215	5216	5217	5218	6140	6160	
Dept.	Employee Name	Annual Salary	Standby	Longevity Pay	Ed. Inc.	POST Inc.	K-9 Pay	Police Holiday Pay	O.T	Total Annual Salary	Health Ins	In Lieu Health Premium	ER Vision	ER Dental	ER Life Ins	ER PERS	EE PERS	ER FICA	EE FICA	Deferred Comp Match	ER Unemp.	Annual Uniform Allowance	Cell Phone Reim.	Projected Total Annual Cost
5.0	02 - Gas Tax	$ 3,889		$ -	$ -	$ -		$ -	$ -	$ 3,889	$ 660	$ -	$ 8	$ 54	$ 3	$ 581	$ 305	$ 297	$ -		$ 22	$ -	$ -	$ 5,818
25.0	07- Wastewater	$ 19,444		$ -	$ -	$ -		$ -	$ -	$ 19,444	$ 3,300	$ -	$ 38	$ 269	$ 15	$ 2,904	$ 1,523	$ 1,487	$ -		$ 108	$ -	$ -	$ 29,088
	25 Subtotal	**$ 112,724**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 112,724**	**$ 13,200**	**$ 6,600**	**$ 264**	**$ 1,840**	**$ 118**	**$ 16,838**	**$ 8,094**	**$ 8,623**	**$ -**	**$ -**	**$ 867**	**$ -**	**$ -**	**$ 169,168**
26	**Treasurer**																							
	Long	$ 2,400								$ 2,400								$ 184			$ 149			$ 2,733
	26 Subtotal	**$ 2,400**		**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ 2,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 184**	**$ -**	**$ -**	**$ 149**	**$ -**	**$ -**	**$ 2,733**
30	**Police**																							
	Records Clerk	**$ 39,198**		**$ 1,116**					**$ 56**	**$ 40,370**	**$ 7,813**		**$ 65**	**$ 339**	**$ 34**	**$ 3,567**	**$ 1,381**	**$ 3,089**	**$ -**		**$ 434**			**$ 57,092**
	Officer	**$ 64,111**	**$ -**	**$ -**	**$ 1,726**	**$ 1,726**	**$ -**	**$ 3,342**	**$ 12,007**	**$ 82,912**	**$ 13,200**	**$ -**	**$ 261**	**$ 1,795**	**$ 195**	**$ 37,826**	**$ 1,032**	**$ 6,426**	**$ -**	**$ -**	**$ 434**	**$ 780**	**$ 312**	**$ 145,174**
	Officer	**$ 82,219**	**$ -**	**$ -**	**$ 2,314**	**$ 4,645**	**$ -**	**$ 4,263**	**$ 10,647**	**$ 104,088**	**$ 13,200**	**$ -**	**$ 261**	**$ 1,795**	**$ 195**	**$ 49,733**	**$ 1,365**	**$ 8,047**	**$ -**	**$ -**	**$ 434**	**$ 780**	**$ 317**	**$ 180,213**
	Officer-K9	**$ 56,792**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**	**$ 2,959**	**$ 9,507**	**$ 74,257**	**$ 7,389**	**$ -**	**$ 111**	**$ 583**	**$ 195**	**$ 34,647**	**$ 915**	**$ 5,764**	**$ -**	**$ -**	**$ 434**	**$ 780**	**$ 312**	**$ 125,387**
66.67	General	$ 37,866	$ -	$ -	$ -	$ -	$ 3,334	$ 1,973	$ 6,339	$ 49,511	$ 4,927	$ -	$ 74	$ 389	$ 130	$ 23,101	$ 610	$ 3,843	$ -	$ -	$ 289	$ 520	$ 208	$ 83,602
33.32	Prop 172	$ 18,926	$ -	$ -	$ -	$ -	$ 1,666	$ 986	$ 3,168	$ 24,746	$ 2,462	$ -	$ 37	$ 194	$ 65	$ 11,546	$ 305	$ 1,921	$ -	$ -	$ 145	$ 260	$ 104	$ 41,785
	Officer	**$ 59,599**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,107**	**$ 7,342**	**$ 70,048**	**$ 13,200**	**$ -**	**$ 262**	**$ 1,795**	**$ 195**	**$ 36,501**	**$ 878**	**$ 5,442**	**$ -**	**$ -**	**$ 434**	**$ 780**	**$ 312**	**$ 129,847**
19.81	01-General Fund	$ 11,804	$ -	$ -	$ -	$ -	$ -	$ 615	$ 1,454	$ 13,874	$ 2,614	$ -	$ 52	$ 355	$ 39	$ 7,229	$ 174	$ 1,078	$ -	$ -	$ 86	$ 154	$ 62	$ 25,718
77.01	19 - COPS	$ 45,899	$ -	$ -	$ -	$ -	$ -	$ 2,393	$ 5,655	$ 53,946	$ 10,166	$ -	$ 201	$ 1,382	$ 150	$ 28,110	$ 676	$ 4,191	$ -	$ -	$ 334	$ 601	$ 240	$ 100,000
3.18	Public Safety	$ 1,895	$ -	$ -	$ -	$ -	$ -	$ 99	$ 233	$ 2,228	$ 420	$ -	$ 8	$ 57	$ 6	$ 1,161	$ 28	$ 173	$ -	$ -	$ 14	$ 25	$ 10	$ 4,129
	Officer	**$ 59,619**	**$ -**	**$ -**	**$ 1,442**	**$ 1,442**	**$ -**	**$ 3,094**	**$ 6,050**	**$ 71,646**	**$ 8,803**	**$ -**	**$ 112**	**$ 584**	**$ 195**	**$ 35,043**	**$ 956**	**$ 5,565**	**$ -**	**$ -**	**$ 434**	**$ 780**	**$ 320**	**$ 124,437**
6.805	01-General Fund	$ 4,057	$ -	$ -	$ 98	$ 98	$ -	$ 211	$ 412	$ 4,876	$ 599	$ -	$ 8	$ 40	$ 13	$ 2,385	$ 65	$ 379	$ -	$ -	$ 30	$ 53	$ 22	$ 8,467
93.195	ACCNET	$ 55,562	$ -	$ -	$ 1,343	$ 1,343	$ -	$ 2,883	$ 5,639	$ 66,771	$ 8,204	$ -	$ 104	$ 544	$ 182	$ 32,658	$ 891	$ 5,186	$ -	$ -	$ 404	$ 726	$ 298	$ 115,970
	Police Chief	**$ 103,403**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 103,403**	**$ 13,200**	**$ -**	**$ 261**	**$ 1,795**	**$ 438**	**$ 56,972**	**$ 9,306**	**$ 7,910**	**$ -**	**$ -**	**$ 434**	**$ -**	**$ -**	**$ 193,720**
	Comm Police Asst	**$ 3,950**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,950**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 302**	**$ -**	**$ -**	**$ 245**	**$ -**	**$ -**	**$ 4,497**
	30 Subtotal	**$ 468,890**	**$ -**	**$ 1,116**	**$ 5,482**	**$ 7,812**	**$ 5,000**	**$ 16,765**	**$ 45,610**	**$ 550,674**	**$ 76,806**	**$ -**	**$ 1,332**	**$ 8,686**	**$ 1,447**	**$ 254,288**	**$ 15,833**	**$ 42,546**	**$ -**	**$ -**	**$ 3,282**	**$ 3,899**	**$ 1,572**	**$ 960,366**
35	**Fire**																							
	Fire Chief	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 918**	**$ -**	**$ -**	**$ 434**	**$ -**	**$ -**	**$ 13,352**
29.71	Measure M	$ 3,565								$ 3,565								$ 273			$ 129			$ 3,967
70.29	Mackey-Prop 172	$ 8,435								$ 8,435								$ 645			$ 305			$ 9,385
	Fire Apparatus Eng	**$ 40,803**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,803**	**$ 13,200**	**$ -**	**$ 153**	**$ 1,075**	**$ 195**	**$ 6,223**	**$ -**	**$ 3,138**	**$ -**	**$ -**	**$ 434**	**$ 350**	**$ -**	**$ 65,572**
100.	Measure M Funds	$ 40,803	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,803	$ 13,200	$ -	$ 153	$ 1,075	$ 195	$ 6,223	$ -	$ 3,138	$ -	$ -	$ 434	$ 350	$ -	$ 65,572
	Fire Apparatus Eng	**$ 40,413**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,404**	**$ 42,818**	**$ -**	**$ 3,593**	**$ 111**	**$ 583**	**$ 195**	**$ 6,196**	**$ -**	**$ 3,302**	**$ -**	**$ -**	**$ 434**	**$ 350**	**$ -**	**$ 57,581**
100	Measure M Funds	$ 40,413	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,404	$ 42,818	$ -	$ 3,593	$ 111	$ 583	$ 195	$ 6,196	$ -	$ 3,302	$ -	$ -	$ 434	$ 350	$ -	$ 57,581
	Fire Apparatus Eng	**$ 31,334**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,334**	**$ 9,139**	**$ -**	**$ 201**	**$ 1,381**	**$ 160**	**$ 4,805**	**$ -**	**$ 2,413**	**$ -**	**$ -**	**$ 357**	**$ 273**	**$ -**	**$ 50,062**
100	Measure M Funds	$ 31,334	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,334	$ 9,139	$ -	$ 201	$ 1,381	$ 160	$ 4,805	$ -	$ 2,413	$ -	$ -	$ 357	$ 273	$ -	$ 50,062

Employee Costs by Department and Funding Sources

Fiscal Year 2011-12

		5110/5120		5113	5114	5114		5115	5130		5211	5220	5212	5212	5212	5213	5214	5215	5216	5217	5218	6140	6160	
Dept.	Employee Name	Annual Salary	Standby	Longevity Pay	Ed. Inc.	POST Inc.	K-9 Pay	Police Holiday Pay	O.T	Total Annual Salary	Health Ins	In Lieu Health Premium	ER Vision	ER Dental	ER Life Ins	ER PERS	EE PERS	ER FICA	EE FICA	Deferred Comp Match	ER Unemp.	Annual Uniform Allowance	Cell Phone Reim.	Projected Total Annual Cost
	Paid Call	$ 25,861	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,861	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,978	$ -	$ -	$ 1,913	$ -	$ -	$ 29,752
100	Measure M Funds	$ 25,861	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,861	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,978	$ -	$ -	$ 1,913	$ -	$ -	$ 29,752
	35 Subtotal	$ 150,411	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,404	$ 152,815	$ 22,339	$ 3,593	$ 464	$ 3,039	$ 550	$ 17,224	$ -	$ 11,750	$ -	$ -	$ 3,573	$ 973	$ -	$ 216,319
45	**Bldg Insp/PW Mgr**	$ 80,300		$ 943	$ -	$ -				$ 81,243	$ -	$ 3,328	$ 74	$ 545	$ 29	$ 5,874	$ 2,311	$ 6,214	$ -	$ 3,328	$ 434			$ 103,381
75.0	01-General Fund	$ 60,225		$ 707	$ -	$ -		$ -	$ -	$ 60,932	$ -	$ 2,496	$ 56	$ 409	$ 22	$ 4,405	$ 1,734	$ 4,661	$ -	$ 2,496	$ 325		$ -	$ 77,536
25.0	02 - Gas Tax	$ 20,075	$ -	$ 236	$ -	$ -	$ -	$ -	$ -	$ 20,311	$ -	$ 832	$ 19	$ 136	$ 7	$ 1,468	$ 578	$ 1,554	$ -	$ 832	$ 108	$ -	$ -	$ 25,845
0	07- Wastewater	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	45 Subtotal	$ 80,300		$ 943	$ -	$ -		$ -	$ -	$ 81,243	$ -	$ 3,328	$ 74	$ 545	$ 29	$ 5,874	$ 2,311	$ 6,214	$ -	$ 3,328	$ 434		$ -	$ 103,381
62	**Parks**																							
	Life Guards	$ 10,165	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,165	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 778	$ -	$ -	$ 630	$ -	$ -	$ 11,573
	45- Pool	$ 10,165	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,165	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 778	$ -	$ -	$ 630	$ -	$ -	$ 11,573
	Street & Park Maint II	$ 40,864	$ 6,628	$ -	$ -	$ -	$ -	$ -	$ 118	$ 47,610	$ 13,200	$ -	$ 261	$ 1,795	$ 55	$ 6,145	$ 1,035	$ 3,491	$ -	$ -	$ 434	$ 450	$ -	$ 74,476
44.0	01-General Fund	$ 17,980	$ 2,916	$ -	$ -	$ -		$ -	$ 52	$ 20,948	$ 5,808	$ -	$ 115	$ 790	$ 24	$ 2,704	$ 455	$ 1,536	$ -		$ 191	$ 198	$ -	$ 32,770
28.5	02 - Gas Tax	$ 11,646	$ 1,889	$ -	$ -	$ -		$ -	$ 34	$ 13,569	$ 3,762	$ -	$ 75	$ 511	$ 16	$ 1,751	$ 295	$ 995	$ -		$ 124	$ 128	$ -	$ 21,226
12.5	07- Wastewater	$ 5,108	$ 828	$ -	$ -	$ -		$ -	$ 15	$ 5,951	$ 1,650	$ -	$ 33	$ 224	$ 7	$ 768	$ 129	$ 436	$ -		$ 54	$ 56	$ -	$ 9,310
7.5	28 - Arena	$ 3,065	$ 497	$ -	$ -	$ -		$ -	$ 9	$ 3,571	$ 990	$ -	$ 20	$ 135	$ 4	$ 461	$ 78	$ 262	$ -		$ 33	$ 34	$ -	$ 5,586
7.5	45- Pool	$ 3,065	$ 497	$ -	$ -	$ -		$ -	$ 9	$ 3,571	$ 990	$ -	$ 20	$ 135	$ 4	$ 461	$ 78	$ 262	$ -		$ 33	$ 34	$ -	$ 5,586
	Street & Park Maint II	$ 40,888	$ 6,853	$ -	$ -	$ -	$ -	$ -	$ -	$ 47,741	$ 6,825	$ -	$ 111	$ 583	$ 52	$ 6,149	$ 1,037	$ 3,672	$ -	$ -	$ 434	$ 450	$ -	$ 67,053
44.0	01-General Fund	$ 17,991	$ 3,015	$ -	$ -	$ -		$ -	$ -	$ 21,006	$ 3,003	$ -	$ 49	$ 257	$ 23	$ 2,705	$ 456	$ 1,616	$ -		$ 191	$ 198	$ -	$ 29,503
28.5	02 - Gas Tax	$ 11,653	$ 1,953	$ -	$ -	$ -		$ -	$ -	$ 13,606	$ 1,945	$ -	$ 32	$ 166	$ 15	$ 1,752	$ 295	$ 1,047	$ -		$ 124	$ 128	$ -	$ 19,110
12.5	07- Wastewater	$ 5,111	$ 857	$ -	$ -	$ -		$ -	$ -	$ 5,968	$ 853	$ -	$ 14	$ 73	$ 7	$ 769	$ 130	$ 459	$ -		$ 54	$ 56	$ -	$ 8,382
7.5	28 - Arena	$ 3,067	$ 514	$ -	$ -	$ -		$ -	$ -	$ 3,581	$ 512	$ -	$ 8	$ 44	$ 4	$ 461	$ 78	$ 275	$ -		$ 33	$ 34	$ -	$ 5,029
7.5	45- Pool	$ 3,067	$ 514	$ -	$ -	$ -		$ -	$ -	$ 3,581	$ 512	$ -	$ 8	$ 44	$ 4	$ 461	$ 78	$ 275	$ -		$ 33	$ 34	$ -	$ 5,029
	Street & Pk Maint Supr	$ 53,982	$ 4,131	$ 2,324				$ 2,031	$ 87	$ 62,556	$ 10,301		$ 75	$ 546	$ 30	$ 5,108	$ 2,004	$ 4,785	$ -		$ 434	$ 450		$ 86,289
75.0	01-General Fund	$ 40,487	$ 3,098	$ 1,743	$ -	$ -		$ 1,524	$ 66	$ 46,917	$ 7,726	$ -	$ 56	$ 410	$ 22	$ 3,831	$ 1,503	$ 3,589	$ -		$ 326	$ 338	$ -	$ 64,717
10.0	02 - Gas Tax	$ 5,398	$ 413	$ 232	$ -	$ -		$ 203	$ 9	$ 6,256	$ 1,030	$ -	$ 7	$ 55	$ 3	$ 511	$ 200	$ 478	$ -		$ 43	$ 45	$ -	$ 8,629
10.0	07- Wastewater	$ 5,398	$ 413	$ 232	$ -	$ -		$ 203	$ 9	$ 6,256	$ 1,030	$ -	$ 7	$ 55	$ 3	$ 511	$ 200	$ 478	$ -		$ 43	$ 45	$ -	$ 8,629
5.0	28 - Arena	$ 2,699	$ 207	$ 116	$ -	$ -		$ 102	$ 4	$ 3,128	$ 515	$ -	$ 4	$ 27	$ 1	$ 255	$ 100	$ 239	$ -		$ 22	$ 23	$ -	$ 4,314
	62 Subtotal	$ 145,900	$ 17,611	$ 2,324	$ -	$ -	$ -	$ 2,031	$ 206	$ 168,072	$ 30,326	$ -	$ 447	$ 2,924	$ 137	$ 17,402	$ 4,076	$ 12,725	$ -	$ -	$ 1,932	$ 1,350	$ -	$ 239,392
65	**Mechanic**	$ 27,244	$ -	$ -	$ -	$ -	$ -	$ 939	$ -	$ 28,183	$ 6,851	$ -	$ 111	$ 583	$ 59	$ 4,069	$ 1,714	$ 2,156	$ -	$ -	$ 434	$ -	$ -	$ 44,149
60.0	01-General Fund	$ 16,347		$ -	$ -	$ -		$ 563	$ -	$ 16,910	$ 4,111	$ -	$ 67	$ 350	$ 36	$ 2,442	$ 1,028	$ 1,294	$ -		$ 260	$ -	$ -	$ 26,490
20.0	02 - Gas Tax	$ 5,449		$ -	$ -	$ -		$ 188	$ -	$ 5,637	$ 1,370	$ -	$ 22	$ 117	$ 12	$ 814	$ 343	$ 431	$ -		$ 87	$ -	$ -	$ 8,830
20.0	07- Wastewater	$ 5,449		$ -	$ -	$ -		$ 188	$ -	$ 5,637	$ 1,370	$ -	$ 22	$ 117	$ 12	$ 814	$ 343	$ 431	$ -		$ 87	$ -	$ -	$ 8,830
	65 Subtotal	$ 27,244	$ -	$ -	$ -	$ -	$ -	$ 939	$ -	$ 28,183	$ 6,851	$ -	$ 111	$ 583	$ 59	$ 4,069	$ 1,714	$ 2,156	$ -	$ -	$ 434	$ -	$ -	$ 44,149

Employee Costs by Department and Funding Sources

Fiscal Year 2011-12

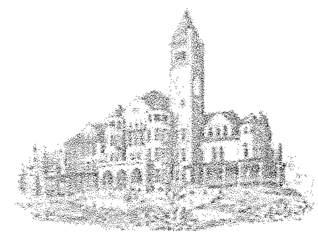
		5110/5120		5113	5114	5114		5115	5130		5211	5220	5212	5212	5212	5213	5214	5215	5216	5217	5218	6140	6160	
Dept.	Employee Name	Annual Salary	Standby	Longevity Pay	Ed. Inc.	POST Inc.	K-9 Pay	Police Holiday Pay	O.T	Total Annual Salary	Health Ins	In Lieu Health Premium	ER Vision	ER Dental	ER Life Ins	ER PERS	EE PERS	ER FICA	EE FICA	Deferred Comp Match	ER Unemp.	Annual Uniform Allowance	Cell Phone Reim.	Projected Total Annual Cost
	Wastewater																							
	Vacant									$ -						$ -	$ -	$ -	$ -					$ -
	Fund 3111 Subtotal	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total All Depts.		$ 1,065,206	$ 17,611	$ 6,134	$ 5,482	$ 7,812	$ 5,000	$ 19,735	$ 48,220	$ 1,175,201	$ 160,212	$ 13,520	$ 2,778	$ 18,246	$ 2,374	$ 321,310	$ 34,228	$ 89,646	$ -	$ 3,328	$ 11,849	$ 6,222	$ 1,572	$ 1,840,475

Grand Total By Fund

	Annual Salary	Standby	Longevity Pay	Ed. Inc.	POST Inc.	K-9 Pay	Police Holiday Pay	O.T	Total Annual Salary	Health Ins	In Lieu Health Premium	ER Vision	ER Dental	ER Life Ins	ER PERS	EE PERS	ER FICA	EE FICA	Deferred Comp Match	ER Unemp.	Annual Uniform Allowance	Cell Phone Reim.	Projected Total Annual Cost
1111-General Fund	$ 628,279	$ 9,029	$ 4,967	$ 4,138	$ 6,469	$ 3,334	$ 12,491	$ 31,033	$ 699,740	$ 93,994	$ 3,816	$ 1,521	$ 10,132	$ 1,251	$ 210,568	$ 25,533	$ 53,236	$ -	$ 2,496	$ 5,309	$ 3,021	$ 920	$ 1,111,528
1111-62 - Arena	$ 9,285	$ 1,218	$ 116	$ -	$ -	$ -	$ 102	$ 13	$ 10,733	$ 2,017	$ 86	$ 33	$ 216	$ 10	$ 1,245	$ 282	$ 811	$ -	$ -	$ 92	$ 90	$ -	$ 15,616
1111-62- Pool	$ 16,716	$ 1,011	$ -	$ -	$ -	$ -	$ -	$ 9	$ 17,736	$ 1,502	$ 79	$ 29	$ 188	$ 9	$ 985	$ 179	$ 1,347	$ -	$ -	$ 701	$ 68	$ -	$ 22,822
General Fund Only	$ 654,280	$ 11,258	$ 5,083	$ 4,138	$ 6,469	$ 3,334	$ 12,592	$ 31,055	$ 728,209	$ 97,513	$ 3,981	$ 1,583	$ 10,535	$ 1,270	$ 212,798	$ 25,994	$ 55,394	$ -	$ 2,496	$ 6,102	$ 3,178	$ 920	$ 1,149,965
2111 - Gas Tax	$ 65,248	$ 4,255	$ 643	$ -	$ -	$ -	$ 391	$ 42	$ 70,579	$ 9,837	$ 997	$ 173	$ 1,121	$ 60	$ 7,570	$ 2,286	$ 5,301	$ -	$ 832	$ 562	$ 302	$ -	$ 99,618
3111- Wastewater	$ 72,985	$ 2,098	$ 408	$ -	$ -		$ 391	$ 24	$ 75,905	$ 9,272	$ 4,950	$ 206	$ 1,374	$ 90	$ 10,242	$ 4,047	$ 5,730	$ -	$ -	$ 716	$ 158	$ -	$ 112,689
1111-30 - ACCNET	$ 55,562	$ -	$ -	$ 1,343	$ 1,343	$ -	$ 2,883	$ 5,639	$ 66,771	$ 8,204	$ -	$ 104	$ 544	$ 182	$ 32,658	$ 891	$ 5,186	$ -	$ -	$ 404	$ 726	$ 298	$ 115,970
1111-30- Public Safety	$ 1,895	$ -	$ -	$ -	$ -	$ -	$ 99	$ 233	$ 2,228	$ 420	$ -	$ 8	$ 57	$ 6	$ 1,161	$ 28	$ 173	$ -	$ -	$ 14	$ 25	$ 10	$ 4,129
9614 - Prop 172	$ 27,361	$ -	$ -	$ -	$ -	$ 1,666	$ 986	$ 3,168	$ 33,181	$ 2,462	$ -	$ 37	$ 194	$ 65	$ 11,546	$ 305	$ 2,566	$ -	$ -	$ 450	$ 260	$ 104	$ 51,170
9612 - COPS	$ 45,899	$ -	$ -	$ -	$ -	$ -	$ 2,393	$ 5,655	$ 53,946	$ 10,166	$ -	$ 201	$ 1,382	$ 150	$ 28,110	$ 676	$ 4,191	$ -	$ -	$ 334	$ 601	$ 240	$ 100,000
9613 -Measure M	$ 141,976	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,404	$ 144,380	$ 22,339	$ 3,593	$ 464	$ 3,039	$ 550	$ 17,224	$ -	$ 11,104	$ -	$ -	$ 3,268	$ 973	$ -	$ 206,934
Total	$ 1,065,206	$ 17,611	$ 6,134	$ 5,482	$ 7,812	$ 5,000	$ 19,735	$ 48,220	$ 1,175,200	$ 160,212	$ 13,520	$ 2,778	$ 18,246	$ 2,374	$ 321,310	$ 34,228	$ 89,646	$ -	$ 3,328	$ 11,849	$ 6,222	$ 1,572	$ 1,840,476

Agenda Item # _

CITY OF IONE
CITY COUNCIL
STAFF REPORT



FOR THE MEETING OF DECEMBER 20, 2011

DATE: DECEMBER 16, 2011

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: JEFF BUTZLAFF, INTERIM CITY MANAGER

SUBJECT: FURTHER REVIEW OF ADOPTED FY 2011-12 CITY BUDGET

RECOMMENDED ACTION:

That City Council conduct further discussion of the adopted FY 2011-12 City Budget as you see fit, and provide staff any additional direction considered appropriate.

DISCUSSION:

At the Special City Council meeting of December 12, 2011, Councilmember Smylie requested that the FY 2011-12 Budget that was adopted at the December 6, 2011 regular Council meeting be re-agendized at this time for further discussion. In addition, Councilmember Oneto requested a more simplified, more easily understood representation of the Budget. Similarly, in a subsequent discussion with Councilmember Smylie in City Hall, it was also agreed that it was not necessary to again provide the entirety of the detailed Budget, but primarily the summary schedules and narrative.

What is therefore attached herein is the December 6, 2011 Staff Report and attachments, including the summary schedules for both the original October 4, 2011 "Status Quo Budget" and the December 6, 2011 Adopted Budget, annualized and transition year General Fund savings for the four PARS retirements, and the summary of transition year General Fund operational and employee concession savings.

TYPE OF ITEM:
_______ Consent
___X___ Departmental
_______ Public Hearing
_______ Other __________

PREVIOUS ACTION/REFERRAL:

Council Order No. __________

Meeting of: __________________

City Council for the City of Ione

Upon motion of Council Member
Seconded by Council Member
And carried _______ by those members present,
The Council hereby adopts the recommended action contained in this report.

Dated: ______________________
Janice Traverso, City Clerk

By: ______________________

In addition, in response to the request for even further simplification, we have also developed a new, even more succinct summary entitled "Adopted FY 2011-12 City Budget General Fund Revenues/Expenditures Summary Balance Sheet," which is placed herein as the first attachment. This new summary spreadsheet brings everything forward in summary form in one place to help make it even more clear just how basic General Fund revenues, and department specific revenues/transfers that support the General Fund, all come together with respect to General Fund expenditures. It is intended to assure that there should be much less question or confusion as to what comes from where, or what supports what, and clearly identifies as well the Gas Tax Fund as the source of the transfer to cover the remaining $230,195 General Fund shortfall for the FY 2011-12 transition downsizing year for the City.

Agenda Item # _

CITY OF IONE
CITY COUNCIL
STAFF REPORT

FOR THE MEETING OF DECEMBER 6, 2011

DATE: **DECEMBER 1, 2011**

TO: **HONORABLE MAYOR AND CITY COUNCIL**

FROM: **JEFF BUTZLAFF, INTERIM CITY MANAGER**

SUBJECT: **DRAFT FINAL FY 2011-12 CITY GENERAL FUND AND GAS TAX BUDGETS**

RECOMMENDED ACTION:

That City Council, following discussion and public comment, either adopt the draft FY 2011-12 Final General Fund and Gas Tax Budgets as presented (or as may be further modified), or defer final action to the City Council meeting of December 20, 2011 with any additional direction to staff as may be determined. .

SOURCES OF FUNDING:

General Fund, General Fund supporting revenue sources, Gas Tax

DISCUSSION:

Introduction:

It was just two months ago when staff had the unpleasant responsibility of presenting to City Council and the community the City's unexpectedly dire General Fund revenue shortfall that made existing organizational staffing and operational levels no longer sustainable. That in itself presented a substantial challenge.

TYPE OF ITEM:
________ Consent
________ Departmental
________ Public Hearing
________Other ____________

PREVIOUS ACTION/REFERRAL:

Council Order No. __________

Meeting of: ______________________

City Council for the City of Ione

Upon motion of Council Member
Seconded by Council Member
And carried _______ by those members present,
The Council hereby adopts the recommended action contained in this report.

Dated: ________________________________
Janice Traverso, City Clerk

By: __________________________________

Shortly thereafter, it was also determined that the General Fund Reserve, previously represented as $1.3 million, was no longer there, with about half of it having been eroded away during the Property Tax and VLF revenue collapse the second half of FY 2010-11, and the remainder actually consisting of restricted Measure M (Fire) and Proposition 1B (Roads) rather than actual discretionary General Funds. This left us nowhere to turn, and created even greater urgency.

Since then, we have endeavored to find our way out of this financial chasm by downsizing the City organization to bring annualized expenditures more into alignment with what appears to be "the new normal" level of annual General Fund revenues for Ione's foreseeable future. Although FY 2011-12 is the transitional year when this downsizing process is taking place, and unavoidably remains in a deficit situation for the year overall (albeit significantly reduced), these reductions will give us a better chance in FY 2012-13 and beyond – when they are more fully realized – to once again be able to balance then current year General Fund expenditures with current year General Fund revenues.

Although there are some who have expressed impatience with the time this has taken, it is the case that in just two months we have brought forth several operational reductions and employee concessions, including revised MOU's with both SEIU and IPOA. In keeping with our commitment from the outset to move as quickly, but also as fairly and equitably, as possible – and in recognition of their years of dedicated service to the City – we also established the PARS Supplementary Retirement Plan as a viable alternative to outright layoffs for the City's four retirement eligible employees (all of whom have accepted the early retirement offer).

As is more thoroughly discussed in a separate Staff Report for this City Council Agenda, we are also endeavoring to make more explicit, formal and accountable the interfund transfers (or internal borrowing) process that occurred on a largely inadvertent, de facto basis during the period when General Fund revenue levels began to rapidly decline. Specific repayment by the General Fund over time to these other funds is being made an inherent part of the Budget process from this point forward.

<u>FY 2011-12 General Fund Summary; Reductions, Savings, Revenues and Other Adjustments</u>

The attached schedule, "Fiscal Year 2011-12 Draft Final Budget Net General Fund Personnel and Operational Costs by Department," serves again as the overall succinct "bottom line" summary of the detailed General Fund Budget materials provided herein. The October 4, 2011 "Where We Started" version is also attached first for the sake of comparison. As emphasized above, FY 2011-12 itself could not be completely brought into balance given the "front end loading" of unsustainable General Fund staffing and expenditure levels the first several months of the Fiscal Year, and the time and costs associated with downsizing staffing levels through the early retirement incentive (including final payout amounts of accumulated vacation and sick leave balances equivalent in themselves to nearly three additional full months of compensation).

The attached schedule of "Annualized General Fund Savings from PARS Early Retirements" illustrates the General Fund net savings of the four retiring City employees for a full year ($267,571, minus up to $43,919 for Part-time backfill costs, or $223,652). The attached schedule of "Retiree Transition Costs" (again with prorated functional "backfill" costs) provides a reality check as to what it takes in time and funding to "get out from under" the cost of such positions during this transitional downsizing year when we're essentially "cutting our losses."

WHERE WE STARTED;
ORIGINAL VERSION FROM OCTOBER 4, 1011 STATUS QUO BUDGET

CITY OF IONE

Fiscal Year 2011-12 Status Quo Budget
Net General Fund Personnel and Operational Costs By Department

Department	Personnel	Operations	Departmental Totals
City Council	$ 12,918	$ 7,500	$ 20,418
City Manager	$ 45,000	$ 1,000	$ 46,000
City Clerk	$ 80,928	$ 7,074	$ 88,002
Finance	$ 100,832	$ 21,234	$ 122,066
City Treasurer	$ 2,584	$ -	$ 2,584
City Attorney	$ -	$ 100,000	$ 100,000
Police Department	$ 694,869	$ 157,916	$ 852,785 T
Fire Department	$ 25,141	$ 29,711	$ 54,852
Planning	$ -	$ 30,600	$ 30,600
Building Inspection	$ 103,427	$ 5,050	$ 108,477
Engineering	$ -	$ 4,500	$ 4,500
Parks	$ 196,266	$ 29,758	$ 226,024
Administrative Services	$ -	$ 195,361	$ 195,361
Mechanic	$ 25,739	$ 2,850	$ 28,589
Personnel/Operations Grand Totals	$ 1,287,704	$ 592,554	$ 1,880,258

Total Net General Fund Revenue	$ 1,372,835
Total Net General Fund Expenditures	$ 1,880,258
Projected General Fund Operational Deficit	$ (507,423)

CITY OF IONE

Fiscal Year 2011-12 Preliminary Final Budget
Net General Fund Personnel and Operational Costs By Department

Department	Personnel	Operations	Departmental Totals
City Council	$ 13,662	$ 7,500	$ 21,162
City Manager	$ 45,000	$ 1,000	$ 46,000
City Clerk	$ 79,431	$ 7,075	$ 86,506
Finance	$ 92,011	$ 21,234	$ 113,245
City Treasurer	$ 2,732	$ -	$ 2,732
City Attorney	$ -	$ 100,000	$ 100,000
Police Department	$ 678,094	$ 166,036	$ 844,130
Fire Department	$ -	$ 21,965	$ 21,965
Planning	$ -	$ 30,646	$ 30,646
Building Inspection	$ 83,501	$ 4,750	$ 88,251
Engineering	$ -	$ 4,500	$ 4,500
Parks	$ 169,163	$ 35,691	$ 204,854
Administrative Services	$ -	$ 191,549	$ 191,549
Mechanic	$ 26,490	$ 1,000	$ 27,490
Personnel/Operations Grand Totals	$ 1,190,084	$ 592,946	$ 1,783,030

Total Net General Fund Revenue	$ 1,552,835
Total Net General Fund Expenditures	$ 1,783,030
Projected General Fund Operational Deficit	$ (230,195)

CITY OF IONE
RETIREE TRANSITION COSTS

Retiree	General Fund Payouts		Projected Total		Original Budget	
Retiree #1	$	13,329	$	50,040	$	67,318
Retiree #2	$	19,003	$	65,325	$	79,903
Retiree #3	$	20,400	$	63,731	$	98,477
Retiree #4	$	24,668	$	64,977	$	78,022
Total General Fund Cost	**$**	**77,400**	**$**	**244,073**	**$**	**323,720**
General Fund Part-Time Backfill						
Records Clerk/Office Assistant - 5 months					$	8,061
Building Inspector - 6 months					$	13,435
Total General Fund Cost					**$**	**21,496**
Transitional Retiree Costs						
Projected Total					$	244,073
Part-Time Backfill					$	21,496
Transitional Retiree Costs					**$**	**265,569**
Original Full Year					$	325,720
Transitional Retiree Costs					$	(265,569)
Prorated PARS Annuity Costs					$	(17,972)
Post-Retirement Medical Costs					$	(8,234)
Net Transition Year Personnel Reduction					**$**	**33,945**

ANNUALIZED GENERAL FUND SAVINGS FROM PARS EARLY RETIREMENTS

The annualized General Fund savings from the retirement of these four employees are as follows:

Records Clerk	$	67,318		
Street and Park Maintenance Supervisor	$	79,903		
Building Inspector/Public Works Project Manager	$	98,477		
Administrative Assistant/City Clerk	$	78,022		
Total General Fund Savings from Retirement			$	323,720
<u>Not</u>-<u>To</u>-<u>Exceed</u> Functional Part-Time General Fund "Backfill" Costs				
Records Clerk/Office Assistant	$	17,050		
Building Inspector/Public Works Project Manager	$	26,869		
Total Part-Time "Backfill"			$	(43,919)
Annual 5 year PARS Annunity costs			$	(42,418)
Post Retirement Medical Cost			$	(13,731)
Net Total General Fund Savings from Retirements			**$**	**223,652**

The attached "Summary of Non-Layoff General Fund Cost Reductions as Applied to FY 2011-12" represents a revision of the earlier version presented on November 1, which indicated $295,511 in operational reductions, employee and union concessions, and revenue enhancements. At the time, it was emphasized that some of these were shown on an annualized basis, which on the attached revised version have been adjusted to only apply to the remainder of FY 2011-12. It was further emphasized that projected savings from the SEIU concessions would be reduced to the extent that SEIU employees determine to retire, which is now also reflected in this revised version. It was determined that about $39,000 of the Police Chief's proposed reductions in Overtime and Training costs had already been anticipated in the initial FY 2011-12 "Status Quo Budget," and the savings attributed to closing the Swimming Pool have been adjusted to reflect the annual revenues of around $8,500 generated by the program. The net $151,828 savings have been fully incorporated into the draft Final FY 2011-12 City Budget.

In addition to such expenditure reductions, the attached schedule of "General Fund Revenue Adjustments" includes the loss of what had previously been understood to be an ongoing funding source, $55,034 in Wildflower Service District Police support revenue which we have since determined ended in FY 2010-11. Also outlined thereon are positive revenue adjustments from the level of building permits being realized this year, plus the transfer in of additional available revenues due to the General Fund for an overall FY 2011-12 net revenue increase of $167,213. As also indicated thereon, an additional $493,341, plus possibly more, remains owed to the General Fund as future revenues in those other funds are forthcoming over time.

With respect to other possible sources of concessions by City employees, City paid medical benefits are often called into question. The attached schedule of "Health, Vision, Dental and Life Insurance General Fund Costs" has been put together to convey that the overall remaining annual General Fund cost for all City employees (no longer including those who are retiring) is $85,679. Although any change to this – or any other employee benefits – would of course be subject to meeting and conferring, if employees were to agree to pay half these costs the net annualized General Fund savings would be just under $43,000.

SUMMARY OF NON-LAYOFF GENERAL FUND COST REDUCTIONS
AS APPLIED TO FY 2011-12

Employee Organizational Unit Reductions		
SEIU MOU Amendment	$ 13,729	
IPOA	$ 21,085	
Subtotal		**$ 34,814**
Individual Employee Concessions, Reductions		
Chief Johnson	$ 23,481	
Wright	$ 8,558	
Hohn	$ 493	
Subtotal		**$ 32,532**
Other Operational Reductions		
Adminstrative Services	$ 13,268	
Parks	$ 1,900	
Mechanic	$ 1,850	
Pool	$ 13,706	
Police*	$ 28,617	
Subtotal		**$ 59,341**
Other (Non General Fund Revenue Offset Augmentation)		
Extend Measure M revenues to fully cover all staff costs	$ 25,141	
Subtotal		**$ 25,141**
GRAND TOTAL		**$ 151,828**

* Includes $17,695 K-9 program, the cost of which could be largely eliminated without eliminating program by close to $10,000 per Chief's previously presented alternative staff scheduling approach, plus commitment by the IPOA and community to raise additional funds to fully support it.

General Fund Revenue Adjustments

FY 2011-12 Revenues Lost

Public Safety Impact Fees from Wildflower Development (It was recently determined that revenue ended in FY 2010-11)	$ 55,034

One-Time Revenues Applied to General Fund Balance

Prop 172 Funds Balance (previously unallocated)	$ 42,247
Fire Impact Fees - Payment on General Fund Loan (See additional information below)	$ 160,000

Revenues Adjusted

Construction permits revenue increase Original estimate $50,000, revenue received to date is $60,697	$ 15,000
Plan checking fees Original estimate $25,000, revenue collected to date is $28,400	$ 5,000

Additional information

FY 2008-09 the City loaned the Fire Impact fund $278,341. The Fire Impact Fund currently has a balance of $163,188. City is transfering $160,000 from Fire Impact Fund to General Fund as payment on loan.

FY 2008-09 the City loaned the General Fund Impact Fee Fund $375,000 and no loan payments have been made to General Fund at this time.

Together these loans represent $493,341 plus interest owed, due and payable over time back to the General Fund to help offset future General Fund operational costs and/or long-term annual General Fund repayments owed to other funds.

When we are finally able in early 2012 to conduct the comprehensive, long overdue reconciliation of our various Development Agreements with the Developer Deposit Fund, it is possible that additional revenues due to the General Fund may be recovered.

HEALTH, VISION, DENTAL AND LIFE INSURACE GENERAL FUND COSTS

	Health	Vision	Dental	Life	
Police	13,200	261	1,795	195	
	13,200	261	1,795	195	
	4,927	74	389	130	
	2,727	54	371	40	
	599	8	40	13	
	34,653	658	4,390	573	40,274
Chief	13,200	261	1,795	438	15,694
Admin					
	1,485			14	
	9,240	107	753	41	
	10,725	107	753	55	11,640
PW					
	7,788	155	1,060	36	
	4,027	65	345	31	
Paradis	4,111	67	350	36	
	15,926	287	1,755	103	18,071
Totals	74,504	1,313	8,693	1,169	85,679

Impacts of Retirements on Departmental Operations

PUBLIC WORKS; PARKS AND STREETS

With the retirement of the Streets and Parks Maintenance Supervisor, this Department is reduced by a third of its staff, and its supervisory oversight and leadership. The other remaining Public Works position is the half-time Mechanic, who has the resilience to often be called upon to assist with various other Public Works operations. It will be my intention for the immediate future to assume a more direct day to day supervisory role over this function, and to encourage and foster a closer working relationship among all three of these employees to enable us to keep up as best we can with the City's Parks and Street Maintenance needs despite now being down one key staff position. This will also better enable me to meanwhile assess leadership/supervisory desire and potential among them, as well as together coming up with possible "new and better," more cost effective ways to accomplish our tasks with reduced staff resources to do so.

In the meantime, the Parks and Recreation Commission, and several Ione citizens, are deeply interested in improving the prospects, operation, and maintenance of our parks facilities, considered to be the largest and best in the County. As previously mentioned to City Council, we have already received one unsolicited proposal to operate the City's Arena, and it is our intention in early 2012 to develop and release a formal RFP for this purpose. There is also considerable concern over the proposed closure of the pool, and interest in exploring alternatives for keeping it open. It has also been suggested that there are many residents who are willing to step up and help provide parks maintenance services on a volunteer basis, and we have already had initial discussions with Amador County Recreation Agency (ACRA) regarding possible contract park maintenance as an approach several residents have encouraged us to consider. Reexamination of fees and improved operational control and accountability in the use of these facilities are also of considerable interest. These represent several of the alternative service approaches we will have time to more fully explore early in 2012

BUILDING INSPECTION

The retiring Building Inspector/Public Works Project Manager and the City have a shared interest in his continuing to perform Building Inspector functions only in his capacity as a part time retired annuitant (around 16 hours per week or as needed, @ $40 per hour), on a year to year basis per PERS guidelines. This part time "backfill" approach will allow continuity of effort, familiarity and experience in the midst of all the changes we're going through right now, and keeping up with the ongoing Castle Oaks housing development activity. As such, this also continues to be a City function that is inherently fee-generating.

POLICE/ADMINISTRATION

The retirements of both the Administrative Assistant and Police Records Clerk creates their own need for a part time "backfill" approach, in this case up to 16 hours per week @ $20 per hour by the retired Records Clerk, divided between Police Records Clerk duties and City Hall front counter administrative functions. Again we have an employee who is familiar with and has had experience in both Departments, and will help provide reliability, continuity and stability during this time of change and downsizing.

POLICE DEPARTMENT

I've saved this discussion for last, because it is clearly expected to be the focus of considerable attention during our Budget discussion. And it is here where as Interim City Manager, as I've previously sought, I most need City Council and community input as to Ione's priorities. Being so quickly faced with the classic cutback management challenge of "doing more with less," these are indeed times that "try men's souls" as we wrestle with, and debate about, just where we should invest our increasingly scarcer resources. Above all else, it is imperative that the City Council provide as clear direction as possible regarding any possible further cuts in Police Department staffing and personnel costs.

The attached materials previously provided by Chief Johnson include a summary of Police Department reductions, concessions and downsizing made earlier in 2011, prior to those since associated with the FY 2011-12 Budget process. In addition to the pending retirement of the Police Records Clerk, the hours of the only remaining part time Community Police Assistant (property and evidence room operations) have decreased to the extent that her costs will also decrease from $5,762 to just over $1,000 per year, virtually negligible in the overall scheme of things.

The other possible layoff candidate previously brought forward by the Chief as a last resort is that of a Police Officer, which is presented again below:

Police Officer. Layoff. Officer Josh Long is the police officer with the least seniority. His position, as a K-9 handler, will effect the overall operations of department. Not only will his position be eliminated, but consequently the K-9 would also likely be eliminated. It is much easier to eliminate the K-9 program and keep Officer Long as a full time officer. More importantly, if Officer Long's position is eliminated the deployment scheduled would be greatly disrupted, forcing the Chief of Police to assume a patrol officer duties and assigned to the regular patrol shift schedule. With Officer Jason Peppas now assigned to ACCNET, Chief Johnson is utilized as the fill in for patrol when officers take vacation, call in sick, or use compensation time off. This eliminates the necessity to pay other officers overtime to fill in the vacancies. If Officer Long is laid off, vacancies will be filled by overtime sign up: escalating the overtime costs in the budget.

$122,516

Concessions made in March 2011

In an effort to provide financial relief to the City of Ione's anticipated 2011-2012 budget shortfall the Ione Police Department voluntarily implemented concessions prior to the City becoming aware of the current budget crisis. Like most municipalities across the State of California, the City of Ione is faced with restricted resource management options and challenged with fiscal deficits. It has always been the philosophy of IPD to assist the City in seeking solutions to cope with these financial shortfalls. Passing a budget that is both operationally realistic and responsible will be a difficult but achievable task. This memo is to offer some insight into the Ione Police Department's proactive efforts in March of 2011 to alleviate budget shortfalls.

Cuts and Concessions already implemented

Chief of Police recently voluntarily negotiated a salary/benefits cut to his contract resulting in an annual savings of about $15,790, and approximately $55, 265 dollars over the next three and a half years., in exchange for a contract extended through December 2014.

- 104 hours furlough spread over three years – unpaid leave (5% annual salary reduction).
- 3% cash annual salary reduction for the next three years.
- Waive all COLA adjustments through Dec 2014.
- Eliminate one paid holiday, each fiscal year, through Dec 2014.

Three Community Police Assistants (CPA) were laid off.

Two paid Reserve Officers were removed from the department payroll.

The reserve Officer Program was suspended, saving department expenses for background checks, outfitting, and training.

Ione Police Officers Association recently negotiated their contract with budget concessions.

IPD relinquished our portion of the janitorial services for the building: agreeing to do the cleaning and maintenance for our own footprint to help lessen costs to the City.

Training drastically reduced to save on overtime, training supplies, and ammunition.

Discovered incorrect calculations in salary reporting that has resulted in an additional 11,247 difference (savings) to the budget

Salary Cost Savings

Officer Jason Peppas was assigned to the Amador County Combined Narcotics Enforcement Team (ACCNET) in **August** of 2011, but because of schedule vacations and other schedule conflicts he did not report to the unit until September. Officer Peppas' assignment is yet another example of how a cooperative effort by the Ione Police Department and Allied agencies in Amador County unite to serve the communities interests.

Officer Peppas' assignment to the ACCNET is paid through special drug task force grant funding that is allocated and controlled through the Amador County Sheriff Department. The three city police departments participate in the drug task force and are graciously reimbursed thanks to the dedication of Sheriff Martin Ryan. Chief Johnson serves as one of several board members that govern the operations of the task force.

Officer Peppas' appointment to ACCNET saves the City of Ione an estimated $114,000 dollars annually in general fund personnel costs!

It was recently discovered that Chief Johnson's salary was listed incorrectly on public documents (listed as 116,263). The correct current total salary amount for Chief Johnson is $110,003. As stipulated in the budget cost saving proposal to city council, Chief Johnson is taking another significant cut to his salary. Chief Johnson will forfeit a total of $7,500 cash reduction to his annual salary, bringing the adjusted annual salary to $102,503, which is **$17,356 LESS** than his salary at the beginning of the year. This will also save additional costs to the city across the board (employer paid benefits costs).

Chief Johnson's total cuts in his salary and contract concessions since March 2011 equal an annual savings to the City of:

$31,985

	Amador Sheriff	Ione PD	Jackson PD	Sutter Creek PD
Chief/Sheriff	Current Per County Resolution: $117204	$105497 - $107607	$84744 - $103116	$86772 - $105471
Captain	$97677 - $127848	None	$68724 -$83520	None
Sergeant	$70449 - $92206	$53594 - $67379	$57672 - $70164	$55289 - $58361
Officer/Deputy	$55040 - $72036	$41403 - $52189	$47988 - $58356	$45822 - $54412

Information obtained through the California State Controller's Office website at http://lgcr.sco.ca.gov/Default.aspx

This has frankly become the object of a great divide in this community between those who feel strongly that the Police Department still hasn't given up enough yet, and those who regard keeping the Department intact as the top community priority. As a City Manager who has worked in primarily smaller cities with both Police Departments and Law Enforcement Contracts (with both the Sheriff and another City's Police Department), I know full well the nearly universal priority of a Police operation that is able to function effectively on a 24/7 basis. With its current Officer complement of five Officers, the Ione Police Department is staffed to do so, but for all intents and purposes – with one Officer deployed to and paid for by ACCNET – the Department is de facto down one Officer, with the Chief already covering several shifts himself.

Up to this point, that is the sentiment that has been shared with me by a majority of the City Council, and is therefore my professional obligation to uphold. However, given the continuing financial challenges before us, I would first recommend that the option of a Police Officer layoff be afforded a full hearing, and that a final definitive decision be made one way or the other.

My second recommendation would be to defer any such tangible action to the FY 2012-13 Budget process, by which time the Basic Aid School District issue (soon to be addressed in new State Legislation) may be resolved – or at least closer to resolution – which would restore $170,000 or more Property Tax in Lieu of VLF revenue annually (plus reimburse the $364,090 withheld from Ione to date). We would also have a clearer picture by then on the one hand of any other organizational alternatives and additional savings that may have been achieved early in 2012, and on the other hand the inclusion in the FY 2012-13 Budget of the significant additional General Fund cost of our first full annual General Fund repayment to other funds.

It has also been said that, "we don't want a reduction in service, just a reduction is costs." Whatever additional salary and/or benefit concessions may be sought in lieu of an actual Officer layoff would of course need to be subject to the required meeting and conferring negotiation process. In the final analysis, whichever direction Council decides to take on this monumental and divisive issue, Chief Johnson and I of course stand ready to wholeheartedly implement as we all continue doing what we can to get our financial house in order.

Wastewater Enterprise Budgets

It is of course the case that with the forthcoming retirements and other General Fund Budget modifications, there are corresponding impacts on the previously adopted Wastewater Enterprise Budgets. Those and other recommended changes will be presented. At the December 20, 2011 City Council meeting.

FISCAL IMPACT:

Transitional downsizing year to reduce General Fund deficit from that presented in the October 4, 2011 "Status Quo Budget," and to realign annual General Fund revenues and expenditures into balance for the forthcoming FY 2012-13 City Budget process.

OTHER AGENCY INVOLVEMENT:

SEIU, IPOA, PERS, PARS, Amador County, Auditor Controllers Office, Assessor's Office, State Board of Equalization

ALTERNATIVES TO STAFF RECOMMENDATION:

The alternatives are as provided in the recommended action.

ATTACHMENTS:

- Draft Final FY 2011-12 General Fund City Budget
- Employee Costs by Department and Funding Sources Spread Sheet
- Draft Final FY 2011-12 Gas Tax City Budget

ADOPTED FY 2011-12 CITY BUDGET
GENERAL FUND REVENUES/EXPENDITURES SUMMARY BALANCE SHEET

	General	City Council	City Manager	City Clerk	Finance	Treasurer	Legal	Police	Fire	Planning	Building	Engineer	Parks	Admin	Mechanic	Total All Departments
REVENUES:																
41 Taxes	$ 1,177,648	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,181,823
42 Licenses & Permits	$ 70,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 500	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ 71,250
43 Fines, Forfeits & Penalties	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,100
44 Use of Money & Property	$ 53,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,900	$ -	$ -	$ -	$ 35,500	$ -	$ -	$ 92,400
45 Other Governmental Agencies	$ 61,187	$ -	$ -	$ -	$ -	$ -	$ -	$ 115,970	$ -	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ 182,157
46 Charges for Services	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 500	$ -	$ 1,000	$ -	$ 500	$ 3,000	$ -	$ -	$ 35,000
47 Other Revenue	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,100	$ -	$ -	$ -	$ -	$ 200	$ -	$ -	$ 11,700
Total Revenues	$ 1,392,835	$ -	$ -	$ -	$ -	$ -	$ -	$ 138,245	$ 4,150	$ 1,000	$ -	$ 500	$ 43,700	$ -	$ -	$ 1,580,430
OTHER FINANCING SOURCES (USES):	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Fd 2111-Gas Tax	$ 230,195	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 230,195
Transfer from Fd 9511-Cap Proj Fire	$ 160,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 160,000
Transfer from Fd 9612-COPS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000
Transfer from Fd 9613-Measure M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 216,320	$ -	$ -	$ -	$ -	$ -	$ -	$ 216,320
Transfer from Fd 9614-Prop 172	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,247	$ 9,385	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,632
Total Other Financing Sources (Uses)	$ 390,195	$ -	$ -	$ -	$ -	$ -	$ -	$ 142,247	$ 225,705	$ -	$ -	$ -	$ -	$ -	$ -	$ 758,147
Total All Revenue Sources	$ 1,783,030	$ -	$ -	$ -	$ -	$ -	$ -	$ 280,492	$ 229,855	$ 1,000	$ -	$ 500	$ 43,700	$ -	$ -	$ 2,338,577
EXPENDITURES:																
51 Salaries & Employee Benefits	$ -	$ 13,662	$ -	$ 79,431	$ 92,011	$ 2,732	$ -	$ 958,585	$ 215,347	$ 646	$ 83,501	$ -	$ 169,163	$ 64,863	$ 26,490	$ 1,706,432
61 Services & Supplies	$ -	$ 2,000	$ -	$ 6,800	$ 100	$ -	$ -	$ 133,936	$ 15,473	$ 1,000	$ 650	$ -	$ 60,791	$ 68,300	$ 450	$ 289,500
62 Other Expenses	$ -	$ 5,500	$ 46,000	$ 275	$ 19,134	$ -	$ 100,000	$ 31,900	$ 21,000	$ 30,000	$ 4,100	$ 5,000	$ 18,600	$ 48,463	$ 550	$ 330,522
88 Capital Expense & Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
92 Miscellaneous Expenses	$ -	$ -	$ -	$ -	$ 2,000	$ -	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ 9,923	$ -	$ 12,123
Total Expenditures	$ -	$ 21,162	$ 46,000	$ 86,506	$ 113,245	$ 2,732	$ 100,000	$ 1,124,621	$ 251,820	$ 31,646	$ 88,251	$ 5,000	$ 248,554	$ 191,549	$ 27,490	$ 2,338,577
Net General Fund Revenues/(Expenditures)	$ 1,783,030	$ (21,162)	$ (46,000)	$ (86,506)	$ (113,245)	$ (2,732)	$ (100,000)	$ (844,129)	$ (21,965)	$ (30,646)	$ (88,251)	$ (4,500)	$ (204,854)	$ (191,549)	$ (27,490)	$ -

CITY OF IONE

GENERAL FUND

FISCAL YEAR 2011-12

December 6, 2011

CITY OF IONE

1111 - GENERAL FUND SUMMARY DETAIL

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
REVENUES:							
4111 Current Sec & Unsecured Prop Tax	$ 622,648	$ 546,183	$ 520,000	$ 528,782	$ 495,000	101.7%	$ 8,782
4112 Property Tax In Lieu of VLF	$ 836,905	$ 703,270	$ 800,000	$ 473,923	$ 447,341	59.2%	$ (326,077)
4113 Prop Tax in Lieu of Sales Tax	$ 21,053	$ 126,218	$ 140,000	$ 3,673	$ 36,407	2.6%	$ (136,327)
4115 Current Supplemental Roll Tax	$ 7,430	$ (8,369)	$ -	$ -	$ -	0.0%	$ -
4116 Prior Supplemental Roll Tax	$ 8,087	$ 89	$ -	$ -	$ -	0.0%	$ -
4117 Homeowners Property Tax Relief	$ -	$ 7,773	$ 9,000	$ 7,482	$ 7,000	83.1%	$ (1,518)
4119 Motor Vehicle In Lieu Tax	$ -	$ -	$ -	$ 22,918	$ 3,900	0.0%	$ 22,918
4131 Sales and Use Tax	$ 265,895	$ 103,109	$ 130,000	$ 109,726	$ 90,000	84.4%	$ (20,274)
4132 Sales Tax - Public Safety	$ 4,771	$ 4,028	$ 4,000	$ 3,779	$ 4,175	94.5%	$ (221)
4151 Transient Occupancy Tax	$ 4,191	$ 2,803	$ 3,000	$ 1,618	$ 2,000	53.9%	$ (1,382)
4161 Utilities Franchise	$ 85,358	$ 85,766	$ 87,000	$ 89,921	$ 88,000	103.4%	$ 2,921
4171 Real Property Transfer Tax	$ 12,711	$ 7,808	$ 7,500	$ 9,795	$ 8,000	130.6%	$ 2,295
TOTAL 41 Taxes	**$ 1,869,049**	**$ 1,578,676**	**$ 1,700,500**	**$ 1,251,617**	**$ 1,181,823**	**73.6%**	**$ (448,883)**
42 Licenses and Permits							
4211 Business License Tax	$ 7,363	$ 5,235	$ 5,200	$ 4,858	$ 5,000	93.4%	$ (342)
4221 Construction Permits	$ 16,897	$ 24,715	$ 24,000	$ 59,345	$ 65,000	247.3%	$ 35,345
4231 Burn Permits	$ 435	$ 410	$ 250	$ 380	$ 250	0.0%	$ 130
4281 Concealed Weapons Permits	$ -	$ 140	$ 50	$ 695	$ 500	0.0%	$ 645
4232 Encroachment Permits	$ 200	$ 150	$ 500	$ 1,525	$ 500	305.0%	$ 1,025
TOTAL 42 Licenses and Permits	**$ 24,895**	**$ 30,651**	**$ 30,000**	**$ 66,803**	**$ 71,250**	**222.7%**	**$ 36,803**
43 Fines, Forfeits and Penalties							
4311 Vehicle Code Fines	$ 10,919	$ 10,349	$ 1,000	$ 5,959	$ 5,000	0.0%	$ 4,959
4341 Interest Penalties & Delinquent	$ 230	$ 320	$ 200	$ 110	$ 100	55.0%	$ (90)
4381 Parking Citations Revenues	$ 2,477	$ 1,356	$ 1,100	$ 485	$ 1,000	44.1%	$ (615)
TOTAL 43 Fines, Forfeits and Penalties	**$ 13,626**	**$ 12,025**	**$ 2,300**	**$ 6,554**	**$ 6,100**	**285.0%**	**$ 4,254**
44 Use of Money and Property							
4411 Investment Income	$ 30,665	$ 16,452	$ 10,000	$ 9,889	$ 9,000	98.9%	$ (111)
4420 Vacant Property Fee	$ -	$ 1,090	$ 1,000	$ 1,910	$ 1,000	191.0%	$ 910
4421 Rental Revenue	$ 12,947	$ -	$ 35,500	$ 38,475	$ 35,500	0.0%	$ 2,975
4431 Golf Course Lease Revenue	$ 46,281	$ 44,817	$ 62,000	$ 40,817	$ 43,000	65.8%	$ (21,183)

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
4441 Insurance Reimbursements	$ 1,140	$ 234	$ -	$ 557	$ -	0.0%	$ 557
4442 Workers Compensation Dividends	$ 31	$ -	$ -	$ -	$ -	0.0%	$ -
4453 County Aid Agreement -Fire	$ 2,200	$ -	$ -	$ -	$ -	0.0%	$ -
4454 Special Fire Department Services	$ 890	$ 305	$ 100	$ 2,445	$ 3,900	0.0%	$ 2,345
4455 Local Fire Deployment-Personnel	$ 36,136	$ 1,859	$ -	$ -	$ -	0.0%	$ -
4461 Interest Charges	$ -	$ 927	$ -	$ -	$ -	0.0%	$ -
TOTAL 44 Use of Money and Property	**$ 130,290**	**$ 65,683**	**$ 108,600**	**$ 94,093**	**$ 92,400**	**86.6%**	**$ (14,507)**
45 Other Governmental Agencies							
4561 Grant Revenue	$ 7,597	$ -	$ -	$ -	$ -	0.0%	$ -
4562 Cal Recycle Grant	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	0.0%	$ (5,000)
4571 Mandated Cost Reimbursement	$ 13	$ -	$ 50,000	$ 831	$ 61,187	1.7%	$ (49,169)
4588 Repeater Grant	$ -	$ 46,764	$ -	$ -	$ -	0.0%	$ -
4589 ACCNET Reimbursement-Salary	$ -	$ -	$ -	$ -	$ 115,970	0.0%	$ -
TOTAL 45 Other Governmental Agencies	**$ 12,609**	**$ 51,764**	**$ 55,000**	**$ 831**	**$ 182,157**	**1.5%**	**$ (54,169)**
46 Charges for Current Services							
4621 Plan Checking Fees	$ 6,356	$ 15,369	$ 17,500	$ 33,481	$ 30,500	191.3%	$ 15,981
4641 Building Inspection Fees	$ -	$ 48	$ -	$ 47	$ -	0.0%	$ 47
4642 Planning Fees	$ 663	$ 10,140	$ 10,000	$ 356	$ 1,000	3.6%	$ (9,644)
4644 Pool Revenue	$ 4,995	$ 8,477	$ 7,000	$ 8,765	$ 3,000		$ 1,765
4646 SEISMIC Edu & Data Utilization	$ 26	$ -	$ -	$ -	$ -	0.0%	$ -
4661 School District Reimbursement	$ -	$ 420	$ 500	$ 801	$ 500	0.0%	$ 301
TOTAL 46 Charges for Current Services	**$ 12,040**	**$ 34,454**	**$ 35,000**	**$ 43,450**	**$ 35,000**	**124.1%**	**$ 8,450**
47 Other Revenues							
4701 Surplus Items Sold	$ -	$ 3,729	$ -	$ -	$ -	0.0%	$ -
4761 City Hall Recycle Revenue	$ 36	$ -	$ -	$ -	$ -	0.0%	$ -
4762 Photo Copies/Bid Packages	$ 2,358	$ 100	$ -	$ -	$ -	0.0%	$ -
4763 Audio Tape Copy Fees	$ -	$ 5	$ -	$ -	$ -	0.0%	$ -
4783 Special Police Department Services	$ 2,807	$ 1,035	$ 1,000	$ 880	$ 800	0.0%	$ (120)
4788 Sales of Agendas & Copies	$ -	$ 274	$ 100	$ 503	$ 200	503.0%	$ 403
4789 Police Report Revenue	$ 240	$ -	$ 100	$ -	$ 100	0.0%	$ (100)
4790 Donations	$ 2,500	$ 700	$ -	$ 21,475	$ 10,000	0.0%	$ 21,475
4791 Miscellaneous Reimbursements	$ 21,961	$ 8,032	$ 100	$ 1,700	$ 400	1700.0%	$ 1,600

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
4792 Miscellaneous Revenues	$ 671	$ 1,001	$ 200	$ 1,384	$ 200	692.0%	$ 1,184
TOTAL 47 Other Revenues	**$ 30,573**	**$ 14,876**	**$ 1,500**	**$ 25,942**	**$ 11,700**	**1729.5%**	**$ 24,442**
Total Revenues - General Fund	**$ 2,093,083**	**$ 1,788,129**	**$ 1,932,900**	**$ 1,489,290**	**$ 1,580,430**	**77.0%**	**$ (443,610)**
EXPENDITURES							
51 Salaries and Employee Benefits							
5110 Salaries & Wages Regular Employees	$ 788,438	$ 810,057	$ 780,541	$ 884,404	$ 903,191	88.3%	(103,863)
5111 Salary Savings	$ -	$ (15,556)	$ (11,810)	$ (11,225)	$ -	105.2%	(585)
5112 Salaries & Wages - Part Time Employees	$ -	$ -	$ 17,680	$ -	$ -	0.0%	17,680
5113 Longevity Pay	$ 12,797	$ 8,310	$ 7,136	$ 8,074	$ 5,083	88.4%	(938)
5114 Incentive Pay	$ 7,385	$ 10,390	$ 9,388	$ 11,031	$ 18,294	85.1%	(1,643)
5115 Holiday Pay	$ 9,258	$ 8,438	$ 12,824	$ 10,405	$ 16,765	123.2%	2,419
5120 Salaries & Wages - Elected Officials & Stipends	$ 22,181	$ 17,630	$ 18,000	$ 17,020	$ 17,700	105.8%	980
5130 Overtime Expense	$ 62,407	$ 49,499	$ 45,000	$ 51,788	$ 45,759	86.9%	(6,788)
5140 Salaries & Wages - Paid Call Fireman	$ 28,681	$ 5,300	$ 66,978	$ -	$ 25,861	0.0%	66,978
5210 In Lieu Health Benefits	$ -	$ 25,273	$ 16,919	$ 17,916	$ 7,574	94.4%	(997)
5211 Employee Health Insurance	$ 173,664	$ 94,612	$ 111,249	$ 119,826	$ 145,721	92.8%	(8,576)
5212 Dental, Vision & Life Ins	$ 10,990	$ 15,656	$ 19,329	$ 14,969	$ 20,365	129.1%	4,360
5213 PERS Retirement Expense	$ 162,779	$ 134,401	$ 278,230	$ 260,200	$ 303,498	106.9%	18,030
5214 PERS Employers Paid Employees Share	$ 55,144	$ 186,216	$ 52,241	$ 57,115	$ 27,895	91.5%	(4,874)
5215 Social Security	$ 150,017	$ 42,253	$ 76,735	$ 61,131	$ 78,917	125.5%	15,604
5216 FICA Employers Paid Employee Share	$ 11,538	$ 66,813	$ 23,213	$ -	$ -	0.0%	23,213
5217 Deferred Compensation Match	$ 14,441	$ 9,990	$ 5,600	$ 5,550	$ 2,496	100.9%	50
5218 State Unemployment Insurance	$ 4,190	$ 9,540	$ 7,467	$ 12,325	$ 10,573	60.6%	(4,858)
5219 Workers Compensation	$ 46,341	$ 15,354	$ 71,423	$ 61,397	$ 60,246	0.0%	10,026
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ 16,495	0.0%	-
51 Subtotal Salaries and Employee Benefits	**$ 1,560,253**	**$ 1,494,177**	**$ 1,608,144**	**$ 1,581,925**	**$ 1,706,432**	**101.7%**	**26,218**
61 Services and Supplies							
6111 Special Office Supplies	$ 56,232	$ 34,159	$ 33,000	$ 35,812	$ 23,700	92.1%	(2,812)
6112 Payroll Processing Fee	$ -	$ 7,170	$ -	$ 5,766	$ 6,000	0.0%	(5,766)
6113 Chemicals	$ -	$ 2,222	$ 2,000	$ 6,062	$ 3,000	33.0%	(4,062)
6116 Animal Control	$ 686	$ 351	$ -	$ -	$ -	0.0%	-
6119 Safety Equipment	$ 366	$ 1,785	$ 350	$ 2,423	$ 2,100	14.4%	(2,073)

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
6120 Special Departmental Expense	$ 71,074	$ 27,909	$ 11,750	$ 15,199	$ 7,700	77.3%	(3,449)
6121 Training Supplies	$ 14,027	$ 756	$ 15,000	$ 406	$ 1,000	3694.6%	14,594
6122 Training	$ 7,440	$ 1,252	$ 8,250	$ 6,923	$ 1,700	119.2%	1,327
6123 Personnel, Testing Recruitment	$ -	$ 1,147	$ -	$ 181	$ -	0.0%	(181)
6130 Small Tools	$ 6,259	$ 1,140	$ 2,150	$ 216	$ 300	995.5%	1,934
6140 Clothing & Personal Expense	$ 10,116	$ 6,651	$ 4,994	$ 8,732	$ 5,763	57.2%	(3,738)
6150 Advertising	$ 16,852	$ 21,061	$ 8,900	$ 8,501	$ 6,000	104.7%	399
6160 Communications	$ 136,838	$ 140,317	$ 141,250	$ 132,491	$ 133,465	106.6%	8,759
6161 Cellphone Reimbursement	$ 322	$ 4,120	$ -	$ 4,431	$ 1,572	0.0%	(4,431)
6165 Network Services	$ -	$ 28,952	$ 18,000	$ 8,438	$ 8,500	213.3%	9,562
6166 Software Programs	$ -	$ 8,007	$ 9,000	$ 7,223	$ 7,500	124.6%	1,777
6170 Utilities	$ 59,380	$ 77,403	$ 118,000	$ 75,647	$ 73,100	156.0%	42,353
6180 Rents & Leases of Equipment	$ (161)	$ -	$ -	$ -	$ -	0.0%	-
6190 Maint. Of Bldgs. Structures, & Grounds	$ 17,151	$ 33,136	$ 19,000	$ 20,308	$ 8,100	93.6%	(1,308)
61 Subtotal Services and Supplies	**$ 396,580**	**$ 397,538**	**$ 391,644**	**$ 338,758**	**$ 289,500**	**115.6%**	**52,886**
62 Other Expenses							
6200 Maintenance and Operation of Equipment	$ 979	$ -	$ -	$ -	$ -	0.0%	-
6201 Gasoline	$ 25,178	$ 39,262	$ 32,900	$ 47,074	$ 43,900	69.9%	(14,174)
6202 Maintenance & Operation of Vehicles	$ 25,747	$ 14,614	$ 23,800	$ 18,220	$ 11,500	130.6%	5,580
6203 Maintenance & Operation of Equipment	$ 11,978	$ 15,132	$ 35,750	$ 13,946	$ 12,450	256.3%	21,804
6210 Prof. & Special Services - Attorney	$ 225,276	$ 116,627	$ 100,500	$ 159,467	$ 100,000	63.0%	(58,967)
6211 Prof & Spec Services - Accountant	$ 48,119	$ 17,825	$ 24,000	$ 27,090	$ 13,000	88.6%	(3,090)
6212 Prof & Spec Services - Engineer	$ 52,072	$ 11,786	$ 12,000	$ 76,321	$ 5,000	15.7%	(64,321)
6213 Prof & Spec Services - Planner	$ 65,190	$ 53,131	$ 40,000	$ 37,056	$ 15,000	107.9%	2,944
6215 Pro & Special Services Other	$ 67,647	$ 42,640	$ 13,500	$ 4,529	$ 61,864	298.1%	8,971
6220 Other Contractural Services	$ (278)	$ 3,323	$ 26,000	$ 3,380	$ 4,000	769.2%	22,620
6221 Fee Study	$ -	$ 73,418	$ -	$ 10,623	$ -	0.0%	(10,623)
6230 Insurance and Surety Bonds	$ 63,521	$ 103,824	$ 42,838	$ 31,421	$ 28,396	136.3%	11,417
6231 Property Insurance	$ 24,305	$ -	$ 13,571	$ 12,275	$ 11,467	110.6%	1,296
6240 Membership and Dues	$ 21,874	$ 6,638	$ 8,475	$ 14,863	$ 16,945	57.0%	(6,388)
6245 Cal Recycle Grant Expense	$ -	$ -	$ -	$ -	$ 5,000	0.0%	$ -
6250 Travel, Conference & Meetings	$ 8,880	$ 2,573	$ 4,450	$ 1,912	$ 2,000	232.8%	2,538
62 Subtotal Other Expenses	**$ 640,489**	**$ 500,794**	**$ 377,784**	**$ 458,177**	**$ 330,522**	**82.5%**	**(80,393)**

1111 - GENERAL FUND SUMMARY DETAIL

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
88 Capital Expense and Fixed Assets							
8812 Capital Outlay-Building	$ 9,337	$ 42,114	$ 2,500	$ -	$ -	0.0%	2,500
8813 Capital Outlay-Other Than Bldg	$ -	$ (6,307)	$ 4,600	$ 13,813	$ -	33.3%	(9,213)
8814 New Equipment	$ (164)	$ -	$ -	$ 25	$ -	0.0%	(25)
88 Sub total New Equipment	**$ 9,173**	**$ 35,807**	**$ 7,100**	**$ 13,838**	**$ -**	**51.3%**	**(6,738)**
92 Miscellaneous Expenses							
9211 Interest Expense	$ 2,729	$ -	$ -	$ -	$ 8,923	0.0%	-
9231 Bank Charges/Late Fees	$ 1,499	$ 7,382	$ 500	$ 2,461	$ 2,500	20.3%	(1,961)
9261 Miscellaneous Expense	$ 17,929	$ 1,517	$ 5,000	$ 6,187	$ 700	80.8%	(1,187)
9311 Retrement of Principal	$ 1,251	$ -	$ -	$ -	$ -	0.0%	-
92 Subtotal Miscellaneous Expense	**$ 23,408**	**$ 8,899**	**$ 5,500**	**$ 8,648**	**$ 12,123**	**63.6%**	**(3,148)**
Total Expenditures - General Fund	**$ 2,629,902**	**$ 2,437,215**	**$ 2,390,172**	**$ 2,401,346**	**$ 2,338,576**	**99.5%**	**$ (11,175)**
Excess Revenues Over (Under) Expenditures	**$ (536,819)**	**$ (649,085)**	**$ (457,272)**	**$ (912,056)**	**$ (758,147)**		**$ (454,784)**
OTHER FINANCING SOURCES (USES):							
Transfer from Fund 04/Traffic Safety	$ 11,000	$ -	$ -	$ -	$ -	0.0%	$ -
Transfer from Fund 02/2111-Gas Tax	$ -	$ -	$ 99,000	$ 99,000	$ 230,195	100.0%	$ -
Transfer from Fund 10/8111-General Fund Reserve	$ -	$ -	$ 100,000	$ 100,000	$ -	100.0%	$ -
Transfer from Fund 9612 - COPS	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	0.0%	$ -
Transfer from Fund 9613 - Measure M	$ -	$ -	$ 230,000	$ 91,198	$ 216,320	39.7%	$ (138,802)
Transfer from Fund 9614 - Prop 172	$ -	$ -	$ -	$ -	$ 51,632	0.0%	$ -
Transfer from Fund 9511 - Capital Project-Fire	$ -	$ -	$ -	$ -	$ 160,000	0.0%	$ -
Total Other Financing Sources (Uses)	**$ 11,000**	**$ -**	**$ 529,000**	**$ 390,198**	**$ 758,147**	**100.0%**	**$ (138,802)**
Net Change in Fund Balance	**$ (525,819)**	**$ (649,085)**	**$ 71,728**	**$ (521,858)**	**$ 0**		**(593,586)**

CITY OF IONE

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

1111 01-00 GENERAL

		Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
REVENUES:								
41 Taxes								
4111	Current Sec & Unsecured Prop Tax	$ 622,648	$ 546,183	$ 520,000	$ 528,782	$ 495,000	101.7%	$ 8,782
4112	Property Tax In Lieu of VLF	$ 836,905	$ 703,270	$ 800,000	$ 473,923	$ 447,341	59.2%	$ (326,077)
4113	Prop Tax in Lieu of Sales Tax	$ 21,053	$ 126,218	$ 140,000	$ 3,673	$ 36,407	2.6%	$ (136,327)
4115	Current Supplemental Roll Tax	$ 7,430	$ (8,369)	$ -	$ -	$ -	0.0%	$ -
4116	Prior Supplemental Roll Tax	$ 8,087	$ 89	$ -	$ -	$ -	0.0%	$ -
4117	Homeowners Property Tax Relief	$ -	$ 7,773	$ 9,000	$ 7,482	$ 7,000	83.1%	$ (1,518)
4119	Motor Vehicle In Lieu Tax	$ -	$ -	$ -	$ 22,918	$ 3,900	0.0%	$ 22,918
4131	Sales and Use Tax	$ 265,895	$ 103,109	$ 130,000	$ 109,726	$ 90,000	84.4%	$ (20,274)
4151	Transient Occupancy Tax	$ 4,191	$ 2,803	$ 3,000	$ 1,618	$ 2,000	53.9%	$ (1,382)
4161	Utilities Franchise	$ 85,358	$ 85,766	$ 87,000	$ 89,921	$ 88,000	103.4%	$ 2,921
4171	Real Property Transfer Tax	$ 12,711	$ 7,808	$ 7,500	$ 9,795	$ 8,000	130.6%	$ 2,295
TOTAL 41 Taxes		**$ 1,864,278**	**$ 1,574,648**	**$ 1,696,500**	**$ 1,247,838**	**$ 1,177,648**	**73.6%**	**$ (448,662)**
42 Licenses and Permits								
4211	Business License Tax	$ 7,363	$ 5,235	$ 5,200	$ 4,858	$ 5,000	93.4%	$ (342)
4221	Construction Permits	$ 16,897	$ 24,715	$ 24,000	$ 59,345	$ 65,000	247.3%	$ 35,345
4232	Encroachment Permits	$ 200	$ 150	$ 500	$ 1,525	$ 500	305.0%	$ 1,025
TOTAL 42 Licenses and Permits		**$ 24,460**	**$ 30,101**	**$ 29,700**	**$ 65,728**	**$ 70,500**	**221.3%**	**$ 36,028**
43 Fines, Forfeits and Penalties								
4341	Interest Penalties & Delinquent	$ 80	$ 320	$ 200	$ 110	$ 100	55.0%	$ (90)
TOTAL 43 Fines, Forfeits and Penalties		**$ 80**	**$ 320**	**$ 200**	**$ 110**	**$ 100**	**55.0%**	**$ (90)**
44 Use of Money and Property								
4411	Investment Income	$ 29,996	$ 16,452	$ 10,000	$ 9,889	$ 9,000	98.9%	$ (111)
4420	Vacant Property Fee	$ -	$ 1,090	$ 1,000	$ 1,910	$ 1,000	191.0%	$ 910
4431	Golf Course Lease Revenue	$ 46,281	$ 44,817	$ 62,000	$ 40,817	$ 43,000	65.8%	$ (21,183)
4441	Insurance Reimbursements	$ 1,140	$ 234	$ -	$ 557	$ -	0.0%	$ 557
4442	Workers Compensation Dividends	$ 31	$ -	$ -	$ -	$ -	0.0%	$ -
4461	Interest Charges	$ -	$ 927	$ -	$ -	$ -	0.0%	$ -
TOTAL 44 Use of Money and Property		**$ 77,448**	**$ 63,520**	**$ 73,000**	**$ 53,173**	**$ 53,000**	72.8%	$ (19,827)

1111 01-00 GENERAL

		Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
45 Other Governmental Agencies								
4561	Grant Revenue	$ 7,597	$ -	$ -	$ -	$ -	0.0%	$ -
4571	Mandated Cost Reimbursement	$ 13	$ -	$ 50,000	$ 831	$ 61,187	1.7%	$ (49,169)
TOTAL 50 Other Governmental Agencies		**$ 7,609**	**$ -**	**$ 50,000**	**$ 831**	**$ 61,187**	1.7%	$ (49,169)
46 Charges for Current Services								
4621	Plan Checking Fees	$ 6,356	$ 15,369	$ 15,000	$ 33,481	$ 30,000	223.2%	$ 18,481
4641	Building Inspection Fees	$ -	$ 48	$ -	$ 47	$ -	0.0%	$ 47
4646	SEISMIC Edu & Data Utilization	$ 26	0	$ -	$ -	$ -	0.0%	$ -
TOTAL 46 Charges for Current Services		**$ 6,382**	**$ 15,417**	**$ 15,000**	**$ 33,528**	**$ 30,000**	223.5%	$ 18,528
47 Other Revenues								
4761	City Hall Recycle Revenue	$ 36	$ -	$ -	$ -	$ -	0.0%	$ -
4762	Photo Copies/Bid Packages	$ 2,358	$ 100	$ -	$ -	$ -	0.0%	$ -
4763	Audio Tape Copy Fees	$ -	$ 5	$ -	$ -	$ -	0.0%	$ -
4788	Sales of Agendas & Copies	$ -	$ 274	$ 100	$ 503	$ 200	503.0%	$ 403
4790	Donations	$ 2,500	$ -	$ -	$ -	$ -	0.0%	$ -
4791	Miscellaneous Reimbursements	$ 748	$ 1,382	$ 100	$ (882)	$ 200	-882.0%	$ (982)
4792	Miscellaneous Revenues	$ 671	$ 651	$ 100	$ 385	$ -	385.0%	$ 285
TOTAL 47 Other Revenues		**$ 6,313**	**$ 2,412**	**$ 300**	**$ 6**	**$ 400**	**2.0%**	**$ (294)**
	Total Revenues	**$ 1,986,570**	**$ 1,686,418**	**$ 1,864,700**	**$ 1,401,214**	**$ 1,392,835**	**75.1%**	**$ (463,486)**
OTHER FINANCING SOURCES (USES):								
	Transfer from Fund 04	$ 11,000	$ -	$ -	$ -	$ -	0.0%	$ -
	Transfer from Fund 02 (Gas Tax)	$ -	$ -	$ 99,000	$ 99,000	$ -	100.0%	$ -
	Fund Balance Transfer (General Fund Reserve)	$ -	$ -	$ 100,000	$ 100,000	$ -	100.0%	$ -
	Transfer from Fund 9511 (Capital Project-Fire	$ -	$ -	$ -	$ -	$ 160,000	0.0%	$ -
	Total Other Financing Sources (Uses)	**$ 11,000**	**$ -**	**$ 199,000**	**$ 199,000**	**$ 160,000**	0.0%	$ -
General Fund Revenues - Fund 1111		**$ 1,997,570**	**$ 1,686,418**	**$ 2,063,700**	**$ 1,600,214**	**$ 1,552,835**	**77.5%**	**$ (463,486)**

CITY OF IONE
1111 10-00 CITY COUNCIL

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
EXPENDITURES:							
51 Salaries and Employee Benefits							
5120 Salaries & Wages Elected	$ 11,800	$ 12,200	$ 12,000	$ 12,020	$ 12,000	100.2%	$ (20)
5215 Social Security	$ 918	$ 933	$ 918	$ 920	$ 918	100.2%	$ (2)
5218 State Unemployment Insurance	$ -	$ -	$ -	$ 745	$ 744	0.0%	$ (745)
51 Sub Total Salaries and Employee Benefits	**$ 12,718**	**$ 13,133**	**$ 12,918**	**$ 13,685**	**$ 13,662**	**105.9%**	**$ (767)**
61 Services and Supplies							
6111 Special Office Supplies	$ 1,964	$ -	$ -	$ 20	$ -	0.0%	$ (20)
6120 Special Department Expense	$ 4,215	$ 11	$ -	$ -	$ -	0.0%	$ -
6122 Training	$ 1,066	$ -	$ -	$ 1,620	$ -	0.0%	$ (1,620)
6150 Advertising	$ -	$ 140	$ -	$ 2,370	$ 2,000	0.0%	$ (2,370)
6160 Communications	$ 185	$ -	$ -	$ -	$ -	0.0%	$ -
61 Sub Total Services and Supplies	**$ 7,429**	**$ 151**	**$ -**	**$ 4,010**	**$ 2,000**	**0.0%**	**$ (4,010)**
62 Other Expenses							
6203 Maintenance & Operation of Equipment	$ 233	$ -	$ -	$ -	$ -	0.0%	$ -
6240 Membership and Dues	$ 3,953	$ 4,483	$ 4,000	$ 1,300	$ 4,000	32.5%	$ 2,700
6250 Travel, Conference & Meetings	$ 2,419	$ 1,142	$ 2,500	$ 359	$ 1,500	14.4%	$ 2,141
62 Subtotal Other Expenses	**$ 6,605**	**$ 5,625**	**$ 6,500**	**$ 1,659**	**$ 5,500**	**25.5%**	**$ 4,841**
Total Expenditures	**$ 26,752**	**$ 18,909**	**$ 19,418**	**$ 19,354**	**$ 21,162**	**95.7%**	**$ 64**
Other General Fund-Net Contribution	**$ 26,752**	**$ 18,909**	**$ 19,418**	**$ 19,354**	**$ 21,162**		**$ 64**

CITY OF IONE

1111 21-00 CITY MANAGER

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited FY 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
EXPENDITURES:							
51 Salaries and Employee Benefits							
5110 Salaries & Wages	$ 142,444	$ 96,468	$ 87,765	$ 94,488	$ -	107.7%	$ (6,723)
5111 Salary Reduction	$ -	$ (2,281)	$ -	$ (142)	$ -	0.0%	$ 142
5113 Longevity Pay	$ 2,102	$ -	$ -	$ -	$ -	0.0%	$ -
5130 Overtime Expense	$ 216	$ -	$ -	$ -	$ -	0.0%	$ -
5210 In Lieu Health Insurance	$ -	$ 4,699	$ 4,290	$ 4,626	$ -	107.8%	$ (336)
5211 Employee Health Insurance	$ 18,846	$ 2,099	$ -	$ -	$ -	0.0%	$ -
5212 Dental, Vision & life Insurance	$ 2,171	$ 1,605	$ 1,545	$ 1,740	$ -	112.6%	$ (195)
5213 PERS Retirement Expense	$ 17,700	$ 6,356	$ 10,276	$ 12,037	$ -	117.1%	$ (1,761)
5214 PERS Employers Paid Employees Share	$ 11,066	$ 15,567	$ 7,021	$ 7,459	$ -	106.2%	$ (438)
5215 Social Security	$ 32,011	$ 3,413	$ 5,552	$ -	$ -	0.0%	$ 5,552
5216 FICA Employers Paid Employee Share	$ 1,491	$ 11,578	$ 775	$ -	$ -	0.0%	$ 775
5217 Deferred Compensation Match	$ 6,925	$ 1,794	$ -	$ -	$ -	0.0%	$ -
5218 State Unemployment Insurance	$ 1,590	$ 580	$ 282	$ 304	$ -	107.8%	$ (22)
5219 Workers Compensation	$ 6,212	$ -	$ -	$ -	$ -	0.0%	$ -
51 Total Salaries and Employee Benefits	**$ 242,774**	**$ 141,876**	**$ 117,506**	**$ 120,512**	**$ -**	**102.6%**	**$ (3,006)**
61 Services and Supplies							
6111 Special Office Supplies	$ 11,052	$ -	$ -	$ 187	$ -	0.0%	$ (187)
6120 Special Departmental Expense	$ 982	$ 893	$ 2,500	$ -	$ -	0.0%	$ 2,500
6122 Training	$ 3,447	$ 149	$ 1,500	$ 930	$ -	62.0%	$ 570
6160 Communications	$ 1,025	$ -	$ -	$ -	$ -	0.0%	$ -
6170 Utilities	$ 170	$ -	$ -	$ -	$ -	0.0%	$ -
61 Subtotal Services and Supplies	**$ 16,675**	**$ 1,042**	**$ 4,000**	**$ 1,117**	**$ -**	**27.9%**	**$ 2,883**
62 Other Expenses							
6200 Maint and Operation of Equipment	$ 979	$ -	$ -	$ -	$ -	0.0%	$ -
6215 Pro & Special Services Other	$ 25,658	$ 4,840	$ 12,500	$ -	$ 45,000	0.0%	$ 12,500
6230 Insurance and Surety Bonds	$ 5,907	$ -	$ -	$ -	$ 1,000	0.0%	$ -
6240 Membership and Dues	$ 2,750	$ 1,190	$ 2,000	$ 1,248	$ -	160.3%	$ 752
6250 Travel, Conference & Meetings	$ 553	$ 692	$ 250	$ -	$ -	40.0%	$ 250
62 Subtotal Other Expenses	**$ 35,847**	**$ 6,722**	**$ 14,750**	**$ 1,248**	**$ 46,000**	**8.5%**	**$ 13,502**

1111 21-00 CITY MANAGER

	Audited FY 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
Total Expenditures	$295,296	$149,640	$136,256	$122,877	$46,000	138.9%	$13,379
Other General Fund-Net Contribution	$295,296	$149,640	$136,256	$122,877	$46,000		$13,379

CITY OF IONE

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

1111 22-00 CITY CLERK

	Audited FY 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
EXPENDITURES:							
51 Employee Services							
5110 Salaries & Wages - Regular Employees	$ 6,136	$ 55,044	$ 43,956	$ 47,496	$ 53,439	108%	$ (3,540)
5111 Salary Savings	$ -	$ (1,309)	$ -	$ (130)	$ -	0%	$ 130
5113 Longevity Pay	$ 398	$ 2,782	$ 2,198	$ 2,354	$ 1,401	107%	$ (156)
5120 Salaries & Wages Elected Offical	$ 6,531	$ 2,650	$ 2,400	$ 2,430	$ 2,700	101%	$ (30)
5210 In Lieu Health Benefits	$ -	$ 6,549	$ 4,630	$ 3,046	$ -	100%	$ 1,584
5211 Employee Health Insurance	$ 3,084	$ 8	$ -	$ 4,366	$ 8,553		$ (4,366)
5212 Dental, Vision & Life Ins	$ 147	$ 940	$ 992	$ 870	$ 598	100%	$ 122
5213 PERS Retirement Expense	$ 1,555	$ 3,765	$ 3,714	$ 6,326	$ 4,492	170%	$ (2,612)
5214 PERS Employers Paid Employees Share	$ 886	$ 8,434	$ 5,437	$ 3,850	$ 1,760	71%	$ 1,587
5215 Social Security	$ 577	$ 3,554	$ 3,692	$ 17	$ 3,920	0%	$ 3,675
5216 FICA Employers Paid Employee Share	$ 1,446	$ 6,917	$ 3,531	$ -	$ -	100%	$ 3,531
5217 Deferred Compensation Match	$ 86	$ 1,290	$ 650	$ 600	$ -	92%	50
5218 State Unemployment Insurance	$ 26	$ 548	$ 347	$ 347	$ 347	100%	$ -
5219 Workers Compensation	$ 4,215	$ -	$ -	$ -	$ -	0%	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ 2,222	0%	$ -
50 Subtotal Salaries and Employee Benefits	**$ 25,088**	**$ 91,172**	**$ 71,548**	**$ 71,572**	**$ 79,431**	**99%**	**$ (25)**
61 Services & Supplies							
6111 Office Expense	$ 4,125	$ -	$ 5,000	$ -	$ -	0.0%	$ 5,000
6120 Special Departmental Expense	$ 2,549	$ 13,521	$ -	$ 13,085	$ 3,500	0.0%	$ (3,595)
6122 Training	$ 311	$ -	$ 500	$ -	$ 300	0.0%	$ 500
6150 Advertising	$ 14,578	$ 16,789	$ 7,500	$ 3,214	$ 3,000	42.9%	$ 4,286
6160 Communications	$ 308	$ -	$ -	$ -	$ -	0.0%	$ -
61 Subtotal Services & Supplies	**$ 21,871**	**$ 30,310**	**$ 13,000**	**$ 16,299**	**$ 6,800**	**42.9%**	**$ 6,191**
62 Other Expenses							
6215 Prof & Spec Services-Other	$ 53	$ -	$ -	$ -	$ -	0.0%	$ -
6230 Insurance and Surety Bonds	$ 113	$ -	$ -	$ -	$ -	0.0%	$ -
6240 Membership and Dues	$ 359	$ 105	$ 125	$ -	$ 125	0.0%	$ 125
6250 Travel, Conference & Meetings	$ 170	$ -	$ 500	$ 66	$ 150	13.2%	$ 434
62 Subtotal Other Expenses	**$ 695**	**$ 105**	**$ 625**	**$ 66**	**$ 275**	**10.5%**	**$ 559**

1111 22-00 CITY CLERK

	Audited FY 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
Total Expenditures	$ 47,653	$ 121,587	$ 85,173	$ 87,937	$ 86,506	94.0%	$ 6,726
Other General Fund-Net Contribution	$ 47,653	$ 121,587	$ 85,173	$ 87,937	$ 86,506		$ 6,726

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
EXPENDITURES:							
51 Salaries and Employee Benefits							
5110 Salaries & Wages Regular Employees	$ 107,488	$ 72,440	$ 66,223	$ 75,499	$ 61,432	114.0%	$ (9,276)
5111 Salary Reduction	$ -	$ (575)	$ -	$ -	$ -	0.0%	$ -
5210 In Lieu Health Benefits	$ -	$ 8,910	$ 2,970	$ 4,290	$ 1,320	144.4%	$ (1,320)
5211 Employee Health Insurance	$ 5,107	$ (283)	$ 9,240	$ 12,171	$ 9,240	131.7%	$ (2,931)
5212 Dental, Vision & Life Ins	$ 1,222	$ 2,518	$ 2,345	$ 2,437	$ 1,088	103.9%	$ (92)
5213 PERS Retirement Expense	$ 11,935	$ 5,210	$ 7,753	$ 3,707	$ 9,176	47.8%	$ 4,046
5214 PERS Employers Paid Employees Share	$ 6,915	$ 10,738	$ 5,298	$ 7,567	$ 4,664	142.8%	$ (2,269)
5215 Social Security	$ 22,480	$ 3,955	$ 5,066	$ -	$ 4,700	0.0%	$ 5,066
5216 FICA Employers Paid Employee Share	$ 1,090	$ 9,235	$ 5,066	$ -	$ -	0.0%	$ 5,066
5217 Deferred Compensation Match	$ 6,470	$ 2,337	$ -	$ -	$ -	0.0%	$ -
5218 State Unemployment Insurance	$ 419	$ 744	$ 499	$ 1,020	$ 391	204.4%	$ (521)
5219 Workers Compensation	$ 5,869	$ -	$ -	$ -	$ -	0.0%	$ -
51 Subtotal Salaries and Employee Benefits	**$ 168,995**	**$ 115,228**	**$ 104,460**	**$ 106,691**	**$ 92,011**	**102.1%**	**$ (2,231)**
61 Services and Supplies							
6111 Office Expense	$ 10,969	$ -	$ 500	$ 119	$ 100	23.9%	$ 381
6120 Special Departmental Expense	$ 15,812	$ -	$ -	$ -	$ -	0.0%	$ -
6122 Training	$ 1,401	$ 350	$ 2,000	$ 1,050	$ -	52.5%	$ 950
6160 Communications	$ 308	$ -	$ -	$ -	$ -	0.0%	$ -
6170 Utilities	$ 2	0	$ -	$ -	$ -	0.0%	$ -
6190 Maint. Of Bldgs, Struct, & Grnds	$ 36	$ -	$ -	$ -	$ -	0.0%	$ -
61 Subtotal Services and Supplies	**$ 28,527**	**$ 350**	**$ 2,500**	**$ 1,169**	**$ 100**	**46.8%**	**$ 1,331**
62 Other Expenses							
6203 Maintenance & Operation of Equipment	$ 2,501	$ -	$ 6,500	$ 5,114	$ 5,100	78.7%	$ 1,386
6211 Prof & Special Services - Accountant	$ 48,119	$ 17,825	$ 24,000	$ 27,090	$ 13,000	112.9%	$ (3,090)
6212 Prof & Special Services - Engineer	$ 1,224	$ -	$ -	$ -	$ -	0.0%	$ -
6215 Pro & Special Services Other	$ 26,270	$ 16,866	$ -	$ -	$ 864	0.0%	$ -
6220 Other Contractural Services	$ 362	$ -	$ -	$ -	$ -	0.0%	$ -
6230 Insurance and Surety Bonds	$ 224	$ -	$ -	$ -	$ -	0.0%	$ -
6240 Membership and Dues	$ 318	$ 170	$ 750	$ 170	$ 170	22.7%	$ 580
6250 Travel, Conference & Meetings	$ 752	$ -	$ 1,200	$ -	$ -	0.0%	$ 1,200

1111 25-00 FINANCE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
62 Subtotal Other Expenses	**$ 79,769**	**$ 34,861**	**$ 32,450**	**$ 32,374**	**$ 19,134**	**99.7%**	**$ 76**
88 Capital Outlay and Fixed Assets							
8814 New Equipment	$ (2,664)	$ -	$ -	$ -	$ -	0.0%	$ -
88 Sub total New Equipment	**$ (2,664)**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%	$ -
92 Miscellaneous Expense							
9211 Interest Expense	$ 2,729	$ -	$ -	$ -	$ -	0.0%	$ -
9231 Bank Charges	$ 1,499	$ 1,075	$ 500	$ 2,226	$ 2,000	775.2%	$ (1,726)
92 Subtotal Other Expenses	**$ 4,228**	**$ 1,075**	**$ 500**	**$ 2,226**	**$ 2,000**	**775.2%**	**$ (1,726)**
93 Retirement of Prinicipal							
9311 Retirement of Prinicipal	$ 1,251	$ -	$ -	$ -	$ -	0.0%	$ -
93 Subtotal Retirement of Prinicipal	**$ 1,251**	$ -	$ -	$ -	$ -	0.0%	$ -
Total Expenditures	**$ 280,106**	**$ 151,515**	**$ 139,910**	**$ 142,460**	**$ 113,245**	**117.5%**	**$ (2,550)**
Other General Fund-Net Contribution	**$ 280,106**	**$ 151,515**	**$ 139,910**	**$ 142,460**	**$ 113,245**		**$ (2,550)**

CITY OF IONE

1111 26-00 CITY TREASURER

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
EXPENDITURES:							
51 Salaries and Employee Benefits							
5120 Salaries & Wages Elected Offical	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	100.0%	$ -
5215 Social Security	$ 184	$ 184	$ 184	$ 184	$ 184	100.0%	$ -
5218 State Unemployment Insurance	$ 2	$ -	$ -	$ 149	$ 149	0.0%	$ (149)
51 Sub Total Employee Services	**$ 2,586**	**$ 2,584**	**$ 2,584**	**$ 2,733**	**$ 2,732**	**100.0%**	**$ (149)**
62 Other Expenses							
6240 Membership and Dues	$ 155	$ -		$ -	$ -	0.0%	$ -
62 Sub Total Other Services	**$ 155**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**
Total Expenditures	**$ 2,741**	**$ 2,584**	**$ 2,584**	**$ 2,733**	**$ 2,732**	**100.0%**	**$ (149)**
Other General Fund-Net Contribution	**$ 2,741**	**$ 2,584**	**$ 2,584**	**$ 2,733**	**$ 2,732**		**$ (149)**

CITY OF IONE
1111 28-00 LEGAL SERVICES

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 11-12
EXPENDITURES:							
62 Other Expenses							
6210 Prof & Special Services - Attorney	$ 224,132	$ 116,627	$ 100,000	$ 159,467	$ 100,000	159.5%	$ (59,467)
62 Subtotal Other Expenses	**$ 224,132**	**$ 116,627**	**$ 100,000**	**$ 159,467**	**$ 100,000**	**159.5%**	**$ (59,467)**
Total Expenditures	**$ 224,132**	**$ 116,627**	**$ 100,000**	**$ 159,467**	**$ 100,000**	**159.5%**	**$ (59,467)**
Other General Fund-Net Contribution	**$ 224,132**	**$ 116,627**	**$ 100,000**	**$ 159,467**	**$ 100,000**		**$ (59,467)**

CITY OF IONE

1111 30-00 POLICE DEPARTMENT

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 11-12	Budget Variance FY 11-12
REVENUES:							
41 Taxes							
4132 Sales Tax - Public Safety	$ 4,771	$ 4,028	$ 4,000	$ 3,779	$ 4,175	94.5%	$ (221)
41 Taxes	**$ 4,771**	**$ 4,028**	**$ 4,000**	**$ 3,779**	**$ 4,175**	**94.5%**	**$ (221)**
42 Licenses and Permits							
4281 Concealed Weapons Permits	$ -	$ 140	$ 50	$ 695	$ 500	390.0%	$ 645
42 Licenses and Permits	**$ -**	**$ 140**	**$ 50**	**$ 695**	**$ 500**	**390.0%**	**$ 645**
43 Fines, Forfeits and Penalties							
4311 Vehicle Code Fines	$ 10,919	$ 10,349	$ 1,000	$ 5,959	$ 5,000	595.9%	$ 4,959
4381 Parking Citations Revenue	$ 2,477	$ 1,356	$ 1,100	$ 485	$ 1,000	44.1%	$ (615)
43 Fines, Forfeits and Penalties	**$ 13,396**	**$ 11,705**	**$ 2,100**	**$ 6,444**	**$ 6,000**	**306.9%**	**$ 4,344**
44 Use of Money and Property							
4411 Investment Income	$ 669	$ -	$ -	$ -	$ -	0.0%	$ -
44 Use of Money and Property	**$ 669**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**
45 Other Governmental Agencies							
4588 Repeater Grant	$ -	$ 46,764	$ -	$ -	$ -	0.0%	$ -
4589 ACCNET Reimbursement - Salary	$ -	$ -	$ -	$ -	$ 115,970	0.0%	$ -
45 Other Government Agencies	**$ -**	**$ 46,764**	**$ -**	**$ -**	**$ 115,970**	**0.0%**	**$ -**
46 Charges for Current Services							
4661 School District Reimbursement	$ -	$ 420	$ 500	$ 801	$ 500	115.2%	$ 301
46 Charges for Current Services	**$ -**	**$ 420**	**$ 500**	**$ 801**	**$ 500**	**115.2%**	**$ 301**
47 Other Revenues							
4783 Special Police Department Services	$ 2,807	$ 1,035	$ 1,000	$ 880	$ 800	88.0%	$ (120)
4789 Police Report Revenue	$ 240	$ -	$ 100	$ -	$ 100	0.0%	$ (100)
4790 Donations	$ -	$ 600	$ -	$ 21,475	$ 10,000	0.0%	$ 21,475
4791 Miscellaneous Reimbursements	$ 21,213	$ 6,650	$ -	$ 2,582	$ 200	0.0%	$ 2,582
47 Other Revenues	**$ 24,260**	**$ 8,285**	**$ 1,100**	**$ 24,937**	**$ 11,100**	**247.1%**	**$ 23,837**

1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 11-12	Budget Variance FY 11-12
Total Revenues	**$ 43,096**	**$ 71,342**	**$ 7,750**	**$ 36,656**	**$ 138,245**	**450.0%**	**$ 28,906**
EXPENDITURES:							
51 Salaries and Employee Benefits							
5110 Salaries & Wages Regular Employees	$ 358,927	$ 395,688	$ 427,622	$ 425,970	$ 468,890	99.6%	$ 1,652
5111 Salary Savings	$ -	$ (7,558)	$ (11,810)	$ (10,730)	$ -	90.9%	$ (1,080)
5112 Salaries & Wages - Part Time Employees	$ -	$ -	$ 17,680	$ -	$ -	0.0%	$ 17,680
5113 Longevity Pay	$ 1,183	$ 877	$ 908	$ 1,092	$ 1,116	120.3%	$ (184)
5114 Incentive Pay	$ 7,385	$ 10,390	$ 9,388	$ 11,031	$ 18,294	117.5%	$ (1,643)
5115 Holiday Pay	$ 9,258	$ 8,438	$ 12,824	$ 10,405	$ 16,765	81.1%	$ 2,419
5130 Overtime Expense	$ 62,407	$ 49,499	$ 45,000	$ 51,788	$ 45,610	115.1%	$ (6,788)
5211 Employee Health Insurance	$ 108,322	$ 67,368	$ 76,374	$ 70,834	$ 76,806	92.7%	$ 5,540
5212 Dental, Vision & Life Ins	$ 4,544	$ 7,609	$ 10,428	$ 6,792	$ 11,465	65.1%	$ 3,636
5213 PERS Retirement Expense	$ 112,265	$ 108,116	$ 237,275	$ 217,302	$ 254,288	91.6%	$ 19,973
5214 PERS Employers Paid Employees Share	$ 24,582	$ 127,029	$ 22,630	$ 24,541	$ 15,833	108.4%	$ (1,911)
5215 Social Security	$ 58,956	$ 19,073	$ 37,364	$ 38,586	$ 42,546	103.3%	$ (1,222)
5216 FICA Employers Paid Employee Share	$ 2,981	$ 18,870	$ 2,847	$ -	$ -	0.0%	$ 2,847
5217 Deferred Compensation Match	$ 200	$ -	$ -	$ -	$ -	0.0%	$ -
5218 State Unemployment Insurance	$ 1,747	$ 4,062	$ 3,999	$ 3,236	$ 3,282	80.9%	$ 763
5219 Workers Compensation	$ 23,398	$ -	$ -	$ -	$ -	0.0%	$ -
5220 Retirement Incentive	$ -	$ -	$ -	$ -	$ 3,690	0.0%	$ -
51 Subtotal Salaries and Employee Benefits	**$ 776,156**	**$ 809,462**	**$ 892,529**	**$ 850,847**	**$ 958,585**	**95.0%**	**$ 41,682**
61 Services and Supplies							
6111 Office Expense	$ 14,759	$ 2,444	$ 6,500	$ 3,330	$ 3,000	51.2%	$ 3,170
6116 Animal Control	$ 686	$ 351	$ -	$ -	$ -	0.0%	$ -
6119 Safety Equipment	$ 70	$ 999	$ 100	$ 58	$ 100	57.6%	$ 42
6120 Special Departmental Expense	$ 30,996	$ 3,798	$ 2,000	$ 8,988	$ 2,500	449.4%	$ (6,988)
6121 Training Supplies	$ 14,027	$ 756	$ 15,000	$ 406	$ 1,000	2.7%	$ 14,594
6122 Training	$ 1,166	$ 583	$ 1,500	$ 1,885	$ 1,000	125.7%	$ (385)
6130 Small Tools	$ 277	$ 56	$ 200	$ 85	$ 100	42.6%	$ 115
6140 Clothing & Personal Expense	$ 7,533	$ 5,377	$ 4,368	$ 5,529	$ 3,899	126.6%	$ (1,161)
6150 Advertising	$ 1,648	$ 1,318	$ -	$ -	$ -	0.0%	$ -
6160 Communications	$ 129,461	$ 120,763	$ 120,000	$ 118,583	$ 120,765	98.5%	$ 1,819
6161 Cellphone Reimbursement	$ 322	$ 4,120	$ -	$ 4,431	$ 1,572	0.0%	$ (4,431)

1111 30-00 POLICE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 11-12	Budget Variance FY 11-12
6190 Maint. Of Bldgs. Structures, & Grounds	$ 514	$ 208	$ -	$ 388	$ -	0.0%	$ (388)
61 Subtotal Services and Supplies	**$ 201,458**	**$ 140,773**	**$ 149,668**	**$ 143,683**	**$ 133,936**	**78.5%**	**$ 6,387**
62 Other Expenses							
6201 Gasoline	$ 16,160	$ 21,464	$ 17,500	$ 24,739	$ 23,000	143.8%	$ (7,239)
6202 Maintenance & Operation of Vehicles	$ 14,785	$ 10,668	$ 5,000	$ 11,557	$ 5,000	209.8%	$ (6,557)
6203 Maintenance & Operation of Equipment	$ 5,296	$ 640	$ 5,500	$ 1,982	$ 2,000	45.5%	$ 3,518
6210 Prof. & Special Services - Attorney	$ 146	$ -	$ 500	$ -	$ -	0.0%	$ 500
6215 Pro & Special Services Other	$ 5,494	$ 3,581	$ 1,000	$ 3,219	$ 1,000	300.3%	$ (2,613)
6220 Other Contractural Services	$ (729)	$ (185)	$ -	$ 975	$ -	0.0%	$ (975)
6230 Insurance and Surety Bonds	$ 1,751	$ 5,080	$ -	$ -	$ -	0.0%	$ -
6240 Membership and Dues	$ 440	$ 300	$ 500	$ 650	$ 650	130.0%	$ (150)
6250 Travel, Conference & Meetings	$ 4,121	$ 1,070	$ -	$ 877	$ 250	0.0%	$ (877)
62 Subtotal Other Expenses	**$ 47,465**	**$ 42,617**	**$ 30,000**	**$ 43,999**	**$ 31,900**	**145.6%**	**$ (14,393)**
88 Capital Expense and Fixed Assets							
8812 Capital Outlay-Building	$ -	$ 42,114	$ -	$ -	$ -	0.0%	$ -
8813 Capital Outlay-Other Than Bldg	$ -	$ -	$ -	$ 11,613	$ -	0.0%	$ (11,613)
8814 New Equipment	$ 2,500	$ -	$ -	$ 25	$ -	0.0%	$ (25)
88 Sub total New Equipment	**$ 2,500**	**$ 42,114**	**$ -**	**$ 11,638**	**$ -**	**0.0%**	**$ (11,638)**
92 Miscellaneous Expenses							
9261 Miscellaneous Expense	$ 3,976	$ 43	$ -	$ 4,630	$ 200	0.0%	$ (4,630)
92 Subtotal Miscellaneous Expense	**$ 3,976**	**$ 43**	**$ -**	**$ 4,630**	**$ 200**	**0.0%**	**$ (4,630)**
Total Expenditures	**$ 1,031,556**	**$ 1,035,008**	**$ 1,072,197**	**$ 1,054,797**	**$ 1,124,621**	**101.3%**	**$ 17,408**
OTHER FINANCING SOURCES (USES):							
Transfer in - Fd 9612 (COPS)	**$ -**	**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**100.0%**	**$ -**
Transfer in - Fd 9614 (Prop 172)	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,247**	**0.0%**	**$ -**
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 100,000**	**$ 100,000**	**$ 142,247**	**100.0%**	**$ -**
Other General Fund-Net Contribution	**$ 988,459**	**$ 963,667**	**$ 964,447**	**$ 918,141**	**$ 844,130**	**105.0%**	**$ 46,314**

CITY OF IONE

1111 35-00 FIRE DEPARTMENT

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
REVENUES:							
42 Licenses and Permits							
4231 Burn Permits	$ 435	$ 410	$ 250	$ 380	$ 250	152.0%	$ 130
TOTAL 42 Licenses and Permits	**$ 435**	**$ 410**	**$ 250**	**$ 380**	**$ 250**	**152%**	**$ 130**
44 Use of Money and Property							
4453 County Aid Agreement-Fire	$ 2,200	$ -	$ -	$ -	$ -	0.00%	$ -
4454 Special Fire Department Services	$ 890	$ 305	$ 100	$ 2,445	$ 3,900	2445.2%	$ 2,345
4455 Local Fire Deployment -Personnel	$ 36,136	$ 1,859	$ -	$ -	$ -	0.0%	$ -
44 Subtotal Use of Money and Property	**$ 39,226**	**$ 2,164**	**$ 100**	**$ 2,445**	**$ 3,900**	**2445.2%**	**$ 2,345**
47 Other Revenues							
4790 Donations	$ -	$ 100	$ -	$ -	$ -	0.0%	$ -
47 Subtotal Other Revenues	$ -	$ 100	$ -	$ -	$ -	0.0%	$ -
Total Revenues	**$ 39,661**	**$ 2,674**	**$ 350**	**$ 2,825**	**$ 4,150**	**807.2%**	**$ 2,475**
EXPENDITURES:							
51 Salaries and Employee Benefits							
5110 Salaries & Wages Regular Employees	$ 23,347	$ 28,335	$ 21,210	$ 73,549	$ 126,954	346.8%	$ (52,339)
5140 Salaries & Wages - Paid Call Fireman	$ 28,681	$ 5,300	$ 66,978	$ -	$ 25,861	0.0%	$ 66,978
5210 In Lieu Health Benefits	$ -	$ -	$ -	$ 554	$ 3,593	0.0%	$ (554)
5211 Employee Health Insurance	$ -	$ -	$ -	$ 2,031	$ 22,339	0.0%	$ (2,031)
5212 Dental, Vision & Life	$ -	$ -	$ -	$ 310	$ 4,053	0.0%	$ (310)
5213 PERS Retirement Expense	$ -	$ -	$ -	$ 1,233	$ 17,224	0.0%	$ (1,233)
5215 Social Security	$ 3,947	$ 2,110	$ 13,332	$ 5,588	$ 11,750	41.9%	$ 7,744
5218 State Unemployment Insurance	$ (472)	$ 1,468	$ -	$ 3,943	$ 3,573	0.0%	$ (3,943)
51 Subtotal Salaries and Employee Benefits	**$ 55,504**	**$ 37,213**	**$ 101,520**	**$ 87,208**	**$ 215,347**	**85.9%**	**$ 14,312**
61 Services and Supplies							
6111 Office Expense	$ 4,099	$ 226	$ 1,000	$ 60	$ 400	6.0%	$ 940
6119 Safety equipment	$ 288	$ 786	$ 250	$ 1,593	$ 2,000	637.1%	$ (1,343)
6120 Special Departmental Expense	$ 1,162	$ 1,237	$ -	$ 1,405	$ 500	0.0%	$ (1,405)
6122 Training	$ 50	$ -	$ 750	$ 200	$ 200	26.7%	$ 550

1111 35-00 FIRE DEPARTMENT

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
6130 Small Tools	$ 4,552	$ 1,084	$ 1,000	$ 72	$ 100	7.2%	$ 928
6140 Clothing & Personal Expense	$ 297	$ 355	$ 400	$ 1,919	$ 973	479.8%	$ (1,519)
6160 Communications	$ 3,820	$ 1,501	$ 4,500	$ 1,658	$ 1,500	36.8%	$ 2,842
6170 Utilities	$ 8,831	$ 8,104	$ 10,000	$ 8,310	$ 8,000	83.1%	$ 1,690
6190 Maint. Of Bldgs. Structures, & Grounds	$ 648	$ 1,675	$ -	$ 2,963	$ 1,800	0.0%	$ (2,963)
61 Subtotal Services and Supplies	**$ 23,746**	**$ 14,968**	**$ 17,900**	**$ 18,179**	**$ 15,473**	**86.8%**	**$ (279)**
62 Other Expenses							
6201 Gasoline	$ 4,083	$ 6,357	$ 10,000	$ 10,045	$ 10,000	100.5%	$ (45)
6202 Maintenance & Operation of Vehicles	$ 3,855	$ 1,329	$ 15,000	$ 5,258	$ 5,000	35.1%	$ 9,742
6203 Maintenance & Operation of Equipment	$ 1,405	$ 5,076	$ 7,500	$ 2,470	$ 2,500	32.9%	$ 5,030
6212 Prof & Spec Services - Engineer	$ -	$ 949	$ -	$ -	$ -	0.0%	$ -
6213 Prof & Spec Services - Planner	$ -	$ 71	$ -	$ -	$ -	0.0%	$ -
6215 Prof & Spec Services - Other	$ 8,394	$ 128	$ -	$ 160	$ -	0.0%	$ (160)
6230 Insurance and Surety Bonds	$ -	$ 5,683	$ 3,064	$ -	$ 3,000	0.0%	$ 3,064
6240 Membership and Dues	$ 75	$ -	$ 500	$ -	$ 500	0.0%	$ 500
6250 Travel, Conference & Meetings	$ 43	$ -	$ -	$ 224	$ -	0.0%	$ (224)
62 Subtotal Other Expenses	**$ 17,855**	**$ 19,594**	**$ 36,064**	**$ 18,157**	**$ 21,000**	**50.3%**	**$ 17,907**
92 Miscellaneous Expenses							
9261 Miscellaneous Expense	$ 425	$ -	$ -	$ -	$ -	0.0%	$ -
92 Subtotal Miscellaneous Expense	**$ 425**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**
Total Expenditures	**$ 97,530**	**$ 71,775**	**$ 155,484**	**$ 123,544**	**$ 251,820**	**120.6%**	**$ 31,940**
OTHER FINANCING SOURCES (USES):							
Transfers in - Fd 9613 (Measure M)	$ -	$ -	$ 230,000	$ 91,198	$ 216,320	39.7%	$ (138,802)
Transfers in - Fd 9614 (Prop 172)	$ -	$ -	$ -	$ -	$ 9,385	0.0%	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 230,000**	**$ 91,198**	**$ 225,705**	**39.7%**	**$ (138,802)**
Other General Fund-Net Contribution	**$ 57,869**	**$ 69,101**	**$ (74,866)**	**$ 29,521**	**$ 21,965**	**117.9%**	**$ (104,387)**

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

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
REVENUES:							
46 Charges for Current Services							
4642 Planning Fees	$ 663	$ 10,140	$ 10,000	$ 356	$ 1,000	0.0%	$ (9,644)
46 Subtotal Charges for Current Services	**$ 663**	**$ 10,140**	**$ 10,000**	**$ 356**	**$ 1,000**	**0.0%**	**$ (9,644)**
Total Revenues	**$ 663**	**$ 10,140**	**$ 10,000**	**$ 356**	**$ 1,000**	**0.0%**	**$ (9,644)**
EXPENDITURES:							
51 Salaries and Employee Benefits							
5120 Elected and Appointed Stipends	$ 1,450	$ 380	$ 1,200	$ 170	$ 600	14.2%	$ 1,030
5211 Fringe Benefits	$ 91	$ 31	$ -	$ 13	$ 46		$ (13)
51 Salaries and Employee Benefits	**$ 1,541**	**$ 411**	**$ 1,200**	**$ 183**	**$ 646**	**14.1%**	**$ 1,017**
61 Services and Supplies							
6111 Office Expense	$ 5,008	$ -	$ -	$ 59	$ -	0.0%	$ (59)
6150 Advertising	$ 586	$ 2,436	$ 1,200	$ 2,082	$ 1,000	173.5%	$ (882)
6160 Communications	$ 154	$ -	$ -	$ -	$ -	0.0%	$ -
6180 Rents & Leases of Equipment	$ (161)	$ -	$ -	$ -	$ -	0.0%	$ -
61 Subtotal Services and Supplies	**$ 5,587**	**$ 2,436**	**$ 1,200**	**$ 2,141**	**$ 1,000**	**147.9%**	**$ (941)**
62 Other Expenses							
6210 Prof. & Special Services - Attorney	$ 998	$ -	$ -	$ -	$ -	0.0%	$ -
6212 Prof. & Special Services - Engineer	$ 2,331	$ 3,536	$ -	$ -	$ -	0.0%	$ -
6213 Pro & Special Serrvices - Planner	$ 65,190	$ 46,753	$ 40,000	$ 37,056	$ 15,000	92.6%	$ 2,944
6215 Prof. Special Services - Other	$ (100)	$ -	$ -	$ 1,000	$ 15,000	0.0%	$ (1,000)
6221 Fee Study	$ -	$ 73,418	$ -	$ 16,565	$ -	0.0%	$ (16,565)
6240 Membership and Dues	$ -	$ 215	$ 250	$ -	$ -	0.0%	$ 250
6250 Travel, Conference & Meetings	$ 105	$ -	$ -		$ -	0.0%	$ -
62 Subtotal Other Expenses	**$ 68,523**	**$ 123,922**	**$ 40,250**	**$ 54,621**	**$ 30,000**	**93.8%**	**$ (14,371)**
Total Expenditures	**$ 75,651**	**$ 126,769**	**$ 42,650**	**$ 56,945**	**$ 31,646**	**92.8%**	**$ (14,295)**
Other General Fund-Net Contribution	**$ 74,988**	**$ 116,629**	**$ 32,650**	**$ 56,589**	**$ 30,646**	**98.7%**	**$ (23,939)**

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

CITY OF IONE
1111 50-00 ENGINEERING

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
REVENUES:							
46 Charges for Current Services							
4621 Plan Checking Fees	$ -	$ -	$ 2,500	$ -	$ 500	0.0%	$ (2,500)
46 Subtotal Charges for Current Services	**$ -**	**$ -**	**$ 2,500**	**$ -**	**$ 500**	**0.0%**	**$ (2,500)**
Total Revenues	**$ -**	**$ -**	**$ 2,500**	**$ -**	**$ 500**	**0.0%**	**$ (2,500)**
EXPENDITURES:							
62 Other Expenses							
6212 Prof. & Special Services - Engineer	$ 32,610	$ 7,301	$ 10,000	$ 28,734	$ 5,000	237.0%	$ (18,734)
62 Subtotal Other Expenses	**$ 32,610**	**$ 7,301**	**$ 10,000**	**$ 28,734**	**$ 5,000**	**237.0%**	**$ (18,734)**
Total Expenditures	**$ 32,610**	**$ 7,301**	**$ 10,000**	**$ 28,734**	**$ 5,000**	**237.0%**	**$ (18,734)**
Other General Fund-Net Contribution	**$ 32,610**	**$ 7,301**	**$ 7,500**	**$ 28,734**	**$ 4,500**	**366.0%**	**$ (21,234)**

1111 62-00 PARKS

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
REVENUES:							
43 Fines, Forfeits and Penalties							
4341 Interest Penalties & Delinquent	$ 150	$ 77	$ -	$ -	$ -	0.0%	$ -
43 Subtotal Fines, Forfeits and Penalties	**$ 150**	**$ 77**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**
44 Use of Money and Property							
4421 Rental Revenue	$ 12,947	$ -	$ 35,500	$ 38,475	$ 35,500	-0.6%	$ 2,975
44 Subtotal Use of Money and Property	**$ 12,947**	**$ -**	**$ 35,500**	**$ 38,475**	**$ 35,500**	**390.5%**	**$ 2,975**
45 Other Government Agencies							
4562 Cal Recycle Grant	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	0.0%	$ (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	125.2%	$ 1,765
46 Subtotal Charges for Current Services	**$ 4,995**	**$ 8,477**	**$ 7,000**	**$ 8,765**	**$ 3,000**	**240.5%**	**$ 1,765**
47 Other Revenue							
4701 Surplus Items Sold	$ -	$ 3,729	$ -	$ -	$ -	0.0%	$ -
4792 Miscellaneous Revenue	$ -	$ 350	$ 100	$ 999	$ 200	999.0%	$ 799
47 Other Revenue	**$ -**	**$ 4,079**	**$ 100**	**$ 999**	**$ 200**	**999.0%**	**$ 799**
TOTAL REVENUES	**$ 23,092**	**$ 17,633**	**$ 47,600**	**$ 48,239**	**$ 43,700**	**101.3%**	**$ 539**
EXPENDITURES:							
51 Salaries and Employee Benefits							
5110 Salaries & Wages Regular Employees	$ 88,823	$ 106,852	$ 101,790	$ 123,636	$ 115,342	121.5%	$ (21,846)
5111 Salary Reduction	$ -	$ (2,114)	$ -	$ (116)	$ -	0.0%	$ 116
5113 Longevity Pay	$ 6,517	$ 3,294	$ 3,379	$ 3,538	$ 1,859	104.7%	$ (159)
5130 Overtime Expense	$ 4,382	$ 1,165	$ 2,970	$ 942	$ 149	31.7%	$ 2,028
5210 In Lieu Medical Ins.	$ -	$ 165	$ 79	$ 165	$ 165	0.0%	$ (86)
5211 Employee Health Insurance	$ 25,906	$ 21,792	$ 21,589	$ 21,949	$ 20,056	101.7%	$ (360)
5212 Dental, Vision & Life Ins	$ 1,719	$ 2,287	$ 2,655	$ 2,054	$ 2,229	77.4%	$ 601
5213 PERS Retirement Expense	$ 10,249	$ 6,149	$ 13,716	$ 12,334	$ 11,471	89.9%	$ 1,382

1111 62-00 PARKS

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
5214 PERS Employers Paid Employees Share	$ 6,226	$ 14,050	$ 8,100	$ 8,699	$ 2,876	107.4%	$ (599)
5215 Social Security	$ 17,942	$ 5,326	$ 7,220	$ 13,978	$ 8,898	193.6%	$ (6,758)
5216 FICA Employers Paid Employee Share	$ 1,492	$ 11,846	$ 7,220	$ -	$ -	0.0%	$ 7,220
5217 Deferred Compensation Match	$ 252	$ -	$ -	$ -	$ -	0.0%	$ -
5218 State Unemployment Insurance	$ 482	$ 1,417	$ 1,754	$ 1,996	$ 1,500	113.8%	$ (242)
5219 Workers Compensation	$ 5,783	$ -	$ -	$ -	$ -	0.0%	$ -
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ 4,618	0.0%	$ -
51 Subtotal Salaries and Employee Benefits	**$ 169,772**	**$ 172,229**	**$ 170,472**	**$ 189,175**	**$ 169,163**	**90.1%**	**$ (18,703)**
61 Services and Supplies							
6111 Office Expense	$ 1,162	$ 378	$ 500	$ 11	$ 50	2.2%	$ 489
6113 Chemicals	$ -	$ 2,222	$ 2,000	$ 6,062	$ 3,000	303.1%	$ (4,062)
6120 Special Departmental Expense	$ 13,553	$ 7,360	$ 7,000	$ 1,093	$ 1,000	15.6%	$ 5,907
6122 Training	$ -	$ 170	$ 1,500	$ 716	$ -	47.7%	$ 784
6130 Small Tools	$ 669	$ -	$ 500	$ 57	$ 100	11.4%	$ 443
6140 Clothing & Personal Expense	$ 2,286	$ 919	$ 226	$ 1,284	$ 891	568.1%	$ (1,058)
6150 Advertising	$ 40	$ 378	$ 200	$ 442	$ -	221.0%	$ (242)
6160 Communications	$ 595	$ -	$ 750	$ 1,565	$ 750	208.7%	$ (815)
6170 Utilities	$ 39,932	$ 56,437	$ 89,000	$ 50,881	$ 50,000	57.2%	$ 38,119
6190 Maint. Of Bldgs., Structures & Grounds	$ 6,537	$ 27,113	$ 14,000	$ 12,175	$ 5,000	87.0%	$ 1,825
61 Subtotal Services and Supplies	**$ 64,774**	**$ 94,977**	**$ 115,676**	**$ 74,286**	**$ 60,791**	**64.2%**	**$ 41,390**
62 Other Expenses							
6201 Gasoline	$ 3,789	$ 9,527	$ 4,200	$ 11,917	$ 10,000	283.7%	$ (7,717)
6202 Maint & Operation of Vehicle	$ 6,505	$ 2,252	$ 3,000	$ 1,180	$ 1,000	39.3%	$ 1,820
6203 Maintenance & Operation of Equipment	$ 2,340	$ 6,706	$ 5,500	$ 4,284	$ 2,500	77.9%	$ 1,216
6212 Prof & Spec Services - Engineer	$ 15,907	$ -	$ 2,000	$ -	$ -	0.0%	$ 2,000
6213 Prof & Spec Services - Planner	$ -	$ 6,307	$ -	$ -	$ -	0.0%	$ -
6215 Pro & Special Services Other	$ 1,646	$ -	$ -	$ 150	$ -	0.0%	$ (150)
6230 Insurance and Surety Bonds	$ 2,523	$ 3,776	$ -	$ -	$ -	0.0%	$ -
6240 Membership & Dues	$ 13,334	$ -	$ -	$ -	$ -	0.0%	$ -
6245 Cal Recycle Grant Expense	$ -	$ -	$ -	$ -	$ 5,000	0.0%	$ -
6250 Travel, Conference & Meetings	$ 469	$ (518)	$ -	$ 195	$ 100	0.0%	$ (195)
62 Subtotal Other Expenses	**$ 46,513**	**$ 28,050**	**$ 14,700**	**$ 17,726**	**$ 18,600**	**120.6%**	**$ (3,026)**

1111 62-00 PARKS

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
88 Capital Expense and Fixed Assets							
8812 Capital Outlay Building	$ 9,337	$ -	$ 2,500	$ -	$ -	0.0%	$ 2,500
8813 Capital Outlay Other Than Building	$ -	$ (6,307)	$ 4,600	$ 2,200	$ -	47.8%	$ 2,400
88 Subtotal New Equipment	**$ 9,337**	**$ (6,307)**	**$ 7,100**	**$ 2,200**	**$ -**	**31.0%**	**$ 4,900**
92 Miscellaneous Expenses							
9261 Miscellaneous Expense	$ 4,883	$ 508	$ -	$ 897	$ -	0.0%	$ (897)
92 Subtotal Miscellaneous Expenses	**$ 4,883**	**$ 508**	**$ -**	**$ 897**	**$ -**	**0.0%**	**$ (897)**
Total Expenditures	**$ 295,279**	**$ 289,457**	**$ 307,948**	**$ 284,284**	**$ 248,554**	**92.3%**	**$ 23,664**
Other General Fund-Net Contribution	**$ 272,187**	**$ 271,824**	**$ 260,348**	**$ 236,045**	**$ 204,854**	**90.7%**	**$ 24,203**

1111 64-00 Administrative Services

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
EXPENDITURES:							
51 Salaries and Employee Benefits							
5219 Workers Compensation	$ -	$ 15,354	$ 71,423	$ 61,397	$ 60,246	86.0%	$ 10,026
5211 Health Insurance	$ -	$ -	$ -	$ 4,617	$ 4,617	0.0%	$ (4,617)
51 Subtotal Salaries and Employee Benefits	**$ -**	**$ 15,354**	**$ 71,423**	**$ 66,014**	**$ 64,863**	**86.0%**	**$ 5,409**
61 Services and Supplies							
6111 Office Expense	$ 26	$ 31,109	$ 19,000	$ 31,462	$ 20,000	165.6%	$ (12,462)
6112 Payroll Processing Fee	$ -	$ 7,170		$ 5,766	$ 6,000	0.0%	$ (5,766)
6120 Special Departmental Expense	$ 1,647	$ 460	$ -	$ 66	$ -	0.0%	$ (66)
6123 Personnel, Testing Recruitment	$ -	$ 1,147		$ 181	$ -	0.0%	$ (181)
6130 Small Tools	$ 200	$ -	$ -	$ 2	$ -	0.0%	$ (2)
6150 Advertising	$ -	$ -	$ -	$ 393	$ -		$ (393)
6160 Communications	$ -	$ 18,053	$ 16,000	$ 10,106	$ 10,000	63.2%	$ 5,894
6165 Network Services	$ -	$ 28,952	$ 18,000	$ 8,438	$ 8,500	46.9%	$ 9,562
6166 Software Programs	$ -	$ 8,007	$ 9,000	$ 7,223	$ 7,500	80.3%	$ 1,777
6170 Utilities	$ 10,312	$ 12,845	$ 19,000	$ 15,779	$ 15,000	83.0%	$ 3,221
6190 Maint. Of Bldgs., Structures & Grounds	$ 9,408	$ 4,137	$ 5,000	$ 4,463	$ 1,300	89.3%	$ 537
61 Services and Supplies	**$ 21,593**	**$ 111,880**	**$ 86,000**	**$ 83,879**	**$ 68,300**	**97.5%**	**$ 2,121**
62 Other Expenses							
6201 Gasoline	$ 404	$ -	$ -	$ -	$ -	0.0%	$ -
6203 Maintenance & Operation of Equipment	$ 11	$ 2,436	$ 10,000	$ 50	$ 100	0.5%	$ 9,950
6215 Prof & Spec Services - Other	$ 44	$ 17,225	$ -	$ -	$ -	0.0%	$ -
6220 Other Contractural Services	$ -	$ 1,019	$ 10,000	$ 2,405	$ 1,500	24.1%	$ 7,595
6230 Insurance and Surety Bonds	$ 52,617	$ 89,285	$ 39,774	$ 31,421	$ 24,396	79.0%	$ 8,353
6231 Property Insurance	$ 24,305	$ -	$ 13,571	$ 12,275	$ 11,467	90.5%	$ 1,296
6240 Membership and Dues	$ -	$ -	$ -	$ 10,930	$ 11,000	0.0%	$ (10,930)
6250 Travel, Conferences & Meetings	$ 96	$ -	$ -	$ 133	$ -	0.0%	$ (133)
62 Subtotal Other Expenses	**$ 77,477**	**$ 109,965**	**$ 73,345**	**$ 57,214**	**$ 48,463**	**78.0%**	**$ 16,131**
92 Miscellaneous Expenses							
9211 Interest Expense	$ -	$ -	$ -	$ -	$ 8,923	0.0%	$ -
9231 Bank Charges/Late Fees	$ -	$ 6,307	$ -	$ 235	$ 500	0.0%	$ (235)

1111 64-00 Administrative Services

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
9261 Miscellaneous Expense	$ -	$ 966	$ 5,000	$ 660	$ 500	13.2%	$ 4,340
92 Subtotal Miscellaneous Expense	**$ -**	**$ 7,273**	**$ 5,000**	**$ 895**	**$ 9,923**	**17.9%**	**$ 4,105**
							$ -
Total Expenditures	**$ -**	**$ 244,472**	**$ 235,768**	**$ 208,002**	**$ 191,549**	**88.2%**	**$ 27,766**
OTHER FINANCING SOURCES (USES):							
4911 Transfers In	$ -	$ -	$ 38,180	$ -	$ -	0.0%	$ (38,180)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 38,180**	**$ -**	**$ -**	**0.0%**	**$ (38,180)**
Other General Fund-Net Contribution	**$ -**	**$ 244,472**	**$ 197,588**	**$ 208,002**	**$ 191,549**		**$ (10,414)**

CITY OF IONE

DRAFT FINAL FY 2011-12 GENERAL FUND CITY BUDGET

1111 65-00 MECHANIC

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
EXPENDITURES:							
51 Salaries and Employee Benefits							
5110 Salaries & Wages Regular Employees	$ 14,214	$ 14,782	$ 14,310	$ 15,721	$ 16,910	109.9%	$ (1,411)
5111 Salary Reduction	$ -	$ (352)		$ (22)	$ -	0.0%	$ 22
5130 Overtime Expense	$ 20	$ -	$ -	$ -	$ -	0.0%	$ -
5211 Employee Health Insurance	$ 4,633	$ 3,560	$ 4,046	$ 3,845	$ 4,111	95.0%	$ 201
5212 Dental, Vision & Life Ins	$ 255	$ 133	$ 434	$ 244	$ 445	56.2%	$ 190
5213 PERS Retirement Expense	$ 1,574	$ 978	$ 1,675	$ 1,959	$ 2,442	116.9%	$ (284)
5214 PERS Employers Paid Employees Share	$ 1,011	$ 2,240	$ 1,145	$ 1,514	$ 1,028	132.3%	$ (369)
5215 Social Security	$ 3,029	$ 838	$ 1,095	$ 1,858	$ 1,294	169.7%	$ (763)
5216 FICA Employers Paid Employee Share	$ 138	$ 1,531	$ 1,095	$ -	$ -	0.0%	$ 1,095
5218 State Unemployment Insurance	$ 120	$ 328	$ 260	$ 260	$ 260	99.8%	$ -
5219 Workers Compensation	$ 864	$ -	$ -	$ -	$ -	0.0%	$ -
50 Salaries and Employee Benefits	**$ 25,858**	**$ 24,038**	**$ 24,060**	**$ 25,379**	**$ 26,490**	**105.5%**	**$ (1,319)**
61 Services and Supplies							
6120 Special Departmental Expense	$ 137	$ 18	$ -	$ -	$ -	0.0%	$ -
6122 Training	$ -	$ -	$ -	$ -	$ -	0.0%	$ -
6130 Small Tools	$ 561	$ -	$ 450	$ -	$ -	0.0%	$ 450
6160 Communications	$ 528	$ -	$ -	$ 411	$ 350	0.0%	$ (411)
6170 Utilities	$ 97	$ 17	$ -	$ 677	$ 100	0.0%	$ (677)
6190 Maint. Of Bldgs., Structures & Grounds	$ 8	$ 3	$ -	$ 319	$ -	0.0%	$ (319)
61 Subtotal Services and Supplies	**$ 1,331**	**$ 38**	**$ 450**	**$ 1,407**	**$ 450**	**312.7%**	**$ (957)**
62 Other Expenses							
6201 Gasoline	$ -	$ 1,316	$ 600	$ -	$ 300	0.0%	$ 600
6202 Maint & Operation of Vehicle	$ 570	$ 365	$ 400	$ 225	$ -	56.3%	$ 175
6203 Maintenance & Operation of Equipment	$ -	$ 274	$ 750	$ 46	$ 250	6.1%	$ 704
6220 Other Contractural Services	$ -	$ -	$ 1,000	$ -	$ -	0.0%	$ 1,000
6230 Insurance and Surety Bonds	$ 117	$ -	$ -	$ -	$ -	0.0%	$ -
62 Subtotal Other Expenses	**$ 687**	**$ 1,955**	**$ 2,750**	**$ 271**	**$ 550**	**9.9%**	**$ 2,479**
Total Expenditures	**$ 27,876**	**$ 26,031**	**$ 27,260**	**$ 27,057**	**$ 27,490**	**99.3%**	**$ 203**
Other General Fund-Net Contribution	**$ 27,876**	**$ 26,031**	**$ 27,260**	**$ 27,057**	**$ 27,490**		**$ 203**

CITY OF IONE

GAS TAX FUND

FISCAL YEAR 2011-12

December 6, 2011

CITY OF IONE
SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

DRAFT FINAL FY 2011-12 GAS TAX CITY BUDGET

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
Fund Balance	**$ 419,629**	**$ 439,570**	**$ 465,917**	**$ 465,917**	**$ 355,545**		
REVENUES :							
44 Use of Money and Property							
4411 Investment Income	$ 8,817	$ -	$ -	$ 2,356	$ 2,100	0.0%	$ 2,356
44 Subtotal Use of Money and Property	**$ 8,817**	**$ -**	**$ -**	**$ 2,356**	**$ 2,100**	**0.0%**	**$ 2,356**
45 Other Governmental Agencies							
4521 Gas Tax - 2106	$ 47,540	$ 33,470	$ 34,344	$ 34,692	$ 35,000	101.0%	$ 348
4522 Gas Tax - 2107	$ 75,363	$ 48,653	$ 55,452	$ 52,566	$ 53,000	94.8%	$ (2,886)
4523 Gas Tax - 2107.5	$ 3,891	$ 2,000	$ 2,000	$ 2,000	$ 2,000	100.0%	$ -
4524 Gas Tax - 2105	$ 45,349	$ 34,139	$ 41,625	$ 43,106	$ 43,000	103.6%	$ 1,481
4525 Gas Tax - 2103	$ -	$ -	$ -	$ 54,418	$ 54,000	0.0%	$ 54,418
4541 DOT - Street Cleaning	$ -	$ 15,332	$ 10,000	$ 6,133	$ 6,000	61.3%	$ (3,867)
4551 Traffic Congestion Releif	$ 47,804	$ 69,754	$ -	$ 16,576	$ 17,000	0.0%	$ 16,576
4552 Motor Vehicle Excise Tax - R&T7360	$ -		$ 78,093	$ -	$ -	0.0%	$ (78,093)
45 Subtotal Other Governmental Agencies	**$ 219,947**	**$ 203,348**	**$ 221,514**	**$ 209,491**	**$ 210,000**	**87.1%**	**$ (12,023)**
47 Other Revenue							
4792 Miscellaneous Revenue	$ -	$ 35	$ -	$ -	$ -		$ -
47 Subtotal Other Revenue	**$ -**	**$ 35**	**$ -**	**$ -**	**$ -**		**$ -**
Total Revenues	**$ 228,764**	**$ 203,383**	**$ 221,514**	**$ 211,847**	**$ 212,100**	**104.6%**	**$ (9,667)**
EXPENDITURES:							
51 Salaries and Employee Benefits							
5110 Salaries & Wages Regular Employees	$ 52,227	$ 55,816	$ 59,557	$ 63,004	$ 69,894	105.8%	$ (3,447)
5112 Salaries & Wages PT Employees	$ 3,959	$ -	$ -	$ -	$ -	0.0%	$ -
5111 Salary Reduction	$ -	$ (1,129)	$ -	$ (65)	$ -	0.0%	$ 65
5113 Longevity Pay	$ 109	$ 669	$ 914	$ 736	$ 643	80.5%	$ 178
5130 Overtime Expense	$ 1,032	$ 340	$ 1,005	$ 279	$ 42	27.8%	$ 726
5210 In Lieu Health Benefits	$ -	$ 1,765	$ 4,455	$ 876	$ 997	0.0%	$ 3,579
5211 Employee Health Insurance	$ 10,750	$ 7,884	$ 9,718	$ 8,713	$ 9,837	89.7%	$ 1,005

SPECIAL REVENUE FUND

FUND 2111 - Gas Tax Fund

	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
5212 Dental, Vision & Life Ins	$ 849	$ 1,154	$ 1,762	$ 1,061	$ 1,354	60.2%	$ 701
5213 PERS Retirement Expense	$ 6,535	$ 2,932	$ 7,202	$ 5,940	$ 7,570	82.5%	$ 1,262
5214 PERS Employers Paid Employees Share	$ 3,697	$ 7,830	$ 4,918	$ 3,619	$ 2,286	73.6%	$ 1,299
5215 Social Security	$ 7,272	$ 3,252	$ 4,614	$ 5,956	$ 5,301	129.1%	$ (1,342)
5216 FICA Employers Paid Employee Share	$ 778	$ 5,988	$ 4,246	$ -	$ -	0.0%	$ 4,246
5217 Deferred Comp	$ 703	$ 1,080	$ 650	$ 75	$ 832	11.5%	$ 575
5218 State Unemployment Insurance	$ 291	$ 620	$ 584	$ 472	$ 562	80.9%	$ 112
5219 Workers Compensation	$ 3,445	$ -	$ 735	$ 2,724	$ 2,700	370.9%	$ (1,990)
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ 3,521	0.0%	$ -
51 Subtotal Salaries and Employee Benefits	**$ 91,645**	**$ 88,201**	**$ 100,359**	**$ 93,390**	**$ 105,539**	**93.1%**	**$ 6,969**
61 Services and Supplies							
6111 Office Expense	$ 402	$ 357	$ 250	$ 747	$ 200	298.8%	$ (497)
6119 Traffic Safety Supplies& Equipment	$ 1,267	$ 382	$ 250	$ -	$ 200	0.0%	$ 250
6120 Special Departmental Expense	$ 5,056	$ -	$ -	$ -	$ -	0.0%	$ -
6122 Training	$ 1,165	$ -	$ 500	$ -	$ 500	0.0%	$ 500
6130 Small Tools	$ -	$ -	$ -	$ -	$ -	0.0%	$ -
6140 Clothing & Personal Expense	$ 935	$ 302	$ 302	$ 401	$ 302	133.0%	$ (100)
6160 Communications	$ 399	$ -	$ 500	$ -	$ -	0.0%	$ 500
6170 Utilities	$ 25,513	$ 24,887	$ 30,000	$ 26,206	$ 26,000	87.4%	$ 3,794
6190 Maint. Of Bldgs., Structures & Grounds	$ 148	$ 276	$ -	$ 359	$ 300	0.0%	$ (359)
61 Subtotal Services and Supplies	**$ 34,885**	**$ 26,204**	**$ 31,802**	**$ 27,713**	**$ 27,502**	**87.1%**	**$ 4,089**
62 Other Expenses							
6201 Gasoline	$ 5,395	$ 871	$ 1,000	$ -	$ -	0.0%	$ 1,000
6202 Maintenance & Operation of Vehicle	$ 7,389	$ 420	$ 1,000	$ -	$ -	0.0%	$ 1,000
6203 Maintenance & Operation of Equipment	$ -	$ 321	$ 1,500	$ 1,816	$ 1,000	121.1%	$ (316)
6211 Prof. & Special Services - Auditor/Accountant	$ 2,723	$ -	$ -	$ 2,000	$ 2,000	0.0%	$ (2,000)
6212 Prof. & Special Services - Engineer	$ 15,575	$ 15,342	$ 30,000	$ 35,487	$ -	118.3%	$ (5,487)
6213 Prof & Special Services - Planner	$ 2,226	$ 1,040	$ 2,500	$ 359	$ -	14.4%	$ 2,141
6215 Prof & Special Services - Other	$ -	$ 2,858	$ -	$ -	$ -	0.0%	$ -
6230 Insurance & Surety Bonds	$ 238	$ 22,580	$ -	$ 1,300	$ 1,300	0.0%	$ (1,300)
6250 Travel	$ 229	$ -	$ 2,000	$ -	$ -	0.0%	$ 2,000
62 Subtotal Other Expenses	**$ 33,776**	**$ 43,432**	**$ 38,000**	**$ 40,962**	**$ 4,300**	**107.8%**	**$ (2,962)**

SPECIAL REVENUE FUND FUND 2111 - Gas Tax Fund	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
81 Capital Repairs							
8111 Non Street Repair	$ 12,610	$ -	$ 10,000	$ 510	$ 500	5.1%	$ 9,490
8112 Street Resurfacing	$ 31,080	$ -	$ 20,000	$ 1,631	$ 1,500	8.2%	$ 18,369
8113 Sidewalk Repair	$ 125	$ -	$ 15,000	$ -	$ -	0.0%	$ 15,000
8114 Storm Drain & Ditch Repair	$ 3,831	$ -	$ 10,000	$ -	$ -	0.0%	$ 10,000
81 Capital Repairs	**$ 47,647**	**$ -**	**$ 55,000**	**$ 2,141**	**$ 2,000**	3.9%	**$ 52,859**
92 Miscellaneous Expenses							
9261 Miscellaneous Expense	$ 871	$ -	$ -	$ -	$ -	0.0%	$ -
92 Subtotal Miscellaneous Expense	**$ 871**	**$ -**	**$ -**	**$ -**	**$ -**	0.0%	**$ -**
Total Expenditures	**$ 208,823**	**$ 157,837**	**$ 225,160**	**$ 164,206**	**$ 139,341**	72.9%	**$ 60,954**
Excess Revenues Over (Under) Expenditures	**$ 19,941**	**$ 45,546**	**$ (3,646)**	**$ 47,641**	**$ 72,759**	51.1%	**$ 51,287**
OTHER FINANCING SOURCES (USES)							
Transfer to General Fund 1111	$ -	$ -	$ -	$ -	$ (230,195)	0.0%	$ -
Transfer to Safe Route to School Fund 5111	$ -	$ -	$ -	$ (60,156)	$ -	0.0%	$ (60,156)
Transfer to CMAQ Grant (Park & Ride) Fund 5112	$ -	$ -	$ -	$ (97,857)	$ -	0.0%	$ (97,857)
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ (158,013)**	**$ (230,195)**		**$ (158,013)**
Net Change in Fund Balance	**$ 19,941**	**$ 45,546**	**$ (3,646)**	**$ (110,372)**	**$ (157,436)**	**$ -**	**$ (106,726)**
Prior Period Adjustment	$ -	$ (19,199)	$ -	$ -	$ -	0.0%	$ -
PROJECTED FUND BALANCE	**$ 439,570**	**$ 465,917**	**$ 462,271**	**$ 355,545**	**$ 198,109**		**$ (106,726)**

CITY OF IONE

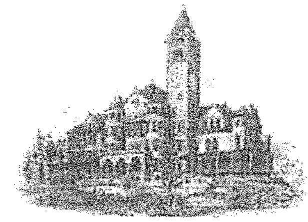
SEWER FUNDS

FISCAL YEAR 2011-12

January 17, 2012

Agenda Item # 11

CITY OF IONE
CITY COUNCIL
STAFF REPORT



FOR THE MEETING OF JANUARY 17, 2012

DATE: JANUARY 13, 2012

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: JEFF BUTZLAFF, INTERIM CITY MANAGER

SUBJECT: APPROVE REVISED FY 2011-12 WASTEWATER ENTERPRISE FUND BUDGETS

RECOMMENDED ACTION:

Adopt revised Operational Fund and Capital Projects Fund Budgets as presented.

SOURCE OF FUNDING:

Wastewater Funds 3111 and 3121

DISCUSSION:

At the time the FY 2011-12 City Budgets were initially presented on October 4, 2011, City Council adopted the proposed Wastewater Budgets, and of course focused over the next couple of months on the significant General Fund financial gap (and the associated Gas Tax Budget).

The Wastewater Capital Projects Fund Budget adopted at that time reflected the approvals made at the September 6, 2011 Community Wastewater Workshop and subsequent Council meetings to engage Art O'Brien's services as Program Manager, CSG as Financial Advisor, and PMC to undertake the Rate Study. This was all predicated at the time on continuing to negotiate with PERC, or otherwise pursuing an activated sludge facility in keeping with the City's Wastewater Master Plan and EIR. But the bottom line motivation and priority was to seek to determine what would be the "best deal for the City" with respect to both cost and financing, and thereby the lease impactful on ratepayers as well.

TYPE OF ITEM:
________ Consent
________ Departmental
________ Public Hearing
________ Other ____________

PREVIOUS ACTION/REFERRAL:

Council Order No. __________

Meeting of: ____________________

City Council for the City of Ione

Upon motion of Council Member
Seconded by Council Member
And carried ________ by those members present,
The Council hereby adopts the recommended action contained in this report.

Dated: ______________________________
Janice Traverso, City Clerk

By: ______________________________

By the second Community Wastewater Workshop on October 19, 2011, after comparing DBOF, State Bond Fund, and Stare revolving Fund alternatives, Council agreed to direct staff to pursue SRF funding as the most cost-effective approach, knowing full well that the tradeoff for the potentially millions of dollars saved and/or avoided would be more extensive and complex requirements, and associated additional up front consultant costs, in the SRF application process. The proposed revised Capital Projects Fund Budget incorporates such additional costs, primarily a necessary augmentation of the Program Manager's contract, and the engagement of Winzler and Kelly as our SRF consultants (and the deletion of the $38,500 for Bond Counsel, which the SRF process would not require). This Budget also now fully reflects the recently completed Preston Avenue Sewer Project.

Simultaneously in October and November, staff and Council were making significant reductions in General Fund staffing and operations, some of which (in particularly certain PARS retirements) also resulted in corresponding reductions in the Wastewater Operations Fund Budget. The revised Operations Fund Budget also includes a transfer of a modest portion of its reserve balance to the Capital Projects Fund Budget to help cover the SRF related additional capital costs. The proposed revised, closely intertwined Operations Fund and Capital Projects Fund Budgets as discussed above come forward with recommendation for approval from both the Wastewater Committee and the Finance Committee.

The Tertiary Fund Budget submitted herein remains as adopted on October 4 as a deficit Budget given its "flatlined," restricted revenue base relative to its actual cost of operation. As the City Attorney will be prepared to comment, this has as much or more to do with longtime ongoing legal and contractual issues as it does with budgetary issues (with some consideration of wider overall community benefit as well), and as the SRF process moves forward via the Operations Fund and Capital Fund Budgets, we will be turning more of our attention in the months ahead to how to reduce the growing gap in the Tertiary Plant Budget.

It is anticipated that the Wastewater Staff Reports and financial materials presented earlier on this meeting's Agenda by the Program Manager and City Attorney will serve to clearly explain and fully account for the increased consultant costs included in the revised Capital Projects Fund Budget. For the sake of direct comparison, however, we have also attached herein the consultant costs section (62 Other Expenses) of that Budget as adopted on October 4. It should also be noted that, although some of the expenditures contracted for will of course occur in FY 2012-13, for the sake of ease of understanding and completeness we have included all such SRF and related costs up front in the revised FY 2011-12 Capital Project Fund Budget (with the understanding, of course, that such contracted expenditures not actually incurred during FY 2011-12 will carry over into the FY 2012-13 Budget year).

Questions have also been raised regarding prior expenditures over the past few years, including the determination and disposition of various developer payments, which staff continues to pursue through the long overdue reconciliation process now getting underway that will realistically take at least a few more weeks, and staff's intention is that it be made part of the mid-year Budget process to come forward at the second Council meeting in February. We will also be prepared to provide additional information and insight regarding the application of a certain amount of Enterprise Funds to offset a percentage of the costs of staff, particularly in smaller cities in which both administrative and line/field staff share many operational responsibilities, including those that directly or indirectly support Wastewater operational and capital needs, but which in larger cities are able to be more clearly segregated and delineated from one another.

In that regard, it needs to be emphasized that the City Manager's percentage of support from the Wastewater Fund has been reduced in the revised Budget by 10% to 40%, split evenly between the Operations Fund and Capital Projects Budgets. At such time that the CDO, SRF and overall Wastewater process culminates over the next year and a half into CDO compliance and an accomplished project, it would likely become realistic to once again reduce it to the 30% it had previously been (reflecting the reasonable percentage of the City Manager's proportional responsibility in overseeing this Enterprise operation as part of the City's overall operation).

FISCAL IMPACT:

Primarily includes additional expenditures necessitated by the more intensive up front requirements associated with the complex State Revolving Fund application process. As indicated above, this was presented and understood when, on October 1, 2011, City Council gave direction to staff to pursue SRF funding as (1) being the lowest cost financing approach that would also (2) better enable a wider range of lower cost project options to be considered to comply with the City's CDO (i.e., to achieve "the best deal for the City" in meeting RWQCB requirements that would thereby minimize the impact on Ione ratepayers)...

OTHER AGENCY INVOLVEMENT:

CVRWQCB

ALTERNATIVES TO STAFF RECOMMENDATION:

Modify revised Operational Fund and/or Capital Projects Fund from what is presented.

ATTACHMENTS:

- Summary Enterprise Funds Budget as revised from October 4, 2011
- Wastewater Operations Fund Budget as revised from October 4, 2011
- Wastewater Capital Projects Fund as revised from October 4, 2011
- Wastewater Tertiary Plant as adopted on October 4, 2011
- Wastewater Capital Projects Fund Budget, section 62 "Other Expenses," as adopted on October 4, 2011.

CITY OF IONE
SUMMARY ENTERPRISE FUNDS
FUNDS 3111,3121,3131

	Audited 2006-2007	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
Fund Balance-Invested in Capital Assets	$ -	$ 7,946,242	$ 7,801,416	$ 7,801,415	$ 8,691,850	$ 8,691,850	$ 8,691,850		
Fund Balance-Unrestricted	$ 2,729,657	$ 1,709,357	$ 1,257,193	$ 1,216,910	$ 1,429,146	$ 1,429,146	$ 1,601,478		
Total Fund Balance	$ 2,729,657	$ 9,655,599	$ 9,058,609	$ 9,018,325	$ 10,120,996	$ 10,120,996	$ 10,293,328		
REVENUES:									
44 Use of Money and Property									
4411 Investment Income	$ 92,000	$ 44,726	$ 23,597	$ -	$ -	$ 3,456	$ 3,400	0.0%	$ 3,456
4415 Tertiary Plant Reimbursements	$ 96,746	$ 146,761	$ 201,719	$ 132,033	$ 144,000	$ 128,000	$ 128,000	88.9%	$ (16,000)
4461 Interest Charges	$ 9,783	$ 13,723	$ 15,729	$ 48,582	$ 5,000	$ 15,414	$ 15,000	308.3%	$ 10,414
4462 ReturnCheck Charge	$ -	$ -	$ (41)	$ -	$ -	$ -	$ -	0.0%	$ -
44 Subtotal Use of Money and Property	$ 198,529	$ 205,210	$ 241,004	$ 180,615	$ 149,000	$ 146,870	$ 146,400	98.6%	$ (2,130)
46 Charges for Current Services									
4650 Sewer Service Charges	$ 791,811	$ 847,152	$ 864,276	859,811	$ 1,000,000	$ 887,248	$ 900,000	88.7%	$ (112,752)
4651 Sewer Delinquent Charges	$ 2,042	$ 13,582	$ 7,061	$ (5,772)	$ 2,500	$ 3,634	$ -	145.4%	$ 1,134
4653 Sewer Connection Fees	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 13,280	$ 239,068	$ 299,000	1800.2%	$ 225,788
46 Subtotal Charges for Current Services	$ 907,696	$ 868,754	$ 1,114,197	$ 899,879	$ 1,015,780	$ 1,129,950	$ 1,199,000	111.2%	$ 114,170
47 Other Revenues									
4788 Sales of Agendas & Copies	$ -	$ -	$ -	$ -	$ -	$ 460	$ -	0.0%	$ 460
47 Subtotal Other Revenues	$ -	$ -	$ -	$ -	$ -	$ 460	$ -	0.0%	$ 460
TOTAL REVENUES	$ 1,106,225	$ 1,073,964	$ 1,355,201	$ 1,080,494	$ 1,164,780	$ 1,277,280	$ 1,345,400	109.7%	$ 112,500
EXPENSES:									
51 Salaries and Employee Benefits									
5110 Salaries & Wages Regular Employees	$ 97,487	$ 156,758	$ 153,335	$ 119,323	$ 99,682	$ 92,874	$ 115,890	93.2%	$ 6,808
5111 Salary Reduction	$ -	$ -	$ -	$ (2,127)	$ -	$ (121)	$ -	0.0%	$ 121
5112 Salaries & Wages Part Time Employees	$ 8,865	$ 4,799	$ -	$ -	$ -	$ -	$ -	0.0%	$ -
5113 Longevity Pay	$ 652	$ 391	$ 60	$ 626	$ 697	$ 844	$ 408	121.1%	$ (147)
5114 Incentive	$ 187	$ 300	$ 395	$ (3)	$ -	$ -	$ -	0.0%	$ -
5130 Overtime Expense	$ 2,656	$ 1,367	$ 3,864	$ 521	$ 525	$ 157	$ 16	29.9%	$ 368
5211 Employee Heath Insurance	$ 38,565	$ 24,194	$ 27,877	$ 9,759	$ 9,167	$ 5,576	$ 9,272	60.8%	$ 3,591
5212 Dental, Vision & life Insurance	$ -	$ -	$ 2,360	$ 1,788	$ 2,981	$ 1,653	$ 1,670	55.5%	$ 1,328
5213 PERS Retirement Expense	$ 15,200	$ 36,877	$ 17,296	$ 6,405	$ 11,818	$ 9,508	$ 10,242	80.5%	$ 2,310
5214 PERS Employers Paid Employees Share	$ 5,641	$ 7,661	$ 10,543	$ 13,245	$ 8,072	$ 4,185	$ 4,047	51.8%	$ 3,887
5215 Social Security	$ 19,499	$ 24,067	$ 19,505	$ 6,243	$ 7,183	$ 10,746	$ 5,762	149.6%	$ (3,563)
5216 FICA Employee Paid Employee Share	$ -	$ -	$ 1,763	$ 13,072	$ 4,978	$ -	$ -	0.0%	$ 4,978
5217 Deferred Comp Match	$ -	$ 3,300	$ 5,725	$ 2,335	$ 790	$ 837	$ -	105.9%	$ (47)
5210 In Lieu Medical	$ -	$ -	$ -	$ 6,188	$ 9,900	$ 4,774	$ 4,950	48.2%	$ 5,126
5218 State Unemployment Insurance	$ 737	$ 8,672	$ 6,540	$ 835	$ 738	$ 737	$ 716	99.9%	$ 1
5219 Workers Compensation	$ 10,318	$ 5,330	$ 9,371	$ -	$ 15,713	$ 7,139	$ 4,289	45.4%	$ 8,574

CITY OF IONE
SUMMARY ENTERPRISE FUNDS
FUNDS 3111,3121,3131

	Audited 2006-2007	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,173		
51 Subtotal Salaries and Employee Benefits	**$ 199,807**	**$ 273,716**	**$ 258,635**	**$ 178,210**	**$ 172,244**	**$ 138,909**	**$ 158,435**	**80.6%**	**$ 33,335**
61 Services and Supplies									
6110 Office Expense	$ 10,533	$ 11,024	$ 11,836	$ 11,389	$ -	$ -	$ -	0.0%	$ -
6111 Office Supplies	$ 1,591	$ 534	$ 294	$ -	$ 1,000	$ 10,410	$ 10,500	1041.0%	$ (9,410)
6113 Operational Chemicals	$ -	$ -	$ 57,669	$ 21,986	$ 25,000	$ 63,494	$ 60,000	254.0%	$ (38,494)
6119 Safety Equipment	$ -	$ -	$ 18	$ -	$ -	$ -	$ -	0.0%	$ -
6120 Special Departmental Expense	$ 35,573	$ 22,717	$ 37,300	$ -	$ -	$ 4,542	$ 4,000	0.0%	$ (4,542)
6121 Testing Supplies	$ 44,858	$ 59,543	$ -	$ -	$ -	$ 13,914	$ 13,000	0.0%	$ (13,914)
6122 Training	$ 53	$ 260	$ 456	$ -	$ -	$ -	$ -	0.0%	$ -
6126 Permit Fees/SWRCB Waste Discharge permit	$ 18,705	$ -	$ -	$ 9,995	$ 17,500	$ 9,995	$ 10,000	57.1%	$ 7,505
6130 Small Tools	$ 174	$ 82	$ 1,685	$ -	$ 158	$ -	$ -	0.0%	$ 158
6140 Clothing & Personal Expense	$ 413	$ 625	$ 1,700	$ 157	$ -	$ 201	$ 100	0.0%	$ (201)
6150 Advertising	$ -	$ 46	$ -	$ -	$ 1,000	$ 1,694	$ 1,500	169.4%	$ (694)
6160 Communications	$ 1,894	$ 3,413	$ 5,046	$ -	$ 2,500	$ 924	$ 1,000	37.0%	$ 1,576
6170 Utilities	$ 70,278	$ 71,336	$ 59,622	$ 56,485	$ 75,500	$ 70,909	$ 71,000	93.9%	$ 4,591
6180 Rents & Leases of Equip	$ 80	$ -	$ 161	$ -	$ -	$ -	$ -	0.0%	$ -
6190 Maint. Of Bldgs., Structures & Grounds	$ 46,782	$ 34,414	$ 13,670	$ 738	$ 2,000	$ 3,292	$ 3,000	0.0%	$ (1,292)
6193 Maint. Of Collection System	$ 248,703	$ 104,379	$ 83,024	$ 19,070	$ 20,000	$ 2,577	$ 2,500	12.9%	$ 17,423
61 Subtotal Services and Supplies	**$ 479,637**	**$ 308,373**	**$ 272,481**	**$ 119,820**	**$ 144,658**	**$ 181,952**	**$ 176,600**	**125.8%**	**$ (37,294)**
62 Other Expenses									
6201 Gasoline	$ 2,037	$ 1,544	$ 1,042	$ 216	$ 500	$ -	$ 100	0.0%	$ 500
6202 Maintenance & Operation of Vehicle	$ 2,117	$ 315	$ 1,055	$ 62	$ 100	$ -	$ -	0.0%	$ 100
6203 Maintenance & Operation of Equipment	$ 69,022	$ 68,769	$ 53,554	$ 6,133	$ 20,000	$ 6,941	$ 6,000	34.7%	$ 13,059
6210 Prof & Special Services -Attorney	$ 90,189	$ 51,588	$ 69,492	$ 5,118	$ 82,500	$ 108,671	$ 180,000	131.7%	$ (26,171)
6211 Prof & Special Services - Auditor/Accountant	$ 61,035	$ 19,313	$ 5,446	$ -	$ 7,500	$ 4,774	$ 8,425	63.7%	$ 2,726
6212 Prof & Special Services - Engineer	$ 254,386	$ 96,732	$ 164,091	$ 13,776	$ 120,000	$ 149,529	$ 40,000	124.6%	$ (29,529)
6213 Prof & Special Services - Planner	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,270	0.0%	$ -
6215 Prof & Special Services - Other	$ 618,599	$ 267,252	$ 380,026	$ 82,456	$ 58,000	$ 89,448	$ 69,850	154.2%	$ (31,448)
6216 Prof & Special Services - Program Mgr	$ -	$ -	$ -	$ -	$ -	$ 4,962	$ 219,313	0.0%	$ -
6217 Prof & Special Services - Finance Advisor	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	0.0%	$ -
6219 Prof & Special Services - SRF Applic. & Report	$ -	$ -	$ -	$ -	$ -	$ -	$ 163,960	0.0%	$ -
6220 Other Contractural Services	$ 156,010	$ 158,260	$ 156,200	$ 28,266	$ 2,000	$ -	$ 2,000	0.0%	$ 2,000
6222 Contract Wastewater Operator Costs	$ -	$ -	$ -	$ 384,163	$ 410,000	$ 396,996	$ 412,876	96.8%	$ 13,004
6230 Insurance and Surety Bonds	$ 7,295	$ 9,911	$ 601	$ 59,996	$ 13,279	$ 13,013	$ 14,765	98.0%	$ 266
6240 Membership and Dues	$ 1,410	$ 740	$ 766	$ 580	$ 750	$ 349	$ 350	46.5%	$ 401
6250 Travel, Conference & Meetings	$ 30,858	$ 426	$ 201	$ -	$ -	$ -	$ -	0.0%	$ -
62 Subtotal Other Expenses	**$ 1,292,958**	**$ 674,850**	**$ 832,473**	**$ 580,766**	**$ 714,629**	**$ 774,683**	**$ 1,182,909**	**108.4%**	**$ (55,092)**
88 Capital Expense and Fixed Assets									
8813 Other Than Equipment	$ 107,679	$ 404,757	$ -	$ -	$ -	$ 1,310	$ 92,290		$ (1,310)
8814 New Equipment	$ 23,007	$ 1,613	$ 28,349	$ -	$ 40,000	$ 803	$ -	2.0%	$ 39,197

CITY OF IONE
SUMMARY ENTERPRISE FUNDS
FUNDS 3111,3121,3131

	Audited 2006-2007	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
88 Subtotal New Equipment	$ 130,686	$ 406,370	$ 28,349	$ -	$ 40,000	$ 2,113	$ 92,290	5.3%	$ 37,887
92 Miscellaneous Expenses									
9230 Miscellaneous Expense	$ 100	$ 87	$ 12	$ -	$ -	$ -	$ -		
9235 Bank Charges	$ -	$ -	$ -	$ -	$ -	$ 6,650	$ 6,650	0.0%	$ (6,650)
9200,61 Miscellaneous Expense	$ 24,582	$ (707)	$ 3,535	$ 484	$ -	$ 641	$ 500	0.0%	$ (641)
92 Subtotal Miscellaneous Expense	$ 24,582	$ (707)	$ 3,535	$ 484	$ -	$ 7,291	$ 7,150	0.0%	$ (7,291)
Total Expenses	$ 2,127,670	$ 1,662,602	$ 1,395,473	$ 879,280	$ 1,071,531	$ 1,104,948	$ 1,617,384	103.1%	$ (28,455)
INCOME (LOSS) BEFORE TRANSFERS	$ (1,021,445)	$ (588,638)	$ (40,272)	$ 201,214	$ 93,249	$ 172,332	$ (271,984)	184.8%	$ 84,045
OTHER FINANCING SOURCES:									
Operating Transfers In	$ -	$ 63,270	$ 449,097	$ -	$ 175,000	$ 175,000	$ 161,100	0.0%	$ -
Operating Transfers Out	$ -	$ (63,270)	$ (449,097)	$ -	$ (175,000)	$ (175,000)	$ (161,100)	100.0%	$ -
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Net Income (Loss)	$ (1,021,445)	$ (588,638)	$ (40,272)	$ 201,214	$ 93,249	$ 172,332	$ (271,984)		$ 84,045
Prior Period Adjustment	$ 1,245	$ (8,265)	$ -	$ 901,457	$ -	$ -	$ -		$ -
PROJECTED FUND BALANCE	$ 1,709,457	$ 9,058,696	$ 9,018,337	$ 10,120,996	$ 10,214,245	$ 10,293,328	$ 10,021,344		$ 84,045
Fund Balance-Invested in Capital Assets	$ -	$ 7,801,416	$ 7,801,415	$ 8,691,850	$ 8,691,850	$ 8,691,850	$ 8,691,850		
Fund Balance-Unrestricted	$ 1,709,357	$ 1,257,193	$ 1,216,910	$ 1,429,146	$ 1,522,395	$ 1,601,478	$ 1,168,394		
Total Fund Balance	$ 1,709,357	$ 9,058,609	$ 9,018,325	$ 10,120,996	$ 10,214,245	$ 10,293,328	$ 9,860,244		

CITY OF IONE
ENTERPRISE FUNDS
FUND 3111 - Wastewater Operations Fund

Moved Capital Assets to Capital Project Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
Fund Balance-Unrestricted	$ 929,329	$ 762,358	$ 1,062,810	$ 859,962	$ 1,153,055	$ 1,153,055	$ 1,334,094		
REVENUES:									
44 Use of Money and Property									
4411 Investment Income	$ 42,813	$ 32,029	$ 23,138	$ -	$ -	$ 3,456	$ 3,400	0.0%	$ -
4461 Interest Charges	$ 9,783	$ 13,723	$ 15,729	$ 48,582	$ 5,000	$ 15,414	$ 15,000	308.3%	$ 10,414
4462 ReturnCheck Charge	$ -		$ (41)	$ -	$ -	$ -	$ -	0.0%	$ -
40 Subtotal Use of Money and Property	$ 52,596	$ 45,752	$ 38,826	$ 48,582	$ 5,000	$ 18,870	$ 18,400	377.4%	$ 10,414
46 Charges for Current Services									
4650 Sewer Service Charges	$ 791,811	$ 847,152	$ 864,276	859,811	$ 1,000,000	$ 887,248	$ 900,000	88.7%	$ (112,752)
4651 Sewer Delinquent Charges	$ 2,042	$ 13,582	$ 7,061	(5,772)	$ 2,500	$ 3,634	$ -	145.4%	$ 1,134
46 Subtotal Charges for Current Services	$ 793,853	$ 860,734	$ 871,337	$ 854,039	$ 1,002,500	$ 890,882	$ 900,000	88.9%	$ (111,618)
TOTAL REVENUES	$ 846,449	$ 906,486	$ 910,163	$ 902,621	$ 1,007,500	$ 909,752	$ 918,400	90.3%	$ (101,204)
EXPENSES:									
51 Salaries and Employee Benefits									
5110 Salaries & Wages Regular Employees	$ 97,487	$ 156,758	$ 153,335	$ 119,323	$ 99,682	$ 92,874	$ 95,890	93.2%	$ 6,808
5111 Salary Reduction	$ -	$ -	$ -	$ (2,127)	$ -	$ (121)	$ -	0.0%	$ 121
5112 Salaries & Wages Part Time Employees	$ 8,865	$ 4,799	$ -	$ -	$ -	$ -	$ -	0.0%	$ -
5113 Longevity Pay	$ 652	$ 391	$ 60	$ 626	$ 697	$ 844	$ 408	121.1%	$ (147)
5114 Incentive	$ 187	$ 300	$ 395	$ (3)	$ -	$ -	$ -	0.0%	$ -
5130 Overtime Expense	$ 2,656	$ 1,367	$ 3,864	$ 521	$ 525	$ 157	$ 16	29.9%	$ 368
5211 Employee Heath Insurance	$ 38,565	$ 24,194	$ 27,877	$ 9,759	$ 9,167	$ 5,576	$ 9,272	60.8%	$ 3,591
5212 Dental, Vision & life Insurance	$ -	$ -	$ 2,360	$ 1,788	$ 2,981	$ 1,653	$ 1,670	55.5%	$ 1,328
5213 PERS Retirement Expense	$ 15,200	$ 36,877	$ 17,296	$ 6,405	$ 11,818	$ 9,508	$ 10,242	80.5%	$ 2,310
5214 PERS Employers Paid Employees Share	$ 5,641	$ 7,661	$ 10,543	$ 13,245	$ 8,072	$ 4,185	$ 4,047	51.8%	$ 3,887
5215 Social Security	$ 19,499	$ 24,067	$ 19,505	$ 6,243	$ 7,183	$ 10,746	$ 5,762	149.6%	$ (3,563)
5216 FICA Employee Paid Employee Share	$ -	$ -	$ 1,763	$ 13,072	$ 4,978	$ -	$ -	0.0%	$ 4,978
5217 Deferred Comp Match	$ -	$ 3,300	$ 5,725	$ 2,335	$ 790	$ 837	$ -	105.9%	$ (47)
5210 In Lieu Medical	$ -	$ -	$ -	6188	$ 9,900	$ 4,774	$ 4,950	48.2%	$ 5,126
5218 State Unemployment Insurance	$ 737	$ 8,672	$ 6,540	$ 835	$ 738	$ 737	$ 716	99.9%	$ 1
5219 Workers Compensation	$ 10,318	$ 5,330	$ 9,371	$ -	$ 15,713	$ 7,139	$ 4,289	45.4%	$ 8,574
5220 PARS Supplemental Retirement Annuity Plan	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,173	0.0%	$ -
51 Subtotal Salaries and Employee Benefits	$ 199,807	$ 273,716	$ 258,635	$ 178,210	$ 172,244	$ 138,909	$ 138,435	80.6%	$ 33,335
61 Services and Supplies									
6110 Office Expense	$ 10,533	$ 11,024	$ 11,836	$ 11,389	$ -	$ -	$ -	0.0%	$ -
6111 Office Supplies	$ 602	$ 404	$ 286		$ 1,000	$ 10,410	$ 10,500	1041.0%	$ (9,410)
6119 Safety Equipment	$ -	$ -	$ 9		$ -	$ -	$ -	0.0%	$ -
6120 Special Departmental Expense	$ 820	$ 15,794	$ 31,020		$ -	$ 1,197	$ 1,000	0.0%	$ (1,197)

ENTERPRISE FUNDS

FUND 3111 - Wastewater Operations Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11	
6122 Training	$ 53	$ 260	$ 456		$ -	$ -	$ -	0.0%	$ -	
6126 Permit Fees	$ 6,235	$ -	$ -	$ 1,226	$ 7,500	$ 8,769	$ 8,500	116.9%	$ (1,269)	
6130 Small Tools	$ 174	$ 82	$ 1,685	$ -	$ 158	$ -	$ -	0.0%	$ 158	
6140 Clothing & Personal Expense	$ 413	$ 625	$ 1,700	$ 157	$ -	$ 201	$ 100	0.0%	$ (201)	
6150 Advertising	$ -	$ 46	$ -	$ -	$ 1,000	$ -	$ -	0.0%	$ 1,000	
6160 Communications	$ 1,401	$ 2,631	$ 3,806	$ -	$ 1,500	$ 360	$ 400	24.0%	$ 1,140	
6170 Utilities	$ 45,081	$ 45,206	$ 35,560	$ 30,206	$ 47,500	$ 43,935	$ 44,000	92.5%	$ 3,565	
6180 Rents & Leases of Equip	$ 80	$ -	$ 161	$ -	$ -	$ -	$ -	0.0%	$ -	
6190 Maint. Of Bldgs., Structures & Grounds	$ 45,591	$ 34,199	$ 8,568	$ 163	$ -	$ 2,880	$ 2,500	0.0%	$ (2,880)	
6193 Maint. Of Collection System	$ 248,703	$ 104,379	$ 83,024	$ 19,070	$ 20,000	$ 2,577	$ 2,500	12.9%	$ 17,423	
61 Subtotal Services and Supplies	**$ 359,686**	**$ 214,650**	**$ 178,111**	**$ 62,211**	**$ 78,658**	**$ 70,329**	**$ 69,500**	**89.4%**	**$ 8,329**	
62 Other Expenses										
6201 Gasoline	$ 2,037	$ 1,544	$ 1,042	$ 216	$ 500	$ -	$ 100	0.0%	$ 500	
6202 Maintenance & Operation of Vehicle	$ 2,117	$ 315	$ 1,043	$ -	$ 100	$ -	$ -	0.0%	$ 100	
6203 Maintenance & Operation of Equipment	$ 52,355	$ 59,433	$ 38,512	$ 1,566	$ 15,000	$ 917	$ 1,000	6.1%	$ 14,083	
6210 Prof & Special Services -Attorney	$ 35,929	$ 51,588	$ 19,360	$ 5,118	$ 7,500	$ -	$ -	0.0%	$ 7,500	
6211 Prof. & Special Services - Accountant/Auditor	$ 45,513	$ 17,828	$ 5,446	$ -	$ 7,500	$ -	$ 4,225	0.0%	$ 7,500	
6212 Prof. & Special Services - Engineer	$ 33,285	$ (2,904)	$ 22,505	$ 1,134	$ 20,000	$ 30,219	$ 20,000	151.1%	$ (10,219)	Misc Engineers
6215 Prof & Special Services - Other	$ 111,939	$ -	$ 29,962	$ 30,255	$ 45,000	$ 39,954	$ 42,450	88.8%	$ 5,046	Condor
6215 Prof & Special Services - Other	$ -	$ 16,841	$ 4,146	$ -	$ -	$ 9,745	$ -	0.0%	$ (9,745)	
6220 Other Contractural Services	$ 102,658	$ 98,822	$ 95,999	$ (1,144)	$ 2,000	$ -	$ 2,000	0.0%	$ 2,000	
6222 Contract Wastewater Operator Costs	$ -	$ -	$ -	$ 255,833	$ 250,000	$ 243,000	$ 252,720	97.2%	$ 7,000	Perc
6230 Insurance and Surety Bonds	$ 3,647	$ 6,316	$ 601	$ 49,558	$ 11,236	$ 13,013	$ 12,765	115.8%	$ (1,777)	
6240 Membership and Dues	$ 1,410	$ 740	$ 766	$ 580	$ 750	$ 349	$ 350	46.5%	$ 401	
6250 Travel, Conference & Meetings	$ 30,858	$ 426	$ 201	$ -	$ -	$ -	$ -	0.0%	$ -	
62 Subtotal Other Expenses	**$ 421,748**	**$ 250,949**	**$ 219,582**	**$ 343,116**	**$ 359,586**	**$ 337,197**	**$ 335,610**	**93.8%**	**$ 22,389**	
88 Capital Expense and Fixed Assets										
8814 New Equipment	$ 180	$ 1,613	$ 4,052	$ -	$ 25,000	$ -	$ -	0.0%	$ 25,000	
88 Subtotal New Equipment	**$ 180**	**$ 1,613**	**$ 4,052**	**$ -**	**$ 25,000**	**$ -**	**$ -**	**0.0%**	**$ 25,000**	
92 Miscellaneous Expenses										
9235 Bank Charges	$ -	$ -	$ -	$ -	$ -	$ 6,650	$ 6,650	0.0%	$ (6,650)	
9261 Miscellaneous Expense	$ 22,979	$ (707)	$ 3,535	$ 484	$ -	$ 628	$ 500	0.0%	$ (628)	
92 Subtotal Miscellaneous Expense	**$ 22,979**	**$ (707)**	**$ 3,535**	**$ 484**	**$ -**	**$ 7,278**	**$ 7,150**	**0.0%**	**$ (7,278)**	
Total Expenses	$ 1,004,400	$ 740,221	$ 663,915	$ 584,021	$ 635,488	$ 553,713	$ 550,695	87.1%	$ 81,775	
INCOME (LOSS) BEFORE TRANSFERS	$ (157,951)	$ 166,265	$ 246,249	$ 318,600	$ 372,012	$ 356,039	$ 367,705	95.7%	$ (182,979)	
OTHER FINANCING SOURCES:										
Transfer In From Fd 3121/3131	$ -	$ 63,270	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	
9711 Transfer Out to Fund 3121	$ -	$ -	$ (449,097)	$ -	$ (175,000)	$ (175,000)	$ (161,100)	100.0%	$ -	
Total Other Financing Sources (Uses)	**$ -**	**$ 63,270**	**$ (449,097)**	**$ -**	**$ (175,000)**	**$ (175,000)**	**$ (161,100)**	**100.0%**	**$ -**	

ENTERPRISE FUNDS
FUND 3111 - Wastewater Operations Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
Net Income (Loss)	$ (157,951)	$ 229,535	$ (202,848)	$ 318,600	$ 197,012	$ 181,039	$ 206,605	91.9%	$ (182,979)
Prior Period Adjustment	$ (9,020)	$ 70,917	$ -	$ (25,506)	$ -	$ -	$ -	0.0%	$ -
PROJECTED FUND BALANCE	$ 762,358	$ 1,062,810	$ 859,962	$ 1,153,055	$ 1,350,067	$ 1,334,094	$ 1,540,699		$ (15,973)
Fund Balance-Unrestricted	$ 762,358	$ 1,062,810	$ 859,962	$ 1,153,055	$ 1,350,067	$ 1,334,094	$ 1,540,699		$ (15,973)
Total Fund Balance	$ 762,358	$ 1,062,810	$ 859,962	$ 1,153,055	$ 1,350,067	$ 1,334,094	$ 1,540,699		

CITY OF IONE
FUND 3121 - Wastewater Capital Projects Fund

Moved Capital Assets to Wastewater Capital Projects Fund

Revised 1/09/12

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Variance FY 10-11	
Fund Balance-Invested in Capital Assets		$ 7,946,242	$ 7,801,416	$ 7,801,415	$ 8,691,850	$ 8,691,850	$ 8,691,850			
Fund Balance-Unrestricted	$ 1,712,530	$ 965,180	$ 240,166	$ 372,475	$ 169,323	$ 169,323	$ 316,468			
Total Fund Balance	$ 1,712,530	$ 8,911,422	$ 8,041,582	$ 8,173,890	$ 8,861,173	$ 8,861,173	$ 9,008,318			
REVENUES:										
44 Use of Money and Property										
4411 Investment Income	$ 47,726	$ 12,697	$ 445	$ -	$ -	$ -	$ -	0%	$ -	
44 Subtotal Use of Money and Property	$ 47,726	$ 12,697	$ 445	$ -	$ -	$ -	$ -	0%	$ -	
46 Charges for Current Services										
4653 Sewer Connection Fees	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 13,280	$ 239,068	$ 299,000	1800%	$ 225,788	
46 Subtotal Charges for Current Services	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 13,280	$ 239,068	$ 299,000	1800%	$ 225,788	
47 Other Revenues										
4788 Sales of Agendas & Copies	$ -	$ -	$ -	$ -	$ -	$ 460	$ -	0%	$ 460	
47 Subtotal Other Revenues	$ -	$ -	$ -	$ -	$ -	$ 460	$ -	0%	$ 460	
Total Revenues	$ 161,569	$ 20,717	$ 243,305	$ 45,840	$ 13,280	$ 239,528	$ 299,000	1804%	$ 226,248	
EXPENSES:										
51 Salaries and Employee Benefits										
5110 Salaries & Wages Regular Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	0%	$ -	Cty Mgr
51 Subtotal Salaries & Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	0%	$ -	
61 Services and Supplies										
6120 Special Departmental Expense	$ -	$ -	$ 5,601	$ -	$ -	$ -	$ -	0%	$ -	
6150 Advertising	$ -	$ -	$ -	$ -	$ -	$ 1,694	$ 1,500	0%	$ (1,694)	
61 Subtotal Services and Supplies	$ -	$ -	$ 5,601	$ -	$ -	$ 1,694	$ 1,500	0%	$ (1,694)	
62 Other Expenses										
6210 Prof & Special Services -Attorney	$ 54,260	$ -	$ 50,132	$ -	$ 75,000	$ 108,671	$ 180,000	145%	$ (33,671)	
6211 Prof & Special Services-Accountant/Auditor	$ 15,522	$ 1,485	$ -	$ -	$ -	$ 4,774	$ 4,200	0%	$ (4,774)	
6212 Prof & Special Services - Engineer (WW project)	$ 220,737	$ 99,636	$ 141,487	$ 12,642	$ 100,000	$ 77,130	$ 10,000	77%	$ 22,870	Lee & Ro
6212 Prof & Special Services-Engineer (Preston Sewer)	$ -	$ -	$ -	$ -	$ -	$ 20,589	$ 10,000	0%	$ (20,589)	Coastland
6212 Prof & Special Services-Engineer (WWTP)	$ -	$ -	$ -	$ -	$ -	$ 21,591	$ -	0%	$ (21,591)	Coastland
6213 Prof & Special Services-Planner (Rate Study)	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,270	0%	$ -	PMC
6215 Prof & Special Services - Other	$ 506,268	$ 250,411	$ 338,577	$ 42,988	$ 5,000	$ 6,581	$ 10,000	132%	$ (1,581)	
6215 Prof & Special Services - Other (Pond 8)	$ -	$ -	$ -	$ -	$ -	$ 16,393	$ -	0%	$ (16,393)	Condor
6215 Prof & Special Services - Other (MW-4A Rehab)	$ -	$ -	$ -	$ -	$ -	$ 2,872	$ -	0%	$ (2,872)	Condor
6216 Prof & Special Services - Program Mgr	$ -	$ -	$ -	$ -	$ -	$ -	$ 90,820	0%	$ -	RBI
6216 Prof & Special Services - Finalize CDO	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,500	0%	$ -	RBI
6216 Prof & Special Services - Seepage Plan	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,463	0%	$ -	RBI
6216 Prof & Special Services - Revised WDR	$ -	$ -	$ -	$ -	$ -	$ 4,962	$ 46,930	0%	$ (4,962)	RBI
6216 Prof & Special Services - Project Management	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,600	0%	$ -	RBI

FUND 3121 - Wastewater Capital Projects Fund	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Variance FY 10-11	
6217 Prof & Special Services - Finance Advisor	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	0%	$ -	CSG Advisors
6219 Prof & Special Services - SRF Applic. & Report	$ -	$ -	$ -	$ -	$ -	$ -	$ 163,960	0%	$ -	Winzler & Kelly
62 Subtotal Other Expenses	$ 796,787	$ 351,532	$ 530,196	$ 55,630	$ 180,000	$ 263,563	$ 662,743	146%	$ (83,563)	
88 Capital Expense and Fixed Assets										
8813 Other Than Bldg.	$ 107,679	$ 404,757	$ -	$ -	$ -	$ 1,310	$ 92,290	0%	$ (1,310)	Martin Eng-Preston Sew
8814 Machinery & Equip.	$ 2,850	$ -	$ 24,297	$ -	$ -	$ 803	$ -	0%	$ (803)	
56 Subtotal New Equipment	$ 110,529	$ 404,757	$ 24,297	$ -	$ -	$ 2,113	$ 92,290	0%	$ (2,113)	
92 Other Expense										
9200 Miscellaneous Expense	$ 1,603	$ -	$ -		$ -	$ 13	$ -	0%	$ (13)	
92 Subtotal Other Expense	$ 1,603	$ -	$ -	$ -	$ -	$ 13	$ -	0%	$ (13)	
Total Expenses	$ 908,919	$ 756,289	$ 560,094	$ 55,630	$ 180,000	$ 267,383	$ 776,533		$ (87,383)	
INCOME (LOSS) BEFORE TRANSFERS	$ (747,350)	$ (735,572)	$ (316,789)	$ (9,790)	$ (166,720)	$ (27,855)	$ (477,533)	17%	$ 138,865	
OTHER FINANCING SOURCES:										
4911 Transfer In From Fd 3111	$ -	$ -	$ 449,097	$ -	$ 175,000	$ 175,000	$ 161,100		$ -	
9700 Transfer Out to Fd 3111	$ -	$ (55,086)	$ -	$ -	$ -	$ -	$ -	0%	$ -	
Total Other Financing Sources (Uses)	$ -	$ (55,086)	$ 449,097	$ -	$ 175,000	$ 175,000	$ 161,100	0%	$ -	
Operating Income (Loss)	$ (747,350)	$ (790,658)	$ 132,308	$ (9,790)	$ 8,280	$ 147,145	$ (316,433)		$ 138,865	
Prior Period Adjustment	$ -	$ (79,182)	$ -	$ 697,073	$ -	$ -	$ -			
PROJECTED FUND BALANCE	$ 965,180	$ 8,041,582	$ 8,173,890	$ 8,861,173	$ 8,869,453	$ 9,008,318	$ 8,691,885	-174%	$ 138,865	
Fund Balance-Invested in Capital Assets	$ -	$ 7,801,416	$ 7,801,415	$ 8,691,850	$ 8,691,850	$ 8,691,850	$ 8,691,850			
Fund Balance-Unrestricted	$ 965,180	$ 240,166	$ 372,475	$ 169,323	$ 177,603	$ 316,468	$ (161,065)			
Total Fund Balance	$ 965,180	$ 8,041,582	$ 8,173,890	$ 8,861,173	$ 8,869,453	$ 9,008,318	$ 8,530,785			

Note: For budget purposes, Fund balance-Invested in Capital Asset totals reflect capital assets less accumulated depreciation. Fund Balance-Unrestricted totals reflect accumulated operating income (loss) without depreciation expense.

CITY OF IONE
ENTERPRISE FUNDS
FUND 3131 - Wastewater Tertiary Plant

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11	
Fund Balance-Unrestricted	87,798	(18,181)	(45,783)	(15,526)	106,768	106,768	(49,084)			
REVENUES:										
44 Use of Money and Property										
4411 Investment Income	1,461	-	14	-	-	-	-	0.0%	-	
4415 Tertiary Plant Reimbursements	96,746	146,761	201,719	132,033	144,000	128,000	128,000	88.9%	(16,000)	
44 Subtotal Use of Money and Property	**98,207**	**146,761**	**201,733**	**132,033**	**144,000**	**128,000**	**128,000**	**88.9%**	**(16,000)**	
Total Revenue	**98,207**	**146,761**	**201,733**	**132,033**	**144,000**	**128,000**	**128,000**	**137.8%**	**(16,000)**	
EXPENSES:										
61 Services and Supplies										
6111 Office Expense	989	130	8	-	-	-	-	0.0%	-	
6113 Operational Chemicals	-	-	57,669	21,986	25,000	63,494	60,000	254.0%	(38,494)	
6119 Safety Equipment	-	-	9	-	-	-	-	0.0%	-	
6120 Special Departmental Expense	34,753	6,923	679	-	-	3,345	3,000	0.0%	(3,345)	
6121 Testing Supplies	44,858	59,543	-	-	-	13,914	13,000	0.0%	(13,914)	
6126 SWRCB Waste Discharge Permit	12,470	-	-	8,769	10,000	1,226	1,500	12.3%	8,774	
6160 Communications	493	782	1,240	-	1,000	564	600	56.4%	436	
6170 Utilities	25,197	26,130	24,062	26,279	28,000	26,974	27,000	96.3%	1,026	
6190 Maint. Of Bldgs., Structures & Grounds	1,191	215	5,103	575	2,000	412	500	20.6%	1,588	
61 Subtotal Services and Supplies	**119,951**	**93,723**	**88,769**	**57,609**	**66,000**	**109,929**	**105,600**	**166.6%**	**(43,929)**	
62 Other Expenses										
6202 Maintenance & Operation of Vehicle	-	-	11	62	-	-	-	0.0%	-	
6203 Maintenance & Operation of Equipment	16,667	9,336	15,043	4,567	5,000	6,024	5,000	120.5%	(1,024)	
6212 Prof. & Special Services - Engineer	364	-	99	-	-	-	-	0.0%	-	
6215 Prof. & Special Services - Other	392	-	-	845	-	-	-	0.0%	-	
6215 Prof. & Special Services - Other	-	-	7,341	8,368	8,000	13,903	17,400	173.8%	(5,903)	Condor
6220 Other Contractural Services	53,352	59,438	60,201	29,410	-	-	-	0.0%	-	
6222 Contract Operator Costs	-	-	-	128,330	160,000	153,996	160,156	96.2%	6,004	Perc
6230 Insurance and Surety Bonds	3,648	3,595	-	10,438	2,043	-	2,000	0.0%	2,043	
62 Subtotal Other Expenses	**74,423**	**72,369**	**82,695**	**182,020**	**175,043**	**173,923**	**184,556**	**99.4%**	**1,120**	
88 Capital Expense and Fixed Assets										
8814 New Equipment	19,977		-		15,000	-	-	0.0%	15,000	
88 Subtotal New Equipment	**19,977**	**-**	**-**	**-**	**15,000**	**-**	**-**	**0.0%**	**15,000**	
92 Miscellaneous Expenses										
9230 Miscellaneous Expense	100	87	12		-	-	-	0.0%	-	
92 Subtotal Miscellaneous Expense	**100**	**87**	**12**	**-**	**-**	**-**	**-**	**0.0%**	**-**	
Total Expenses	**214,451**	**166,179**	**171,476**	**239,629**	**256,043**	**283,852**	**290,156**	**110.9%**	**(27,809)**	

ENTERPRISE FUNDS
FUND 3131 - Wastewater Tertiary Plant

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	Unaudited 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11
INCOME (LOSS) BEFORE TRANSFERS	$ (116,244)	$ (19,418)	$ 30,257	$ (107,596)	$ (112,043)	$ (155,852)	$ (162,156)	139.1%	$ (43,809)
OTHER FINANCING SOURCES (USES):									
Transfer Out to Fd 3111	$ -	$ (8,184)	$ -	$ -	$ -	$ -	$ -	0.0%	$ -
Total Other Financing Sources (Uses)	$ -	$ (8,184)	$ -	$ -	$ -	$ -	$ -	0.0%	$ -
Operating Income (Loss)	$ (116,244)	$ (27,602)	$ 30,257	$ (107,596)	$ (112,043)	$ (155,852)	$ (162,156)	0.0%	$ (43,809)
Prior Period Adjustments	$ 10,265	$ -	$ -	$ 229,890	$ -	$ -	$ -		$ -
PROJECTED FUND BALANCE	$ (18,181)	$ (45,783)	$ (15,526)	$ 106,768	$ (5,275)	$ (49,084)	$ (211,240)	-458.4%	$ (43,809)

ADOPTED OCTOBER 4, 2011
CONSULTANT COSTS

CITY OF IONE
ENTERPRISE FUNDS
FUND 3121 - Wastewater Capital Projects Fund

Moved Capital Assets to Wastewater Capital Projects Fund

	Audited 2006-07	Audited 2007-08	Audited 2008-09	Audited 2009-10	Adopted 2010-11	FINAL 2010-11	Proposed 2011-12	% Used FY 10-11	Budget Variance FY 10-11	
Fund Balance-Invested in Capital Assets		$ 7,946,242	$ 7,801,416	$ 7,801,415	$ 8,691,850	$ 8,691,850	$ 8,691,850			
Fund Balance-Unrestricted	$ 1,712,530	$ 965,180	$ 240,166	$ 372,475	$ 169,323	$ 169,323	$ 320,773			
Total Fund Balance	$ 1,712,530	$ 8,911,422	$ 8,041,582	$ 8,173,890	$ 8,861,173	$ 8,861,173	$ 9,012,623			
REVENUES:										
44 Use of Money and Property										
4411 Investment Income	$ 47,726	$ 12,697	$ 445	$ -	$ -	$ -	$ -	0%	$ -	
44 Subtotal Use of Money and Property	$ 47,726	$ 12,697	$ 445	$ -	$ -	$ -	$ -	0%	$ -	
46 Charges for Current Services										
4653 Sewer Connection Fees	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 13,280	$ 239,068	$ 299,000	1800%	$ 225,788	
46 Subtotal Charges for Current Services	$ 113,843	$ 8,020	$ 242,860	$ 45,840	$ 13,280	$ 239,068	$ 299,000	1800%	$ 225,788	
47 Other Revenues										
4788 Sales of Agendas & Copies	$ -	$ -	$ -	$ -	$ -	$ 460	$ -	0%	$ 460	
47 Subtotal Other Revenues	$ -	$ -	$ -	$ -	$ -	$ 460	$ -	0%	$ 460	
Total Revenues	$ 161,569	$ 20,717	$ 243,305	$ 45,840	$ 13,280	$ 239,528	$ 299,000	1804%	$ 226,248	
EXPENSES:										
61 Services and Supplies										
6120 Special Departmental Expense	$ -	$ -	$ 5,601	$ -	$ -	$ -	$ -	0%	$ -	
6150 Advertising	$ -	$ -	$ -	$ -	$ -	$ 1,694	$ 1,500	0%	$ (1,694)	
61 Subtotal Services and Supplies	$ -	$ -	$ 5,601	$ -	$ -	$ 1,694	$ 1,500	0%	$ (1,694)	
62 Other Expenses										
6210 Prof & Special Services -Attorney	$ 54,260	$ -	$ 50,132	$ -	$ 75,000	$ 108,671	$ 180,000	145%	$ (33,671)	
6211 Prof & Special Services-Accountant/Auditor	$ 15,522	$ 1,485	$ -	$ -	$ -	$ 4,774	$ 4,200	0%	$ (4,774)	
6212 Prof & Special Services - Engineer	$ 220,737	$ 99,636	$ 141,487	$ 12,642	$ 100,000	$ 122,946	$ 25,000	123%	$ (22,946)	Lee & Ro/Coastland
6213 Prof & Special Services-Planner (Rate Study)	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,270	0%	$ -	PMC
6215 Prof & Special Services - Other	$ 506,268	$ 250,411	$ 338,577	$ 42,988	$ 5,000	$ 22,867	$ 10,000	457%	$ (17,867)	
6216 Prof & Special Services - Program Mgr	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,272	0%	$ -	RBI
6217 Prof & Special Services - Finance Advisor	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	0%	$ -	CSG Advisors
6218 Prof & Spec Services - Bond Counsel	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,500	0%	$ -	CSG Advisors
62 Subtotal Other Expenses	$ 796,787	$ 351,532	$ 530,196	$ 55,630	$ 180,000	$ 259,258	$ 366,242	144%	$ (79,258)	
88 Capital Expense and Fixed Assets										
8813 Other Than Bldg.	$ 107,679	$ 404,757	$ -	$ -	$ -	$ 1,310	$ -	0%	$ (1,310)	
8814 Machinery & Equip.	$ 2,850	$ -	$ 24,297	$ -	$ -	$ 803	$ -	0%	$ (803)	
56 Subtotal New Equipment	$ 110,529	$ 404,757	$ 24,297	$ -	$ -	$ 2,113	$ -	0%	$ (2,113)	
92 Other Expense										
9200 Miscellaneous Expense	$ 1,603	$ -	$ -		$ -	$ 13	$ -	0%	$ (13)	