



July 8, 2008

Mayor and Council members

Re: FY 2008-09 Operating and Capital Budget Report

CITYWIDE

Major Goals/Priorities

- Maintain public safety services at current service levels and enhance as revenues improve;
- Continue development of regional sewer capability; and
- Continue to make improvements to streets including park and ride facility, SR2S project and planning for West lone roadway improvement project.

Statistics

Two measures of overall economic activity are presented. They are: building permits and sales tax. Building permit fees are \$21,216, which is \$216 or 1% increase over FY 2007-08. Sales tax is \$125,000, which is the same as FY 2007-08. For more information please read major assumptions.

Operating Results

Revenue

Major Assumptions

- No major change in local, state or national economic picture;
- Total population, including prison inmates, estimated to be 7,416 as of January 1st, which is a 1.32 % increase over January 1, 2007 per the State Dept. of Finance;
- No reduction in local State prison population per State budget. MVLF and HUT are the 2 State revenues which would be impacted if the State prison population were to be reduced. Mule Creek officials report they will be reducing their inmate population by about 400 by year end. No word from Preston officials. No changes in revenues included at this time.
- Property tax proposed to increase 2% which is the same as FY 2007-08;

- 15 construction permits, of which 5 are JTS and 5, are Ryland. This level of construction activity is equivalent to \$319,931 in impact fees (\$258,390) and processing fees (\$144,050) based on existing and proposed 1st amendment development agreements and fee schedules;
- 1.1% increase in active sewer accounts to 1,449, 9% rate increase for other institutions and reimbursement (\$32,000) for last year's tertiary plant expenditures;
- Receipt of 3 month's (April through June) worth of deferred State Gas Tax or Highway User Tax (\$32,634);
- No cut in COPS revenue;
- Receipt of \$1,100,000 or 50% of CALHOME, HOME and CDBG grant funds. Currently, the City is applying for these grants;
- Receipt of \$99,995 from ACRA; and
- Receipt of \$42,000 from JTS per 1st amendment agreement.

Based on the aforementioned major assumptions, total revenues, excluding transfers in, are estimated to be \$4,830,075, which is a 17% increase over FY 2007-08. This will be the first time since FY 2005-06 that total revenues have increased. Total revenues and percent change by major fund type are as follows:

General Fund -	\$1,863,826	(1%)
Sewer Funds -	1,167,922	3%
Special Revenue Funds-	1,524,217	67%
Capital Funds -	<u>274,109</u>	<u>32%</u>
	<u>\$4,830,075</u>	<u>17%</u>

The major reasons for the proposed % change are as follows:

- General Fund decrease 1% due to interest income (lower available balances and lower interest rates) and miscellaneous revenues;
- Sewer Funds increase due to 1% increase in active sewer accounts, 9% rate increase for other institutions, reimbursement (\$32,000) for last year's tertiary plant expenditures and increase in connection fees;
- Special Revenue Funds increase due to the receipt of \$733,333 in community development grant funds; and
- Capital Funds increase due to receipt of \$99,000 from ACRA and \$42,000 from JTS per 1st amendment agreement.

For additional information, please see attached schedule.

Governor's May Revised Budget

On May 14th, the Governor released his revised budget. Funding areas of specific interest to cities are as follows:

- No 10% cut to COPS due to special language regarding small/rural agencies. The COPS Fund budget is in the Special Revenue Funds group;

- Proposed 10% cut to counties for booking fees. Although not revenue per say, it would impact cities as counties may impose booking fees on cities in proportion to the under appropriation. In this case, it would be up to 10% of cost. Staff estimates \$832 to \$1,300.
- Proposed hazard insurance surcharge on commercial and residential property. Estimated impact to the city is \$1,000. This amount is already included in the City's budget;
- The deferred state gas tax is budgeted to be paid in full without interest in September. This amount (\$32,634) is already included in the City's Gas Tax budget which is part of the Special Revenue Funds;
- No changes in Prop. 42 transportation revenues. This amount (\$72,092) is included in the City's Gas Tax budget which is part of the Special Revenue Funds; and
- No additional allocation of Prop 1B transportation revenues. None are included in the City's budget.

The State's fiscal year officially ends June 30th and in the last 30 years the Governor has only signed the next year's budget by that deadline 8 times. Over the next several weeks and possibly months, the Legislature and others will be reviewing the Governor's May revise budget. If the Legislature doesn't support the Governor's budget which is highly likely, then new proposals to close the estimated \$17.2 billion shortfall will be put forth.

Expenditures

Budgeted expenditures are \$8,289,763, which is \$2,439,899 or 42% increase over FY 2007-08. Two major fund groups account for the majority of the increase. Capital funds account for \$1.4 million of the increase (new fire station, police station remodel and general plan study) and special revenues funds account for another \$1.0 million (SR2S, CMAQ and community development).

Budgeted transfers out total \$2,154,435 and include \$1,138,804 in interfund loans.

The following provides information by major expenditure classification.

Staffing, Salaries, Wages & Benefits

Total budgeted FTEs are 20.00, which is 1 or 5.2% more than the current revised budget of 19.00. The reason is the chief wastewater operator was converted from contract labor. Excluded from budgeted FTEs are contract labor (city attorney, planner and city engineer), paid call firefighters and elected and appointed officials. Total budgeted FTEs per adjusted 1,000 population are 5.68. In comparison, it was 5.47 FTEs per adjusted 1,000 population in FY 2007-08.

Total budgeted salaries and wages are \$1,215,675. Of which, overtime is \$30,985 or 2.5%. Also included are the new chief wastewater operator position (\$121,117 including

benefits) and step and contract increases of 5%. Included is \$10 monthly stipend for five planning commissioners and \$16,000 for paid call firefighters for 6 months for the 2nd fire station. Not included is a paid firefighter (\$88,604) as revenues (\$57,300) are not sufficient. Total benefits are \$861,500 or 71% of salaries. Included in benefits are the 2.75% premium increase for dental, 0.70% increase for vision, estimated 7.5% increase for health and 6.8% decrease for PERS safety. It is important to note that both union contracts have expired and nothing has been included at this point.

Taken together, total salaries, wages and benefits are 43.0% of total revenues.

Insurance

Liability, property and crime insurance expense is estimated to be \$90,722. This includes \$1,000 for the Governor's Emergency Response Initiative as per May revised budget.

Utilities

Utilities expense is estimated to be \$173,000 which is comparable to prior years.

Cash Flows/Liquidity

As of July 1st, total cash is estimated to be \$5,820,191 which is equivalent to 320 days cash on hand. This estimate is different from Q3. It has been revised to include the \$400,000 in Prop 1B funds (included in general fund reserve), April's lower than expected property tax receipts and lower monthly sewer charges. The total beginning cash by major fund type is as follows:

General Fund -	\$2,016,842
Sewer Funds -	852,931
Special Revenue Funds -	1,379,281
Capital Funds -	<u>1,571,137</u>
	<u>\$5,820,191</u>

For the fiscal year ending June 30, 2009, budgeted cash decreased \$2.9 million or 51% to \$2,873,618 which is equivalent to 100 days cash on hand. All major fund groups contributed to the decrease. In particular, the capital funds accounted for \$1.0 million, the general fund accounted for \$893,000 and special revenue funds accounted for \$749,000.

For additional information, please see attached schedule.

Major Projects/Long-Term Debt

As of June 30, 2007, the City had \$77,612 in long-term debt.

During FY 2007-08, the Howard Park note was paid off in full (\$40,693) one year ahead of schedule. It is anticipated that the City will incur additional debt totaling \$250,000 for new fire station and general plan study in FY 2007-08.

As discussed in the Q3 report, the City has three major (in excess of \$100,000) multi-year projects. They are \$1,450,000 fire station, \$782,000 general plan study and \$333,000 waste water treatment plan (WWTP) environmental studies. The WWTP does not include the \$42,100 off-site monitoring wells project or the upcoming multi-million dollar WWTP expansion/compliance project. The proposed financings consist of a series of internal and external loans/transfers spread over the life of the projects based on then current interest rates except for the WWTP. For this, staff is proposing to transfer \$461,000 from sewer operations to sewer capital in FY 2008-09.

For FY 2008-09, the proposed terms for all internal loans totaling \$1.139 million is 35 years, interest at the going rate, repaid quarterly with impact fees. No repayments are budgeted for FY 2008-09. With respect to the \$560,000 bank loan the proposed terms are 25 years, 6.12% and monthly payment of \$3,630.76 to be paid by the General Fund. The Fire Capital fund will repay bank loan payments made by the General Fund. This will increase internal loans by \$560,000.

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. This fund consists primarily of general government type activities and to a large extent is controlled by the City Council.

Statistics

The two economic measures, building permits and sales tax, previously discussed are relevant to the City's General Fund.

Operating Results

Budgeted revenues are \$1,863,826, which is \$18,954 or 1% less than FY 2007-08. This will be the third consecutive year since FY 2005-06 that total revenues have decreased. The main reasons for the decrease are interest income (lower available balances and lower interest rates) and miscellaneous revenues. See major assumptions for additional information.

Budgeted expenditures are \$2,344,715, which is \$173,842 or 8% more than FY 2007-08. This will be the fourth consecutive year since FY 2004-05 that total expenditures have increased. Ten departments have increased and four have decreased. With respect to the increases, the major ones (> \$10,000) are: city manager (\$22,752 or 9%), legal (\$13,000 or 59%), finance (\$172,554 or 86%), fire (\$32,621 or 33%), planning (\$45,373 or 126%) and engineering (\$13,900 or 99%). City manager increased due to

recently approved compensation study. Finance increased due to full time finance director, new full time ap/pr clerk (\$72,262) on-going consultants (CPA, Kintera, AVS, and IT) and special projects (\$25K for fee study, \$10K for new website and \$10K for dev reimb recon, \$10K for post retirement benefit study), Fire increased due to opening the 2nd station for the last six months. Estimated cost is \$44,365. Planning increased due to recently approved tasks 3.1, 3.2 and 3.5 and upgraded software.

Budgeted transfers out total \$422,933 and include \$336,000 loan to General Plan Capital fund and \$43,569 for bank loan debt service payment.

Cash Flows/Liquidity

Cash as of July 1st is estimated to be \$2,016,842 or 313 days' cash on hand. Of the total, \$1,472,297 is reserves. Of this amount, \$400,000 is Prop 1B money for streets.

For the fiscal year ending June 30, 2009, budgeted cash decreased \$893,444 or 44% to \$1,123,398 or 148 days. All of which is reserves. Of this amount, \$400,000 is Prop 1B money, leaving \$757,493 for FY 2009-10 before reserves.

The unofficial FY 08 Q2 cash goal is 300 days. With respect to reserves, a good goal is either 90 days or 240 days which corresponds to the time lag between the first and second property tax receipt and the second and first property tax receipt. This would equate to \$674,000 or \$1,797,000 in reserves respectively. If the 90 day goal is assumed that leaves \$83,000 available for FY 2009-10. At present rates, this fund might not have enough money for operations in FY 2010-11.

Major Projects/Long-Term Debt

As discussed in previous reports and in the capital projects section, the general plan study financing includes a \$559,000 loan, of which \$336,000 is budgeted this year. Assuming a total loan amount of \$559,000 and an interest rate of 5.25%, the total quarterly repayment would be \$8,733 for a 35 year loan. No repayments are budgeted this year. Actual results will vary. In addition, the \$3,630.76 monthly payment of the bank loan for the new fire station will be paid by the General Fund.

SEWER

The City's sewer consists of three funds (secondary plant, capital and tertiary plant) which are operated as an enterprise (i.e., business like). Reimbursement for the tertiary plant is governed by a court ordered settlement. A major on-going WWTP study is underway and should be completed this fiscal year. Financing for the multi-million dollar WWTP expansion/compliance project will in all likelihood be completed in FY 2009-10.

Operations Fund

Statistics

Budgeted active sewer accounts are 1,449 which is 15 or 1.1% increase over FY 2007-08. In comparison, FY 2007-08 growth rate was 42 or 3.0%.

Operating Results

The budgeted cost recovery rate is 102%. Budgeted monthly sewer charges are \$872,430, which is \$35,798 or 4% increase over FY 2007-08. The increase is due to the 1.1% increase in the active sewer accounts and the \$0.82 increase in the cost per HCF for "other institutions" as well as picking up the second meter at a restaurant.

Budgeted operating expenditures are \$855,564, which is 14% increase from FY 2007-08. The three major expense components are salaries, wages and benefits, utilities, maintenance and professional fees. Salaries, wages and benefits are \$353,415 or 41%, pro fees \$230,596 or 27%, utilities are \$46,218 or 5% and maintenance is \$194,800 or 23%. Budgeted transfers out are \$461,000 (read below).

Cash Flows/Liquidity

Cash as of July 1st is estimated to be \$1,006,014 or 489 days' cash on hand.

For the fiscal year ending June 30, 2009, budgeted cash is \$581,870 or 249 days. With respect to reserves, Eco:Logic, the prior consultant, recommended 120 days. This would equate to \$432,000 in reserves. If the 120 day goal is assumed that leaves \$150,000 available for FY 2009-10.

Major Projects/LTD Financing

Given the projected beginning cash balance, the on-going WWTP project and the projected beginning cash balance in the Capital Fund, staff is proposing to finance next year's estimated capital expenditures of \$461,000 by transferring cash from the sewer operations fund to the sewer capital fund.

Capital Fund

Budgeted connection fees are \$76,400, which is a 74% increase over fiscal year 2007-08. Connection fees are insufficient and unpredictable.

Based on the projected beginning negative cash balance in the Capital Fund, staff is proposing to finance this year's estimated capital expenditures of \$410,000 by transferring in \$461,000 from sewer operations. See above for additional information

Budgeted expenses are \$410,000. Included in the projected expenditures is \$25,000 for city engineer, \$41,100 for Wallace Kuhl for monitoring wells, \$292,500 for the EIR being prepared by MHA and \$40,000 for Lee & Ro. In addition to the aforementioned costs there are a number of additional work items that need to be done. They are: report of waste discharge, basis of design report, recycled water study biosolids management study and design of the City's secondary and tertiary plant improvements.

Cash as of July 1st is estimated to be \$31,312.

For the fiscal year ending June 30th, budgeted cash is \$348.

Tertiary Fund

Statistic

Not available at the present time.

Operating Results

Tertiary plant reimbursements are governed by a court settlement. As a result, certain costs are not allowable. Said reimbursements are based on a calendar year reconciliation of expenses and payments are in arrears as well as on a pro forma basis. Budgeted reimbursements are \$197,335.

Budgeted expenditures are \$176,602, which is 28% increase from FY 2007-08. The reason is bringing the chief wastewater operator in-house. This will require a change in the agreement as salaries and benefits are non-allowable at present. The five major expense components are salaries and benefits, chemicals, pro fees, utilities and maintenance. Included is \$42,568 for salaries and benefits, \$45,000 for chemicals, \$42,358 for pro fees, \$24,790 for utilities and \$11,000 for maintenance. With the exception of salaries and benefits there aren't any non-allowable costs included in the budget.

Cash Flows/Liquidity

Cash as of July 1st is estimated to be negative \$16,711.

For the fiscal year ending June 30th, budgeted cash is \$4,022.

For more information on the three Sewer funds please see the attached statements.

SPECIAL REVENUES

The Special Revenue funds are restricted use funds. The following are highlights of the special revenue funds.

Streets & Traffic Related

Five funds are included in this group (Gas Tax, Traffic Safety, LTC, CMAQ and SR2S).

Gas Tax revenues totaling \$181,553 include five month's worth of deferred revenue due to the State's budget crises. The payments will be paid in full without interest in September. Total expenditures are \$1,005,142. Of which, \$780,000 is for projects, which is \$15,649 less, unadjusted for inflation, than was spent in FY 2007-08. Budgeted transfers in of \$400,000, for projects, from the Local Traffic Capital fund are included. Before staff can bring back recommendations regarding specific projects to be funded, the pavement management study (\$25,000) needs to be updated. The projected ending cash balance is \$3,529. In FY 2009-10, this fund might not have enough money for operating expenditures.

Traffic Safety revenues include \$25,000 in fines, which is the same amount that was collected in FY 2007-08. No expenditures budgeted except for an \$11,000 transfer to the General Fund to help offset police department expenditures. The projected ending cash balance is \$25,097.

No LTF funds are expected to be available according to a February 20th letter from the ACTC. No expenditures budgeted except for a \$20,302 transfer to the CMAQ Fund and \$36,396 transfer to the SR2S Fund for required city match (read below). The projected ending cash balance is \$60,274, all of which is available for projects.

With respect to the Downtown Park and ride facility, work is underway and \$44,931 is included in FY 2007-08 and will be paid for with a combination of a \$217,000 Congestion Mitigation and Air Quality (CMAQ) grant and required City match (11.47% or \$24,890). This leaves a balance of \$172,069 before city match. The project will be completed in fiscal year 2008-09.

With respect to the safe routes to school project, work is underway and will be paid for with a combination of a \$327,600 Safe Routes to School (SR2S) grant and required City match (11.11% or \$36,396). Budgeted grant expenditures are \$72,727 and \$36,396 city match. The project will be completed in the second quarter of fiscal year 2008-09.

In addition, to this group's available funds, the City has available \$69,765 in Traffic Impact Fees (read below). The City also has \$400,000 in Proposition 1B funds that have been allocated by the State, which are in the General Fund reserve. These funds are not proposed to be spent until FY 2009-10.

Multiple Community Development Funds

This group is a combination of various grant funds used to support community development activities. As discussed previously, the City is applying for \$2.2 million in grants (\$900,000 CALHOME, \$800,000 HOME and \$500,000 CDBG grants). If successful, City will expend 50% or \$1.1 million grants in the last half of the fiscal year.

Due to estimated 60 day collection lag, the City will only receive \$733,333 this fiscal year.

Districts

Three funds are included in this group (Fund 13 – Fire Conservation, Fund 18 – Lone and Fund 23- Public Safety).

Fund 13, other than interest income (\$1,039), does not have a steady source of income. No projects are budgeted. Projected ending cash is \$45,894, all of which is available for projects.

Fund 18 is a landscape and lighting district. Projected annual property assessments are expected to increase 2% to \$19,600 next fiscal year. Projected ending cash is \$79,008.

Fund 23 is for public safety personnel. Projected annual property assessments are expected to increase 2% to \$171,900 next fiscal year. Currently, a full-time police officer is funded 100%. Excluding cash on hand, projected annual property tax receipts (\$57,300) are insufficient to cover the costs of a full-time firefighter (\$88,604) by \$31,304. Projected ending cash is \$188,864.

The total Fire budget is \$130,364 before the two districts-Funds 13 and 23.

Police

Included in this group are two funds (COPS and Asset Seizure).

The \$100,000 COPS grant is used to support a full time police officer. The grant is not sufficient to cover the costs of a full time police officer. As a result, the fund includes an annual transfer from the General Fund. This year, \$5,537 is projected to be transferred.

The budgeted ending cash balance is \$461 for COPS and \$4,199 for Asset Seizure fund.

The total Police budget is \$1,038,432 or \$206.86 per incident across all funds.

Recreation

Included in this group are two funds (Arena and Pool).

With respect to the Arena, Fund 28, the budgeted cost recovery is 46%, which is 37 percentage points below fiscal year 2007-08. Revenues are \$13,659 which is a 24% increase and expenditures are \$29,798 which is a 127% increase. The increase is due to the reallocation of staffing. Transfers in from the General Fund are \$16,221 and ending cash is \$82.

With respect to the lone Pool, Fund 45, the budgeted cost recovery is 23%, which is 8 percentage points better than FY 2007-08 but still below prior year's actual (27% to 37%). Revenues are \$6,500, expenditures are \$28,106, transfers in from the General Fund are \$21,606 and ending cash is \$0. Included in expenditures is \$8,306 in personnel costs, which is about 50% of what the City use to pay for contract maintenance service, and \$14,500 for lifeguards, provided by ACRA.

CAPITAL PROJECTS

The bulk of the Capital Projects funds were established to collect fees and build infrastructure generated by the demands of new growth. Most revenues available for capital projects come from public facility fees which are governed by Section 66000 et. seq. of the California Government Code. Among the fees collected are fees for police facilities, fire facilities, parks, streets, administrative facilities and general plan development. The following are highlights of capital projects.

New Fire Department Building

Impact fees are insufficient and unpredictable.

With respect to the \$1.45 million new fire station, work is underway and \$207,000 is included in FY 2007-08 and will be paid for with cash from the Fire Station Capital Fund. This leaves a balance of \$1.243 million. The project will be completed in fiscal year 2008-09. As discussed previously and due to the lack of fire impact fees, financing for the remaining amount (worst case scenario) consists of:

1. \$626,000 loan from the Police Facilities Capital Fund;
2. \$ 6,000 loan from the General Facilities Capital Fund;
3. \$560,000 tax-exempt lease purchase from Bar Capital. Terms are 6.12%, 25 years, monthly payment of \$3,350 and prepayment after 2 years at 101.25% which declines over time. The scheduled loan closing is July 1st. The lease purchase will be paid with a loan from the General Fund and fire impact fees and fire interest income when available;
4. \$51,000 in cash from the Fire Facilities Capital Fund; and
5. For a total of \$1.243 million.

The proposed terms for all internal (\$626K police, \$6K general facilities and \$560K general) loans totaling \$1.192 million is 35 years, interest at the going rate, repaid quarterly with fire impact fees and interest income. At an assumed interest rate of 5.25%, the quarterly payment would be approximately \$18,621 for a 35 year loan. Payments will be applied to the General Fund first until paid off, then the remaining two loans equally. No prepayment penalties. The length of the loan was determined based on an assumed average yearly build out rate of 26 units (\$1,192,000 / \$1,302 per unit / 26 units) plus. Actual results will vary.

Given the delicate nature of the proposed financing there is very little room for cost overruns given a projected cash balance of \$28,000 before internal loan payments.

New Police Department Building

Impact fees are insufficient and unpredictable.

Due to the concerns with the projected costs for the fire station and the lack of police impact fees (currently \$1,263 per unit) this project has been put on hold.

Included in FY 2008-09 Budget is \$39,000 for remodeling the existing police department. The project is currently in the bid/contract phase and the project is anticipated to be completed by Q2.

As discussed above, a \$626,000 loan to the Fire Department Building Fund is included. In addition, a loan of \$180,000 to the General Plan Fund is included. No loan repayment is budgeted. See above and below for additional information.

The budgeted ending cash balance is \$132,125 which is reserved for new police department building.

Parks

This fund was used to pay the Howard Park note which was paid in full in FY 2007-08, one year ahead of schedule. In addition, a \$21,000 loan was made to the General Plan Fund in FY 2007-08. No loan repayment is budgeted. See below for additional information.

Total budgeted revenue is \$133,685. Of which, \$99,995 is from Amador County Recreation Authority. Impact fees are insufficient and unpredictable.

No projects are budgeted at the present time.

The budgeted ending cash balance is \$168,457, all of which is available for projects.

General Plan

As discussed in the past, this fund has a negative cash balance and insufficient impact fees. With respect to the \$782,000 general plan study, work is underway and \$43,000 is included in FY 2007-08 and will be paid for with loans from City Drainage Capital Fund and Parks Capital Fund. This leaves a balance of \$739,000. The project will be completed in fiscal year 2009-10. Financing for the remaining amount of \$739,000 (worst case scenario) consists of:

1. \$559,000 loan from the General Fund,
2. \$180,000 from the Police Department Building Fund, and

3. For a total of \$739,000.

The remaining amount of \$739,000 is spread over the next fifteen + months as follows: \$516,000 for FY 2008-09 and \$223,000 for FY 2009-10. With respect to fiscal year 2008-09, \$180,000 comes from Police Capital and \$336,000 from the General Fund. This leaves \$223,000, which will be loaned by the General Fund in fiscal year 2009-10.

The proposed terms for all internal loans (\$22K drainage, \$21K parks, \$559K general and \$180K police) totaling \$782,000 is 35 years, interest at the going rate, repaid quarterly with general plan impact fees. Assuming a loan amount of \$782,000 and interest rate of 5.25%, the quarterly payment would be \$12,216 for a 35 year loan. Payments will be applied to the General Fund first until paid off, then the remaining three loans equally. No prepayment penalties. The length of the loan was determined based on an assumed average yearly build out rate of 26 units ($\$782,000 / 2,000 \times \0.22×26 units) plus. Actual results will vary.

The projected ending cash balance is a negative \$35,465 throughout the estimated 18 month period. Therefore, no loan repayment is budgeted. Also, staff will be working with the stakeholders (property owners) to determine if they are willing to prepay their General Plan fees before their projects are started. There will be more information provided on this part of the project in the future.

Local Traffic Mitigation

Total budgeted revenue is \$45,265. Impact fees are insufficient and unpredictable.

No projects are budgeted at the present time. However, \$400,000 will be transferred to the Gas Tax Fund for projects.

The budgeted ending cash balance is \$70,308, all of which is available for projects.

City Drainage

Other than \$4,362 in interest income this fund does not have a steady source of income. A \$22,000 loan was made to the General Plan Fund in FY 2007-08. No loan repayment is budgeted. See above for additional information.

No projects are budgeted at the present time.

The budgeted ending cash balance is \$182,812, all of which is available for projects.

Administrative Facilities

Total budgeted revenue is \$11,072. Impact fees are insufficient and unpredictable. Included in the budget is a \$6,000 loan to the Fire Building Fund. No loan repayment is budgeted. See above for additional information.

No projects are budgeted at the present time.

The budgeted ending cash balance is \$26,033, all of which is available for projects.

For more information on the seven Capital funds please see the attached statements.

CITY OF IONE
STAFFING & DISTRIBUTION BY FUND TYPE

STAFFING BY FISCAL YEAR				2008-09 STAFFING DISTRIBUTION BY FUND							
2005-06	2006-07	2007-08	2008-09	POSITION DESCRIPTION	GENERAL FUND	SEWER FUND	GAS TAX	COPS	DISTRICT	ARENA	POOL
CITY COUNCIL - Elected											
1.00	1.00	1.00	1.00	Mayor	1.00						
1.00	1.00	1.00	1.00	Vice Mayor	1.00						
3.00	3.00	3.00	3.00	Council Member	3.00						
5.00	5.00	5.00	5.00	TOTAL - COUNCIL	5.00	-	-	-	-	-	-
ADMINISTRATION											
1.00	1.00	1.00	1.00	City Manager	0.70	0.25	0.05				
-	1.00	1.00	1.00	Receptionist Clerk	0.85	0.05				0.10	
1.00	2.00	2.00	2.00	TOTAL - ADMINISTRATION	1.55	0.30	0.05	-	-	0.10	-
CITY CLERK - Elected											
1.00	1.00	1.00	1.00	Administrative Assistant II	1.00						
1.00	1.00	1.00	1.00	TOTAL - CITY CLERK	1.00	-	-	-	-	-	-
CITY ATTORNEY - Contract											
1.00	1.00	1.00	1.00	City Attorney - Contract	1.00						
1.00	1.00	1.00	1.00	TOTAL - CITY ATTORNEY	1.00	-	-	-	-	-	-
FINANCE											
-	-	1.00	1.00	Finance Director	0.70	0.25	0.05				
1.00	1.00	1.00	1.00	Accounting Clerk	0.85	0.10	0.05				
-	-	1.00	1.00	Senior Clerk	0.45	0.50				0.025	0.025
0.50	0.50	-	-	Utility Clerk							
1.50	1.50	3.00	3.00	TOTAL - FINANCE	2.00	0.85	0.10	-	-	0.03	0.03
CITY TREASURER - Elected											
1.00	1.00	1.00	1.00	City Treasurer - Elected	1.00						
1.00	1.00	1.00	1.00	TOTAL - CITY TREASURER	1.00	-	-	-	-	-	-
POLICE											
1.00	1.00	1.00	1.00	Police Chief	1.00						
1.00	1.00	1.00	1.00	Sergeant	1.00						
3.00	4.00	4.00	4.00	Police Officer	2.00			1.00	1.00		
0.50	0.50	0.50	0.50	Community Police Assistant	0.50						
1.00	1.00	1.00	1.00	Records Clerk	1.00						
6.50	7.50	7.50	7.50	TOTAL - POLICE	5.50	-	-	1.00	1.00	-	-
FIRE											
1.00	1.00	1.00	1.00	Fire Chief	1.00						
			2.00	Paid Call Captains	2.00						
		9.00	7.00	Paid Call Firefighters	7.00						
1.00	1.00	10.00	10.00	TOTAL - FIRE	10.00	-	-	-	-	-	-
PLANNING - Appointed & Contract											
5.00	5.00	5.00	5.00	Planning Commissioners	5.00						
0.40	0.40	0.40	0.40	City Planner - Contract	0.40						
5.40	5.40	5.40	5.40	TOTAL - PLANNING	5.40	-	-	-	-	-	-
PUBLIC WORKS & MAINT.											
1.00	1.00	1.00	1.00	City Engineer - Contract	1.00						
1.00	1.00	1.00	1.00	Building Official	0.75		0.25				
1.00	1.00	1.00	1.00	Parks/Streets Crew Supervisor	0.75	0.10	0.10			0.05	
1.00	1.00	2.00	2.00	Maintenance Worker I	0.88	0.25	0.58			0.15	0.15
0.50	0.50	0.50	0.50	Mechanic	0.30	0.10	0.10				
4.50	4.50	5.50	5.50	TOTAL - PUBLIC WORKS	3.68	0.45	1.03	-	-	0.20	0.15
SEWER											
1.00	1.00	1.00	1.00	Chief Wastewater Operator		1.00					
1.00	1.00	1.00	1.00	Plant Operator I		1.00					
2.00	2.00	2.00	2.00	TOTAL - SEWER	-	2.00	-	-	-	-	-

CITY OF IONE
STAFFING & DISTRIBUTION BY FUND TYPE

STAFFING BY FISCAL YEAR					2008-09 STAFFING DISTRIBUTION BY FUND						
2005-06	2006-07	2007-08	2008-09	POSITION DESCRIPTION	GENERAL FUND	SEWER FUND	GAS TAX	COPS	DISTRICT	ARENA	POOL
14.50	16.50	19.00	20.00	ADJUSTED TOTAL *	12.73	3.60	1.18	1.00	1.00	0.33	0.18
3,426	3,454	3,473	3,519	CITY POPULATION **							
2,555	2,684	4,970	5,219	TOTAL INCIDENTS							
4.23	4.78	5.47	5.68	ADJ. FTE'S PER 1,000 POP.							
1.90	2.17	2.16	2.13	POL. FTE'S PER 1,000 POP.							
393	358	663	696	INCIDENTS PER POL. FTE							

*Adjusted total doesn't include elected, appointed, contracted and fire personnel.

** City population doesn't include prison population.

JF IONE
GENERAL REVENUE
TRANSFERS CASH BY FUND
FY 2008-09

	Estimated Cash Balance	Revenues	Transfers-In	Total Resources	Expenditures	Budgeted Transfers-Out	Budgeted Cash Balance	Net Change in Cash	% Net Change
GENERAL FUND									
1 General Fund	\$ 544,545	\$ 1,863,204	\$ 11,000	\$ 2,418,749	\$ 2,327,120	\$ 379,364	\$ (287,735)	\$ (832,280)	-153%
10 General Fund Reserve	\$ 1,472,297	\$ -	\$ -	\$ 1,472,297	\$ -	\$ 43,569	\$ 1,428,728	\$ (43,569)	-3%
Total General Fund	\$ 2,016,842	\$ 1,863,204	\$ 11,000	\$ 3,891,046	\$ 2,327,120	\$ 422,933	\$ 1,140,993	\$ (875,849)	-43%
Days Cash on Hand	313						151		
ENTERPRISE FUNDS									
7 Wastewater Operations	\$ 1,006,014	\$ 892,420	\$ -	\$ 1,898,434	\$ 855,564	\$ 461,000	\$ 581,870	\$ (424,144)	-42%
3 Sewer-Capital Projects Fund	\$ (127,052)	\$ 76,400	\$ 461,000	\$ 410,348	\$ 410,000	\$ -	\$ 348	\$ 127,400	-100%
6 Tertiary Plant	\$ (16,711)	\$ 197,335	\$ -	\$ 180,624	\$ 176,602	\$ -	\$ 4,022	\$ 20,733	-124%
42 ARSA	\$ (9,320)	\$ -	\$ -	\$ (9,320)	\$ -	\$ -	\$ (9,320)	\$ -	0%
Total Enterprise Funds	\$ 852,931	\$ 1,166,155	\$ 461,000	\$ 2,480,086	\$ 1,442,166	\$ 461,000	\$ 576,920	\$ (276,011)	-32%
Days Cash on Hand	188						111		
SPECIAL REVENUE FUNDS									
Streets & Traffic Related									
2 Gas Tax Fund	\$ 427,118	\$ 181,553	\$ 400,000	\$ 1,008,671	\$ 1,005,142	\$ -	\$ 3,529	\$ (423,589)	-99%
4 Traffic Safety Fund (Fines)	\$ 10,846	\$ 25,251	\$ -	\$ 36,097	\$ -	\$ 11,000	\$ 25,097	\$ 14,251	131%
5 Local Transportation Fund	\$ 114,324	\$ 2,648	\$ -	\$ 116,972	\$ -	\$ 56,698	\$ 60,274	\$ (54,050)	-47%
53 CMAQ Grant Fund	\$ -	\$ 177,000	\$ 20,302	\$ 197,302	\$ 197,302	\$ -	\$ (0)	\$ (0)	
52 SR2S Grant Fund	\$ -	\$ 72,727	\$ 36,396	\$ 109,123	\$ 109,123	\$ -	\$ -	\$ -	
Subtotal Streets & Traffic Related	\$ 552,288	\$ 459,180	\$ 456,698	\$ 1,468,165	\$ 1,311,567	\$ 67,698	\$ 88,901	\$ (463,387)	-84%
Community Development Type Funds									
8 Self Help Housing Fund	\$ 269,591	\$ -	\$ -	\$ 269,591	\$ -	\$ -	\$ 269,591	\$ -	0%
9 Rehab Housing Trust Fund	\$ 110,788	\$ -	\$ -	\$ 110,788	\$ -	\$ -	\$ 110,788	\$ -	0%
11 Low Income Housing Fund	\$ 79,187	\$ -	\$ -	\$ 79,187	\$ -	\$ -	\$ 79,187	\$ -	0%
33 Grant Bid	\$ 23,499	\$ -	\$ -	\$ 23,499	\$ -	\$ -	\$ 23,499	\$ -	0%
38 BID CNDG Grant Fund	\$ 62	\$ -	\$ -	\$ 62	\$ -	\$ -	\$ 62	\$ -	0%
39 CBDG-ED & Tech Grant	\$ 91,782	\$ -	\$ -	\$ 91,782	\$ -	\$ -	\$ 91,782	\$ -	0%
41 97 Home 0260 Grant Fund	\$ 19,943	\$ -	\$ -	\$ 19,943	\$ -	\$ -	\$ 19,943	\$ -	0%
44 01-Home-518 Grant Fund	\$ 4,936	\$ 747,228	\$ -	\$ 752,164	\$ 1,100,000	\$ -	\$ (347,836)	\$ (352,772)	-7147%
51 First Time Home Buyers	\$ 599,788	\$ 747,228	\$ -	\$ 1,347,016	\$ 1,100,000	\$ -	\$ 247,016	\$ (352,772)	-59%
Subtotal CD Type Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Conservation Fire Assessment District									
13 Lone District 1 COIC	\$ 44,855	\$ 1,039	\$ -	\$ 45,894	\$ -	\$ -	\$ 45,894	\$ 1,039	2%
18 Mello-Roos Public Safety District	\$ 74,775	\$ 21,332	\$ -	\$ 96,107	\$ 17,089	\$ -	\$ 79,008	\$ 4,233	6%
23 SLESF AB329 (COPS)	\$ 127,262	\$ 174,849	\$ -	\$ 302,111	\$ 113,237	\$ -	\$ 188,873	\$ 61,611	48%
19 Asset Seizure Fund	\$ -	\$ 100,000	\$ 5,537	\$ 105,537	\$ 105,076	\$ -	\$ 461	\$ 461	
34 2002 Bond Act PCGP (parks)	\$ 4,199	\$ -	\$ -	\$ 4,199	\$ -	\$ -	\$ 4,199	\$ -	0%
27 Arena	\$ (23,886)	\$ -	\$ -	\$ (23,886)	\$ -	\$ -	\$ (23,886)	\$ -	0%
28 Lone Pool	\$ -	\$ 13,659	\$ 16,221	\$ 29,880	\$ 29,798	\$ -	\$ 82	\$ 82	
45 Subtotal	\$ 227,205	\$ 317,379	\$ 43,364	\$ 587,948	\$ 293,316	\$ -	\$ 294,632	\$ 67,427	30%
TOTAL SPECIAL REVENUE FUNDS	\$ 1,379,281	\$ 1,523,786	\$ 500,062	\$ 3,403,129	\$ 2,704,883	\$ 67,698	\$ 630,548	\$ (748,733)	-54%

JF IONE
BUDGETED REVENUE, EXPENSES, TRANSFERS CASH BY FUND
FY 2008-09

	Estimated Cash Balance	Budgeted Revenues	Transfers-In	Total Resources	Expenditures	Budgeted Transfers-Out	Budgeted Cash Balance	Net Change in Cash	% Net Change
CAPITAL PROJECT FUNDS									
29 Capital Projects - City Drainage	\$ 178,450	\$ 4,134	\$ -	\$ 182,584	\$ -	\$ -	\$ 182,584	\$ 4,134	2%
30 Capital Projects - Skate Park									
Public Facility Fee Funds									
20 & 21 Fire Dept New Building	\$ 37,799	\$ 28,386	\$ 1,182,804	\$ 1,248,989	\$ 1,243,000	\$ -	\$ 5,989	\$ (31,810)	-84%
22 Police Building Improvements	\$ 909,577	\$ 48,387	\$ -	\$ 957,964	\$ 39,000	\$ 796,804	\$ 122,160	\$ (787,417)	-87%
24 Capital Projects - Parks	\$ 34,772	\$ 133,641	\$ -	\$ 168,413	\$ -	\$ -	\$ 168,413	\$ 133,641	384%
25 General Plan Impact Fees	\$ (35,465)	\$ 3,300	\$ 516,000	\$ 483,835	\$ 516,000	\$ -	\$ (32,165)	\$ 3,300	-9%
26 Administration Facilities	\$ 20,961	\$ 11,046	\$ -	\$ 32,007	\$ -	\$ 6,000	\$ 26,007	\$ 5,046	24%
31 Local Traffic Mitigation Fee	\$ 425,043	\$ 44,722	\$ -	\$ 469,765	\$ -	\$ 400,000	\$ 69,765	\$ (355,278)	-84%
Subtotal Public Facility Impact Fees	\$ 1,392,687	\$ 269,480	\$ 1,698,804	\$ 3,360,971	\$ 1,798,000	\$ 1,202,804	\$ 360,167	\$ (1,032,520)	-74%
Total Capital Project Funds									
	\$ 1,571,137	\$ 273,614	\$ 1,698,804	\$ 3,543,555	\$ 1,798,000	\$ 1,202,804	\$ 542,751	\$ (1,028,386)	-65%
Grand Total	\$ 5,820,191	\$ 4,826,759	\$ 2,670,866	\$ 13,317,816	\$ 8,272,168	\$ 2,154,435	\$ 2,891,213	\$ (2,928,978)	-50%
Days Cash on Hand	320						101		

CITY OF IONE
REVENUES BY FUND
FY 2008-09

	FY2004-2005	Audited FY2005-2006	FY2006-2007	Revised FY2007-2008 Estimate	FY2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
GENERAL FUND (01)							
<u>Taxes:</u>							
4010 Current Secured and Unsecured Property Tax	\$ 362,181	\$ 499,247	\$ 602,694	\$ 615,175	\$ 627,900	\$ 12,725	2%
Less Property Tax Administrative Costs			\$ (7,048)		\$ -		
4011 Property Tax In Lieu of VLF	\$ -	\$ 323,079	\$ 666,121	\$ 733,000	\$ 733,000	\$ -	0%
4012 Property Tax In Lieu of Sales Tax	\$ -	\$ 293,850	\$ 33,847	\$ 38,000	\$ 38,000	\$ -	0%
4080 Sales and Use Taxes	\$ 135,320	\$ 122,022	\$ 119,854	\$ 120,000	\$ 120,000	\$ 0	0%
4081 Sales Tax - Public Safety	\$ 2,644	\$ 2,644	\$ 5,025	\$ 5,000	\$ 5,000	\$ -	0%
4090 Transient Occupancy Tax	\$ 8,520	\$ 1,561	\$ 516	\$ 5,000	\$ 2,500	\$ (2,500)	-50%
4100 Franchise Tax	\$ 74,104	\$ 80,262	\$ 80,375	\$ 80,000	\$ 80,000	\$ 0	0%
4110 Business License Tax	\$ 6,485	\$ 8,729	\$ 2,500	\$ 6,500	\$ 6,540	\$ 40	1%
4120 Real Property Transfer Tax	\$ 43,311	\$ 18,903	\$ 18,778	\$ 10,000	\$ 10,000	\$ (0)	0%
Totals	\$ 632,565	\$ 1,350,297	\$ 1,320,662	\$ 1,612,675	\$ 1,622,940	\$ 10,265	1%
<u>Licenses and Permits:</u>							
4150 Construction Permits	\$ 57,694	\$ 249,834	\$ 39,490	\$ 21,000	\$ 21,216	\$ 216	1%
4625 Burn Permits	\$ 335	\$ 360	\$ 310	\$ 400	\$ 400	\$ (0)	0%
4629 Grading Permits			\$ 9,117	\$ -	\$ -	\$ -	
4895 Permit Fees Solid Waste	\$ 3,652	\$ -	\$ -	\$ -	\$ -	\$ -	
4899 Encroachment Permit	\$ -	\$ 600	\$ 5,450	\$ 400	\$ 500	\$ 100	25%
Totals	\$ 61,681	\$ 250,794	\$ 54,367	\$ 21,800	\$ 22,116	\$ 316	1%
<u>Use of Money & Property:</u>							
4250 Investment	\$ 19,866	\$ 89,128	\$ 157,372	\$ 80,000	\$ 46,723	\$ (33,277)	-42%
4260 Rental Revenue - City Hall	\$ 2,200	\$ 260	\$ 227	\$ 30	\$ 30	\$ -	0%
4262 HP Ball Field			\$ 1,500	\$ 2,000	\$ 2,000	\$ -	0%
4270 Rental Revenue - EBH	\$ 6,215	\$ 4,549	\$ 8,429	\$ 10,000	\$ 8,760	\$ (1,240)	-12%
4271 Arena rental		\$ 10,289	\$ 11,765	\$ -	\$ -	\$ -	
4272 Horse Barn Rental	\$ 8,977	\$ 11,178	\$ -	\$ 10,733	\$ 11,280	\$ 547	5%
4275 Amphitheater Rental	\$ -	\$ 40	\$ 280	\$ 40	\$ 30	\$ (10)	-25%
Totals	\$ 37,258	\$ 115,444	\$ 177,573	\$ 102,803	\$ 68,823	\$ (33,980)	-33%
<u>Fines & Forfeitures:</u>							
4210 Other Fines	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	
4616 Booking Fees	\$ 1,251	\$ 127	\$ -	\$ -	\$ -	\$ -	
4617 Parking Citation			\$ -	\$ 7,900	\$ 7,900	\$ -	0%
4840 DUI Reimbursements	\$ -	\$ 130	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 1,251	\$ 507	\$ -	\$ 7,900	\$ 7,900	\$ -	0%
<u>Other Revenues:</u>							
4750 Sale of Real Property	\$ 748,763	\$ 2,234	\$ -	\$ -	\$ -	\$ -	
4800 Insurance Reimbursements	\$ 1,328	\$ 47,332	\$ 12	\$ 2,200	\$ -	\$ (2,200)	-100%
4810 Workers Compensation Dividends	\$ 924	\$ -	\$ -	\$ -	\$ -	\$ -	
4820 Miscellaneous Reimbursements	\$ 3,900	\$ 5,613	\$ -	\$ -	\$ -	\$ -	
4830 Miscellaneous Revenues	\$ 878	\$ 9,940	\$ 1,709	\$ 22,035	\$ 5,000	\$ (17,035)	-77%
4860 Returned Check Fees	\$ 157	\$ 1,738	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 755,950	\$ 66,855	\$ 1,721	\$ 24,235	\$ 5,000	\$ (19,235)	-79%
<u>Revenues From Other Agencies:</u>							
4300 Motor Vehicle In Lieu Tax	\$ 498,742	\$ 167,085	\$ 51,170	\$ 34,000	\$ 35,000	\$ 1,000	3%
4330 Homeowners Property Tax Relief	\$ 7,761	\$ 6,837	\$ 4,405	\$ 4,482	\$ 4,500	\$ 18	0%
4350 Peace Officers Standards & Training	\$ 3,159	\$ 6,838	\$ 392	\$ 3,000	\$ 3,000	\$ 0	0%
4621 Co. Contribution Fire			\$ 2,500	\$ -	\$ -	\$ -	
4380 Miscellaneous State Reimbursements	\$ -	\$ 5,222	\$ 29,137	\$ 5,000	\$ 5,000	\$ -	0%
Totals	\$ 509,662	\$ 185,982	\$ 87,604	\$ 46,482	\$ 47,500	\$ 1,018	2%
<u>Charges For Services:</u>							
4261 Special Events Revenue	\$ 1,098	\$ 117	\$ -	\$ -	\$ -	\$ -	
4263 Parking/Entrance Fees	\$ 1,034	\$ 142	\$ 290	\$ 100	\$ 100	\$ -	0%
4273 Golf Course	\$ 48,177	\$ 44,316	\$ 45,952	\$ 45,952	\$ 43,000	\$ (2,952)	-6%
4610 Special Police Dept Services	\$ 5,096	\$ 4,838	\$ 5,009	\$ 5,000	\$ 5,000	\$ -	0%
4611 ANEU Revenue	\$ -	\$ 5,686	\$ -	\$ -	\$ -	\$ -	
4620 Special Fire Dept Services	\$ 2,200	\$ 360	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
4630 Plan Check Fees	\$ 29,444	\$ 191,331	\$ 27,547	\$ 7,375	\$ 14,799	\$ 7,425	101%
4641 Bldg Inspection Fees			\$ 45,424	\$ 391	\$ 24,404	\$ 24,013	6147%
4640 Engineering Fees	\$ 5,828	\$ -	\$ -	\$ -	\$ -	\$ -	
4642 Planning Fees	\$ -	\$ 250	\$ 2,089	\$ 994	\$ 1,122	\$ 128	13%
4643 Other Fees	\$ 200	\$ 22,546	\$ -	\$ 32	\$ -	\$ (32)	-100%
Bond Reimbursement Fees			\$ 153,499	\$ -	\$ -	\$ -	
4780 Sale of Photo Copies	\$ 429	\$ 250	\$ 365	\$ 2,042	\$ 500	\$ (1,542)	-76%
Totals	\$ 93,506	\$ 269,836	\$ 280,175	\$ 66,885	\$ 88,925	\$ 22,041	33%
GENERAL FUND TOTALS							
	\$ 2,091,873	\$ 2,239,715	\$ 2,122,102	\$ 1,882,780	\$ 1,863,204	\$ (19,576)	-1%
% Change		7%	-5%	-11%	-1%		

CITY OF IONE
REVENUES BY FUND
FY 2008-09

	FY2004-2005	Audited FY2005-2006	FY2006-2007	Revised FY2007-2008 Estimate	FY2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
ENTERPRISE FUNDS							
<u>Sewer Operations Fund: (07)</u>							
4650 Sewer Service Charges	\$ 776,035	\$ 797,399	\$ 791,810	\$ 848,088	\$ 869,114	\$ 21,026	2%
4651 Sewer Penalties	\$ -	\$ 447	\$ 11,826	\$ -	\$ -	\$ -	-
4250 Investment Income	\$ 8,861	\$ 27,260	\$ 42,813	\$ 23,101	\$ 23,306	\$ 204	1%
4830 Miscellaneous Revenues	\$ -	\$ 244	\$ -	\$ -	\$ -	\$ -	-
Sewer Operations Fund Totals	\$ 784,896	\$ 825,350	\$ 846,449	\$ 871,189	\$ 892,420	\$ 21,230	2%
% Change		5%	3%	3%	2%		
<u>Tertiary Plant Fund: (06)</u>							
4655 Tertiary Plant Reimbursements	\$ 115,000	\$ 76,667	\$ 70,984	\$ 192,128	\$ 197,335	\$ 5,207	3%
4250 Investment Income	\$ 10,980	\$ 4,899	\$ 1,461	\$ -	\$ -	\$ -	-
4830 Miscellaneous Revenue	\$ -	\$ 9,583	\$ -	\$ -	\$ -	\$ -	-
Tertiary Fund Totals	\$ 125,980	\$ 90,949	\$ 72,445	\$ 192,128	\$ 197,335	\$ 5,207	3%
10980		-28%	-20%	165%	3%		
<u>Sewer Capital Projects Fund: (03)</u>							
Reimbursement From Developers			\$ -	\$ -	\$ -	\$ -	-
4660 Sewer Connection Fees	\$ 142,875	\$ 671,440	\$ 113,843	\$ 51,823	\$ 76,400	\$ 24,577	47%
4250 Investment Income	\$ 27,520	\$ 51,406	\$ 47,726	\$ 15,389	\$ -	\$ (15,389)	-100%
Sewer Capital Projects Fund Totals	\$ 170,395	\$ 722,846	\$ 161,569	\$ 67,212	\$ 76,400	\$ 9,188	14%
		324%	-78%	-58%	14%		
<u>ARSA: (42)</u>							
4830 Miscellaneous Revenue	\$ -	\$ 2,796	\$ -	\$ -	\$ -	\$ -	-
4250 Investment Income	\$ 11,008	\$ 3,929	\$ -	\$ -	\$ -	\$ -	-
ARSA Fund Totals	\$ 11,008	\$ 6,725	\$ -	\$ -	\$ -	\$ -	-
ENTERPRISE FUND TOTALS							
	\$ 1,092,279	\$ 1,645,870	\$ 1,080,463	\$ 1,130,529	\$ 1,166,155	\$ 35,625	3%
% Change		51%	-34%	5%	3%		

CITY OF IONE
REVENUES BY FUND
FY 2008-09

		FY2004-2005	Audited FY2005-2006	FY2006-2007	Revised FY2007-2008 Estimate	FY2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
SPECIAL REVENUE FUNDS								
<u>Gas Tax Fund: (02)</u>								
4340	Gasoline Tax - 2106	\$ 37,285	\$ 37,049	\$ 37,956	\$ 25,014	\$ 41,685	\$ 16,671	67%
4341	Gasoline Tax - 2107	\$ 62,212	\$ 61,783	\$ 61,893	\$ 41,845	\$ 69,405	\$ 27,760	67%
4342	Gasoline Tax - 2107.5	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	-
4343	Dept of Transportation Street Cleaning	\$ -	\$ 6,133	\$ 14,559	\$ (4,182)	\$ 8,488	\$ 12,670	-303%
4344	Gasoline Tax 2105	\$ 46,826	\$ 46,324	\$ 46,299	\$ 31,250	\$ 52,080	\$ 20,830	67%
4345	Traffic Congestion Relfeif	\$ -	\$ 59,215	\$ 30,114	\$ -	\$ -	\$ -	-
4250	Investment Income	\$ 14,093	\$ 21,428	\$ 34,873	\$ 32,000	\$ 9,895	\$ (22,105)	-69%
4830	Miscellaneous Revenue	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Gas Tax Fund Totals	\$ 162,516	\$ 233,932	\$ 227,694	\$ 125,727	\$ 181,553	\$ 55,825	44%
			44%	-3%	-45%	44%		
<u>Traffic Safety Fund: (04)</u>								
4200	Vehicle Code Fines	\$ 3,517	\$ 2,912	\$ 16,732	\$ 25,000	\$ 25,000	\$ (0)	0%
4250	Investment Income	\$ 853	\$ 1,277	\$ 1,565	\$ 500	\$ 251	\$ (248)	-50%
4830	Miscellaneous Revenue	\$ -	\$ 1,090	\$ -	\$ -	\$ -	\$ -	-
	Traffic Safety Fund Totals	\$ 4,370	\$ 5,279	\$ 18,297	\$ 25,500	\$ 25,251	\$ (249)	-1%
			21%	247%	39%	-1%		
<u>Local Transportation Commission Fund: (05)</u>								
4500	Local Transportation Commission Revenue	\$ 140,001	\$ -	\$ 81,933	\$ 32,135	\$ -	\$ (32,135)	-100%
4250	Investment Income	\$ 10,217	\$ 14,844	\$ 22,684	\$ 22,000	\$ 2,648	\$ (19,351)	-88%
	Local Transportation Commission Fund Totals	\$ 150,218	\$ 14,844	\$ 104,617	\$ 54,135	\$ 2,648	\$ (51,486)	-95%
			-90%	605%	-48%	-95%		
<u>CMAQ Grant Fund: (53)</u>								
4550	Grant Revenue					\$ 177,000	\$ 177,000	
	CMAQ Grant Fund Totals					\$ 177,000	\$ 177,000	
<u>SR2S Grant Fund: (52)</u>								
4550	Grant Revenue					\$ 72,727	\$ 72,727	
	SR2S Grant Fund Totals					\$ 72,727	\$ 72,727	
<u>Community Development Type Funds: (8,9,11,33 39,41,44,51,33)</u>								
	Revenues	\$ 183,880	\$ 253,188	\$ 156,347	\$ 399,250	\$ 733,333	\$ 733,333	
	Community Development Type Funds Totals	\$ 183,880	\$ 253,188	\$ 156,347	\$ 399,250	\$ 747,228	\$ 347,978	87%
								-97%
<u>Conservation Fire Break: (13)</u>								
4250	Investment Income		\$ 984	\$ 1,400	\$ 1,039	\$ (361)	\$ -26%	
4830	Miscellaneous Revenue		\$ 43,000	\$ -	\$ -	\$ -	\$ -	
	Conservation Fire Break	\$ -	\$ -	\$ 43,984	\$ 1,400	\$ 1,039	\$ (361)	-26%
<u>Ione District 1 COIC: (18)</u>								
4878	District 1 COIC Revenues	\$ 76,019	\$ 21,403	\$ 21,232	\$ 19,217	\$ 19,600	\$ 383	2%
4250	Investment Income	\$ 28	\$ 1,734	\$ 2,176	\$ 1,000	\$ 1,732	\$ 732	73%
	Ione District 1 COIC FundTotals	\$ 76,047	\$ 23,137	\$ 23,408	\$ 20,217	\$ 21,332	\$ 1,115	8%
			-70%	1%	-14%	6%		
<u>Supplemental Law Enforcement Service Fund: (19)</u>								
4250	Investment Income	\$ 12	\$ 542	\$ 1,445	\$ 300	\$ -	\$ (300)	-100%
4876	AB3229 Revenue (COPS)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0%
	Supp. Law Enforce. Service Fund Totals	\$ 100,012	\$ 100,542	\$ 101,445	\$ 100,300	\$ 100,000	\$ (300)	0%
			1%	1%	-1%	0%		
<u>Mello-Roos Police & Fire Maintenance District (23)</u>								
4250	Investment Income			\$ 1,400	\$ 2,948	\$ 1,548	\$ 111%	
	Police	\$ 27,324	\$ 17,489	\$ 112,299	\$ 114,600	\$ 2,301	\$ 2%	
4655	Fire	\$ 14,076	\$ 8,745	\$ 56,149	\$ 57,300	\$ 1,151	\$ 2%	
	Police & Fire Maintenance Dist. Total	\$ 41,400	\$ 26,234	\$ 168,448	\$ 174,849	\$ 5,000	\$ 3%	
			#DIV/0!	-37%	547%	3%		
<u>2002 Bond Act PCGP Parks: (27)</u>								
4530	2002 Bond Act Grant	\$ -	\$ 138,152	\$ -	\$ -	\$ -	\$ -	
	Bond Act Fund Totals	\$ -	\$ 138,152	\$ -	\$ -	\$ -	\$ -	
<u>Arena: (28)</u>								
4250	Investment Income	\$ -	\$ -	\$ 3,082	\$ -	\$ -	\$ -	
4271	Arena Rental	\$ 18,379	\$ 4,198	\$ 10,760	\$ 11,000	\$ 13,659	\$ 2,659	24%
	Arena Fund Totals	\$ 18,379	\$ 4,198	\$ 13,842	\$ 11,000	\$ 13,659	\$ 2,659	24%
			-77%	230%	-21%	24%		
<u>Asset Seisure Fund: (34)</u>								
4870	Asset Seisure	\$ 21,125	\$ -	\$ -	\$ -	\$ -	\$ -	
4250	Investment Income	\$ 191	\$ 139	\$ -	\$ -	\$ -	\$ -	
	Asset Seisure Fund Totals	\$ -	\$ 21,316	\$ 139	\$ -	\$ -	\$ -	
<u>Ione Pool: (45)</u>								
4840	Pool Revenue	\$ 6,504	\$ 7,254	\$ 6,294	\$ 6,000	\$ 6,500	\$ 500	8%
	Ione Pool Fund Totals	\$ 6,504	\$ 7,254	\$ 6,294	\$ 6,000	\$ 6,500	\$ 500	8%
			12%	-13%	-5%	8%		
SPECIAL REVENUE FUND TOTALS								
		\$ 701,928	\$ 843,242	\$ 722,301	\$ 913,377	\$ 1,523,786	\$ 610,409	67%
	% Change		20%	-14%	26%	67%		

CITY OF IONE
REVENUES BY FUND
FY 2008-09

	FY2004-2005	Audited FY2005-2006	FY2006-2007	Revised FY2007-2008 Estimate	FY2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
CAPITAL PROJECTS FUNDS							
Capital Projects - City Drainage: (29)							
Misc Reimbursement				\$ 74,848	\$	(74,848)	-100%
4250 Investment Income	\$ 3,004	\$ 4,081	\$ 4,524	\$ -	\$ 4,134	\$ 4,134	
Drainage Fund Totals	\$ 3,004	\$ 4,081	\$ 4,524	\$ 74,848	\$ 4,134	\$ (70,714)	-94%
Capital Projects - Skate Park: (30)							
4530 Recreation Grant	\$ -	\$ 182,400	\$ 1,288	\$ -	\$ -	\$ -	
Skate Park Fund Totals	\$ -	\$ 182,400	\$ 1,288	\$ -	\$ -	\$ -	
Public Facility Impact Fee Funds: (20,21,22,24,25,26,310)							
Fire Building Improvement (20)				\$ -	\$	\$ -	
Fire Dept New Building (21)	\$ 23,324	\$ 333,309	\$ 27,714	\$ 19,538	\$ 28,386	\$ 8,848	45%
Police Building Improvements (22)	\$ 20,089	\$ 325,772	\$ 391,068	\$ 50,390	\$ 48,387	\$ (2,003)	-4%
Capital Projects - Parks (24)	\$ 16,701	\$ 79,563	\$ 35,180	\$ 19,398	\$ 133,641	\$ 114,245	589%
General Plan Impact Fees (25)	\$ -	\$ 3,685	\$ 4,606	\$ 3,784	\$ 3,300	\$ (484)	-13%
City Administration - Impact Fees (26)	\$ -	\$ 4,241	\$ 10,926	\$ 5,976	\$ 11,046	\$ 5,070	85%
Local Traffic Mitigation Fee (31)	\$ 30,634	\$ 135,987	\$ 27,168	\$ 34,398	\$ 44,722	\$ 10,324	30%
Public Facility Fee Impact Funds Totals	\$ 90,748	\$ 882,557	\$ 496,640	\$ 133,482	\$ 269,480	\$ 135,998	102%
Capital Projects Funds Totals	\$ 93,752	\$ 1,049,038	\$ 502,452	\$ 208,330	\$ 273,614	\$ 65,284	31%
% Change		1019%	-52%	-99%	31%		
SUMMARY REVENUE TOTALS BY FUND							
General Fund	\$ 2,091,873	\$ 2,239,715	\$ 2,122,102	\$ 1,882,780	\$ 1,863,204	\$ (19,576)	-1%
Enterprise Funds	\$ 1,092,279	\$ 1,645,870	\$ 1,080,463	\$ 1,130,529	\$ 1,166,155	\$ 35,625	3%
Special Revenue Funds	\$ 701,926	\$ 843,242	\$ 722,301	\$ 913,377	\$ 1,523,786	\$ 610,409	67%
Capital Project Funds	\$ 93,752	\$ 1,049,038	\$ 502,452	\$ 208,330	\$ 273,614	\$ 65,284	31%
TOTAL ALL FUNDS	\$ 3,979,830	\$ 5,777,865	\$ 4,427,318	\$ 4,135,016	\$ 4,826,759	\$ 691,743	17%
% Change		45%	-23%	-7%	17%		

CITY OF IONE

INTERFUND TRANSFERS/LOANS
FY 2008-09

	Budget
FROM: GENERAL FUND (01) to:	
Fund 19 - AB3229(Police Funding)	\$ 5,537
Fund 20 - Fire Building Improvement Fund LOAN	\$ -
Fund - 23 - Public Safety Maintenance District	
Fund 25 - General Plan Fund LOAN	\$ 336,000
Fund 28 - Arena	\$ 16,221
Fund 45 - Ione Pool	\$ 21,606
	<u>\$ 379,364</u>
FROM: GENERAL FUND RESERVE (10) to:	
Fund 01 - General Fund	\$ 43,569
FROM: WASTEWATER OPERATIONS (07) to:	
Fund 03 - Sewer Capital	\$ 461,000
Fund 06 - Tertiary	
FROM: TERTIARY FUND (06) to:	
Fund 42 - ARSA	
FROM: TRAFFIC SAFETY FUND (04) to:	
Fund 01 - General Fund	\$ 11,000
FROM: LTC FUND (05) to:	
Fund 02 - Gas Tax Fund	
Fund 52 - SR2S Grant Fund	\$ 36,396
Fund 53 - CMAQ Grant Fund	\$ 20,302
FROM: SELF HELP HOUSING FUND (08) to:	
Fund 24 - Capital Projects - Parks Fund	
FROM: 01-HOME-518-201 FUND (44) to:	
Fund 51 - First Time Home Buyers Fund	
FROM: DRAINAGE FUND (29) to: LOAN	
Fund 25 - General Plan Impact Fee Fund	
FROM: POLICE BUILDING FUND (22) to: LOAN	
Fund 20 - Fire Building Improvement Fund	\$ 616,804
Fund 25 - General Plan Impact Fee Fund	\$ 180,000
FROM: PARKS BUILDING FUND (24) to: LOAN	
Fund 25 - General Plan Impact Fee Fund	
FROM: ADMIN BUILDING FUND (26) to: LOAN	
Fund 20 - Fire Building Improvement Fund	\$ 6,000
FROM: LOCAL TRANSPORTATION FUND (31) to:	
Fund 02 - Gas Tax Fund	\$ 400,000
TOTAL TRANSFERS/LOANS	<u><u>\$ 2,154,435</u></u>

Note:

CITY OF IONE
EXPENDITURES BY FUND
FY 2008-09

	Audited		Revised		Proposed		Diff from		% Diff from	
	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-2008	FY 2008-2009	Budget	Prior Year	Prior Year	Prior Year	Prior Year
				Estimate						
General Fund:										
City Council	\$ 30,208	\$ 29,880	\$ 51,860	\$ 55,938	\$ 35,939	\$ (19,999)				-36%
City Manager	\$ 132,153	\$ 141,214	\$ 206,578	\$ 264,127	\$ 286,879	\$ 22,752				9%
City Clerk	\$ 8,503	\$ 8,803	\$ 19,849	\$ 24,563	\$ 29,336	\$ 4,773				19%
Legal Services	\$ 880	\$ 34,248	\$ 35,580	\$ 22,000	\$ 35,000	\$ 13,000				59%
Finance Department	\$ 71,991	\$ 91,092	\$ 262,378	\$ 199,964	\$ 372,518	\$ 172,554				86%
City Treasurer	\$ 1,831	\$ 2,400	\$ 2,989	\$ 2,884	\$ 2,992	\$ 108				4%
Police Department	\$ 519,052	\$ 718,631	\$ 631,603	\$ 872,219	\$ 835,195	\$ (37,025)				-4%
Fire Department # 1 & 2	\$ 54,304	\$ 97,506	\$ 134,827	\$ 97,578	\$ 130,199	\$ 32,621				33%
Planning	\$ 37,660	\$ 33,650	\$ 41,413	\$ 36,142	\$ 81,515	\$ 45,373				126%
Building Inspection	\$ 77,483	\$ 77,881	\$ 87,338	\$ 120,885	\$ 130,226	\$ 9,340				8%
Engineering	\$ 25,315	\$ 16,920	\$ 27,667	\$ 14,100	\$ 28,000	\$ 13,900				99%
Parks	\$ 150,967	\$ 222,280	\$ 265,978	\$ 302,863	\$ 278,992	\$ (23,871)				-8%
Building Maintenance	\$ 21,650	\$ 27,770	\$ 34,005	\$ 52,610	\$ 55,330	\$ 2,720				5%
NonDepartmental	\$ -	\$ 1,140	\$ 44,372	\$ 105,000	\$ 25,000	\$ (80,000)				-76%
Subtotal	\$ 1,131,997	\$ 1,503,415	\$ 1,846,437	\$ 2,170,873	\$ 2,327,120	\$ 156,247				7%
		33%	23%	18%	7%					
Transfers To Other Funds										
To Fund 19 - AB322(Police Funding)	\$ -	\$ 20,886	\$ 20,716	\$ 27,732	\$ 5,537	\$ (22,195)				-80%
To Fund 23- Public Safety Maintenance District	\$ -	\$ -	\$ 42,026	\$ -	\$ -	\$ -				-
To Fund 28 - Arena	\$ -	\$ 265,285	\$ 8,907	\$ 12,208	\$ 16,221	\$ 4,013				33%
To Fund 30 - Skate Park	\$ -	\$ 102,865	\$ -	\$ -	\$ -	\$ -				-
To Fund 39 -	\$ -	\$ -	\$ 3,170	\$ -	\$ -	\$ -				-
To Fund 45 - Ione Pool	\$ -	\$ 17,206	\$ 10,365	\$ 40,011	\$ 21,606	\$ (18,405)				-46%
To Fund 90 - Redevelopment	\$ -	\$ 18,487	\$ -	\$ -	\$ -	\$ -				-
To Fund 17 - OES Trust	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -				-
To Fund 20 -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				-
To Fund 25 - General Plan Cap Fund LOAN	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 336,000	\$ 336,000				-
To Fund 10 - General Fund Reserve	\$ -	\$ 2,928,224	\$ -	\$ -	\$ -	\$ -				-
TOTAL GENERAL FUND EXPENDITURES	\$ 1,131,997	\$ 2,928,224	\$ 1,931,621	\$ 2,250,824	\$ 2,706,484	\$ 455,660				20%

ENTERPRISE FUNDS:

Sewer Operations	\$ 457,509	\$ 585,943	\$ 925,218	\$ 752,429	\$ 855,564	\$ 103,134				14%
Sewer Capital	\$ 363,152	\$ 411,862	\$ 988,101	\$ 764,243	\$ 410,000	\$ (354,243)				-46%
Tertiary	\$ 177,997	\$ 179,475	\$ 214,451	\$ 137,678	\$ 176,602	\$ 38,924				28%
ARSA	\$ 128,414	\$ 395,102	\$ -	\$ -	\$ -	\$ -				-
TOTAL ENTERPRISE FUND EXPENSES	\$ 1,127,072	\$ 1,572,382	\$ 2,127,770	\$ 1,654,350	\$ 1,442,166	\$ (212,185)				-13%
		40%	35%	-22%	-13%					

% Growth Rate

CITY OF IONE
EXPENDITURES BY FUND
FY 2008-09

	FY 2004-05	Audited FY 2005-06	FY 2006-07	Revised FY 2007-2008 Estimate	Proposed FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
SPECIAL REVENUE FUNDS:							
Gas Tax Fund	\$ 156,370	\$ 144,169	\$ 168,295	\$ 996,717	\$ 1,005,142	\$ 8,425	1%
Traffic Safety Fund	\$ 22,000	\$ 706	\$ -	\$ -	\$ -	\$ -	-
Local Transportation Commission Fund	\$ -	\$ 128,440	\$ -	\$ -	\$ -	\$ -	-
SR2S Grant Fund					\$ 109,123	\$ 109,123	
CMAQ Grant Fund					\$ 197,302	\$ 197,302	
Multiple CBDG Funds				\$ 399,250	\$ 1,100,000	\$ 700,750	176%
Conservation Fire District				\$ -	\$ -	\$ -	-
Ione District 1 - COIC	\$ 21,483	\$ 20,017	\$ 12,708	\$ 16,300	\$ 17,099	\$ 799	5%
Mello-Roos Public Safety District Fund	\$ -	\$ 21,688	\$ 146,171	\$ 64,181	\$ 113,237	\$ 49,056	76%
AB3229 Police Fund	\$ 100,000	\$ 120,898	\$ 120,007	\$ 131,601	\$ 105,076	\$ (26,525)	-20%
Asset Seizure Fund	\$ 1,677	\$ 17,349	\$ -	\$ -	\$ -	\$ -	-
2002 State Bond Act Fund							
Arena Fund	\$ 37,072	\$ 16,069	\$ 16,046	\$ 13,176	\$ 29,798	\$ 16,622	126%
Ione Pool Fund	\$ 17,436	\$ 21,481	\$ 23,688	\$ 38,999	\$ 28,106	\$ (10,893)	-28%
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 355,038	\$ 490,817	\$ 486,915	\$ 1,660,224	\$ 2,704,883	\$ 1,044,659	63%
		38%	-1%	241%	63%		
CAPITAL PROJECT FUNDS							
Capital Projects - City Drainage	\$ 15,340	\$ -	\$ 88,851	\$ -	\$ -	\$ -	-
Capital Projects - Skate Park							
Capital Projects - Ione Pool							
Fire Building Improvement	\$ -	\$ 91,288	\$ 626,726	\$ 240,522	\$ 1,243,000	\$ 1,002,478	417%
Police Building Improvements	\$ -	\$ 552	\$ 18,333	\$ 13,000	\$ 39,000	\$ 26,000	200%
Capital Projects - Parks	\$ 26,675	\$ 33,450	\$ 93,655	\$ 67,895	\$ -	\$ (67,895)	-100%
General Plan Impact Fees	\$ -	\$ 1,538	\$ -	\$ 43,000	\$ 516,000	\$ 473,000	1100%
Administration - Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Local Traffic Mitigation Fee	\$ 2,404	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL CAPITAL PROJECTS FUND EXPENDITURE	\$ 44,419	\$ 126,828	\$ 827,565	\$ 364,417	\$ 1,798,000	\$ 1,433,583	393%
		186%	553%	-56%	393%		
TOTAL ALL FUNDS	\$ 2,659,526	\$ 3,693,442	\$ 5,288,687	\$ 5,849,864	\$ 8,272,168	\$ 2,422,304	41%
		39%	43%	11%	41%		

Notes:
Excludes transfers. See interfund transfers/loans.

CITY OF IONE
CAPITAL PROJECTS SUMMARY

#	Fund Name	Project Name	FY 2008-09 Budget
2	Gas Tax	Pavement Management Study	\$ 25,000
	Sub-Total		\$ 25,000
52	SR2S	SR2S	\$ 109,123
	Sub-Total		\$ 109,123
53	CMAQ	Downtown Park & Ride	\$ 197,302
	Sub-Total		\$ 197,302
3	Sewer Capital	Monitoring Wells	\$ 41,100
		EIR	292,500
		SSMP	\$ 14,500
		Other	\$ 61,900
	Sub-Total		\$ 410,000
20	Fire Impact	Fire Station #2	\$ 1,243,000
	Sub-Total		\$ 1,243,000
22	Police Impact	Police Dept. Remodel	\$ 39,000
	Sub-Total		\$ 39,000
	Total		\$ 2,023,425

01 10-00 CITY COUNCIL

		FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
<u>Employee Services</u>								
5020	Salaries & Wages Elected	\$ 9,000	\$ 12,000	\$ 14,300	\$ 10,500	\$ 12,000	\$ 1,500	14%
5053	Retired Health Insurance	\$ 1,490	\$ 1,292	\$ -	\$ -	\$ -	\$ -	
5070	Benefits				\$ 500	\$ 918	\$ 418	84%
5090	Workers Compensation				\$ 100	\$ 440	\$ 340	340%
	Sub Total Employee Services	\$ 10,490	\$ 13,292	\$ 14,300	\$ 11,100	\$ 13,358	\$ 2,258	20%
<u>Other Services</u>								
5150	Advertising	\$ 376	\$ 1,624	\$ 5,817	\$ 50	\$ 100	\$ 50	100%
5160	Communications	\$ -	\$ 100	\$ -	\$ 50	\$ 50	\$ -	0%
5170	Utilities	\$ 262	\$ 307	\$ 535	\$ 110	\$ 118	\$ 8	7%
5200	Maintenance & Operation of Equipment	\$ -	\$ 95	\$ -	\$ 2,608	\$ -	\$ (2,608)	-100%
5220	Other Contractual Services	\$ -	\$ 3,100	\$ -	\$ 23,400	\$ -	\$ (23,400)	-100%
	Sub Total Other Services	\$ 638	\$ 5,226	\$ 6,352	\$ 26,218	\$ 268	\$ (25,950)	-99%
<u>Material & Supplies</u>								
5110	Office Expense	\$ 1,975	\$ 2,265	\$ 2,124	\$ 2,200	\$ 2,200	\$ -	0%
	Sub Total Materials & Supplies	\$ 1,975	\$ 2,265	\$ 2,124	\$ 2,200	\$ 2,200	\$ -	0%
<u>Other Expenses</u>								
5120	Special Departmental Expense	\$ 5,747	\$ 2,560	\$ 10,262	\$ 1,691	\$ 7,700	\$ 6,009	355%
5122	Training				\$ 2,800	\$ 1,000	\$ (1,800)	-62%
5230	Insurance and Surety Bonds	\$ 1,074	\$ 1,487	\$ 1,824	\$ -	\$ 613	\$ 613	
5240	Membership and Dues	\$ 7,777	\$ 4,252	\$ 4,530	\$ 4,562	\$ 4,500	\$ (62)	-1%
5250	Travel, Conference & Meetings	\$ 2,507	\$ 1,547	\$ 12,468	\$ 7,567	\$ 6,300	\$ (1,267)	-17%
	Subtotal Other Expenses	\$ 17,105	\$ 9,846	\$ 29,084	\$ 16,420	\$ 20,113	\$ 3,693	22%
<u>Capital Outlay</u>								
5640	New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sub total New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Grand Total	\$ 30,208	\$ 29,880	\$ 51,860	\$ 55,938	\$ 35,939	\$ (19,999)	-36%

\$ 23,383
\$ 6,825

		FY 2004-05	FY 2005-06	FY 2006-07	Revised			Diff from	% Diff from
		Audited	Audited	Audited	FY 2007-2008	FY 2008-2009		Prior Year	Prior Year
					Estimate	Budget			
Employee Services									
5010	Salaries & Wages Regular Employees	\$ 76,740	\$ 72,815	\$ 49,407	\$ 139,000	\$ 144,419	\$ 5,419		4%
5013	Longevity Pay	\$ 850	\$ 551	\$ 1,034	\$ 1,000	\$ 1,483	\$ 483		48%
5030	Overtime Expense	\$ 214	\$ 648	\$ 89	\$ 277	\$ 1,059	\$ 782		283%
5050	Employee Health Insurance	\$ 2,850	\$ 7,240	\$ 11,739	\$ 20,000	\$ 15,455	\$ (4,546)		-23%
5060	PERS Retirement Expense	\$ 11,053	\$ 16,647	\$ 8,450	\$ 22,000	\$ 10,865	\$ (11,135)		-51%
5063	PERS Employers Paid Employees Share	\$ 4,411	\$ 2,063	\$ 3,182	\$ 10,000	\$ 19,113	\$ 9,113		91%
5070	Social Security	\$ 12,404	\$ 12,289	\$ 9,521	\$ 27,000	\$ 22,485	\$ (4,515)		-17%
5075	Deferred Compensation Match				\$ 2,000	\$ 12,210	\$ 10,210		511%
5080	State Unemployment Insurance	\$ 441	\$ 387	\$ 465	\$ 500	\$ 324	\$ (176)		-35%
5090	Workers Compensation	\$ 6,119	\$ 4,864	\$ 1,843	\$ 2,000	\$ 7,657	\$ 5,657		283%
	Sub Total Employee Services	\$ 115,082	\$ 117,504	\$ 85,730	\$ 223,777	\$ 235,068	\$ 11,291		5%
Other Services									
5150	Advertising	\$ 748	\$ 407	\$ 409	\$ -	\$ -	\$ -		
5160	Communications	\$ -	\$ -	\$ -	\$ 650	\$ 650	\$ -		0%
5170	Utilities	\$ 915	\$ 1,353	\$ 1,248	\$ 555	\$ 571	\$ 16		3%
5180	Rents & Leases of Equipment	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -		
5200	Maintenance & Operation of Equipment	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -		
5215	Pro & Special Services Other	\$ -	\$ 12,344	\$ 80,806	\$ 15,000	\$ 21,810	\$ 6,810		45%
5220	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Sub Total Other Services	\$ 1,681	\$ 14,604	\$ 82,463	\$ 16,205	\$ 23,031	\$ 6,826		42%
Material & Supplies									
5110	Office Expense	\$ 8,563	\$ 9,512	\$ 7,619	\$ 10,000	\$ 10,000	\$ 0		0%
	Sub Total Materials & Supplies	\$ 8,563	\$ 9,512	\$ 7,619	\$ 10,000	\$ 10,000	\$ 0		0%
Other Expenses									
5120	Special Departmental Expense	\$ 2,727	\$ 572	\$ 10,478	\$ 2,200	\$ 2,000	\$ (200)		-9%
5230	Insurance and Surety Bonds	\$ 2,039	\$ 3,375	\$ 3,648	\$ 5,800	\$ 10,664	\$ 4,864		84%
5410	Principal On Debt - Parking Lot	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -		
5420	Interest On Debt - Parking Lot	\$ -	\$ -	\$ 780	\$ -	\$ -	\$ -		
5240	Membership and Dues	\$ 100	\$ 357	\$ -	\$ 2,815	\$ 2,815	\$ -		0%
5250	Travel, Conference & Meetings	\$ 1,881	\$ 2,105	\$ 271	\$ 3,000	\$ 3,000	\$ -		0%
5830	Miscellaneous Expense	\$ 80	\$ 157	\$ 70	\$ 331	\$ 300	\$ (31)		-9%
	Subtotal Other Expenses	\$ 6,827	\$ 6,566	\$ 28,247	\$ 14,146	\$ 18,779	\$ 4,634		33%
Capital Outlay									
5640	New Equipment	\$ -	\$ -	\$ 2,519	\$ -	\$ -	\$ -		
	Sub total New Equipment	\$ -	\$ -	\$ 2,519	\$ -	\$ -	\$ -		
	Grand Total	\$ 132,153	\$ 141,214	\$ 206,578	\$ 264,127	\$ 286,879	\$ 22,752		9%

		FY 2004-05	FY 2005-06	FY 2006-07	Revised	FY 2007-2008	FY 2008-2009	Diff from	% Diff from
		Audited	Audited	Audited	Estimate	Budget		Prior Year	Prior Year
<u>Employee Services</u>									
5020	Salaries & Wages Elected Official	\$ 2,100	\$ 2,700	\$ 3,150	\$ 6,600	\$ 2,756	\$ (3,844)		-58%
5010	Salaries & Wages - Regular Employees				\$ -	\$ 2,700	\$ 2,700		
5011	Salaries & Wages Part Time Employees	\$ -	\$ -				\$ -		
5013	Longevity Pay	\$ -	\$ -				\$ -		
5030	Overtime Expense	\$ -	\$ -		\$ 2	\$ 53	\$ 51		2550%
5050	Employee Health Insurance	\$ -	\$ -		\$ 600	\$ 862	\$ 262		44%
5060	PERS Retirement Expense	\$ -	\$ -		\$ 1,000	\$ 200	\$ (801)		-80%
5063	PERS Employers Paid Employees Share	\$ -	\$ -		\$ 200	\$ 366	\$ 166		83%
5070	Social Security	\$ -	\$ -		\$ 700	\$ 636	\$ (63)		-9%
5075	Deferred Compensation Match	\$ -	\$ -		\$ 80	\$ 660	\$ 580		725%
5080	State Unemployment Insurance	\$ -	\$ -		\$ 40	\$ 18	\$ (23)		-56%
5090	Workers Compensation	\$ -	\$ -		\$ 50	\$ 281	\$ 231		462%
		\$ 2,100	\$ 2,700	\$ 3,150	\$ 9,272	\$ 8,532	\$ (740)		-8%
<u>Other Services</u>									
5150	Advertising				\$ 8,000	\$ 8,000	\$ -		0%
5160	Communications				\$ 130	\$ 150	\$ 20		15%
	Sub Total Other Services				\$ 8,130	\$ 8,150	\$ 20		0%
<u>Material & Supplies</u>									
5110	Office Expense	\$ 3,090	\$ 3,451	\$ 4,826	\$ 3,600	\$ 3,500	\$ (100)		-3%
	Sub Total Materials & Supplies	\$ 3,090	\$ 3,451	\$ 4,826	\$ 3,600	\$ 3,500	\$ (100)		-3%
<u>Other Expenses</u>									
5120	Special Departmental Expense	\$ 1,668	\$ 4	\$ 2,571	\$ 77	\$ 7,000	\$ 6,923		8991%
5122	Training	\$ 395	\$ 80		\$ 818	\$ 400	\$ (418)		-51%
5170	Utilities	\$ 524	\$ 614	\$ 483	\$ 250	\$ 257	\$ 7		3%
5180	Rents & Leases of Equipment	\$ -	\$ 1,261	\$ 121			\$ -		
5200	Operation & Maintenance of Equipment	\$ 50	\$ 125	\$ 75			\$ -		
5230	Insurance and Surety Bonds	\$ -	\$ -	\$ 270	\$ 20	\$ 392	\$ 372		1858%
5240	Membership and Dues	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105	\$ -		0%
5250	Travel, Conference & Meetings	\$ 571	\$ 483	\$ 113	\$ 650	\$ 500	\$ (150)		-23%
5830	Miscellaneous Expense	\$ -	\$ -	\$ 7,604	\$ 1,642	\$ 500	\$ (1,142)		-70%
	Subtotal Other Expenses	\$ 3,313	\$ 2,652	\$ 11,342	\$ 3,562	\$ 9,154	\$ 5,592		157%
<u>Capital Outlay</u>									
5640	New Equipment	\$ -	\$ -	\$ 531	\$ -	\$ -	\$ -		
	Sub total New Equipment	\$ -	\$ -	\$ 531	\$ -	\$ -	\$ -		
	Grand Total	\$ 8,503	\$ 8,803	\$ 19,849	\$ 24,563	\$ 29,336	\$ 4,773		19%

01 25-00 FINANCE DEPARTMENT

		FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year Budget	% Diff from Prior Year Budget
Employee Services								
5010	Salaries & Wages Regular Employees	\$ 37,174	\$ 49,615	\$ 11,072	\$ 76,500	\$ 125,605	\$ 49,105	64%
5011	Salaries & Wages Part Time Employees				\$ 260		\$ (260)	-100%
5013	Longevity Pay	\$ 910	\$ 1,182		\$ -		\$ -	
5030	Overtime Expense	\$ 208	\$ 1,031			\$ 1,642	\$ 1,642	
5050	Employee Health Insurance	\$ 11,028	\$ 8,955	\$ 3,307	\$ 11,800	\$ 16,315	\$ 4,515	38%
5060	PERS Retirement Expense	\$ 3,136	\$ 5,505	\$ 1,453	\$ 12,200	\$ 11,396	\$ (804)	-7%
5063	PERS Employers Paid Employees Share	\$ 2,471	\$ 1,119		\$ 5,600	\$ 14,676	\$ 9,076	162%
5070	Social Security	\$ 6,944	\$ 8,659	\$ 2,116	\$ 14,250	\$ 19,469	\$ 5,219	37%
5075	Deferred Compensation Match	\$ -	\$ -		\$ 2,640	\$ 13,200	\$ 10,560	400%
5080	State Unemployment Insurance	\$ 233	\$ 530		\$ 300	\$ 350	\$ 50	17%
5090	Workers Compensation	\$ 390	\$ 310	\$ 143	\$ 1,500	\$ 6,905	\$ 5,405	360%
	Sub Total Employee Services	\$ 62,494	\$ 76,906	\$ 18,091	\$ 125,050	\$ 209,558	\$ 84,508	68%
Other Services								
5150	Advertising	\$ -	\$ 88				\$ -	
5160	Communications				\$ 100	\$ 100	\$ -	0%
5170	Utilities	\$ 538	\$ 614	\$ 525	\$ 200	\$ 235	\$ 35	18%
5200	Maintenance & Operation of Equipment	\$ -	\$ 50	\$ 10,268	\$ 7,000	\$ 7,000	\$ -	0%
5211	Prof & Special Services - Accountant	\$ 15,650	\$ 16,000	\$ 72,507	\$ 45,000	\$ 30,405	\$ (14,595)	-32%
5215	Pro & Special Services Other	\$ 4,492	\$ 9,171	\$ 13,059	\$ 20,000	\$ 117,900	\$ 97,900	490%
5220	Other Contractual Services	\$ -	\$ 389	\$ 72,555	\$ 37,000		\$ (37,000)	-100%
	Sub Total Other Services	\$ 20,680	\$ 26,312	\$ 168,914	\$ 109,299	\$ 155,640	\$ 46,341	42%
Material & Supplies								
5110	Office Expense	\$ 2,994	\$ 3,532	\$ 3,511	\$ 4,500	\$ 4,500	\$ -	0%
5111	Special Office Expense	\$ -	\$ -		\$ 352	\$ 350	\$ (2)	-1%
	Sub Total Materials & Supplies	\$ 2,994	\$ 3,532	\$ 3,511	\$ 4,852	\$ 4,850	\$ (2)	0%
Other Expenses								
5120	Special Departmental Expense	\$ 210	\$ 1,286	\$ 51,417	\$ (43,602)		\$ 43,602	-100%
5122	Training	\$ 31	\$ 12	\$ 807	\$ 50	\$ 500	\$ 450	900%
5240	Membership and Dues	\$ -	\$ -		\$ 530	\$ 750	\$ 220	42%
5250	Travel, Conference & Meetings	\$ -	\$ 4,421		\$ 1,100	\$ 1,200	\$ 100	9%
5830	Miscellaneous Expense	\$ -	\$ -	\$ 12,160	\$ 20	\$ 20	\$ -	0%
	Subtotal Other Expenses	\$ 241	\$ 5,719	\$ 64,184	\$ (41,902)	\$ 2,470	\$ 44,372	-106%
Capital Outlay								
5640	New Equipment	\$ -	\$ 2,869	\$ 7,678	\$ 2,665	\$ -	\$ (2,665)	-100%
	Sub total New Equipment	\$ -	\$ 2,869	\$ 7,678	\$ 2,665	\$ -	\$ (2,665)	-100%
	Grand Total	\$ 71,991	\$ 91,092	\$ 262,378	\$ 199,964	\$ 372,518	\$ 172,554	86%
		\$ 71,991	\$ 91,092					
		\$ -	\$ 0					

01 26-00 CITY TREASURER

		FY 2004-05	FY 2005-06	FY 2006-07	Revised		Diff from	% Diff from
		Audited	Audited	Audited	FY 2007-2008	FY 2008-2009	Prior Year	Prior Year
					Estimate	Budget		
Employee Services								
5020	Salaries & Wages Elected Official	\$ 1,800	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0%
5070	SS				\$ 184	\$ 184	\$ (0)	0%
5080	SUI				\$ 2		\$ (2)	-100%
5090	WC				\$ 6	\$ 88	\$ 82	1367%
	Sub Total Employee Services	\$ 1,800	\$ 2,400	\$ 2,400	\$ 2,592	\$ 2,672	\$ 80	3%
Other Services								
5150	Advertising	\$ -	\$ -		\$ -		\$ -	#DIV/0!
5160	Communications	\$ -	\$ -		\$ -		\$ -	#DIV/0!
5170	Utilities	\$ -	\$ -		\$ -		\$ -	#DIV/0!
5180	Rents & Leases of Equipment	\$ -	\$ -		\$ -		\$ -	#DIV/0!
5200	Maintenance & Operation of Equipment	\$ -	\$ -		\$ -		\$ -	#DIV/0!
5215	Pro & Special Services Other	\$ -	\$ -		\$ -		\$ -	#DIV/0!
5220	Other Contractual Services	\$ -	\$ -		\$ -		\$ -	#DIV/0!
	Sub Total Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Material & Supplies								
5110	Office Expense	\$ 31		\$ 254	\$ 100	\$ 100	\$ -	0%
	Sub Total Materials & Supplies	\$ 31	\$ -	\$ 254	\$ 100	\$ 100	\$ -	0%
Other Expenses								
5120	Special Departmental Expense	\$ -	\$ -				\$ -	
5122	Training	\$ -	\$ -	\$ 65		\$ 65	\$ 65	
5230	Insurance and Surety Bonds	\$ -	\$ -				\$ -	
5240	Membership and Dues	\$ -	\$ -	\$ 270	\$ 155	\$ 155	\$ -	0%
5250	Travel, Conference & Meetings	\$ -	\$ -				\$ -	
5830	Miscellaneous Expense	\$ -	\$ -		\$ 37		\$ (37)	-100%
	Subtotal Other Expenses	\$ -	\$ -	\$ 335	\$ 192	\$ 220	\$ 28	15%
Capital Outlay								
5640	New Equipment	\$ -	\$ -		\$ -	\$ -	\$ -	
	Sub total New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Grand Total	\$ 1,831	\$ 2,400	\$ 2,989	\$ 2,884	\$ 2,992	\$ 108	4%

01 35-00 FIRE DEPARTMENT

		FY 2004-05	FY 2005-06	FY 2006-07	Revised			Diff from	% Diff from
		Audited	Audited	Audited	FY 2007-2008	FY 2008-2009		Prior Year	Prior Year
					Estimate	Budget			
Employee Services									
5010	Salaries & Wages Regular Employees	\$ -	\$ 1,083	\$ 4,124	\$ -				
5040	Salaries & Wages - Paid Call Fireman	\$ 12,475	\$ 32,775	\$ 38,840	\$ 38,600	\$ 28,200	\$ (10,400)		-27%
5030	Overtime Expense						\$ -		
5050	Employee Health Insurance			\$ 959			\$ -		
5060	PERS Retirement Expense			\$ 631			\$ -		
5063	PERS Employers Paid Employees Share			\$ 299			\$ -		
5070	Social Security			\$ 683	\$ 1,500	\$ 2,214	\$ 714		48%
5075	Deferred Compensation Match						\$ -		
5080	State Unemployment Insurance			\$ 53	\$ 30	\$ 705	\$ 675		2250%
5090	Workers Compensation	\$ 4,900	\$ 10,486	\$ 10,486	\$ 5,271	\$ 1,044	\$ (4,227)		-80%
	Sub Total Employee Services	\$ 17,375	\$ 44,344	\$ 56,075	\$ 45,401	\$ 32,162	\$ (13,238)		-29%
Other Services									
5150	Advertising	\$ -	\$ -	\$ 78	\$ 80	\$ 40	\$ (40)		-50%
5180	Communications	\$ 4,357	\$ 3,437	\$ 4,099	\$ 3,000	\$ 3,000	\$ -		0%
5170	Utilities	\$ 6,617	\$ 7,593	\$ 8,217	\$ 7,000	\$ 7,384	\$ 384		5%
5190	Maint. Of Bldgs, Structures, & Grounds	\$ 575	\$ 2,669	\$ 3,195	\$ 4,563	\$ 4,000	\$ (563)		-12%
5200	Maintenance & Operation of Equipment	\$ 5,475	\$ 5,573	\$ 6,061	\$ 2,700	\$ 5,000	\$ 2,300		85%
5202	Maintenance & Operation of Vehicles	\$ 2,948	\$ 7,599	\$ 7,679	\$ 4,000	\$ 6,000	\$ 2,000		50%
5220	Other Contractual Services	\$ -	\$ -	\$ 192	\$ 100		\$ (100)		-100%
	Sub Total Other Services	\$ 19,972	\$ 26,871	\$ 29,521	\$ 21,443	\$ 25,424	\$ 3,980		19%
Material & Supplies									
5110	Office Expense	\$ 1,086	\$ 1,745	\$ 5,092	\$ 2,500	\$ 2,500	\$ -		0%
5201	Gasoline	\$ 3,409	\$ 3,907	\$ 6,558	\$ 5,000	\$ 5,000	\$ 0		0%
	Sub Total Materials & Supplies	\$ 4,495	\$ 5,652	\$ 11,650	\$ 7,500	\$ 7,500	\$ 0		0%
Other Expenses									
5120	Special Departmental Expense	\$ 4,484	\$ 6,989	\$ 7,681	\$ 5,001	\$ 12,000	\$ 6,999		140%
5122	Training	\$ -	\$ 399	\$ 865	\$ 1,500	\$ 750	\$ (750)		-50%
5130	Small Tools	\$ 663	\$ 5,286	\$ 7,403	\$ 1,000	\$ 4,000	\$ 3,000		300%
5140	Clothing & Personal Expense	\$ -	\$ 60	\$ 7,004	\$ 2,750	\$ 2,000	\$ (750)		-27%
5230	Insurance and Surety Bonds	\$ 7,315	\$ 7,686	\$ 8,243	\$ 9,583	\$ 1,454	\$ (8,129)		-85%
5250	Travel, Conference & Meetings	\$ -	\$ 205	\$ 420	\$ 400	\$ 300	\$ (100)		-25%
5830	Miscellaneous Expense	\$ -	\$ 14	\$ 2,321	\$ 3,000	\$ 300	\$ (2,700)		-90%
	Subtotal Other Expenses	\$ 12,462	\$ 20,639	\$ 33,937	\$ 23,234	\$ 20,804	\$ (2,430)		-10%
Capital Outlay									
5640	New Equipment	\$ -	\$ -	\$ 3,644	\$ -	\$ -	\$ -		
	Sub total New Equipment	\$ -	\$ -	\$ 3,644	\$ -	\$ -	\$ -		
	Total	\$ 54,304	\$ 97,506	\$ 134,827	\$ 97,578	\$ 85,889	\$ (11,688)		-12%

01 35-00 FIRE DEPARTMENT

01 35-12 FIRE STATION #2

				Revised		Diff from	% Diff from
	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-2008	FY 2008-2009	Prior Year	Prior Year
	Audited	Audited	Audited	Estimate	Budget		
Employee Services							
5010	Salaries & Wages Regular Employees				\$ 14,100	\$ 14,100	
5040	Salaries & Wages - Paid Call Fireman						
5030	Overtime Expense				\$ -	\$ -	
5050	Employee Health Insurance				\$ -	\$ -	
5060	PERS Retirement Expense				\$ -	\$ -	
5063	PERS Employers Paid Employees Share				\$ -	\$ -	
5070	Social Security				\$ 1,107	\$ 1,107	
5075	Deferred Compensation Match				\$ -	\$ -	
5080	State Unemployment Insurance				\$ 353	\$ 353	
5090	Workers Compensation				\$ 522	\$ 522	
	Sub Total Employee Services				\$ 16,081	\$ 16,081	
Other Services							
5150	Advertising				\$ 40	\$ 40	
5160	Communications				\$ 670	\$ 670	
5170	Utilities				\$ 7,770	\$ 7,770	
5190	Maint. Of Bldgs. Structures, & Grounds				\$ 4,209	\$ 4,209	
5200	Maintenance & Operation of Equipment				\$ 1,200	\$ 1,200	
5202	Maintenance & Operation of Vehicles				\$ 1,450	\$ 1,450	
5220	Other Contractual Services				\$ -	\$ -	
	Sub Total Other Services				\$ 15,339	\$ 15,339	
Material & Supplies							
5110	Office Expense				\$ 1,600	\$ 1,600	
5201	Gasoline				\$ 1,000	\$ 1,000	
	Sub Total Materials & Supplies				\$ 2,600	\$ 2,600	
Other Expenses							
5120	Special Departmental Expense				\$ 5,000	\$ 5,000	
5122	Training				\$ 250	\$ 250	
5130	Small Tools				\$ 3,000	\$ 3,000	
5140	Clothing & Personal Expense				\$ 1,000	\$ 1,000	
5230	Insurance and Surety Bonds				\$ 739	\$ 739	
5250	Travel, Conference & Meetings				\$ 100	\$ 100	
5830	Miscellaneous Expense				\$ 200	\$ 200	
	Subtotal Other Expenses				\$ 10,289	\$ 10,289	
Capital Outlay							
5640	New Equipment				\$ -	\$ -	
	Sub total New Equipment				\$ -	\$ -	
	Total				\$ 44,309	\$ 44,309	
	Grand Total	\$ 54,304	\$ 97,506	\$ 134,827	\$ 97,578	\$ 130,199	\$ 32,621 33%
Statistics							
Total calls	735	703	751	716	0		
Operating Cost per Total Calls	\$ 73.88	\$ 138.70	\$ 179.53	\$ 136.28			

01 40-00 PLANNING

		FY 2004-05	FY 2005-06	FY 2006-07	Revised FY 2007-2008	FY 2008-2009	Diff from	% Diff from
		Audited	Audited	Audited	Estimate	Budget	Prior Year	Prior Year
Employee Services								
5010	Salaries & Wages Regular Employees	\$ -	\$ -				\$ -	
5011	Salaries & Wages Part Time Employees	\$ -					\$ -	
5013	Longevity Pay	\$ -	\$ -				\$ -	
5020	Salaries & Wages Elected Official					\$ 1,200	\$ 1,200	
5030	Overtime Expense	\$ -	\$ -				\$ -	
5050	Employee Health Insurance	\$ -	\$ -				\$ -	
5060	PERS Retirement Expense	\$ -	\$ -				\$ -	
5063	PERS Employers Paid Employees Share	\$ -	\$ -				\$ -	
5070	Social Security	\$ -	\$ -			\$ 92	\$ 92	
5080	State Unemployment Insurance	\$ -	\$ -				\$ -	
5090	Workers Compensation	\$ -	\$ -			\$ 44	\$ 44	
	Sub Total Employee Services	\$ -	\$ -	\$ -	\$ -	\$ 1,336	\$ 1,336	
Other Services								
5150	Advertising	\$ 266	\$ 896	\$ 58			\$ -	
5170	Utilities	\$ 273	\$ 307	\$ 242	\$ 100	\$ 118	\$ 18	18%
5180	Rents & Leases of Equipment	\$ -	\$ 1,261				\$ -	
5190	Maint. Of Bldgs., Structures & Grounds	\$ 74	\$ -				\$ -	
5200	Maintenance & Operation of Equipment	\$ -	\$ -				\$ -	
5210	Prof & Special Services - Attorney	\$ -	\$ 150	\$ (150)			\$ -	
5212	Prof. & Special Services - Engineer	\$ -	\$ 6,898				\$ -	
5213	Pro & Special Services - Planner	\$ 34,552	\$ 20,975	\$ 36,919	\$ 31,500	\$ 76,000	\$ 44,500	141%
5220	Other Contractual Services	\$ -	\$ -			\$ 2,000	\$ 2,000	
	Sub Total Other Services	\$ 35,165	\$ 30,487	\$ 37,069	\$ 31,600	\$ 78,118	\$ 46,518	147%
Material & Supplies								
5110	Office Expense	\$ 1,431	\$ 1,676	\$ 1,981	\$ 2,400	\$ 2,000	\$ (400)	-17%
	Sub Total Materials & Supplies	\$ 1,431	\$ 1,676	\$ 1,981	\$ 2,400	\$ 2,000	\$ (400)	-17%
Other Expenses								
5122	Training	\$ 45	\$ -				\$ -	
5230	Insurance and Surety Bonds	\$ 1,019	\$ 1,487	\$ 1,824	\$ 2,142	\$ 61	\$ (2,081)	-97%
5240	Membership and Dues	\$ -	\$ -				\$ -	
5250	Travel, Conference & Meetings	\$ -	\$ -	\$ 539			\$ -	
5830	Miscellaneous Expense	\$ -	\$ -		\$ -		\$ -	
	Subtotal Other Expenses	\$ 1,064	\$ 1,487	\$ 2,363	\$ 2,142	\$ 61	\$ (2,081)	-97%
Capital Outlay								
5640	New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sub total New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Grand Total	\$ 37,660	\$ 33,650	\$ 41,413	\$ 36,142	\$ 81,515	\$ 45,373	126%

01 45-00 BUILDING INSPECTION

		FY 2004-05	FY 2005-06	FY 2006-07	Revised	FY 2007-2008	FY 2008-2009	Diff from	% Diff from
		Audited	Audited	Audited	Estimate	Budget	Budget	Prior Year	Prior Year
								Budget	Budget
Employee Services									
5010	Salaries & Wages Regular Employees	\$ 43,692	\$ 37,974	\$ 42,085	\$ 58,850	\$ 62,682	\$ 3,832	7%	
5011	Salaries & Wages Part Time Employees						\$ -		
5013	Longevity Pay	\$ -	\$ -		\$ -		\$ -		
5030	Overtime Expense	\$ -	\$ -		\$ 12	\$ 1,205	\$ 1,193	9942%	
5050	Employee Health Insurance	\$ 8,428	\$ 9,145	\$ 9,797	\$ 11,850	\$ 14,961	\$ 3,111	26%	
5060	PERS Retirement Expense	\$ 3,571	\$ 5,786	\$ 6,121	\$ 11,600	\$ 7,414	\$ (4,186)	-36%	
5063	PERS Employers Paid Employees Share	\$ 2,974	\$ 1,031	\$ 2,327	\$ 3,900	\$ 5,622	\$ 1,722	44%	
5070	Social Security	\$ 7,504	\$ 6,257	\$ 6,939	\$ 9,000	\$ 9,775	\$ 775	9%	
5075						\$ 3,300	\$ 3,300		
5080	State Unemployment Insurance	\$ 298	\$ 196	\$ 147	\$ 600	\$ 219	\$ (381)	-63%	
5090	Workers Compensation	\$ 2,064	\$ 1,641	\$ 4,570	\$ 2,550	\$ 3,583	\$ 1,033	41%	
5140						\$ 131	\$ 131		
	Sub Total Employee Services	\$ 68,531	\$ 62,030	\$ 71,986	\$ 98,362	\$ 108,892	\$ 10,531	11%	
Other Services									
5160	Communications			\$ 562	\$ 600	\$ 600	\$ -	0%	
5170	Utilities	\$ 710	\$ 768	\$ 329	\$ 150	\$ 118	\$ (32)	-21%	
5190	Maint. Of Bldgs., Structures & Grounds	\$ -	\$ 256	\$ 754	\$ 250	\$ 250	\$ -	0%	
5200	Maintenance & Operation of Equipment	\$ -	\$ -	\$ 1,065	\$ 850	\$ 500	\$ (350)	-41%	
5212	Prof & Spec Services - Engineer			\$ 100			\$ -		
5220	Other Contractual Services	\$ -	\$ 63		\$ 6,793	\$ 8,000	\$ 1,207	18%	
	Sub Total Other Services	\$ 710	\$ 1,087	\$ 2,248	\$ 8,643	\$ 9,468	\$ 825	10%	
Material & Supplies									
5110	Office Expense	\$ 1,787	\$ 2,150	\$ 2,391	\$ 2,330	\$ 2,300	\$ (30)	-1%	
5111	Office Supplies	\$ -	\$ 342	\$ 167	\$ 315	\$ 350	\$ 35	11%	
5201	Gasoline	\$ 331	\$ 844	\$ 875	\$ 500	\$ 850	\$ 350	70%	
	Sub Total Materials & Supplies	\$ 2,118	\$ 2,492	\$ 2,558	\$ 3,145	\$ 3,500	\$ 355	11%	
Other Expenses									
5120	Special Departmental Expense	\$ 4,078	\$ 1,350		\$ 1,702	\$ 1,000	\$ (702)	-41%	
5122	Training	\$ 641	\$ 665	\$ 343	\$ 900	\$ 800	\$ (100)	-11%	
5130	Small Tools	\$ 14	\$ 172	\$ 213	\$ -	\$ 200	\$ 200		
5230	Insurance and Surety Bonds	\$ -	\$ -		\$ 1,134	\$ 4,991	\$ 3,857	340%	
5240	Membership and Dues	\$ 40	\$ 415	\$ 175	\$ 575	\$ 575	\$ -	0%	
5250	Travel, Conference & Meetings	\$ 351	\$ 254	\$ 261	\$ 800	\$ 800	\$ -	0%	
5830	Miscellaneous Expense	\$ -	\$ -	\$ 43	\$ 18	\$ -	\$ (18)	-100%	
	Subtotal Other Expenses	\$ 5,124	\$ 2,856	\$ 1,035	\$ 5,129	\$ 8,366	\$ 3,237	63%	
Capital Outlay									
5640	New Equipment	\$ -	\$ 8,067	\$ 8,162	\$ 5,607	\$ -	\$ (5,607)	-100%	
	Sub total New Equipment	\$ -	\$ 8,067	\$ 8,162	\$ 5,607	\$ -	\$ (5,607)	-100%	
	Grand Total	\$ 77,483	\$ 77,881	\$ 87,338	\$ 120,885	\$ 130,226	\$ 9,340	8%	
		\$ 77,483	\$ 77,881						
		\$ -	\$ 0						

01 50-00 ENGINEERING

	FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
<u>Other Services</u>							
5212 Professional & Special Services -Engineer	\$ 25,315	\$ 16,920	\$ 27,667	\$ 14,100	\$ 28,000	\$ 13,900	99%
Sub Total Other Services	\$ 25,315	\$ 16,920	\$ 27,667	\$ 14,100	\$ 28,000	\$ 13,900	99%
 Grand Total	 \$ 25,315	 \$ 16,920	 \$ 27,667	 \$ 14,100	 \$ 28,000	 \$ 13,900	 99%

		FY 2004-05	FY 2005-06	FY 2006-07	Revised			Diff from	% Diff from
		Audited	Audited	Audited	FY 2007-08	FY 2008-2009		Prior Year	Prior Year
					Estimate	Budget			
<u>Employee Services</u>									
5010	Salaries & Wages Regular Employees	\$ 52,989	\$ 69,490	\$ 59,185	\$ 58,400	\$ 73,234	\$	14,834	25%
5013	Longevity Pay	\$ 437	\$ 1,530	\$ 2,424	\$ 3,000	\$ 3,427	\$	426	14%
5030	Overtime Expense	\$ 718	\$ 1,778	\$ 757	\$ 280	\$ 1,681	\$	1,402	501%
5050	Employee Health Insurance	\$ 11,723	\$ 22,026	\$ 18,711	\$ 11,760	\$ 20,103	\$	8,343	71%
5060	PERS Retirement Expense	\$ 4,868	\$ 12,053	\$ 8,205	\$ 11,740	\$ 5,439	\$	(6,301)	-54%
5063	PERS Employers Paid Employees Share	\$ 2,974	\$ 1,645	\$ 3,028	\$ 3,640	\$ 9,745	\$	6,104	168%
5070	Social Security	\$ 8,751	\$ 12,281	\$ 10,389	\$ 11,150	\$ 12,193	\$	1,043	9%
5075	Def Comp Match					\$ 660	\$	660	
5080	State Unemployment Insurance	\$ 427	\$ 693	\$ 312	\$ 160	\$ 302	\$	142	89%
5090	Workers Compensation	\$ 6,483	\$ 5,154	\$ 6,132	\$ 3,900	\$ 4,366	\$	465	12%
5140	Clothing & Personal Expense					\$ 1,422	\$	1,422	
	Sub Total Employee Services	\$ 89,370	\$ 126,650	\$ 109,143	\$ 104,029	\$ 132,571	\$	28,542	27%
<u>Other Services</u>									
5160	Communications	\$ -	\$ 182		\$ 650	\$ 650	\$	-	0%
5170	Utilities	\$ 26,956	\$ 34,295	\$ 41,390	\$ 33,000	\$ 36,340	\$	3,340	10%
5190	Maint. Of Bldgs., Structures & Grounds	\$ 13,979	\$ 18,963	\$ 36,572	\$ 45,000	\$ 45,000	\$	-	0%
5195	Tree Planting Program	\$ 32	\$ -	\$ -	\$ 500	\$ -	\$	(500)	-100%
5200	Maintenance & Operation of Equipment	\$ 3,317	\$ 5,230	\$ 296	\$ 500	\$ 1,000	\$	500	100%
5202	Maint & Operation of Vehicle	\$ 774	\$ 1,170	\$ 931	\$ 1,100	\$ 1,200	\$	100	9%
5215	Pro & Special Services Other	\$ 5	\$ 1,543	\$ 4,965	\$ 65	\$ -	\$	(65)	-100%
	Sub Total Other Services	\$ 45,063	\$ 61,383	\$ 84,154	\$ 80,815	\$ 84,190	\$	3,375	4%
<u>Material & Supplies</u>									
5110	Office Expense	\$ 485	\$ 100	\$ 547	\$ 800	\$ 800	\$	0	0%
5201	Gasoline	\$ 2,566	\$ 3,030	\$ 3,300	\$ 3,600	\$ 4,000	\$	400	11%
	Sub Total Materials & Supplies	\$ 3,051	\$ 3,130	\$ 3,847	\$ 4,400	\$ 4,800	\$	400	9%
<u>Other Expenses</u>									
5120	Special Departmental Expense	\$ -	\$ -		\$ 45,758	\$ 46,000	\$	242	1%
5122	Training	\$ -	\$ 279		\$ 100	\$ 100	\$	-	0%
5130	Small Tools	\$ 58	\$ 43	\$ 1,483	\$ 2,500	\$ 2,500	\$	-	0%
5140	Clothing & Personal Expense	\$ 643	\$ 774	\$ 312	\$ 797	\$ -	\$	(797)	-100%
5230	Insurance and Surety Bonds	\$ 12,782	\$ 19,509	\$ 21,886	\$ 26,714	\$ 6,080	\$	(20,634)	-77%
5830	Miscellaneous Expense	\$ -	\$ 10,512	\$ 14,508	\$ 2,750	\$ 2,750	\$	-	0%
	Subtotal Other Expenses	\$ 13,483	\$ 31,117	\$ 38,189	\$ 78,619	\$ 57,430	\$	(21,189)	-27%
<u>Capital Outlay</u>									
5640	New Equipment	\$ -	\$ -	\$ 30,645	\$ 35,000	\$ -	\$	(35,000)	-100%
	Sub total New Equipment	\$ -	\$ -	\$ 30,645	\$ 35,000	\$ -	\$	(35,000)	-100%
	Grand Total	\$ 150,967	\$ 222,280	\$ 265,978	\$ 302,863	\$ 278,992	\$	(23,871)	-8%

01 64-00 BUILDING MAINTENANCE

		FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
<u>Other Services</u>								
5170	Utilities	\$ 14,603	\$ 11,161	\$ 8,176	\$ 8,800	\$ 8,876	\$ 76	1%
5190	Maint. Of Bldgs., Structures & Grounds	\$ 6,908	\$ 7,438	\$ 22,508	\$ 15,000	\$ 20,000	\$ 5,000	33%
5191	Horse Barn	\$ -	\$ 250	\$ -	\$ 20	\$ -	\$ (20)	-100%
5200	Maintenance & Operation of Equipment	\$ 139	\$ 41	\$ 3,290	\$ 58	\$ -	\$ (58)	-100%
	Sub Total Other Services	\$ 21,650	\$ 18,890	\$ 33,974	\$ 23,878	\$ 28,876	\$ 4,998	21%
<u>Material & Supplies</u>								
5201	Gasoline	\$ -	\$ 76	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sub Total Materials & Supplies	\$ -	\$ 76	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<u>Other Expenses</u>								
5830	Miscellaneous Expense	\$ -	\$ 109	\$ 31	\$ -	\$ -	\$ -	#DIV/0!
	Subtotal Other Expenses	\$ -	\$ 109	\$ 31	\$ -	\$ -	\$ -	#DIV/0!
<u>Capital Outlay</u>								
5640	New Equipment	\$ -	\$ 8,695	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sub total New Equipment	\$ -	\$ 8,695	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Total	\$ 21,650	\$ 27,770	\$ 34,005	\$ 23,878	\$ 28,876	\$ 4,998	21%

01 65-00 BUILDING MAINTENANCE

		FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	Proposed FY 2008-2009 Budget	Diff from FY 2007-2008	% Diff from FY 2007-2008
<u>Employee Services</u>								
5010	Salaries & Wages Regular Employees				\$ 14,200	\$ 12,897	\$ (1,303)	-9%
5011	Salaries & Wages Part Time Employees						\$ -	
5013	Longevity Pay				\$ 67	\$ 806	\$ 739	1109%
5030	Overtime Expense				\$ 4,250	\$ 4,179	\$ (71)	-2%
5050	Employee Health Insurance				\$ 3,400	\$ 955	\$ (2,445)	-72%
5060	PERS Retirement Expense				\$ 970	\$ 1,776	\$ 806	83%
5063	PERS Employers Paid Employees Share				\$ 2,670	\$ 123	\$ (2,546)	-95%
5070	Social Security				\$ 250	\$ 105	\$ (145)	-58%
5080	State Unemployment Insurance				\$ 920	\$ 714	\$ (207)	-22%
5090	Workers Compensation					\$ 105	\$ 105	
5140					\$ 26,727	\$ 21,660	\$ (5,067)	-19%
	Sub Total Employee Services				\$ 26,727	\$ 21,660	\$ (5,067)	-19%
<u>Other Services</u>								
5160	Communications					\$ -	\$ -	
5170	Utilities					\$ -	\$ -	
5190	Maint. Of Bldgs., Structures & Grounds					\$ -	\$ -	
5200	Maintenance & Operation of Equipment				\$ 900	\$ 900	\$ 0	0%
5212	Prof & Spec Services - Engineer					\$ -	\$ -	
5220	Other Contractual Services					\$ 2,000	\$ 2,000	
	Sub Total Other Services				\$ 900	\$ 2,900	\$ 2,000	222%
<u>Material & Supplies</u>								
5110	Office Expense					\$ -	\$ -	
5111	Office Supplies					\$ -	\$ -	
5201	Gasoline				\$ 750	\$ 750	\$ -	0%
	Sub Total Materials & Supplies				\$ 750	\$ 750	\$ -	0%
<u>Other Expenses</u>								
5120	Special Departmental Expense				\$ 100	\$ 100	\$ -	0%
5122	Training				\$ 30	\$ 50	\$ 20	67%
5130	Small Tools					\$ -	\$ -	
5140	Clothing & Personal Expense				\$ 105	\$ -	\$ (105)	-100%
5230	Insurance and Surety Bonds				\$ 120	\$ 994	\$ 874	728%
5240	Membership and Dues					\$ -	\$ -	
5250	Travel, Conference & Meetings					\$ -	\$ -	
5830	Miscellaneous Expense					\$ -	\$ -	
	Subtotal Other Expenses				\$ 355	\$ 1,144	\$ 789	222%
<u>Capital Outlay</u>								
5640	New Equipment				\$ -	\$ -	\$ -	
	Sub total New Equipment				\$ -	\$ -	\$ -	
	Total	\$ -	\$ -	\$ -	\$ 28,732	\$ 26,454	\$ (2,278)	-8%
	Grand Total				\$ 52,610	\$ 55,330	\$ 2,720	5%

01 90-00 NON DEPARTMENTAL

				Revised			Diff from	% Diff from
	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-2008	FY 2008-2009		Prior Year	Prior Year
	Audited	Audited	Audited	Estimate	Budget			
<u>Other Expenses</u>								
5120 Special Departmental Expense	\$ -	\$ 1,125	\$ 44,372	\$ 105,000	\$ 25,000	\$ (80,000)	-76%	
5830 Miscellaneous Expense	\$ -	\$ 15				\$ -		
Sub Total Other Services	\$ -	\$ 1,140	\$ 44,372	\$ 105,000	\$ 25,000	\$ (80,000)	-76%	
Grand Total	\$ -	\$ 1,140	\$ 44,372	\$ 105,000	\$ 25,000	\$ (80,000)	-76%	

CITY OF IONE

ENTERPRISE FUNDS
FUND 7 - Wastewater Operations Fund

	FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited *	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
FINANCING REVENUES							
4650 Sewer Service Charges	\$ 776,035	\$ 797,399	\$ 791,810	\$ 833,316	\$ 869,114	\$ 35,798	4%
4651 Sewer Penalties	\$ -	\$ 447	\$ 11,826	\$ -	\$ -	\$ -	
4830 Miscellaneous Revenues	\$ -	\$ 244	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 776,035	\$ 798,090	\$ 803,636	\$ 833,316	\$ 869,114	\$ 35,798	4%
EXPENSES:							
Salaries & Wages	\$ 104,044	\$ 125,421	\$ 109,850	\$ 156,501	\$ 183,918	\$ 27,417	18%
Benefits	\$ 71,386	\$ 92,052	\$ 89,961	\$ 100,099	\$ 169,497	\$ 69,398	69%
Professional Fees & Services	\$ 118,133	\$ 177,214	\$ 251,545	\$ 196,409	\$ 230,596	\$ 34,188	17%
Utilities	\$ 39,163	\$ 47,667	\$ 45,081	\$ 45,700	\$ 46,218	\$ 518	1%
Repairs & Maintenance	\$ 101,597	\$ 112,004	\$ 348,766	\$ 207,430	\$ 194,800	\$ (12,630)	-6%
Material & Supplies	\$ 9,714	\$ 14,189	\$ 13,174	\$ 10,400	\$ 11,900	\$ 1,500	14%
Other Expenses	\$ 14,672	\$ 17,396	\$ 66,845	\$ 34,278	\$ 18,635	\$ (15,643)	-46%
Capital Outlay	\$ (1,200)	\$ -	\$ -	\$ 1,613	\$ -	\$ (1,613)	-100%
Total Expense	\$ 457,509	\$ 585,943	\$ 925,222	\$ 752,429	\$ 855,564	\$ 103,134	14%
OPERATING INCOME (LOSS)	\$ 318,526	\$ 212,147	\$ (121,586)	\$ 80,887	\$ 13,550	\$ (67,336)	-83%
NON-OPERATING REVENUES (EXPENSES)							
4250 Investment Income	\$ 8,851	\$ 27,260	\$ 42,813	\$ 30,000	\$ 23,306	\$ (6,694)	-22%
OTHER FINANCING SOURCES (USES)							
5900 Transfer In				\$ -	\$ 461,000	\$ 461,000	
5902 Transfer Out				\$ -	\$ (461,000)	\$ (461,000)	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (461,000)	\$ (461,000)	
NET INCOME (LOSS)	\$ 327,377	\$ 239,407	\$ (78,773)	\$ 110,887	\$ (424,144)	\$ (535,031)	-483%
PROJECTED CASH BALANCE	\$ 729,808	\$ 970,867	\$ 895,128	\$ 1,006,014	\$ 581,870	\$ (424,144)	-42%
* Adjusted for prior period adjustment.							
RATIOS:							
Statistics (Active Sewer Accounts)							
Gallons	165,600,000	1,321	1,391	1,433	1,449		
ice Charges per Stat		\$ 50.86	\$ 48.99	\$ 48.81	\$ 50.35		
ises per Stat		\$ 448.25	\$ 676.79	\$ 528.92	\$ 594.76		
ar Gallon	\$ 0.002763	\$ 0.003679	\$ 0.006593	\$ 0.005929			
ar HCF	\$ 2.89	\$ 3.57	\$ 5.75	\$ 5.26			
FTE's				3.1	2.95		
Sal & Ben per FTE				\$ 82,774	\$ 119,802		
Benefits as a % of Salaries	69%	73%	82%	64%	92%		
Sal & ben as a % Rev	23%	27%	25%	31%	41%		
Sal & ben as a % Exp	38%	37%	22%	34%	41%		
Pro Fees & Serv as a % of Exp	26%	30%	27%	26%	27%		
Utilities as a % of Exp	9%	8%	5%	6%	5%		
Repairs & Maintenance as a % of Exp.	22%	19%	38%	28%	23%		
Net Income/Loss as a % of revenues	41%	27%	-15%	10%	2%		
% Cost Recovery	170%	136%	87%	111%	102%		
Days Cash on Hand	584	605	353	488	249		
Days Cash Reserve on Hand Goal	120	120	120	120	120		

CITY OF IONE

ENTERPRISE FUNDS
FUND 3 - Wastewater Capital Projects Fund

	FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited *	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
ME:							
4250 Sewer Connection Fees	\$ 142,875	\$ 671,440	\$ 113,843	\$ 44,000	\$ 76,400	\$ 32,400	74%
Investment Income	\$ 27,520	\$ 51,406	\$ 47,726	\$ 20,000	\$ -	\$ (20,000)	-100%
Total Revenues	\$ 170,395	\$ 722,846	\$ 161,569	\$ 64,000	\$ 76,400	\$ 12,400	19%
EXPENSES:							
Other Services							
5210 Prof. & Special Services -Attorney				\$ -	\$ -	\$ -	
5211 Prof. & Special Services - Auditor/Accountant				\$ 1,486	\$ -	\$ 1,486	100%
5212 Prof. & Special Services - Engineer	\$58,689	\$170,482	\$237,493	\$ 106,672	\$ 410,000	\$ (303,328)	-284%
5215 Prof. & Special Services - Other	\$0	\$3,702		\$ 189,928	\$ -	\$ 189,928	100%
Subtotal Other Services	\$58,689	\$174,184	\$237,493	\$ 298,086	\$ 410,000	\$ (111,914)	-38%
Other Expenses							
5120 Special Departmental Expense	\$0	\$7,370		\$ -	\$ -	\$ -	
Subtotal Other Expenses	\$0	\$7,370	\$0	\$ -	\$ -	\$ -	
Capital Outlay							
5630 Other Than Bldg.	\$304,463	\$133,161	\$750,607	\$ 466,157	\$ -	\$ 466,157	100%
5640 Machinery & Equip.	\$0	\$97,147		\$ -	\$ -	\$ -	
Subtotal Capital Outlay	\$304,463	\$230,308	\$750,608	\$ 466,157	\$ -	\$ 466,157	100%
Total Expenses	\$363,152	\$411,862	\$988,101	\$764,243	\$410,000	\$354,243	46%
OPERATING INCOME (LOSS)	\$ (192,757)	\$ 310,984	\$ (826,532)	\$ (700,243)	\$ (333,600)	\$ 366,643	52%
OTHER FINANCING SOURCES (USES)							
5900 Transfer In					\$461,000	\$ 461,000	
5902 Transfer Out (Gas Tax Fund)							
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 461,000	\$ 461,000	
NET INCOME (LOSS)	\$ (192,757)	\$ 310,984	\$ (826,532)	\$ (700,243)	\$ 127,400	\$ 827,643	118%
PROJECTED CASH BALANCE	\$725,598	\$1,680,716	\$573,191	\$-127,052	\$348	\$127,400	-100%

sted for prior period adjustment.

ENTERPRISE FUNDS
FUND 6 - Wastewater Tertiary Plant

	FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
'COME:							
355 Tertiary Plant Reimbursements	\$ 115,000	\$ 86,250	\$ 96,746	\$ 137,878	\$ 197,335	\$ 59,457	43%
4250 Investment Income	\$ 10,980	\$ 4,699	\$ 1,461	\$ -	\$ -	\$ -	
Total Revenue	\$ 125,980	\$ 90,949	\$ 98,207	\$ 137,878	\$ 197,335	\$ 59,457	43%
EXPENSES:							
Salaries & Wages		\$ 6,439	\$ -	\$ -	\$ 26,360	\$ (26,360)	
Benefits		\$ 4,482	\$ -	\$ -	\$ 16,208	\$ (16,208)	
Professional Fees & Services		\$ 77,074	\$ 54,601	\$ 50,460	\$ 42,358	\$ 8,102	16%
Utilities		\$ 27,395	\$ 25,197	\$ 24,000	\$ 24,790	\$ (790)	-3%
Repairs & Maintenance		\$ 12,637	\$ 2,858	\$ 10,000	\$ 11,000	\$ (1,000)	-10%
Material & Supplies		\$ 1,683	\$ 990	\$ 150	\$ 150	\$ -	0%
Other Expenses		\$ 49,764	\$ 95,829	\$ 44,885	\$ 55,735	\$ (10,850)	-24%
Capital Outlay		\$ -	\$ 19,977	\$ 8,183	\$ -	\$ 8,183	100%
Total Expense	\$ 177,997	\$ 179,475	\$ 214,451	\$ 137,678	\$ 176,602	\$ (38,924)	-28%
OPERATING INCOME (LOSS)	\$ (52,016)	\$ (88,526)	\$ (116,244)	\$ 200	\$ 20,733	\$ 20,533	10259%
OTHER FINANCING SOURCES (USES)							
5900 Transfer In				\$ -	\$ -	\$ -	
5902 Transfer Out (Gas Tax Fund)				\$ -	\$ -	\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET INCOME (LOSS)	\$ (52,016)	\$ (88,526)	\$ (116,244)	\$ 200	\$ 20,733	\$ 20,533	10259%
PROJECTED CASH BALANCE	\$ 176,072	\$ 98,700	\$ (16,911)	\$ (16,711)	\$ 4,022	\$ 20,733	124%
RATIOS:							
Gallons	144,800,000	175,100,000	175,900,000	188,300,000	-		
Cost per Gallon	0.001229	0.001025	0.001219	0.000731			
Cost per HCF	\$ 0.92	\$ 0.77	\$ 0.91	\$ 0.55			
% Cost recovery		48%	45%	100%	112%		
FTE's							
Sal & Ben per FTE							
Benefits as a % of Salaries					61%		
Sal & ben as a % Exp		6%	0%	0%	24%		
Pro Fees & Serv as a % of Exp		43%	25%	37%	24%		
Utilities as a % of Exp		15%	12%	17%	14%		
Repairs & Maintenance as a % of Exp.		7%	1%	7%	6%		
All Other as a % of Exp		29%	45%	33%	32%		

NOTES:

Certain expenses (salaries, benefits, utilities at certain times of the year, depreciation, capital expenditures) are not allowable per agreement.

Tertiary reimbursements are based on allowable expenses which are reconciled based on a calendar year. Therefore, caution is necessary when interpreting cost recovery ratio.

46

CITY OF IONE

SPECIAL REVENUE FUND
FUND 2 - Gas Tax Fund

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES:							
4340 Gas Tax - 2106	\$ 37,285	\$ 37,049	\$ 37,956	\$ 25,014	\$ 41,685	\$ 16,671	67%
4341 Gas Tax - 2107	\$ 62,212	\$ 61,783	\$ 61,893	\$ 41,645	\$ 69,405	\$ 27,760	67%
4342 Gas Tax - 2107.5	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	-
4343 DOT - Street Cleaning	\$ -	\$ 6,133	\$ 14,559	\$ (4,182)	\$ 8,488	\$ 12,670	-303%
4344 Gas Tax - 2105	\$ 46,826	\$ 46,324	\$ 46,299	\$ 31,250	\$ 52,080	\$ 20,830	67%
4345 Traffic Congestion Relief	\$ -	\$ 59,215	\$ 30,114	\$ -	\$ -	\$ -	-
4250 Investment Income	\$ 14,093	\$ 21,428	\$ 34,873	\$ 32,000	\$ 9,895	\$ (22,105)	-69%
4830 Miscellaneous Revenue	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenue	\$ 162,516	\$ 233,932	\$ 227,694	\$ 125,727	\$ 181,553	\$ 55,826	44%
EXPENDITURES:							
Employee Services							
5010 Salaries & Wages Regular Employees	\$ 33,647	\$ 38,021	\$ 30,731	\$ 26,837	\$ 52,892	\$ 26,055	97%
5011 Longevity Pay	\$ 375	\$ 249	\$ 323	\$ 4,633	\$ 4,299	\$ (334)	-7%
5013 Overtime Expense	\$ 340	\$ 379	\$ 328	\$ 236	\$ 457	\$ 221	94%
5050 Employee Health Insurance	\$ 6,967	\$ 13,723	\$ 12,641	\$ 215	\$ 1,047	\$ 832	387%
5060 PERS Retirement Expense	\$ 3,799	\$ 7,554	\$ 4,724	\$ 6,000	\$ 14,434	\$ 8,434	141%
5063 PERS Employers Paid Employees Share	\$ 1,959	\$ 908	\$ 1,626	\$ 6,327	\$ 5,593	\$ (734)	-12%
5070 Social Security	\$ 5,616	\$ 6,314	\$ 5,640	\$ 2,047	\$ 7,121	\$ 5,074	248%
5075 Def Comp	\$ -	\$ -	\$ -	\$ 4,884	\$ 8,323	\$ 3,439	70%
5080 State Unemployment Insurance	\$ 214	\$ 445	\$ 214	\$ 187	\$ 990	\$ 823	493%
5090 Workers Compensation	\$ 4,288	\$ 3,776	\$ 3,290	\$ 315	\$ 223	\$ (92)	-29%
5140	\$ -	\$ -	\$ -	\$ 1,592	\$ 3,245	\$ 1,653	104%
Sub Total Employee Services	\$ 57,205	\$ 71,369	\$ 62,034	\$ 53,252	\$ 99,293	\$ 46,040	86%
Other Services							
5160 Communications	\$ -	\$ 182	\$ 309	\$ 100	\$ 100	\$ -	0%
5170 Utilities	\$ 24,295	\$ 25,275	\$ 24,530	\$ 27,000	\$ 27,230	\$ 230	1%
5190 Maint. Of Bldgs., Structures & Grounds	\$ 92	\$ 1,104	\$ 206	\$ 550	\$ 500	\$ (50)	-9%
5200 Maintenance & Operation of Equipment	\$ -	\$ 917	\$ 236	\$ -	\$ -	\$ -	-
5202 Maintenance & Operation of Vehicle	\$ -	\$ 1,928	\$ 4,366	\$ 3,000	\$ 3,000	\$ -	0%
5211 Prof. & Special Services - Auditor/Accountant	\$ -	\$ -	\$ 12,345	\$ 6,000	\$ -	\$ (6,000)	-100%
5212 Prof. & Special Services - Engineer	\$ 9,598	\$ 669	\$ 32,922	\$ 95,000	\$ 85,000	\$ (10,000)	-11%
5215 Prof & Special Services - Other	\$ -	\$ 3,086	\$ 10,109	\$ 450	\$ -	\$ (450)	-100%
5220 Other Contractual Services	\$ (120)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub total Other Services	\$ 33,865	\$ 33,161	\$ 85,023	\$ 132,100	\$ 115,830	\$ (16,270)	-12%
Material & Supplies							
5110 Office Expense	\$ 28	\$ -	\$ -	\$ 200	\$ -	\$ (200)	-100%
5119 Traffic Safety Supplies & Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
5201 Gasoline	\$ 2,181	\$ 3,969	\$ 5,623	\$ 4,000	\$ 4,000	\$ (0)	0%
Sub total Materials & Supplies	\$ 2,209	\$ 3,969	\$ 5,623	\$ 5,200	\$ 5,000	\$ (200)	-4%
Other Expenses							
5120	\$ -	\$ -	\$ 1,592	\$ -	\$ -	\$ -	-
5122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5140 Clothing & Personal Expense	\$ 291	\$ 295	\$ 174	\$ 400	\$ -	\$ (400)	-100%
5230 Insurance & Surety Bonds	\$ 4,077	\$ 6,050	\$ 7,295	\$ 8,615	\$ 4,519	\$ (4,096)	-48%
5250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5830 Miscellaneous Expense	\$ -	\$ 2,169	\$ 1,287	\$ 1,500	\$ 500	\$ (1,000)	-67%
Subtotal Other Expenses	\$ 4,368	\$ 8,514	\$ 10,348	\$ 10,515	\$ 5,019	\$ (5,496)	-52%
Capital Outlay							
5310 Non Street Repair	\$ 2,495	\$ 13,638	\$ 5,087	\$ 4,800	\$ 5,000	\$ 200	4%
5320 Street Resurfacing	\$ 56,228	\$ 8,291	\$ -	\$ 790,849	\$ 775,000	\$ (15,849)	-2%
5330 Sidewalk Repair	\$ -	\$ 1,260	\$ -	\$ -	\$ -	\$ -	-
5340 Storm Drain & Ditch Repair	\$ -	\$ 3,967	\$ -	\$ -	\$ -	\$ -	-
5640 New Equipment	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ -	-
Sub total New Equipment	\$ 58,723	\$ 27,156	\$ 5,267	\$ 795,649	\$ 780,000	\$ (15,649)	-2%
Total Expenditures	\$ 156,370	\$ 144,169	\$ 168,295	\$ 996,717	\$ 1,005,142	\$ 8,425	1%
EXCESS REVENUES OVER EXPENDITURES	\$ 6,146	\$ 89,763	\$ 59,399	\$ (870,990)	\$ (823,589)	\$ 47,401	5%
OTHER FINANCING SOURCES (USES)							
5900 Transfer In	\$ -	\$ -	\$ -	\$ 500,000	\$ 400,000	\$ (100,000)	-20%
5902 Transfer Out (Gas Tax Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 500,000	\$ 400,000	\$ (100,000)	-20%
EXCESS (DEFICIT)	\$ 6,146	\$ 89,763	\$ 59,399	\$ (370,990)	\$ (423,589)	\$ (52,599)	-14%
PROJECTED CASH BALANCE	\$ 683,548	\$ 752,526	\$ 798,107	\$ 427,117	\$ 3,529	\$ (423,589)	-99%

CITY OF IONE

SPECIAL REVENUE FUND
FUND 4 - Traffic Safety Fund

		Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES:								
4200	Vehicle Code fines	\$ 3,517	\$ 2,912	\$ 35,584	\$ 25,000	\$ 25,000	\$ (0)	0%
4250	Investment Income	\$ 853	\$ 1,277	\$ 1,565	\$ 500	\$ 251	\$ (249)	-50%
4830	Miscellaneous Revenue		\$ 1,090				\$ -	
	Total Revenue	\$ 4,370	\$ 5,279	\$ 37,149	\$ 25,500	\$ 25,251	\$ (249)	-1%
EXPENDITURES:								
Other Expenses								
5120	Special Departmental Expense	\$ 22,000	\$ 706	\$ -	\$ -	\$ -	\$ -	
	Subtotal Other Expenses	\$ 22,000	\$ 706	\$ -	\$ -	\$ -	\$ -	
	Total Expenditure	\$ 22,000	\$ 706	\$ -	\$ -	\$ -	\$ -	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURE								
		\$ (17,630)	\$ 4,573	\$ 37,149	\$ 25,500	\$ 25,251	\$ (249)	-1%
OTHER FINANCING SOURCES (USES)								
5923	Transfer Out (to Mellos Roos-Safety Fund)	\$ -	\$ -	\$ 70,100	\$ 25,500	\$ 11,000	\$ (14,500)	-57%
5901	Transfer Out (GENERAL Fund)							
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (70,100)	\$ (25,500)	\$ (11,000)	\$ 14,500	-57%
EXCESS (DEFICIT)								
		\$ (17,630)	\$ 4,573	\$ (32,951)	\$ 0	\$ 14,251	\$ 14,251	4275279%
PROJECTED CASH BALANCE								
		\$ 39,085	\$ 43,218	\$ 10,846	\$ 10,846	\$ 25,098	\$ 14,251	131%

CITY OF IONE

SPECIAL REVENUE FUND
FUND 5 - Local Traffic Commission Fund

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES:							
4500 Traffic Commission Revenue	\$ 140,001	\$ -	\$ 81,933	\$ 32,135	\$ -	\$ (32,135)	-100%
4250 Investment Income	\$ 10,217	\$ 14,844	\$ 22,684	\$ 22,000	\$ 2,648	\$ (19,352)	-88%
Total Revenue	\$ 150,218	\$ 14,844	\$ 104,617	\$ 54,135	\$ 2,648	\$ (51,487)	-95%
EXPENDITURES:							
Other Services							
5220 Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay							
New Equipment	\$ -	\$ 128,440	\$ -	\$ -	\$ -	\$ -	-
Subtotal New Equipment	\$ -	\$ 128,440	\$ -	\$ -	\$ -	\$ -	-
Total Expenditure	\$ -	\$ 128,440	\$ -	\$ -	\$ -	\$ -	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURE	\$ 150,218	\$ (113,596)	\$ 104,617	\$ 54,135	\$ 2,648	\$ (51,487)	-95%
OTHER FINANCING SOURCES (USES)							
5900 Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5902 Transfer Out	\$ -	\$ -	\$ -	\$ 500,000	\$ 56,698	\$ (443,302)	-89%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ (500,000)	\$ (56,698)	\$ 443,302	-89%
EXCESS (DEFICIT)	\$ 150,218	\$ (113,596)	\$ 104,617	\$ (445,865)	\$ (54,050)	\$ 391,815	88%
PROJECTED CASH BALANCE	\$ 572,197	\$ 458,403	\$ 560,189	\$ 114,324	\$ 60,274	\$ (54,050)	-47%

CITY OF IONE
SPECIAL REVENUE FUND
FUND 52 - SR2S Fund

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES:							
4550 Grant Revenue	\$	-			\$ 72,727	\$ 72,727	
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 72,727	\$ 72,727	
EXPENDITURES:							
Other Services							
5220 Other Contractual Services	\$	-	\$ -	\$ -	\$ -	\$ -	
Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay							
5330 Sidewalk Repair	\$	-	\$ -	\$ -	\$ 109,123	\$ 109,123	
Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 109,123	\$ 109,123	
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 109,123	\$ 109,123	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURE	\$ -	\$ -	\$ -	\$ -	\$ (36,396)	\$ (36,396)	
OTHER FINANCING SOURCES (USES)							
5900 Transfer In	\$	-	\$ -	\$ -	\$ 36,396	\$ 36,396	#DIV/0!
5902 Transfer Out (Gas Tax Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 36,396	\$ 36,396	#DIV/0!
EXCESS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
PROJECTED CASH BALANCE				\$ -	\$ -	\$ -	#DIV/0!

CITY OF IONE

SPECIAL REVENUE FUND
FUND 53 - CMAQ Fund

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES:							
4550 Grant Revenue	\$	-			\$ 177,000	\$ 177,000	
					\$		
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 177,000	\$ 177,000	
EXPENDITURES:							
Other Services							
5212 Prof. & Special Services - Engineer	\$	-	\$ -	\$ -	\$ -	\$ -	
Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay							
5310 Non Street Repair	\$ -	\$ -	\$ -	\$ -	\$ 197,302	\$ 197,302	
Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 197,302	\$ 197,302	
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 197,302	\$ 197,302	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURE:	\$ -	\$ -	\$ -	\$ -	\$ (20,302)	\$ (20,302)	
OTHER FINANCING SOURCES (USES)							
5900 Transfer In	\$	-	\$ -	\$ -	\$ 20,302	\$ 20,302	
5902 Transfer Out (Gas Tax Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 20,302	\$ 20,302	
EXCESS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	
PROJECTED CASH BALANCE				\$ -	\$ (0)	\$ (0)	

CITY OF IONE

SPECIAL REVENUE FUND
FUND 13 - Conservation Maint. Fire Break

		Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES AND TRANSFERS IN:								
				\$ 43,000				
4250	Investment Income	\$ -	\$ -	\$ 984	\$ 1,400	\$ 1,039	\$ (361)	-26%
	Total Revenue & Transfers In	\$ -	\$ -	\$ 43,984	\$ 1,400	\$ 1,039	\$ (361)	-26%
EXPENDITURES:								
<u>Other Services</u>								
5170	Utilities					\$ -	\$ -	
5190	Maintenance of Bldgs, Struct. & Grounds					\$ -	\$ -	
5210	Prof & Special Services - Attorney					\$ -	\$ -	
	Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	EXCESS (DEFICIT)	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,039	\$ (361)	-26%
	PROJECTED CASH BALANCE			\$ 43,455	\$ 44,855	\$ 45,894	\$ 1,039	2%

CITY OF IONE

SPECIAL REVENUE FUND
FUND 18- Castle Oaks Improvement District 1

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES AND TRANSFERS IN:							
4878 District I COIS Revenues	\$ 76,019	\$ 21,403	\$ 21,232	\$ 19,217	\$ 19,600	\$ 383	2%
4250 Investment Income	\$ 28	\$ 1,734	\$ 2,176	\$ 1,000	\$ 1,732	\$ 732	73%
Total Revenue & Transfers In	\$ 76,047	\$ 23,137	\$ 23,408	\$ 20,217	\$ 21,332	\$ 1,115	6%
EXPENDITURES:							
Other Services							
5170 Utilities	\$ 10,482	\$ 9,963	\$ 12,448	\$ 14,000	\$ 14,610	\$ 610	4%
5190 Maintenance of Bldgs, Struct. & Grounds	\$ 11,001	\$ 7,645	\$ 410	\$ 2,300	\$ 2,300	\$ 0	0%
5211 Pol Prof & Special Services - Accountant					\$ 189	\$ 189	
5215 Prof & Special Services - Other	\$ -	\$ 150	\$ (150)	\$ -	\$ -	\$ -	
Subtotal Other Expenses	\$ 21,483	\$ 17,758	\$ 12,708	\$ 16,300	\$ 17,099	\$ 799	5%
Total Expenditures	\$ 21,483	\$ 20,017	\$ 12,708	\$ 16,300	\$ 17,099	\$ 799	5%
EXCESS (DEFICIT)	\$ 54,564	\$ 3,120	\$ 10,700	\$ 3,917	\$ 4,233	\$ 316	8%
PROJECTED CASH BALANCE	\$ 58,892	\$ 71,271	\$ 70,858	\$ 74,775	\$ 79,009	\$ 4,233	6%

CITY OF IONE

SPECIAL REVENUE FUND
FUND 23 - Mello-Roos Public Safety Maintenance District Funding

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES AND TRANSFERS IN:							
Special Assessments - Police	\$ -	\$ 27,600	\$ 17,489	\$ 112,299	\$ 114,600	\$ 2,301	2%
Special Assessments - Fire		\$ 13,800	\$ 8,745	\$ 56,149	\$ 57,300	\$ 1,151	2%
4250 Investment Income	\$ -	\$ -	\$ 549	\$ 1,400	\$ 2,948	\$ 1,548	111%
4903 Transfers In (From Traffic Safety Fund)					\$ -	\$ -	
4901 Transfers In (From General Fund)		\$ -	\$ 112,126		\$ -	\$ -	
Total Revenue & Transfers In	\$ -	\$ 41,400	\$ 138,909	\$ 169,348	\$ 174,849	\$ 5,001	3%
EXPENDITURES:							
Employee Services - Police							
5010 Salaries & Wages Regular Employees	\$ -	\$ -	\$ -	\$ 23,524	\$ 42,504	\$ 18,980	81%
5014 Incentive Pay	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ 850	
5015 Holiday Pay	\$ -	\$ -	\$ -	\$ 1,532	\$ 2,334	\$ 802	52%
5030 Overtime Expense	\$ -	\$ -	\$ -	\$ 978	\$ 3,515	\$ 2,537	259%
					\$ -	\$ -	
5050 Employee Health Insurance	\$ -	\$ -	\$ -	\$ 12,453	\$ 15,222	\$ 2,769	22%
5060 PERS Retirement Expense	\$ -	\$ -	\$ -	\$ 10,553	\$ 23,108	\$ 12,555	119%
5063 PERS Employers Paid Employees Share	\$ -	\$ -	\$ -	\$ 2,248	\$ 1,966	\$ (282)	-13%
5070 Social Security	\$ -	\$ -	\$ -	\$ 3,983	\$ 7,528	\$ 3,545	89%
5080 State Unemployment Insurance	\$ -	\$ -	\$ -	\$ 235	\$ 175	\$ (60)	-26%
5090 Workers Compensation	\$ -	\$ -	\$ -	\$ 2,474	\$ 3,330	\$ 856	35%
					\$ 800	\$ 800	
Sub Total Employee Services	\$ -	\$ -	\$ -	\$ 57,982	\$ 101,333	\$ 43,351	75%
Other Expenses							
				\$ 280	\$ -	\$ (280)	-100%
5122 Training Insurance & Surety Bo	\$ -	\$ -	\$ -	\$ -	\$ 4,652	\$ 4,652	
5140 Clothing & Personal Expense	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ (600)	-100%
5211 Pol Prof & Special Services - Accountant					\$ 1,102	\$ 1,102	
5211 Fire Prof & Special Services - Accountant					\$ 551	\$ 551	
5215 Professional Service Other	\$ -	\$ -	\$ -	\$ 5,600	\$ 5,600	\$ -	0%
Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ 6,200	\$ 11,905	\$ 5,705	92%
Capital Outlay							
5640 New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub total New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ -	\$ 21,688	\$ 146,171	\$ 64,181	\$ 113,237	\$ 49,056	76%
EXCESS (DEFICIT)	\$ -	\$ 19,712	\$ (7,262)	\$ 105,667	\$ 61,611	\$ (44,056)	-42%
PROJECTED CASH BALANCE	\$ -	\$ 41,400	\$ 21,595	\$ 127,262	\$ 188,873	\$ 61,611	48%
Cash Balance - Fire only		\$ 13,800	\$ 22,545	\$ 50,549	\$ 102,249	\$ 51,700	102%

CITY OF IONE

SPECIAL REVENUE FUND
FUND 19 - AB3229 Police Funding

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES AND TRANSFERS IN:							
4876 AB3229 Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0%
4250 Investment Income	\$ 12	\$ -	\$ 1,445	\$ 300	\$ -	\$ (300)	-100%
Total Revenue & Transfers In	\$ 100,012	\$ 100,000	\$ 101,445	\$ 100,300	\$ 100,000	\$ (300)	0%
EXPENDITURES:							
Employee Services							
5010 Salaries & Wages Regular Employees	\$ 46,086	\$ 49,367	\$ 53,706	\$ 57,108	\$ 46,116	\$ (10,992)	-19%
5014 Incentive Pay			\$ 640		\$ -	\$ -	
5015 Holiday Pay	\$ 2,234	\$ 2,346	\$ 3,109		\$ 2,483	\$ 2,483	
5030 Overtime Expense	\$ 4,801	\$ 20,637	\$ 8,857	\$ 11,448	\$ 3,515	\$ (7,933)	-69%
5050 Employee Health Insurance	\$ 12,184	\$ 16,933	\$ 17,110	\$ 17,981	\$ 15,222	\$ (2,759)	-15%
5060 PERS Retirement Expense	\$ 10,981	\$ 16,690	\$ 12,527	\$ 24,391	\$ 1,782	\$ (22,609)	-93%
5063 PERS Employers Paid Employees Share	\$ 3,015	\$ 1,255	\$ 3,027	\$ 3,628	\$ 18,612	\$ 14,984	413%
5070 Social Security	\$ 11,016	\$ 11,912	\$ 11,000	\$ 10,489	\$ 7,973	\$ (2,516)	-24%
5080 State Unemployment Insurance	\$ 333	\$ 403	\$ 613	\$ 686	\$ 175	\$ (511)	-74%
5090 Workers Compensation	\$ 10,766	\$ -	\$ 4,798	\$ 4,331	\$ 3,510	\$ (821)	-19%
					\$ 800	\$ 800	
Sub Total Employee Services	\$ 101,416	\$ 119,543	\$ 115,387	\$ 130,061	\$ 100,188	\$ (29,874)	-23%
Other Expenses							
5110 Office Expense				\$ 85	\$ -	\$ (85)	-100%
5122 Training	\$ 38	\$ 525			\$ -	\$ -	
5160 Communications				\$ 455	\$ -	\$ (455)	-100%
5230 Insurance & Surety Bond				\$ 200	\$ 4,888	\$ 4,688	2344%
5140 Clothing & Personal Expense	\$ 530	\$ 830	\$ 1,131	\$ 800	\$ -	\$ (800)	-100%
5215 Professional Service Other			\$ 3,489		\$ -	\$ -	
Subtotal Other Expenses	\$ 568	\$ 1,355	\$ 4,620	\$ 1,540	\$ 4,888	\$ 3,348	217%
Capital Outlay							
5640 New Equipment	\$ (1,984)	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub total New Equipment	\$ (1,984)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 100,000	\$ 120,898	\$ 120,007	\$ 131,601	\$ 105,076	\$ (26,525)	-20%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURE	\$ 12	\$ (20,898)	\$ (18,562)	\$ (31,301)	\$ (5,076)	\$ 26,225	-84%
OTHER FINANCING SOURCES (USES)							
4900 Transfers In (From General Fund)		\$ 20,886	\$ 20,716	\$ 27,732	\$ 5,537	\$ (22,195)	-80%
Transfer Out					\$ -	\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ 20,886	\$ 20,716	\$ 27,732	\$ 5,537	\$ (22,195)	-80%
EXCESS (DEFICIT)	\$ 12	\$ (12)	\$ 2,154	\$ (3,569)	\$ 461	\$ 4,030	-113%
PROJECTED CASH BALANCE	\$ 12	\$ 39	\$ 3,569	\$ (30)	\$ 461	\$ 461	-156499%

CITY OF IONE

SPECIAL REVENUE FUND
FUND 34 - Asset Seizure

		Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised Y 2007-200Y Estimate	Y 2008-200 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES								
4870	Asset Seizure		\$ 21,125		\$ -	\$ -	\$ -	-
4250	Investment Income		\$ 191	\$ 138	\$ -	\$ -	\$ -	-
	Total Revenue	\$ -	\$ 21,316	\$ 138	\$ -	\$ -	\$ -	-
EXPENDITURES:								
Other Expenses								
5120	Special Departmental Expense	\$ 1,677	\$ 4,979	\$ -	\$ -	\$ -	\$ -	-
	Subtotal Other Expenses	\$ 1,677	\$ 4,979	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay								
5640	New Equipment	\$ -	\$ 12,370	\$ -	\$ -	\$ -	\$ -	-
	Subtotal New Equipment	\$ -	\$ 12,370	\$ -	\$ -	\$ -	\$ -	-
	Total Expenditures	\$ 1,677	\$ 17,349	\$ -	\$ -	\$ -	\$ -	-
	EXCESS (DEFICIT)	\$ (1,677)	\$ 3,967	\$ 138	\$ -	\$ -	\$ -	-
	PROJECTED CASH BALANCE	\$ 94	\$ 4,020	\$ 4,199	\$ 4,199	\$ 4,199	\$ -	0%

CITY OF IONE
SPECIAL REVENUE FUND
FUND 28 - Arena

	Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES AND TRANSFERS IN:							
4271 Arena Rental	\$ 18,379	\$ 4,198	\$ 10,760	\$ 11,000	\$ 13,659	\$ 2,659	24%
Investment Income			\$ 3,082		\$ -	\$ -	
Total Revenue & Transfers In	\$ 18,379	\$ 4,198	\$ 13,842	\$ 11,000	\$ 13,659	\$ 2,659	24%
EXPENDITURES:							
Employee Services							
5010 Salaries & Wages Regular Employees	\$ 13,148	\$ 6,887	\$ 7,210	\$ 2,131	\$ 10,963	\$ 8,832	415%
5013 Longevity Pay	\$ -	\$ -	\$ -	\$ -	\$ 228	\$ 228	
5030 Overtime Expense	\$ 458	\$ 90	\$ 110	\$ 15	\$ 207	\$ 192	1311%
5050 Employee Health Insurance	\$ 6,170	\$ 3,747	\$ 3,390	\$ 468	\$ 3,412	\$ 2,944	629%
5060 PERS Retirement Expense	\$ 919	\$ 997	\$ 935	\$ 292	\$ 856	\$ 564	193%
5063 PERS Employers Paid Employees Share	\$ 766	\$ 117	\$ 306	\$ 161	\$ 1,546	\$ 1,385	861%
5070 Social Security	\$ 2,212	\$ 1,162	\$ 1,229	\$ 328	\$ 1,744	\$ 1,416	431%
Def Comp Match				\$ 825	\$ 825	\$ 825	
5080 State Unemployment Insurance	\$ 130	\$ 145	\$ 51	\$ 21	\$ 57	\$ 36	168%
5090 Workers Compensation	\$ 1,554	\$ -	\$ -	\$ 144	\$ 771	\$ 627	435%
				\$ 175	\$ 175	\$ 175	
Sub Total Employee Services	\$ 25,357	\$ 13,145	\$ 13,231	\$ 3,560	\$ 20,784	\$ 17,224	484%
Other Services							
5160 Communications			\$ 479	\$ 36	\$ -	\$ (36)	-100%
5170 Utilities	\$ 3,343	\$ 2,310	\$ 2,193	\$ 4,000	\$ 4,210	\$ 210	5%
5190 Maintenance of Build				\$ 2,891	\$ 2,000	\$ (891)	-31%
5200 Maintenance & Operation of Equipment	\$ 3,664	\$ 83		\$ 235	\$ -	\$ (235)	-100%
Sub total Other Services	\$ 7,007	\$ 2,393	\$ 2,672	\$ 7,162	\$ 6,210	\$ (952)	-13%
Other Expenses							
5110 Office Supplies			\$ 99	\$ 178	\$ -	\$ (178)	-100%
5120 Special Dept Exp				\$ 1,200	\$ 1,731	\$ 531	44%
5122 Training				\$ 4	\$ -	\$ (4)	-100%
5140 Clothing & Personal Expense	\$ 208	\$ 83	\$ 44	\$ 125	\$ -	\$ (125)	-100%
5230 Ins & Surety Bonds				\$ 30	\$ 1,073	\$ 1,043	3478%
5830 Misc Exp				\$ 917	\$ -	\$ (917)	-100%
Subtotal Other Expenses	\$ 208	\$ 83	\$ 143	\$ 2,454	\$ 2,804	\$ 350	14%
Capital Outlay							
530 Imp. Other Than Buildings	\$ -	\$ 91		\$ -	\$ -	\$ -	
5640 New Equipment	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub total New Equipment	\$ 4,500	\$ 91	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 37,072	\$ 16,069	\$ 16,046	\$ 13,176	\$ 29,798	\$ 16,622	126%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURE	\$ (18,693)	\$ (11,871)	\$ (2,204)	\$ (2,176)	\$ (16,139)	\$ (13,963)	642%
OTHER FINANCING SOURCES (USES)							
4901 Transfer In (General Fund)		\$ 265,285		\$ 12,208	\$ 16,221	\$ 4,013	33%
Transfer Out					\$ -	\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ 265,285	\$ -	\$ 12,208	\$ 16,221	\$ 4,013	33%
EXCESS (DEFICIT)	\$ (18,693)	\$ 253,414	\$ (2,204)	\$ 10,032	\$ 82	\$ (9,950)	-99%
PROJECTED CASH BALANCE	\$ -	\$ -	\$ (10,032)	\$ 0	\$ 82	\$ 82	37147%
RATIOS:							
% Cost recovery	50%	26%	67%	83%	46%		

CITY OF IONE

SPECIAL REVENUE FUND
FUND 45 - Ione Pool

		Audited 2004-05	Audited 2005-06	Audited 2006-07	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES AND TRANSFERS IN:								
4840	Pool Revenue	\$ 6,504	\$ 7,254	\$ 6,294	\$ 6,000	\$ 6,500	\$ 500	8%
	Total Revenue	\$ 6,504	\$ 7,254	\$ 6,294	\$ 6,000	\$ 6,500	\$ 500	8%
EXPENDITURES:								
Employee Services								
5010	Salaries & Wages Regular Employees	\$ 13,128	\$ 13,572	\$ 7,393		\$ 4,932	\$ 4,932	
	Overtime					\$ 17		
5050	Employee Health Insurance					\$ 1,260	\$ 1,260	
5060	PERS Retirement Expense					\$ 358	\$ 358	
5063	PERS Employers Paid Employees Share					\$ 655	\$ 655	
5070	Social Security	\$ 1,004	\$ 1,038	\$ 544		\$ 757	\$ 757	
	Def Comp Match					\$ 165	\$ 165	
5080	State Unemployment Insurance			\$ 281		\$ 31	\$ 31	
5090	Workers Compensation			\$ 955				
5140	Clothing & Personal Expense	\$ 392	\$ 505			\$ 131	\$ 131	
	Sub Total Employee Services	\$ 14,524	\$ 15,115	\$ 9,173	\$ -	\$ 8,306	\$ 8,306	
Other Services								
5150	Advertising	\$ 88	\$ -				\$ -	
5190	Maint. Of Bldgs., Structures & Grounds	\$ 456	\$ 430				\$ -	
5200	Maintenance & Operation of Equipment	\$ 602	\$ 2,349	\$ 4,260	\$ 2,000	\$ 4,000	\$ 2,000	100%
5215	Prof & Special Services - Other	\$ 1,504	\$ 598	\$ 5,349	\$ 15,000	\$ 14,500	\$ (500)	-3%
	Sub total Other Services	\$ 2,650	\$ 3,377	\$ 9,609	\$ 17,000	\$ 18,500	\$ 1,500	9%
Material & Supplies								
5110	Office Expense	\$ -	\$ 249	\$ 1			\$ -	
	Sub total Materials & Supplies	\$ -	\$ 249	\$ 1	\$ -	\$ -	\$ -	
Other Expenses								
1	Special Dept. Expense	\$ 262	\$ 2,740	\$ 4,906	\$ 22,000	\$ 1,300	\$ (20,700)	-94%
	Subtotal Other Expenses	\$ 262	\$ 2,740	\$ 4,906	\$ 22,000	\$ 1,300	\$ (20,700)	-94%
	Total Expenditures	\$ 17,436	\$ 21,481	\$ 23,688	\$ 38,999	\$ 28,106	\$ (10,893)	-28%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURE		\$ (10,932)	\$ (14,227)	\$ (17,394)	\$ (32,999)	\$ (21,606)	\$ 11,393	35%
OTHER FINANCING SOURCES (USES)								
4901	Transfer In (General Fund)		\$ 17,206	\$ 10,366	\$ 40,011	\$ 21,606	\$ (18,405)	-46%
	Transfer Out				\$ -	\$ -	\$ -	
	Total Other Financing Sources (Uses)	\$ -	\$ 17,206	\$ 10,366	\$ 40,011	\$ 21,606	\$ (18,405)	-38%
EXCESS (DEFICIT)		\$ (10,932)	\$ 2,979	\$ (7,028)	\$ 7,012	\$ (0)	\$ (7,012)	100%
PROJECTED FUND BALANCE		\$ -	\$ -	\$ (7,012)	\$ (0)	\$ (1)	\$ (0)	75%
RATIOS:								
% Cost recovery		37%	34%	27%	15%	23%		

CITY OF IONE

CAPITAL PROJECTS FUNDS
FUND 29 - City Drainage

		FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES								
4250	Investment Income	\$ 3,004	\$ 4,081	\$ 4,524	\$ 74,848	\$ 4,134	\$ (74,848)	-100%
	Total Revenue	\$ 3,004	\$ 4,081	\$ 4,524	\$ 74,848	\$ 4,134	\$ (70,714)	-94%
EXPENDITURES:								
8291	City Drainage	\$ 15,340	\$ -	\$ 88,851	\$ -	\$ -	\$ -	
	Total Expenditures	\$ 15,340	\$ -	\$ 88,851	\$ -	\$ -	\$ -	
EXCESS (DEFICIT) REVENUES OVER EXPENSES								
		\$ (12,336)	\$ 4,081	\$ (84,327)	\$ 74,848	\$ 4,134	\$ (70,714)	-94%
OTHER FINANCING SOURCES (USES)								
4900	Transfer In					\$ -	\$ -	
	Transfer Out				\$ 22,000	\$ (22,000)	\$ (22,000)	-100%
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ (22,000)	\$ -	\$ 22,000	
EXCESS (DEFICIT)								
		\$ (12,336)	\$ 4,081	\$ (84,327)	\$ 52,848	\$ 4,134	\$ (48,714)	-92%
PROJECTED CASH BALANCE								
		\$ 130,119	\$ 133,916	\$ 125,602	\$ 178,450	\$ 182,584	\$ 4,134	2%

Loan to General Plan Fd. \$ 22,000

CITY OF IONE

CAPITAL PROJECTS FUNDS
FUND 20 - Fire Impact Fee Fund

	FY 2004-05	FY 2005-06	FY 2006-07	Revised FY 2007-2008	FY 2008-2009	Diff from	% Diff from
	Audited	Audited	Audited	Estimate	Budget	Prior Year	Prior Year
REVENUES							
4850 Impact Fees	\$ 18,440	\$ 318,565	\$ 8,531	\$ 6,538	\$ 27,510	\$ 20,972	321%
4250 Investment Income	\$ 4,883	\$ 14,744	\$ 19,183	\$ 13,000	\$ 876	\$ (12,124)	-93%
Total Revenue	\$ 23,323	\$ 333,309	\$ 27,714	\$ 19,538	\$ 28,386	\$ 8,848	45%
EXPENDITURES:							
8221 Other		\$ 525	\$ 7,817	\$ 33,522		\$ (33,522)	-100%
5640 Cap Outlay	\$ -	\$ 90,763	\$ 618,909	\$ 207,000	\$ 1,243,000	\$ 1,036,000	500%
Total Expenditures	\$ -	\$ 91,288	\$ 626,726	\$ 240,522	\$ 1,243,000	\$ 1,002,478	417%
EXCESS (DEFICIT) REVENUES OVER EXPEN	\$ 23,323	\$ 242,021	\$ (599,012)	\$ (220,984)	\$ (1,214,614)	\$ (993,630)	450%
OTHER FINANCING SOURCES (USES)							
4900 Transfer In					\$ 1,182,804	\$ 1,182,804	
Transfer Out					\$ -	\$ -	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 1,182,804	\$ 1,182,804	
EXCESS (DEFICIT)	\$ 23,323	\$ 242,021	\$ (599,012)	\$ (220,984)	\$ (31,810)		
PROJECTED CASH BALANCE	\$ 254,248	\$ 852,262	\$ 258,783	\$ 37,799	\$ 5,989	\$ (31,810)	-84%

Loan from Police Capital FD \$ 616,804
 Loan from General Facilities Fd. \$ 6,000
 Bank Loan \$ 560,000
 Transfer from General FD.
 cash on hand

CITY OF IONE

CAPITAL PROJECTS FUNDS
FUND 22 - Police Impact Fee Fund

	FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES							
4850 Impact Fees	\$ 17,638	\$ 318,139	\$ 359,418	\$ 6,390	\$ 27,315	\$ 20,925	327%
4250 Investment Income	\$ 2,451	\$ 7,633	\$ 31,648	\$ 44,000	\$ 21,072	\$ (22,928)	-52%
Total Revenue	\$ 20,089	\$ 325,772	\$ 391,066	\$ 50,390	\$ 48,387	\$ (2,003)	-4%
EXPENDITURES:							
8201 Police Facility			\$ 17,240	\$ 13,000	\$ 39,000	\$ 26,000	200%
	\$ -	\$ 552	\$ 1,093		\$ -	\$ -	
Total Expenditures	\$ -	\$ 552	\$ 18,333	\$ 13,000	\$ 39,000	\$ 26,000	200%
EXCESS (DEFICIT) REVENUES OVER EXPEN	\$ 20,089	\$ 325,220	\$ 372,733	\$ 37,390	\$ 9,387	\$ (28,003)	-75%
OTHER FINANCING SOURCES (USES)							
4900 Transfer In					\$ -	\$ -	
Transfer Out					\$ 796,804	\$ 796,804	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (796,804)	\$ (796,804)	
EXCESS (DEFICIT)	\$ 20,089	\$ 325,220	\$ 372,733	\$ 37,390	\$ (787,417)	\$ (824,807)	-2206%
PROJECTED CASH BALANCE	\$ 187,852	\$ 860,368	\$ 872,187	\$ 909,577	\$ 122,160	\$ (787,417)	-87%

Loan to Fire Capital FD.

\$ 616,804

Loan to General Plan Fd.

\$ 180,000

CITY OF IONE

CAPITAL PROJECTS FUNDS
FUND 24- Parks Impact Fee Fund

		FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
REVENUES								
4850	Impact Fees	\$ 16,688	\$ 77,670	\$ 32,842	\$ 16,096	\$ 99,995	\$ 99,995	
4250	Investment Income	\$ 13	\$ 1,893	\$ 2,320	\$ 3,300	\$ 806	\$ (2,494)	-76%
	Total Revenue	\$ 16,701	\$ 79,563	\$ 35,162	\$ 19,396	\$ 133,641	\$ 114,245	589%
EXPENDITURES:								
5810	Debt Service - Howard Park	\$ 20,347	\$ 20,347	\$ 20,347	\$ 40,693	\$ -	\$ (40,693)	-100%
5212	Engineering				\$ 12,036		\$ (12,036)	-100%
5630	Cap. Outlay - Improvements	\$ 6,328	\$ 13,103	\$ 73,308	\$ 15,166		\$ (15,166)	-100%
5640	Cap. Outlay - Machinery & Equip					\$ -	\$ -	
	Total Expenditures	\$ 26,675	\$ 33,450	\$ 93,655	\$ 67,895	\$ -	\$ (67,895)	-100%
EXCESS (DEFICIT) REVENUES OVER EXPENI								
		\$ (9,974)	\$ 46,113	\$ (58,493)	\$ (48,499)	\$ 133,641	\$ 182,140	-376%
OTHER FINANCING SOURCES (USES)								
4900	Transfer In	\$ 20,347	\$ 20,347	\$ 40,693	\$ 40,693		\$ (40,693)	-100%
	Transfer Out				\$ 21,000		\$ (21,000)	-100%
	Total Other Financing Sources (Uses)	\$ 20,347	\$ 20,347	\$ 40,693	\$ 19,693	\$ -	\$ (19,693)	#DIV/0!
	EXCESS (DEFICIT)	\$ 10,373	\$ 66,460	\$ (17,800)	\$ (28,806)	\$ 133,641	\$ 162,447	-564%
	PROJECTED CASH BALANCE	\$ 14,918	\$ 83,156	\$ 63,578	\$ 34,772	\$ 168,413	\$ 133,641	384%

Loan to General Plan Fd.

\$ 21,000

CITY OF IONE

CAPITAL PROJECTS FUNDS
FUND 25 - General Plan Impact Fee Fund

FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	FY 2008-2009 Budget	Diff from Prior Year	% Diff from Prior Year
-----------------------	-----------------------	-----------------------	-------------------------------------	------------------------	-------------------------	---------------------------

REVENUES

4790	Donations													
4850	Impact Fees	\$	-		\$	3,784	\$	3,300	\$	(484)	-13%			
	Total Revenue	\$	-	\$	3,685	\$	4,606	\$	3,784	\$	3,300	\$	(484)	-13%

EXPENDITURES:

Total Expenditures	\$ -	\$ 1,538	\$ 43,000	\$ 516,000	\$ 473,000	1100%
	\$ -	\$ 1,538	\$ 43,000	\$ 516,000	\$ 473,000	1100%

EXCESS (DEFICIT) REVENUES OVER EXPENI \$ - \$ 2,147 \$ (39,216) \$ (512,700) \$ (473,484) 1207%

OTHER FINANCING SOURCES (USES)

Transfer In				\$	43,000	\$	516,000	\$	473,000	1100%				
Transfer Out								\$	-					
Total Other Financing Sources (Uses)	(Us	\$	-	\$	-	\$	-	\$	43,000	\$	516,000	\$	473,000	1100%

EXCESS (DEFICIT) \$ - \$ 2,147 \$ - \$ 3,784 \$ 3,300 \$ (484) -13%

PROJECTED CASH BALANCE \$ 1,119 \$ 411 \$ (39,249) \$ (35,465) \$ (32,165) \$ 3,300 -9%

Loan from General Fund \$ 336,000
 Loan from City Drainage Capital Fd. \$ 22,000
 Loan from Police Capital Fd. \$ 180,000
 Loan from Parks Capital Fd. \$ 21,000
 Loan from Admin. Fac. Cap. Fd.

\$ 43,000 \$ 516,000

CITY OF IONE

CAPITAL PROJECTS FUNDS

FUND 26 - Administrative Facilities Impact Fee Fund

				Revised			Diff from	% Diff from
	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-2008	FY 2008-2009		Prior Year	Prior Year
	Audited	Audited	Audited	Estimate	Budget			
REVENUES								
4250 Investment Income	\$ -	\$ -		\$ 800	\$ 486	\$ (314)		-39%
4850 Impact Fees	\$ -			\$ 5,176	\$ 10,560	\$ 5,384		104%
Total Revenue	\$ -	\$ 4,241	\$ 10,926	\$ 5,976	\$ 11,046	\$ 5,070		85%

EXPENDITURES:

	\$ -	\$ -			\$ -			
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

EXCESS (DEFICIT) REVENUES OVER EXPEN \$ - \$ 4,241 \$ 10,926 \$ 5,976 \$ 11,046 \$ 5,070 24%

OTHER FINANCING SOURCES (USES)

Transfer In					\$ -			
Transfer Out					\$ 6,000	\$ 6,000		
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ (6,000)	\$ (6,000)		

EXCESS (DEFICIT) \$ - \$ 4,241 \$ 10,926 \$ 5,976 \$ 5,046 \$ (930) -16%

PROJECTED CASH BALANCE \$ - \$ 4,241 \$ 14,985 \$ 20,961 \$ 26,007 \$ 5,046 24%

Loan to Fire Station Capital.

\$ 6,000

CITY OF IONE

CAPITAL PROJECTS FUNDS
FUND 31 - Local Traffic Mitiation Impact Fee Fund

		FY 2004-05	FY 2005-06	FY 2006-07	Revised	FY 2007-2008	FY 2008-2009	Diff from	% Diff from
		Audited	Audited	Audited	Estimate	Estimate	Budget	Prior Year	Prior Year
REVENUES									
4850	Impact Fees	\$ 26,332	\$ 126,593	\$ 10,593	\$ 14,398	\$ 34,875	\$ 20,477		142%
4250	Investment Income	\$ 4,302	\$ 9,394	\$ 16,575	\$ 20,000	\$ 9,847	\$ (10,153)		-51%
	Total Revenue	\$ 30,634	\$ 135,987	\$ 27,168	\$ 34,398	\$ 44,722	\$ 10,324		30%
EXPENDITURES:									
		\$ 2,404	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total Expenditures	\$ 2,404	\$ -	\$ -	\$ -	\$ -	\$ -		
EXCESS (DEFICIT) REVENUES OVER EXPEN									
		\$ 28,230	\$ 135,987	\$ 27,168	\$ 34,398	\$ 44,722	\$ 10,324		30%
OTHER FINANCING SOURCES (USES)									
	Transfer In						\$ -		
	Transfer Out					\$ 400,000	\$ 400,000		
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000		
EXCESS (DEFICIT)									
		\$ 28,230	\$ 135,987	\$ 27,168	\$ 34,398	\$ (355,278)	\$ (389,676)		-1133%
PROJECTED CASH BALANCE									
		\$ 230,881	\$ 365,427	\$ 390,645	\$ 425,043	\$ 69,765	\$ (355,278)		-84%

66

CITY OF IONE
FY 2008-09 OPERATING & CAPITAL BUDGET

<u>Service</u>	<u>FY 2008-09 Budget</u>	<u>%</u>
General Government	787,664	9.5%
Community Development	1,811,240	21.8%
Public Safety	1,183,706	14.3%
Public Works	1,080,570	13.0%
Parks & Recreation	336,896	4.1%
Sewer	1,032,166	12.4%
Capital Improvements	2,023,425	24.4%
Debt Service	<u>43,569</u>	<u>0.5%</u>
Total All Services	<u><u>8,299,236</u></u>	<u><u>100.0%</u></u>

CITY OF IONE

Schedule A

**Calculation of Appropriations Subject to Proposition 4 Limit
For the Fiscal Year Ended June 30, 2009**

	Proceeds	Non-Proceeds	Total
<u>General Fund</u>			
Taxes			
Property tax sec and unsec	\$ 627,900		\$ 627,900
Homeowners	4,500		4,500
Sales	158,000		158,000
Transient occupancy	2,500		2,500
Sales tax - public safety	5,000		5,000
Real property transfer	10,000		10,000
Total Taxes	807,900	-	807,900
Licenses and Permits			
Franchise tax		80,000	80,000
Business licenses		6,540	6,540
Use permits		900	900
Building permits		64,216	64,216
Total Licenses and Permits	-	151,656	71,656
Fines, Forfeitures and Penalties			
Forfeited deposits			-
Citation		7,900	7,900
Total Fines, Forfeitures and Penalties	-	7,900	7,900
Aid from Other Governmental Agencies			
Motor vehicle in lieu (state)	768,000		768,000
Reimbursement miscellaneous			-
Grants		5,000	5,000
Peace officer - training		3,000	3,000
Total Aid from Other Governmental Agencies	768,000	8,000	776,000
Charges for Current Services			
Plan checking		15,921	15,921
Park and recreation			-
Total Charges for Current Services		15,921	15,921
Use of Money and Property			
Interest and investment income	41,464	5,259	46,723
Rents		10,920	10,920
Total Use of Money and Property	41,464	16,179	57,643
Other			
Insurance refunds and dividends		-	-
Miscellaneous		5,500	5,500
Total Other		\$ 5,500	\$ 5,500
Total General Fund Revenues	\$ 1,617,364	\$ 205,156	\$ 1,742,520

CITY OF IONE

Schedule B

**Appropriation Limit Calculation
For the Fiscal Year Ended June 30, 2009**

A. Limit at June 30, 2008	\$ 2,363,284
B. Adjustment factors supplied by the Department of Finance, report dated May, 2008	
Per Capita Change for the fiscal year 2008-09 4.29%	0.0429
Per Capital converted to a ratio	1.0429
Population change for the fiscal year 2008-09 1.32%	0.0132
Population change converted to a ratio	<u>1.0132</u>
Calculation of Factor for Fiscal Year 2008-09	<u>1.0567</u>
C. Annual increase (decrease) in Appropriation Limit	133,919
D. Other adjustments	<u> </u>
E. Total adjustments	<u>133,919</u>
F. Limit at June 30, 2009	<u><u>\$ 2,497,202</u></u>

**Proposition 4 Limit Summary
For the Fiscal Year Ended June 30, 2009**

Appropriations Subject to Limit (Schedule A)	\$ 1,617,364
Appropriations Limit (Schedule B)	<u>\$ 2,497,202</u>
Amount Under the Legal Limit	<u><u>\$ 879,838</u></u>

01 28-00 LEGAL SERVICES

	FY 2004-05 Audited	FY 2005-06 Audited	FY 2006-07 Audited	Revised FY 2007-2008 Estimate	Y 2008-200 Budget	Diff from Prior Year	% Diff from Prior Year
<u>Other Services</u>							
5210 Prof & Special Services - Attorney	\$ 880	\$ 34,248	\$ 35,580	\$ 22,000	\$ 35,000	\$ 13,000	59%
Sub Total Other Services	\$ 880	\$ 34,248	\$ 35,580	\$ 22,000	\$ 35,000	\$ 13,000	59%
<u>Other Expenses</u>							
5240 Membership and Dues	\$ -	\$ -				\$ -	-
5250 Travel, Conference & Meetings	\$ -					\$ -	-
Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Grand Total	\$ 880	\$ 34,248	\$ 35,580	\$ 22,000	\$ 35,000	\$ 13,000	59%