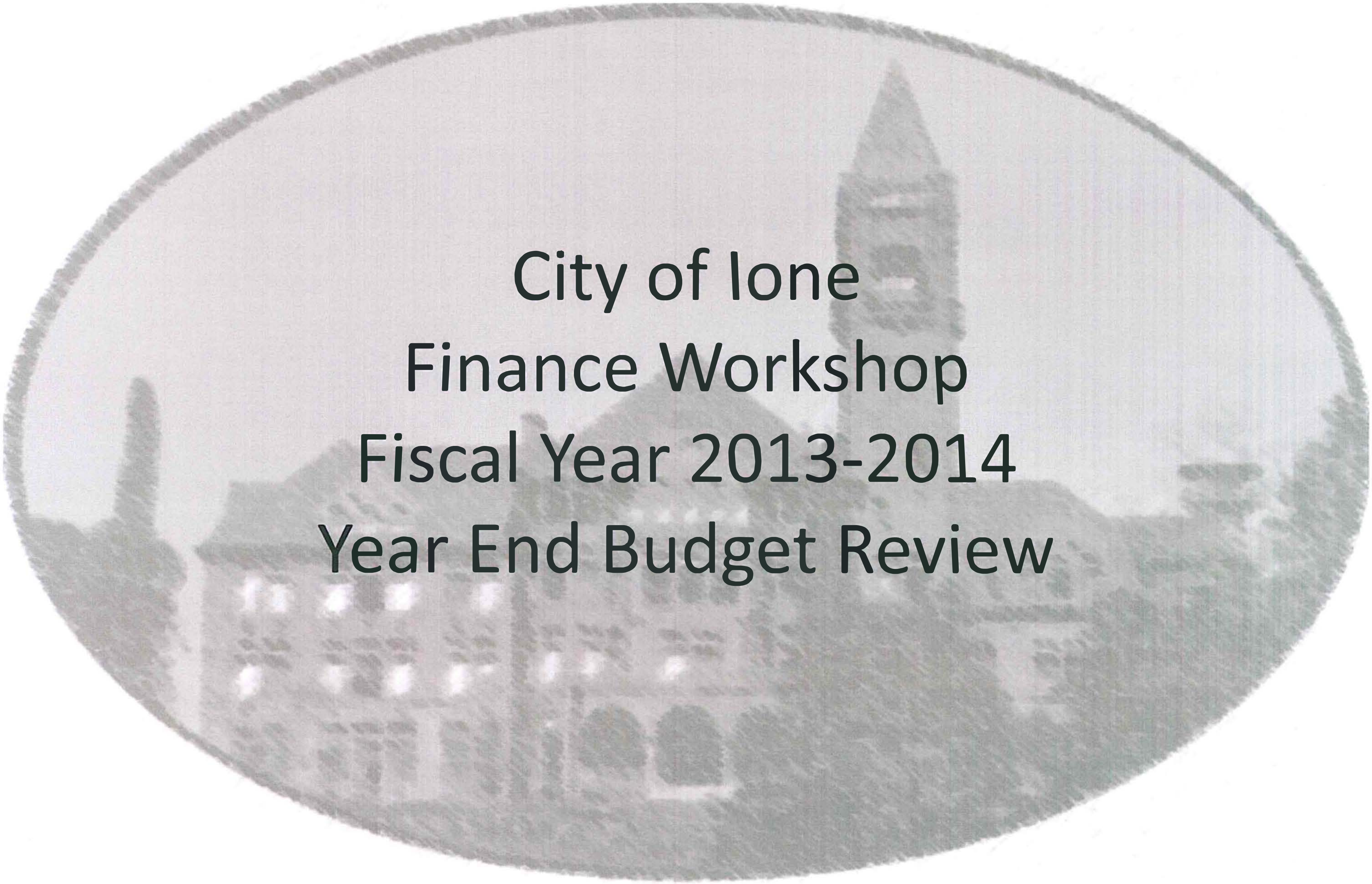
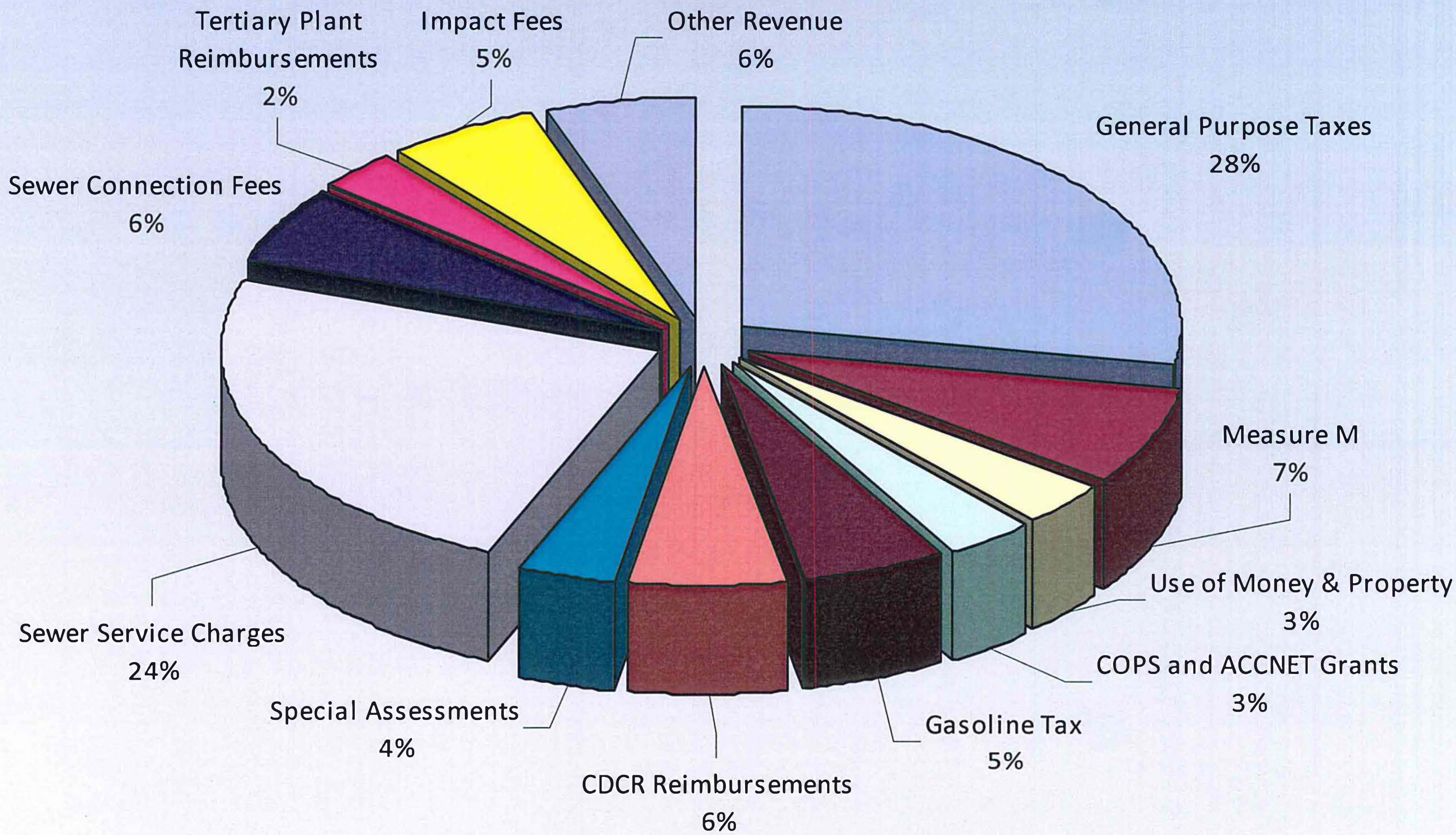
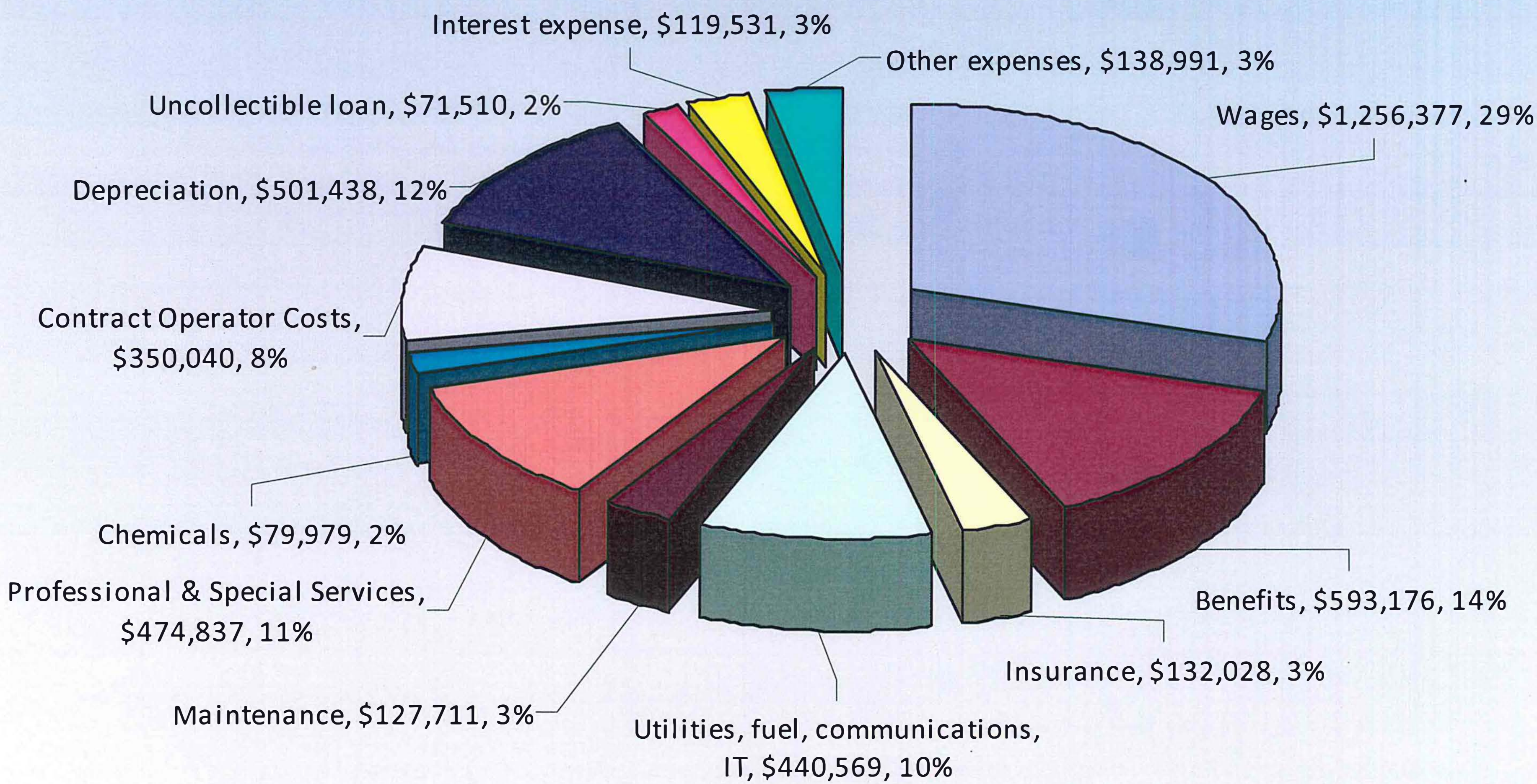
City of Ione
Finance Workshop
Fiscal Year 2013-2014
Year End Budget Review



FY 13/14 TOTAL REVENUE
$4,342,777



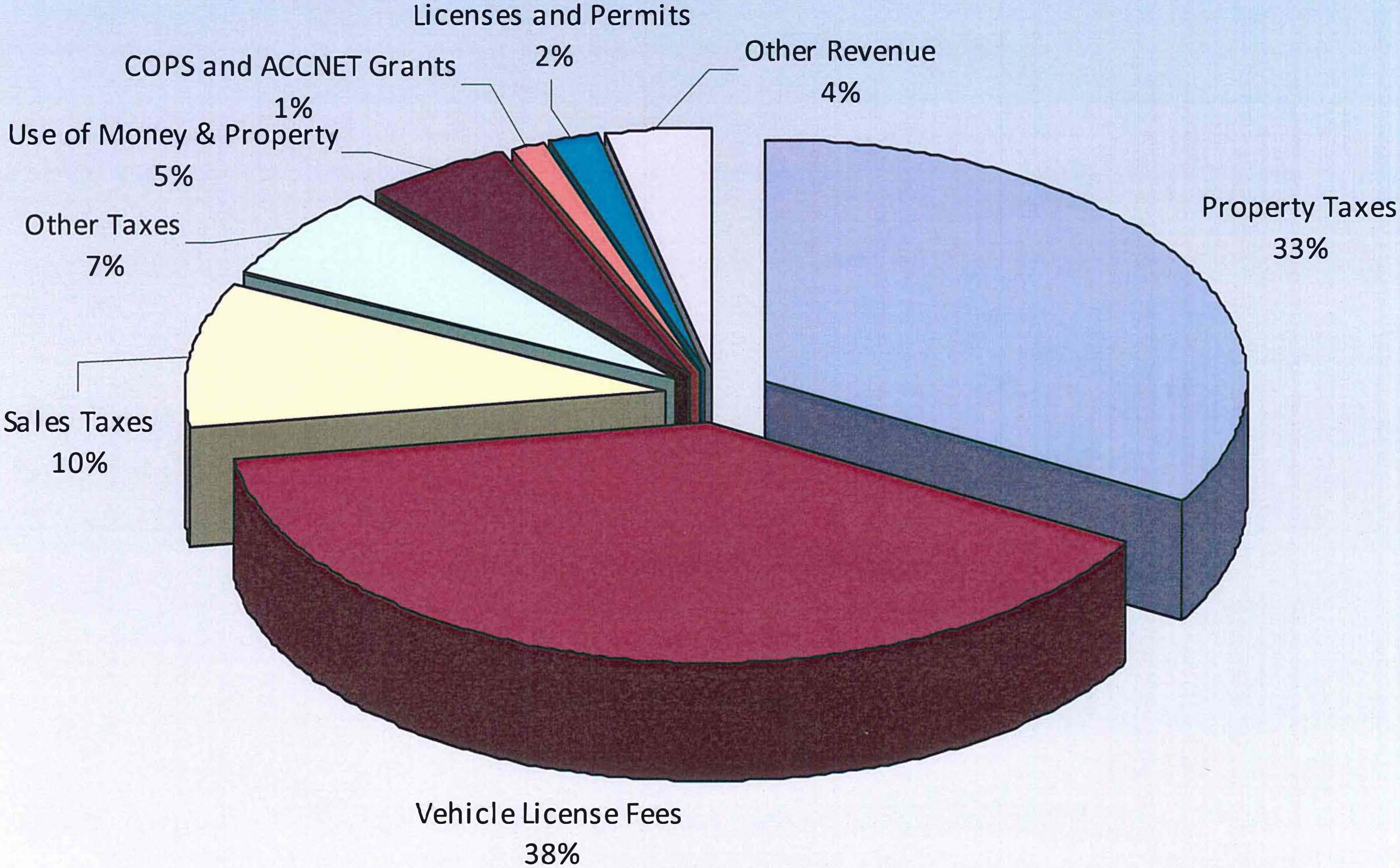
FY 13/14 TOTAL EXPENSES
$4,286,187



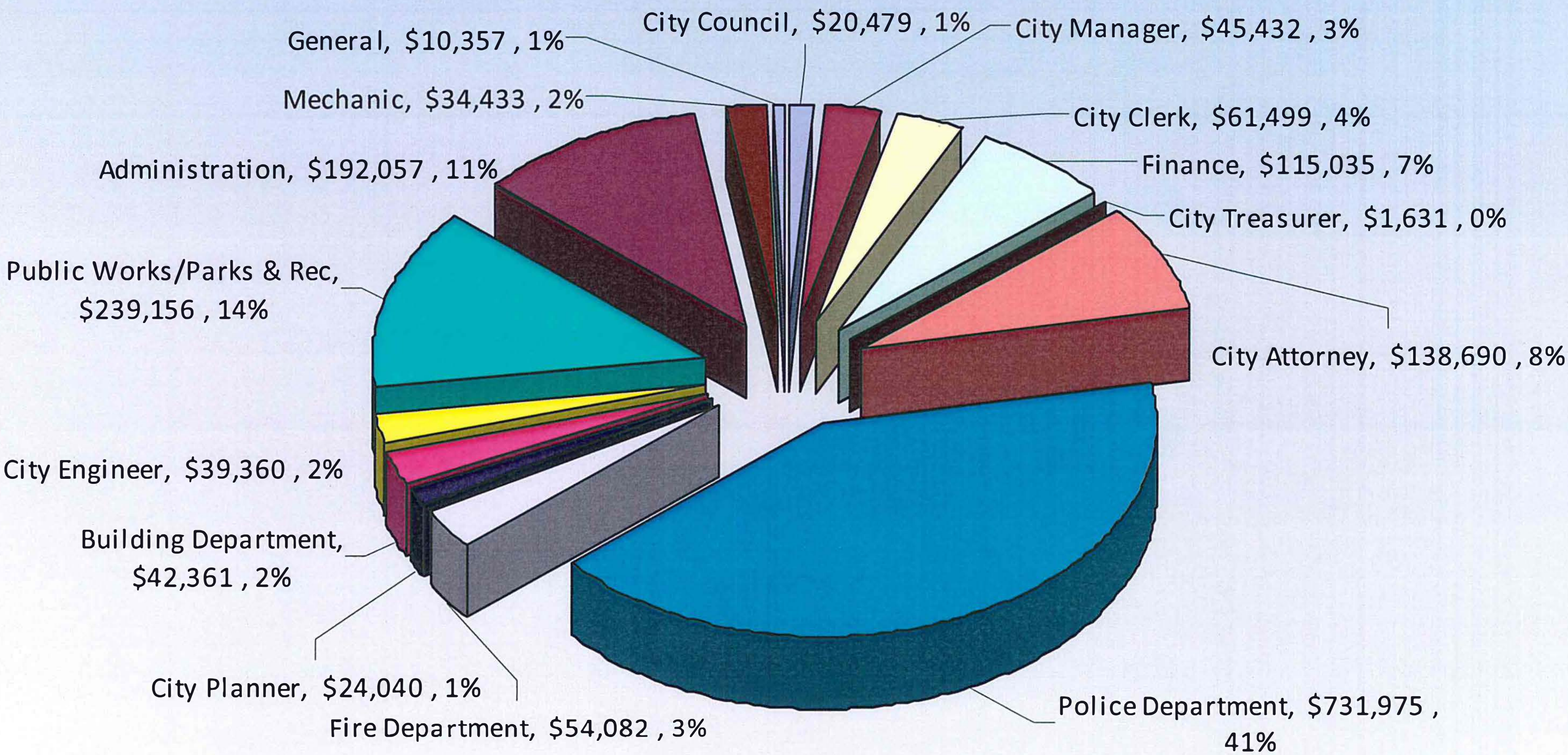
City of Ione
General Fund Budget versus Actual Summary
Fiscal Year 2013-14 as Compared to Fiscal Year 2012-13 for the Month of June 2014

Department	Revenues To Date	Adopted Budget	Budget Variance	% Received	Expenses To Date	Adjusted Budget	Budget Variance	% Used	Actual Excess Revenues Over (Under) Expenditures	Budget Variance Revenues Over (Under) Expenditures
FY 2013-14										
General	$ 1,473,675	$ 1,475,500	$ (1,825)	99.9%	$ 10,357	$ -	$ 10,357	0.0%	$ 1,484,032	$ 8,532
City Council	$ -	$ -	$ -	0.0%	$ 20,479	$ 21,663	$ 1,184	94.5%	$ (20,479)	$ 1,184
City Manager	$ -	$ -	$ -	0.0%	$ 45,432	$ 49,420	$ 3,988	91.9%	$ (45,432)	$ 3,988
City Clerk/Admin Assistant	$ -	$ -	$ -	0.0%	$ 61,499	$ 60,223	$ (1,276)	102.1%	$ (61,499)	$ (1,276)
Finance	$ -	$ -	$ -	0.0%	$ 115,035	$ 119,291	$ 4,256	96.4%	$ (115,035)	$ 4,256
City Treasurer	$ -	$ -	$ -	0.0%	$ 1,631	$ 2,733	$ 1,102	59.7%	$ (1,631)	$ 1,102
Legal	$ -	$ -	$ -	0.0%	$ 138,690	$ 90,000	$ (48,690)	154.1%	$ (138,690)	$ (48,690)
Police	$ 46,187	$ 73,085	$ (26,898)	63.2%	$ 731,975	$ 730,222	$ (1,753)	100.2%	$ (685,788)	$ (28,651)
Fire	$ 11,732	$ 5,350	$ 6,382	219.3%	$ 54,082	$ 42,873	$ (11,209)	126.1%	$ (42,350)	$ (4,827)
Planning	$ 250	$ 500	$ (250)	50.0%	$ 24,040	$ 18,538	$ (5,502)	129.7%	$ (23,790)	$ (5,752)
Building Inspector	$ -	$ -	$ -	0.0%	$ 42,361	$ 42,471	$ 110	99.7%	$ (42,361)	$ 110
Engineering	$ -	$ 500	$ (500)	0.0%	$ 39,360	$ 10,000	$ (29,360)	393.6%	$ (39,360)	$ (29,860)
Parks/Streets	$ 38,141	$ 59,200	$ (21,059)	64.4%	$ 239,156	$ 210,936	$ (28,220)	113.4%	$ (201,015)	$ (49,279)
Administrative Services	$ -	$ -	$ -	0.0%	$ 192,057	$ 197,736	$ 5,679	97.1%	$ (192,057)	$ 5,679
Motor Pool	$ -	$ -	$ -	0.0%	$ 34,433	$ 32,928	$ (1,505)	104.6%	$ (34,433)	$ (1,505)
	$ 1,569,985	$ 1,614,135	$ (44,150)	97.3%	$ 1,750,587	$ 1,629,034	$ (100,838)	107.5%	$ (159,887)	$ (144,988)
FY 2012-13										
General	$ 1,710,322	$ 1,509,095	$ 201,227	113.3%	$ -	$ -	$ -	0.0%	$ 1,710,322	$ 201,227
City Council	$ -	$ -	$ -	0.0%	$ 17,555	$ 18,963	$ 1,408	92.6%	$ (17,555)	$ 1,408
City Manager	$ -	$ -	$ -	0.0%	$ 31,173	$ 66,025	$ 34,852	47.2%	$ (31,173)	$ 34,852
City Clerk/Admin Assistant	$ -	$ -	$ -	0.0%	$ 60,886	$ 33,715	$ (27,171)	180.6%	$ (60,886)	$ (27,171)
Finance	$ -	$ -	$ -	0.0%	$ 129,416	$ 110,725	$ (18,691)	116.9%	$ (129,416)	$ (18,691)
City Treasurer	$ -	$ -	$ -	0.0%	$ 2,958	$ 2,733	$ (225)	108.2%	$ (2,958)	$ (225)
Legal	$ -	$ -	$ -	0.0%	$ 63,555	$ 90,000	$ 26,445	70.6%	$ (63,555)	$ 26,445
Police	$ 127,423	$ 142,745	$ (15,322)	89.3%	$ 871,734	$ 746,525	$ (125,209)	116.8%	$ (744,311)	$ (140,531)
Fire	$ 9,165	$ 4,250	$ 4,915	215.6%	$ 62,973	$ 11,673	$ (51,300)	539.5%	$ (53,808)	$ (46,385)
Planning	$ 500	$ 1,000	$ (500)	50.0%	$ 3,954	$ 31,646	$ 27,692	12.5%	$ (3,454)	$ 27,192
Building Inspector	$ -	$ -	$ -	0.0%	$ 44,401	$ 42,196	$ (2,205)	105.2%	$ (44,401)	$ (2,205)
Engineering	$ -	$ 500	$ (500)	0.0%	$ 2,261	$ 2,000	$ (261)	113.1%	$ (2,261)	$ (761)
Parks/Streets	$ 50,063	$ 63,200	$ (13,137)	79.2%	$ 225,413	$ 193,826	$ (31,587)	116.3%	$ (175,350)	$ (44,724)
Administrative Services	$ -	$ -	$ -	0.0%	$ 196,108	$ 188,711	$ (7,397)	103.9%	$ (196,108)	$ (7,397)
Motor Pool	$ -	$ -	$ -	0.0%	$ 29,895	$ 27,749	$ (2,146)	107.7%	$ (29,895)	$ (2,146)
	$ 1,897,473	$ 1,720,790	$ 176,683	110.3%	$ 1,742,282	$ 1,566,487	$ (175,795)	111.2%	$ 155,191	$ 888

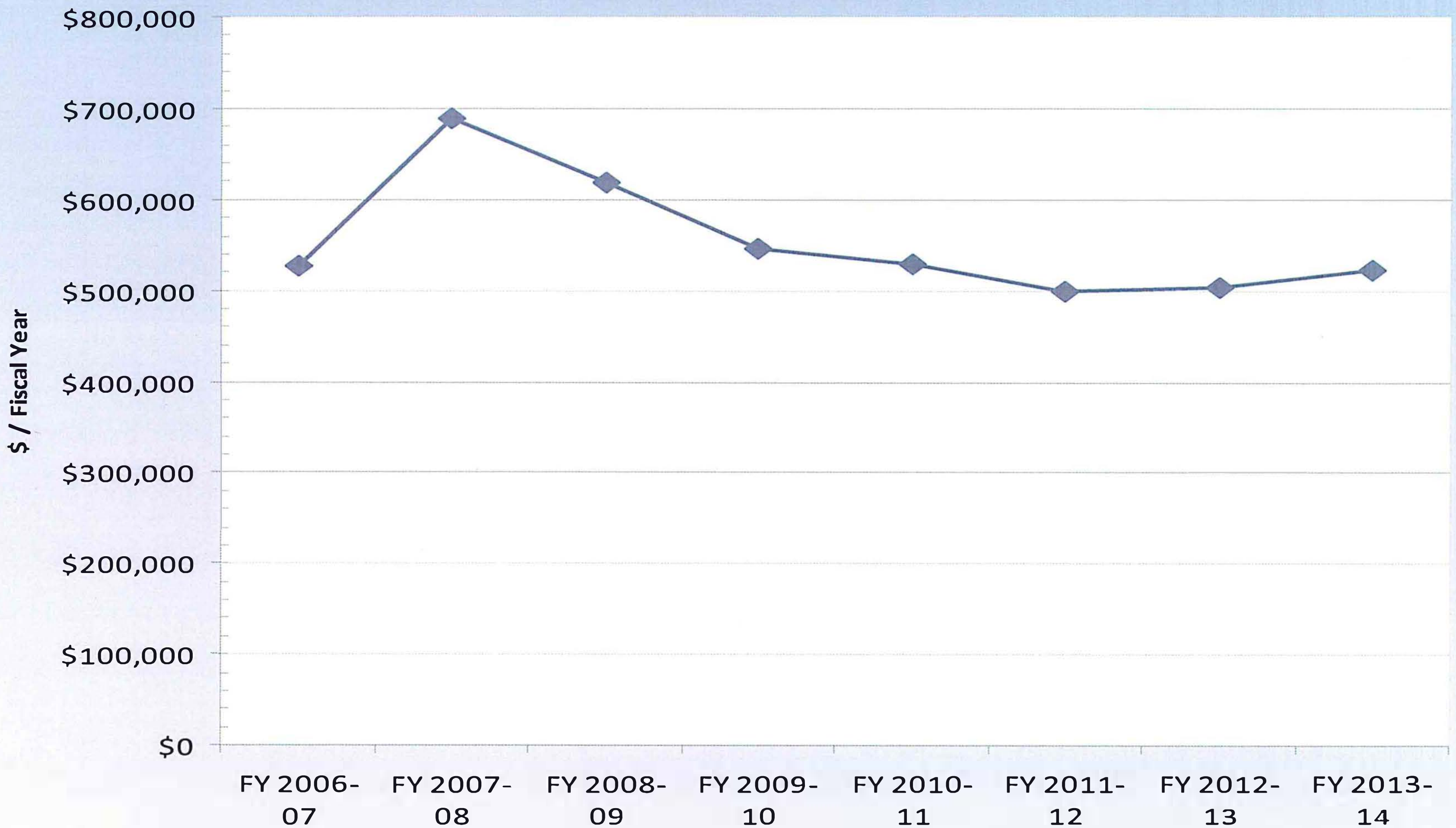
FY 13/14 GENERAL FUND REVENUES
$1,569,985



FY 13/14 GENERAL FUND EXPENDITURES
$1,750,587

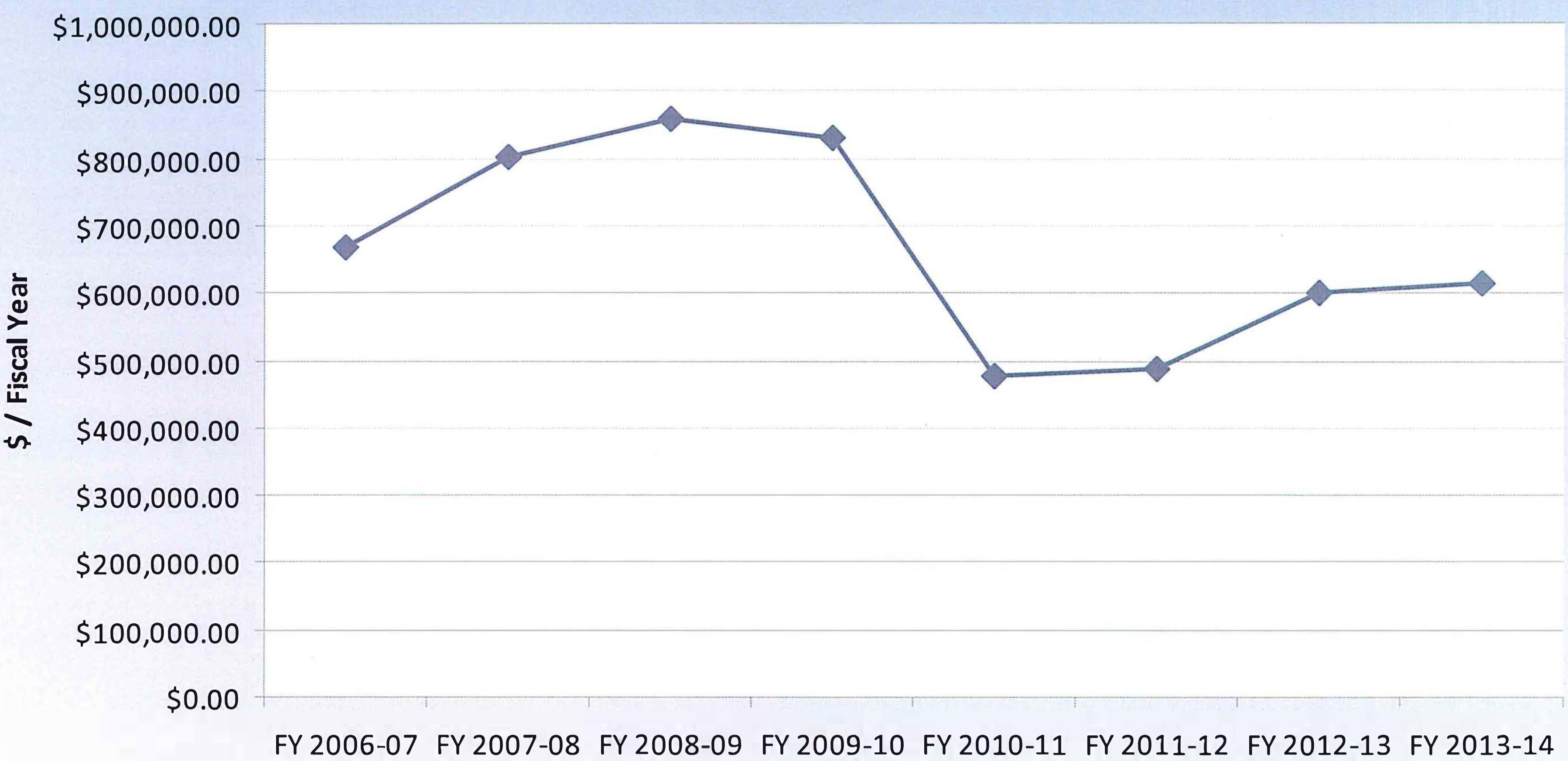


PROPERTY TAX REVENUE

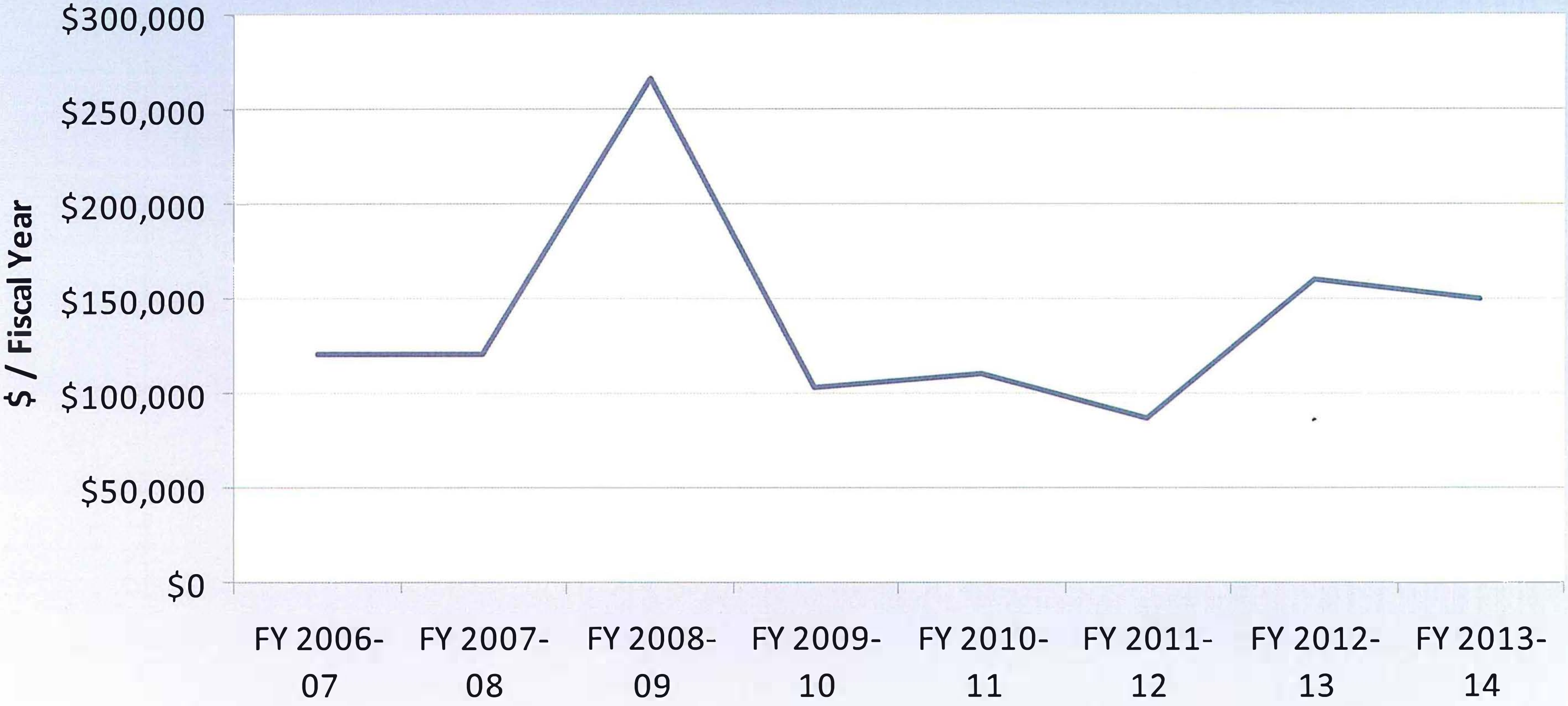


Note: For comparison, amount does not include $121,612 Prop 1A funds received from State that was withheld in a prior year.

VLF / TRIPLE FLIP REVENUE



SALES TAX REVENUE

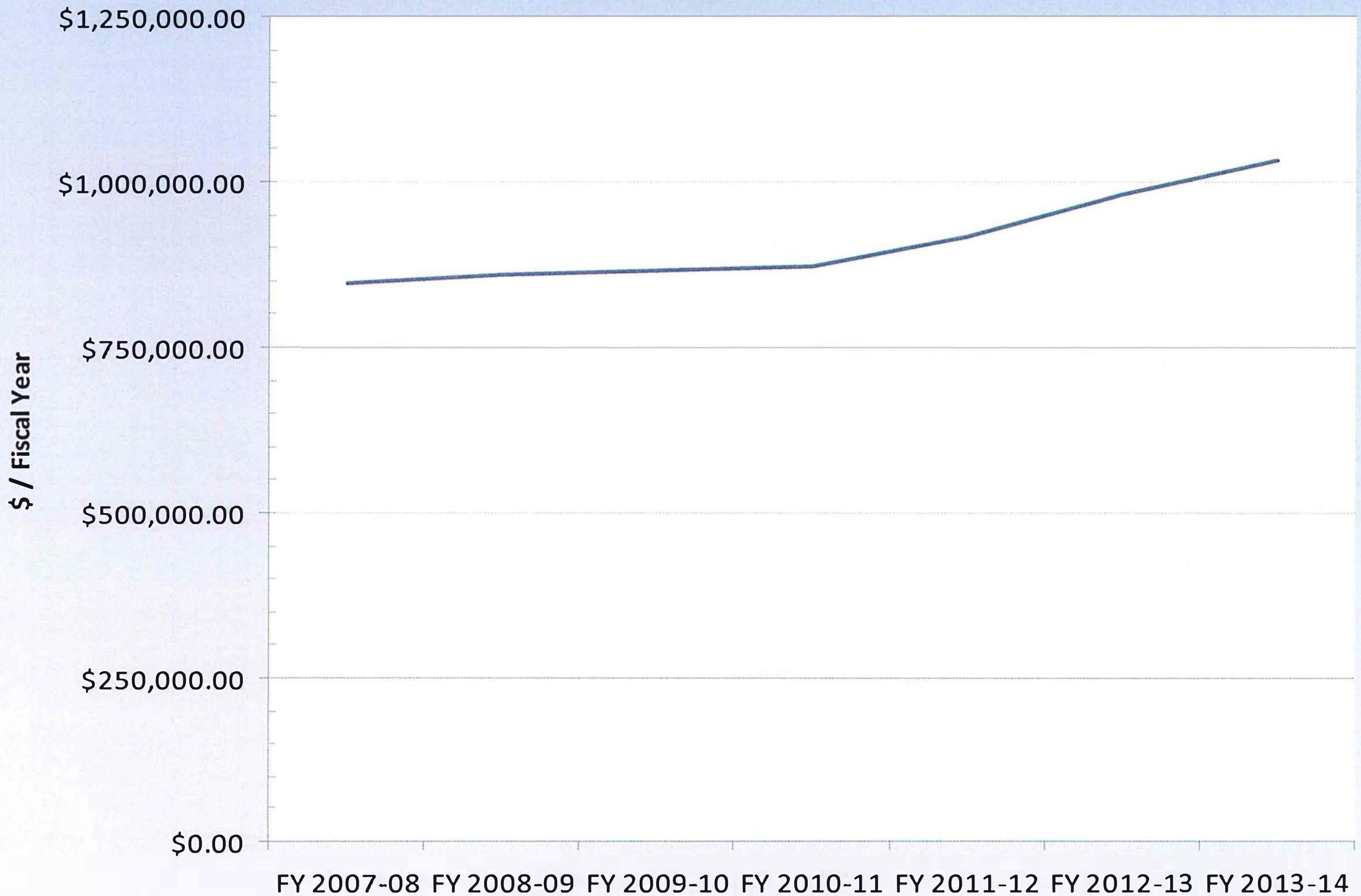


City of Ione
Gas Tax/Sewer Funds Budget versus Actual Summary
Fiscal Year 2013-14 as Compared to Fiscal Year 2012-13 for the Month of June 2014

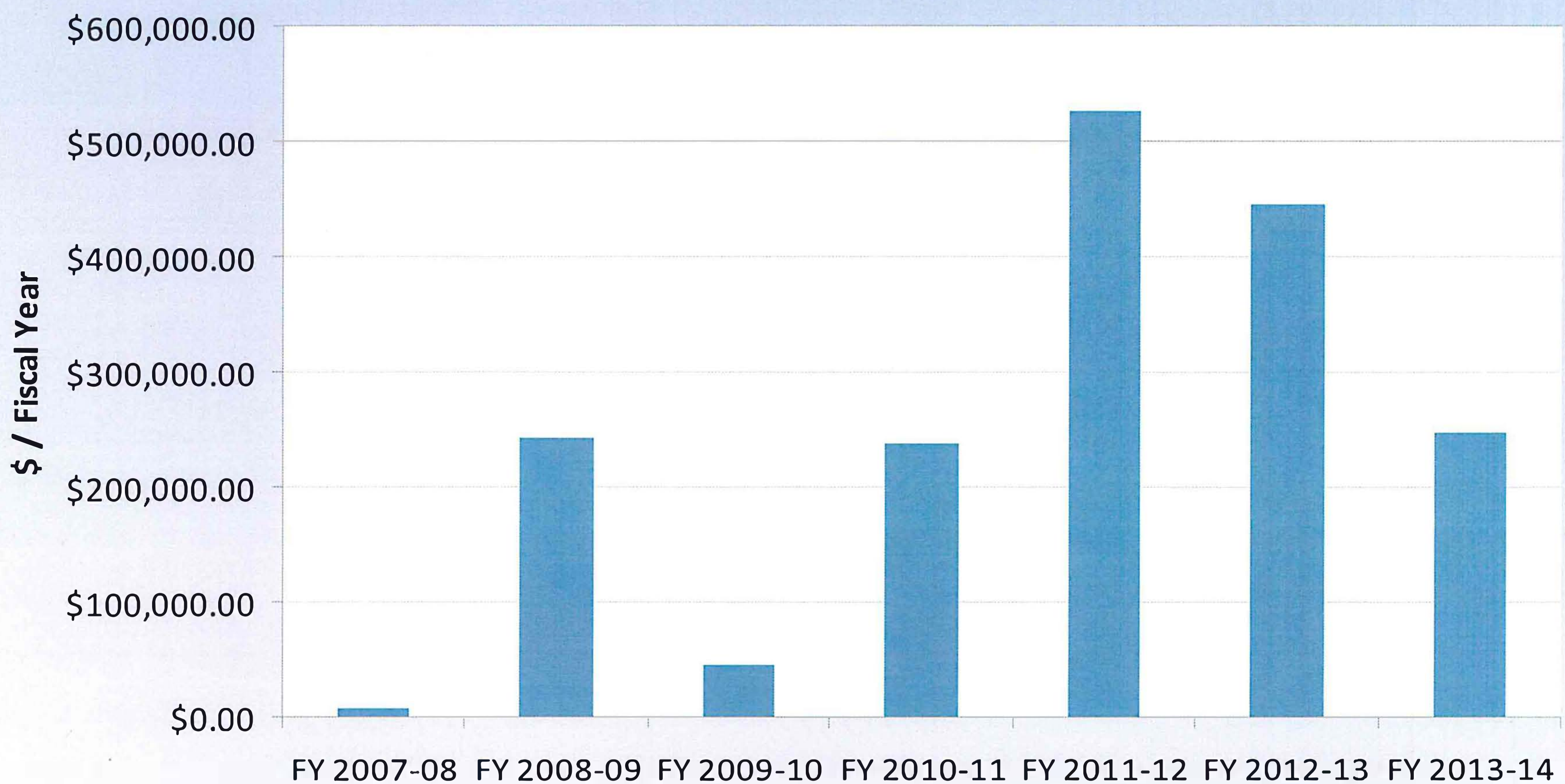
Fund	Revenues/ Financing Sources To Date	Adopted Budget	Budget Variance	% Received	Expenditures To Date	Adopted Budget	Budget Variance	% Used	Actual Excess Revenues Over (Under) Expenditures	Budget Variance Revenues Over (Under) Expenditures
FY 2013-14										
Gas Tax Fund										
Fund 2111-Gas Tax	$ 234,941	$ 166,700	$ 68,241	140.9%	$ 168,133	$ 201,825	$ 33,692	83.3%	$ 66,808	$ 101,933
Sewer Funds										
Fund 3111-Sewer Operations	$ 1,047,980	$ 1,018,000	$ 29,980	102.9%	$ 615,267	$ 713,996	$ 98,729	86.2%	$ 432,713	$ 128,709
Fund 3121-Sewer Capital	$ 1,443,732	$ 3,600,000	$ (2,156,268)	40.1%	$ 1,914,756	$ 4,025,127	$ 2,110,371	47.6%	$ (471,024)	$ (45,897)
Fund 3131-Sewer Tertiary	$ 129,600	$ 129,200	$ 400	100.3%	$ 251,155	$ 199,852	$ (51,303)	125.7%	$ (121,555)	$ (50,903)
	$ 2,621,312	$ 4,747,200	$ (2,125,888)	55.2%	$ 2,781,178	$ 4,938,975	$ 2,157,797	56.3%	$ (159,866)	$ 31,909
FY 2012-13										
Gas Tax Fund										
Fund 2111-Gas Tax	$ 214,481	$ 212,100	$ 2,381	101.1%	$ 130,500	$ 129,244	$ (1,256)	101.0%	$ 83,981	$ 1,125
Sewer Funds										
Fund 3111-Sewer Operations	$ 995,905	$ 918,400	$ 77,505	108.4%	$ 657,536	$ 525,039	$ (132,497)	125.2%	$ 338,369	$ (54,992)
Fund 3121-Sewer Capital	$ 444,502	$ 350,000	$ 94,502	127.0%	$ 1,108,671	$ 1,667,431	$ 558,760	66.5%	$ (664,169)	$ 653,262
Fund 3131-Sewer Tertiary	$ 129,600	$ 128,000	$ 1,600	101.3%	$ 228,624	$ 280,156	$ 51,532	81.6%	$ (99,024)	$ 53,132
	$ 1,570,007	$ 1,396,400	$ 173,607	112.4%	$ 1,994,831	$ 2,472,626	$ 477,795	80.7%	$ (424,824)	$ 651,402

Notes:
>Fund 3121-Sewer Capital revenue for FY 2012-13 is substantially more because of sewer connection fees collected from JTS with building permits
>Fund 3121-Sewer Capital expenses are more in FY 2013-14 because of capital project
>Fund 3131-Sewer Tertiary expenses are more in FY 2013-14 because of reimbursement of chemicals originally paid by Perc in prior year

Wastewater Rate Revenue



SEWER CONNECTION FEE REVENUE



FUND BALANCE (CASH)RECONCILIATION

Actual Cash in Bank by Fund at June 30, 2014 as Compared to Adjusted Ledger Balances

Fund Number	Fund Name	Cash Balance per General Ledger	Due to/from Other Funds to Clear Negative Cash	Actual Cash Balance at 6/30/2014
1111	General Fund	$ -	$ (588,171.95)	$ (588,171.95)
2111	Gas Tax - Fund 2111	$ 99,806.31	$ 483,607.08	$ 583,413.39
3111	Sewer Fund - Sewer Operations	$ 828,060.02	$ -	$ 828,060.02
3121	Sewer Fund - Sewer Capital	$ -	$ -	$ -
3131	Sewer Fund - Tertiary	$ -	$ -	$ -
4211	Local Transportation Commission	$ 6,662.74	$ -	$ 6,662.74
5112	CMAQ Grant - Park & Ride	$ -	$ (118,187.12)	$ (118,187.12)
5115	Energy Grant	$ -	$ -	$ -
5116	Comm Based Transp. Grant (Downtown Plan)	$ -	$ -	$ -
7111	Community Development Block Grant (CDBG)	$ 25.00	$ -	$ 25.00
7112	Rehab Housing	$ 43,371.50	$ -	$ 43,371.50
7113	Low Income Housing	$ 84,675.01	$ -	$ 84,675.01
7114	97-HOME Grant	$ 770.40	$ -	$ 770.40
7115	01-HOME 518 Grant	$ 159.53	$ -	$ 159.53
7116	03-STBG-1826 Grant	$ 36,669.30	$ -	$ 36,669.30
7120	2010-HOME 4711 Grant	$ 2,900.00	$ -	$ 2,900.00
7121	Self Help Housing	$ 212,161.61	$ -	$ 212,161.61
8211	Conservation Maintenance Fire Break	$ 46,505.73	$ -	$ 46,505.73
8221	Ione District 1 COIC	$ 70,836.23	$ -	$ 70,836.23
8231	ARSA	$ -	$ (25,000.00)	$ (25,000.00)
9511	Impact Fees-Fire	$ -	$ -	$ -
9513	Impact Fees-Police	$ -	$ (2,363.27)	$ (2,363.27)
9514	Capital Project - Parks	$ 34,360.65	$ -	$ 34,360.65
9515	General Plan Impact Fees	$ 827.20	$ (106,621.00)	$ (105,793.80)
9516	General Admin Impact Fees	$ 5,289.61	$ -	$ 5,289.61
9517	Capital Project - City Drainage	$ 103,730.59	$ -	$ 103,730.59
9518	Local Traffic Mitigation Fee	$ 242,714.92	$ 399,788.06	$ 642,502.98
9519	Regional Traffic Mitigation Fee	$ 1,146.00	$ -	$ 1,146.00
9520	Railroad Depot	$ -	$ (26,414.48)	$ (26,414.48)
9611	Public Safety Maintenance District	$ 94,933.32	$ -	$ 94,933.32
9612	COPS	$ -	$ (16,637.32)	$ (16,637.32)
9613	Measure M	$ 59,985.96	$ -	$ 59,985.96
9614	Public Safety	$ 2,747.60	$ -	$ 2,747.60
9711	Developer Projects	$ -	$ -	$ -
9721	Asset Seizure	$ 8,813.58	$ -	$ 8,813.58
General Government cash Balances		$ 1,987,152.81	$ 0.00	$ 1,987,152.81
9111	Community Facitlies District - Fund 9111	$ (34,573.64)	$ -	$ (34,573.64)
Cash Balances per Treasurers Report 06/30/2014		$ 1,952,579.17	$ 0.00	$ 1,952,579.17

INTERFUND BORROWING

Owed To	Owed From		Amount
General Fund 1111	Impact Fees-Gen Plan Fd 9515	$	384,111.20
General Fund 1111	Impact Fees-Fire Fd 9511		278,341.90
Gas Tax Fund 2111	General Fund Fd 1111		208,230.00
Sewer Capital Fund 3121	General Fund 1111		244,800.00
Local Transportation Fund 4211	General Fund Fd 1111		421,947.00
Local Transportation Fund 4211	General Fund Fd 1111		136,099.77
Impact Fees-Police Fund 9513	Impact Fees-General Plan Fd 9515		180,000.00
Impact Fees-Police Fund 9513	Impact Fees-Fire Fund 9511		616,804.00
Capital Projects-Parks Fund 9514	Impact Fees-General Plan Fund 9515		21,000.00
Impact Fees-General Admin	Impact Fees-Fire Fund 9511		25,000.00
Capital Projects-City Drainage	Impact Fees-General Plan		22,000.00
Measure M Fund 9613	General Fund Fd 1111		360,622.77
	Total Interfund Balances	$	2,898,956.64