

**ADOPTED
BUDGET
FY 2017-18**

June 20, 2017

Summary

CITY OF IONE FY 2017-18 FINAL BUDGET

SUMMARY RECAP - ALL FUNDS

GENERAL FUND - 1111

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
41 Taxes	\$ 1,740,452	\$ 1,963,697	\$ 1,542,292	\$ 1,715,742	\$ 1,750,600
42 Licenses and Permits	\$ 40,961	\$ 83,129	\$ 183,085	\$ 86,782	\$ 97,352
43 Fines, forfeits and Penalties	\$ 11,848	\$ 19,930	\$ 9,960	\$ 11,542	\$ 10,500
44 Use of Money and Property	\$ 85,541	\$ 174,568	\$ 105,858	\$ 101,228	\$ 108,550
45 Other Governmental Agencies	\$ 236,437	\$ 36,249	\$ -	\$ -	\$ 106,000
46 Charges for Current Services	\$ 14,138	\$ 43,706	\$ 102,000	\$ 53,807	\$ 61,000
47 Other Revenues	\$ 43,705	\$ 24,597	\$ 22,510	\$ 79,492	\$ 11,500
Total Revenues	\$ 2,173,081	\$ 2,345,877	\$ 1,965,705	\$ 2,048,593	\$ 2,145,502
EXPENDITURES:					
51 Salaries and Employee Benefits	\$ 1,162,034	\$ 943,555	\$ 1,137,457	\$ 1,066,112	\$ 1,082,473
61 Services and Supplies	\$ 393,175	\$ 359,731	\$ 402,150	\$ 385,328	\$ 424,575
62 Other Expenses	\$ 405,057	\$ 375,470	\$ 448,225	\$ 451,702	\$ 504,565
88 Capital Expenses	\$ 30,467	\$ 129,493	\$ 94,125	\$ 60,424	\$ 129,500
92 Miscellaneous Expense	\$ 9,695	\$ 8,067	\$ 57,332	\$ 390	\$ -
Total Expenditures	\$ 2,000,428	\$ 1,816,315	\$ 2,139,289	\$ 1,963,956	\$ 2,141,113
OTHER FINANCING SOURCES (USES)					
Fire loan payments for Fd 9511	\$ -	\$ -	\$ -	\$ -	\$ (14,932)
Jackson Rancheria Loan	\$ -	\$ -	\$ (9,000)	\$ (9,000)	\$ (9,000)
Amador County Sales Tax Loan	\$ -	\$ -	\$ (15,708)	\$ (15,708)	\$ -
Interfund transfer in from Fd 7113	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Interfund borrowing payment	\$ -	\$ -	\$ (12,156)	\$ (12,156)	\$ -
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ 42,000	\$ 35,000	\$ 38,000
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 55,136	\$ 48,136	\$ 14,068
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 172,653	\$ 529,561	\$ (118,448)	\$ 132,773	\$ 18,457

GAS TAX - 2111

	Audited 2014-15	Adopted 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
44 Use of Money and Property	\$ -	\$ 500	\$ 500	\$ -	\$ 500
45 Other Governmental Agencies	\$ 218,039	\$ 182,963	\$ 174,269	\$ 212,893	\$ 172,190
Total Revenues	\$ 218,039	\$ 183,463	\$ 174,769	\$ 212,893	\$ 172,690
EXPENDITURES:					
51 Salaries and Employee Benefits	\$ 98,076	\$ 114,323	\$ 123,363	\$ 103,802	\$ 114,494
61 Services and Supplies	\$ 49,383	\$ 50,654	\$ 40,260	\$ 32,309	\$ 40,300
62 Other Expenses	\$ 151,977	\$ 22,338	\$ 19,300	\$ 22,181	\$ 22,188
88 Capital Expenses	\$ 81,035	\$ 65,717	\$ 75,000	\$ 70,246	\$ 85,000
Total Expenditures	\$ 380,471	\$ 253,032	\$ 257,923	\$ 228,538	\$ 261,982
OTHER FINANCING SOURCES (USES):					
Prior Year Cash Carry	\$ 3	\$ -	\$ 81,257	\$ -	\$ 150,000

Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 81,257	\$ -	\$ 150,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (162,432)	\$ (69,570)	\$ (1,897)	\$ (15,645)	\$ 60,708

SUMMARY RECAP - ALL FUNDS (CONTINUED)

SEWER ENTERPRISE FUNDS - 3111 O&M

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
44 Use of Money and Property	\$ 14,309	\$ 12,331	\$ 5,400	\$ 10,623	\$ 10,000
46 Charges for Current Services	\$ 1,095,779	\$ 1,070,820	\$ 1,022,572	\$ 1,021,945	\$ 1,022,000
Total Revenues	\$ 1,110,088	\$ 1,083,151	\$ 1,027,972	\$ 1,032,568	\$ 1,032,000
EXPENDITURES:					
51 Salaries and Employee Benefits	\$ 216,412	\$ 262,648	\$ 251,429	\$ 261,175	\$ 265,589
61 Services and Supplies	\$ 103,887	\$ 89,927	\$ 236,300	\$ 146,559	\$ 304,000
62 Other Expenses	\$ 346,938	\$ 286,203	\$ 597,790	\$ 379,103	\$ 364,021
88 Capital Expenses	\$ -	\$ -	\$ 2,217,500	\$ 9,988	\$ 303,000
92 Miscellaneous Expense	\$ 62,892	\$ 222,928	\$ 158,354	\$ 160,474	\$ 160,237
Total Expenditures	\$ 730,129	\$ 861,706	\$ 3,461,373	\$ 957,299	\$ 1,396,847
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ 263,239	\$ 1,852,799	\$ -	\$ -	\$ -
Transfers Out	\$ (25,000)	\$ -	\$ -	\$ -	\$ -
Prior Year Cash Carry	\$ -	\$ -	\$ 35,931	\$ -	\$ 375,000
Total Other Financing Sources (Uses)	\$ 238,239	\$ 1,852,799	\$ 35,931	\$ -	\$ 375,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 618,198	\$ 2,074,244	\$ (2,397,470)	\$ 75,269	\$ 10,153

SEWER ENTERPRISE FUNDS - 3121 Wastewater Capital Projects Fund

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
44 Use of Money and Property	\$ -	\$ -	\$ -	\$ -	\$ -
46 Charges for Current Services	\$ 15,305	\$ 56,325	\$ 534,500	\$ 156,015	\$ 200,000
47 Other Revenues	\$ 755	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 16,060	\$ 56,325	\$ 534,500	\$ 156,015	\$ 200,000
EXPENDITURES:					
51 Salaries and Employee Benefits	\$ 400	\$ 31,375	\$ -	\$ -	\$ -
61 Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
62 Other Expenses	\$ 65,851	\$ 9,442	\$ -	\$ 945	\$ -
88 Capital Expenses	\$ 2,015,689	\$ 1,600,000	\$ -	\$ 21,064	\$ 200,000
92 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,081,940	\$ 1,640,817	\$ -	\$ 22,009	\$ 200,000
OTHER FINANCING SOURCES (USES)					

Proceeds of Debt-I Bank Loan	\$ 2,003,150	\$ 1,600,000	\$ -	\$ -	\$ -
Transfers In	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ (263,239)	\$ (1,836,341)	\$ -	\$ -	\$ -
Prior Year Cash Carry	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 1,764,911	\$ (236,341)	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (300,969)	\$ (1,820,833)	\$ 534,500	\$ 134,006	\$ -

SEWER ENTERPRISE FUNDS - 3131 Wastewater Tertiary Plant

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
44 Use of Money and Property	\$ 204,482	\$ 275,648	\$ 274,284	\$ 289,419	\$ 274,284
Total Revenues	\$ 204,482	\$ 275,648	\$ 274,284	\$ 289,419	\$ 274,284
EXPENDITURES:					
51 Salaries and Employee Benefits	\$ -	\$ 4,653	\$ 6,692	\$ 6,326	\$ 6,692
61 Services and Supplies	\$ 78,934	\$ 68,802	\$ 96,073	\$ 90,065	\$ 96,073
62 Other Expenses	\$ 153,411	\$ 172,157	\$ 171,519	\$ 151,954	\$ 171,519
88 Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
92 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 232,345	\$ 245,612	\$ 274,284	\$ 248,345	\$ 274,284
OTHER FINANCING SOURCES(USES)					
Transfers out	\$ -	\$ (16,457)	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (27,863)	\$ 13,579	\$ -	\$ 41,074	\$ -

SUMMARY RECAP - ALL FUNDS (CONTINUED)

OTHER SPECIAL REVENUE FUNDS:

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
4211 - Local Transportation Commission					
Total Revenues	\$ -	\$ 1,352	\$ 134,352	\$ 1,352	\$ 212,352
Total Expenditures	\$ -	\$ -	\$ 133,000	\$ -	\$ 211,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,352
7112 - Rehab Housing Trust					
Total Revenues	\$ 25	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 25	\$ -	\$ -	\$ -	\$ -
7113- Low Income Housing					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (50,000)	\$ (50,000)	\$ -
7114 - 97 HOME 0260					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
7115 - 01 HOME 5180					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5	\$ -	\$ -	\$ -	\$ -

NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7116 - First Time Homebuyer						
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7121 - Self Help Housing						
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,797	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (10,797)	\$ -	\$ -	\$ -	\$ -	\$ -
8221 - Castle Oaks - Ione District 1						
Total Revenues	\$ 27,547	\$ 38,407	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total Expenditures	\$ 31,942	\$ 33,789	\$ 29,300	\$ 30,184	\$ 50,100	\$ 50,100
Prior Year Cash Carry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (4,395)	\$ 4,618	\$ 25,700	\$ 24,816	\$ 4,900	\$ 4,900
8231 - Amador Regional Sanitation Authority (ARSA)						
Total Revenues	\$ -	\$ -	\$ 164	\$ 164	\$ 164	\$ 164
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 166	\$ 164	\$ 164	\$ 164
9511 - Impact Fees Fire						
Total Revenues	\$ 2,833	\$ 15,624	\$ 26,040	\$ 20,000	\$ 27,000	\$ 27,000
Total Expenditures	\$ 41,932	\$ 44,263	\$ 2,331	\$ 38,437	\$ 41,932	\$ 41,932
Transfer in - Fd 1111 (General Fund)	\$ -	\$ -	\$ -	\$ -	\$ 14,932	\$ 14,932
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (39,099)	\$ (2,854)	\$ 23,709	\$ (18,437)	\$ -	\$ -
9513 - Impact Fees Police						
Total Revenues	\$ 2,749	\$ 17,068	\$ 27,172	\$ 17,912	\$ 26,912	\$ 26,912
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 2,749	\$ 17,068	\$ 27,172	\$ 17,912	\$ 26,912	\$ 26,912
9514 - Impact Fees - Capital Projects - Parks						
Total Revenues	\$ 7,147	\$ 39,458	\$ 394,130	\$ 3,284	\$ 5,000	\$ 5,000
Total Expenditures	\$ -	\$ 12,409	\$ 125,000	\$ 1,875	\$ 90,000	\$ 90,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 7,147	\$ 27,049	\$ 269,130	\$ 1,409	\$ (85,000)	\$ (85,000)

SUMMARY RECAP - ALL FUNDS (CONTINUED)

OTHER SPECIAL REVENUE FUNDS:

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
9515 - Impact Fees - General Plan					
Total Revenues	\$ 1,281	\$ 5,428	\$ 46,200	\$ 2,251	\$ 5,000
Total Expenditures	\$ -	\$ 1,538	\$ 1,435	\$ 1,435	\$ 1,435
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 1,281	\$ 3,890	\$ 44,765	\$ 816	\$ 3,565
9516 - Impact Fees - General Administration					
Total Revenues	\$ 3,354	\$ 13,788	\$ 126,780	\$ 5,340	\$ 10,060
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 3,354	\$ 13,788	\$ 126,780	\$ 5,340	\$ 10,060
9517 - Impact Fees - Capital Projects - City Drainage					

Total Revenues	\$ -	\$ 53	\$ 53	\$ 53	\$ 53
Total Expenditures	\$ 205	\$ -	\$ -	\$ -	\$ 75,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (205)	\$ 53	\$ 53	\$ 53	\$ (74,947)
9518 - Impact Fees - Local Traffic Mitigation Fee					
Total Revenues	\$ 240,927	\$ 70,702	\$ 368,880	\$ 14,750	\$ 20,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 240,927	\$ 70,702	\$ 368,880	\$ 14,750	\$ 20,000
9519 - Impact Fees - Regional Traffic Mitigation Fee					
Total Revenues	\$ -	\$ -	\$ 367,080	\$ -	\$ 50,000
Total Expenditures	\$ -	\$ -	\$ 367,080	\$ -	\$ 50,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
9520 - Railroad Depot					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 43,319	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 9,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (43,219)	\$ (9,000)	\$ -	\$ (9,000)	\$ -
9521 - CDCR Local Mitigation - "New"					
Total Revenues	\$ -	\$ -	\$ 508,600	\$ -	\$ 508,600
Total Expenditures	\$ -	\$ -	\$ 227,000	\$ -	\$ 508,600
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 281,600	\$ -	\$ -
9611 - Public Safety District					
Total Revenues	\$ 709,031	\$ 431,939	\$ 142,500	\$ 157,640	\$ 150,000
Total Expenditures	\$ 507,171	\$ 305,580	\$ 100,500	\$ 92,000	\$ 92,000
Transfers Out	\$ -	\$ -	\$ (42,000)	\$ (35,000)	\$ (38,000)
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 201,860	\$ 126,359	\$ 325	\$ 30,640	\$ 20,000
9612 - Community Oriented Policing Services (COPS)					
Total Revenues	\$ 104,252	\$ 96,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Expenditures	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 4,252	\$ (4,000)	\$ -	\$ -	\$ -
9613 - Measure M					
Total Revenues	\$ 372,290	\$ 420,696	\$ 333,484	\$ 372,993	\$ 378,484
Total Expenditures	\$ 317,279	\$ 369,212	\$ 285,091	\$ 344,385	\$ 338,000
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 55,011	\$ 51,484	\$ 48,393	\$ 28,608	\$ 40,484
TOTAL ALL REVENUES	\$ 5,193,186	\$ 5,094,978	\$ 6,607,665	\$ 4,490,227	\$ 5,373,101
OTHER FINANCING SOURCES (USES)					
Proceeds of Debt	\$ 2,003,150	\$ 1,600,000	\$ 1,600,000	\$ -	\$ -
Transfers In	\$ 288,239	\$ 1,852,799	\$ 42,000	\$ 35,000	\$ 47,000
Transfers Out	\$ (288,239)	\$ (1,852,798)	\$ (42,000)	\$ (35,000)	\$ (47,000)
Other Financing Sources	\$ -	\$ -	\$ (24,708)	\$ (24,708)	\$ (14,932)
Prior Year Cash Carry	\$ -	\$ -	\$ 117,188	\$ -	\$ 525,000
TOTAL REVENUES WITH OTHER FINANCING SOURCES	\$ 7,196,336	\$ 6,694,979	\$ 8,300,145	\$ 4,465,519	\$ 5,883,169
TOTAL ALL EXPENSES	\$ 6,477,958	\$ 5,693,273	\$ 7,553,606	\$ 4,087,463	\$ 5,841,293
CONTINGENCY	\$ 718,378	\$ 1,001,706	\$ 746,539	\$ 378,056	\$ 41,876

General Fund

CITY OF IONE FY 2017-18 PRELIMINARY BUDGET

1111 GENERAL FUND BY DEPARTMENTS

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
01 General					
41 Taxes	\$ 1,735,874	\$ 1,959,428	\$ 1,538,692	\$ 1,711,436	\$ 1,746,600
42 Licenses and Permits	\$ 39,440	\$ 81,630	\$ 175,000	\$ 76,845	\$ 87,500
43 Fines, forfeits and Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
44 Use of Money and Property	\$ 2,290	\$ 61,737	\$ 50,758	\$ 50,820	\$ 51,050
45 Other Governmental Agencies	\$ 18,459	\$ -	\$ -	\$ -	\$ -
46 Charges for Current Services	\$ 13,198	\$ 40,204	\$ 72,000	\$ 49,991	\$ 56,000
47 Other Revenues	\$ 6,298	\$ 15,296	\$ 500	\$ 2,505	\$ 500
Total Revenues	\$ 1,815,559	\$ 2,158,295	\$ 1,836,950	\$ 1,891,597	\$ 1,941,650
21 City Manager					
46 Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
25 Finance					
46 Charges for Services	\$ 440	\$ 3,252	\$ 15,000	\$ 2,050	\$ 3,000
Total Revenues	\$ 440	\$ 3,252	\$ 15,000	\$ 2,050	\$ 3,000
30 Police					
41 Taxes	\$ 4,578	\$ 4,269	\$ 3,600	\$ 4,306	\$ 4,000
42 Licenses and Permits	\$ 1,176	\$ 1,219	\$ 1,200	\$ 1,437	\$ 1,500
43 Fines, forfeits and Penalties	\$ 11,848	\$ 19,930	\$ 9,960	\$ 11,542	\$ 10,500
45 Other Governmental Agencies	\$ 212,978	\$ 31,249	\$ -	\$ -	\$ -
46 Charges for Current Services	\$ -	\$ -	\$ -	\$ -	\$ -
47 Other Revenues	\$ 21,617	\$ 2,333	\$ 14,010	\$ 39,326	\$ 5,000
Total Revenues	\$ 252,197	\$ 59,000	\$ 28,770	\$ 56,611	\$ 21,000
35 Fire					
42 Licenses and Permits	\$ 345	\$ 280	\$ 6,885	\$ 8,500	\$ 8,352
44 Use of Money and Property	\$ 44,597	\$ 65,793	\$ 22,500	\$ 20,764	\$ 22,500
47 Other Revenues	\$ 1,542	\$ 1,268	\$ 8,000	\$ 34,615	\$ 6,000
Total Revenues	\$ 46,483	\$ 67,341	\$ 37,385	\$ 63,879	\$ 36,852
40 Planning					
46 Charges for Current Services	\$ 500	\$ 250	\$ 15,000	\$ 1,766	\$ 2,000
Total Revenues	\$ 500	\$ 250	\$ 15,000	\$ 1,766	\$ 2,000
62 Parks					
44 Use of Money and Property	\$ 38,654	\$ 47,037	\$ 32,600	\$ 29,644	\$ 35,000
45 Other Governmental Agencies	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 106,000
46 Charges for Current Services	\$ -	\$ -	\$ -	\$ -	\$ -
47 Other Revenues	\$ 14,247	\$ 5,701	\$ -	\$ 3,046	\$ -
Total Revenues	\$ 57,901	\$ 57,738	\$ 32,600	\$ 32,690	\$ 141,000
Total General Fund Revenue - All Departments	\$ 2,173,081	\$ 2,345,877	\$ 1,965,705	\$ 2,048,593	\$ 2,145,502

CITY OF IONE FY 2016-17 FINAL BUDGET

1111 GENERAL FUND BY DEPARTMENTS

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
EXPENDITURES:					
10 City Council					
51 Salaries and Employee Benefits	\$ 12,918	\$ 12,918	\$ 16,800	\$ 12,917	\$ 13,670
61 Services and Supplies	\$ 6,141	\$ 2,288	\$ 7,200	\$ 3,681	\$ 7,000
62 Other Expenses	\$ 4,259	\$ 4,193	\$ 4,920	\$ -	\$ 4,920
Total Expenditures	\$ 23,318	\$ 19,399	\$ 28,920	\$ 16,598	\$ 25,590
21 City Manager					
51 Salaries and Employee Benefits	\$ 73,765	\$ 65,056	\$ 39,132	\$ 65,206	\$ 39,123
61 Services and Supplies	\$ 1,895	\$ 575	\$ 1,600	\$ 575	\$ 575
62 Other Expenses	\$ 14,109	\$ 50	\$ 1,200	\$ 609	\$ 1,200
Total Expenditures	\$ 89,769	\$ 65,681	\$ 41,932	\$ 66,390	\$ 40,898
22 City Clerk/Admin Assistant					
51 Salaries and Employee Benefits	\$ 93,256	\$ 98,867	\$ 86,084	\$ 86,440	\$ 92,870
61 Services and Supplies	\$ 4,949	\$ 4,211	\$ 4,000	\$ 5,463	\$ 1,000
62 Other Expenses	\$ 129	\$ 117	\$ 4,725	\$ 2,846	\$ 2,900
Total Expenditures	\$ 98,334	\$ 103,195	\$ 94,809	\$ 94,749	\$ 96,770
25 Finance					
51 Salaries and Employee Benefits	\$ 109,915	\$ 89,668	\$ 106,461	\$ 90,420	\$ 85,387
61 Services and Supplies	\$ 927	\$ -	\$ 3,000	\$ 22	\$ 3,000
62 Other Expenses	\$ 13,681	\$ 24,697	\$ 20,270	\$ 5,170	\$ 6,170
92 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 124,523	\$ 114,365	\$ 129,731	\$ 95,612	\$ 94,557
26 Treasurer					
51 Salaries and Employee Benefits	\$ 2,364	\$ 2,762	\$ 2,916	\$ 2,916	\$ 2,916
Total Expenditures	\$ 2,364	\$ 2,762	\$ 2,916	\$ 2,916	\$ 2,916
28 Legal					
62 Other Expenses	\$ 114,372	\$ 94,125	\$ 36,000	\$ 55,084	\$ 56,000
Total Expenditures	\$ 114,372	\$ 94,125	\$ 36,000	\$ 55,084	\$ 56,000
30 Police					
51 Salaries and Employee Benefits	\$ 608,312	\$ 459,385	\$ 627,686	\$ 604,035	\$ 649,160
61 Services and Supplies	\$ 151,159	\$ 161,625	\$ 175,600	\$ 163,770	\$ 176,000
62 Other Expenses	\$ 46,046	\$ 21,956	\$ 27,225	\$ 21,067	\$ 26,100
Total Expenditures	\$ 805,517	\$ 642,967	\$ 830,511	\$ 788,872	\$ 851,260
35 Fire					
51 Salaries and Employee Benefits	\$ 17,360	\$ 2,159	\$ 43,844	\$ -	\$ 252
61 Services and Supplies	\$ 23,501	\$ 19,576	\$ 41,600	\$ 41,910	\$ 41,600
62 Other Expenses	\$ 29,970	\$ 22,902	\$ 33,000	\$ 28,176	\$ 33,000
88 Capital Expenses	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Total Expenditures	\$ 70,831	\$ 44,637	\$ 138,444	\$ 70,086	\$ 74,852
40 Planning					

51 Salaries and Employee Benefits	\$ -	\$ 581	\$ 660	\$ 412	\$ 660
61 Services and Supplies	\$ 912	\$ 2,329	\$ 2,750	\$ 565	\$ 2,000
62 Other Expenses	\$ 15,828	\$ 26,485	\$ 45,000	\$ 45,759	\$ 45,000
Total Expenditures	\$ 16,740	\$ 29,395	\$ 48,410	\$ 46,736	\$ 47,660

CITY OF IONE FY 2016-17 FINAL BUDGET

1111 GENERAL FUND BY DEPARTMENTS

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
EXPENDITURES:					
45 Building					
51 Salaries and Employee Benefits	\$ 29,752	\$ 14,301	\$ 7,150	\$ -	\$ -
61 Services and Supplies	\$ 627	\$ 206	\$ -	\$ -	\$ -
62 Other Expenses	\$ 26,703	\$ 69,684	\$ 143,500	\$ 188,495	\$ 185,000
Total Expenditures	\$ 57,082	\$ 84,192	\$ 150,650	\$ 188,495	\$ 185,000
50 Engineer					
62 Other Expenses	\$ 45,373	\$ 10,149	\$ 7,500	\$ 27,313	\$ 27,000
Total Expenditures	\$ 45,373	\$ 10,149	\$ 7,500	\$ 27,313	\$ 27,000
62 Parks & Recreation					
51 Salaries and Employee Benefits	\$ 135,190	\$ 130,192	\$ 132,854	\$ 124,946	\$ 121,487
61 Services and Supplies	\$ 106,725	\$ 90,565	\$ 90,900	\$ 91,522	\$ 105,900
62 Other Expenses	\$ 41,712	\$ 25,832	\$ 28,700	\$ 14,950	\$ 32,200
88 Capital Expenses	\$ 14,470	\$ 106,634	\$ 74,125	\$ 58,454	\$ 129,500
Total Expenditures	\$ 298,097	\$ 353,223	\$ 326,579	\$ 289,872	\$ 389,087
64 Administration Services					
51 Salaries and Employee Benefits	\$ 79,203	\$ 67,667	\$ 73,870	\$ 78,820	\$ 76,948
61 Services and Supplies	\$ 96,340	\$ 78,354	\$ 75,500	\$ 77,820	\$ 87,500
62 Other Expenses	\$ 52,874	\$ 75,279	\$ 96,185	\$ 62,233	\$ 85,075
88 Capital Expenses	\$ 15,997	\$ 22,859	\$ -	\$ 1,970	\$ -
92 Miscellaneous Expense	\$ 9,695	\$ 8,067	\$ 57,332	\$ 390	\$ -
Total Expenditures	\$ 254,109	\$ 252,225	\$ 302,887	\$ 221,233	\$ 249,523
Total General Fund Expenditures - All Departments	\$ 2,000,428	\$ 1,816,315	\$ 2,139,289	\$ 1,963,956	\$ 2,141,113
OTHER FINANCING SOURCES (USES)					
Jackson Rancheria Loan	\$ -	\$ -	\$ (9,000)	\$ (9,000)	\$ (9,000)
Amador County Sales Tax Loan	\$ -	\$ -	\$ (15,708)	\$ (15,708)	\$ -
Fire loan payments for Fd 9511	\$ -	\$ -	\$ -	\$ -	\$ (14,932)
Interfund Borrowing Payment	\$ -	\$ -	\$ (12,156)	\$ (12,156)	\$ -
Interfund Transfer In fr 7113 to Dept 62 ADA CIP	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Transfer In - Fd 9611 Public Safety to Dept 35	\$ -	\$ -	\$ 42,000	\$ 35,000	\$ 38,000
Carry Over from FY 15-16	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 55,136	\$ 48,136	\$ 14,068
Net General Fund Income (Loss)	\$ 172,653	\$ 529,561	\$ (118,448)	\$ 132,773	\$ 18,457

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

1111 - General Fund

Assets

		<u>Actual</u>
1111-00-1271	Clearing Account	\$0.00
1111-01-1110	Cash in Bank	\$200,965.34
1111-01-1125	Bank of Amador Checking	\$10,090.47
1111-01-1151	Petty Cash	\$100.00
1111-01-1210	Accounts Receivable	\$36,910.91
1111-01-1244	Accrued Receivable	\$9,807.53
1111-01-1250	Prepaid Items	\$18,639.41
1111-01-1255	Deposits With Others	\$61,592.46
1111-01-1995	Advances To Other Funds	\$662,453.10
	Total Assets	<u><u>\$1,000,559.22</u></u>

Liabilities and Fund Balance

Liabilities

1111-01-2110	Accounts Payable	\$35,829.80
1111-01-2911	Due to Other Funds	\$56,617.00
1111-01-2921	Advances From Other Funds	\$1,371,699.54
1111-22-2120	Taxes and Withholding	\$0.00
1111-30-2120	Taxes and Withholding	\$0.00
1111-30-2411	Deferred Revenue	\$0.00
1111-35-2120	Taxes and Withholding	\$0.00
1111-62-2120	Taxes and Withholding	\$0.00
1111-62-2411	Deferred Revenue	\$0.00
1111-97-2222	Deposit from Developer	\$18,000.00
	Total Liabilities	<u><u>\$1,482,146.34</u></u>

Fund Balance

1111-01-3110	Fund Balance	(\$481,587.12)
	Total Fund Balance	<u><u>(\$481,587.12)</u></u>

	Total Liabilities and Fund Balance	<u><u>\$1,000,559.22</u></u>
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CITY OF IONE
1111 01-00 GENERAL

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18	
REVENUES:						
41 Taxes						
4111	Current Sec & Unsecured Prop Tax	\$ 563,724	\$ 601,862	\$ 576,800	\$ 617,740	\$ 630,000
4112	Property Tax In Lieu of VLF	\$ 896,950	\$ 979,991	\$ 734,832	\$ 822,682	\$ 835,000
4113	Prop Tax in Lieu of Sales Tax	\$ 49,519	\$ 14,537	\$ 14,600	\$ -	\$ -
4117	Homeowners Property Tax Relief	\$ 7,625	\$ 7,564	\$ 4,960	\$ 6,567	\$ 6,500
4119	Motor Vehicle In Lieu Tax	\$ 3,245	\$ -	\$ 3,100	\$ -	\$ -
4131	Sales and Use Tax	\$ 113,897	\$ 238,675	\$ 102,000	\$ 164,236	\$ 175,000
4151	Transient Occupancy Tax	\$ -	\$ 4,200	\$ 2,400	\$ 77	\$ 100
4161	Utilities Franchise	\$ 92,922	\$ 95,729	\$ 93,000	\$ 77,857	\$ 80,000
4171	Real Property Transfer Tax	\$ 7,992	\$ 16,870	\$ 7,000	\$ 22,277	\$ 20,000
TOTAL 41 Taxes		\$ 1,735,874	\$ 1,959,428	\$ 1,538,692	\$ 1,711,436	\$ 1,746,600
42 Licenses and Permits						
4211	Business License Tax	\$ 5,069	\$ 6,807	\$ 5,000	\$ 6,428	\$ 6,500
4221	Construction Permits	\$ 32,421	\$ 72,873	\$ 168,000	\$ 69,667	\$ 80,000
4232	Encroachment Permits	\$ 1,950	\$ 1,950	\$ 2,000	\$ 750	\$ 1,000
TOTAL 42 Licenses and Permits		\$ 39,440	\$ 81,630	\$ 175,000	\$ 76,845	\$ 87,500
43 Fines, Forfeits and Penalties						
4341	Interest Penalties & Delinquent	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL 43 Fines, Forfeits and Penalties		\$ -	\$ -	\$ -	\$ -	\$ -
44 Use of Money and Property						
4411	Investment Income	\$ 1,538	\$ 15,767	\$ 7,000	\$ 6,777	\$ 7,000
4420	Vacant Property Fee	\$ 520	\$ 290	\$ 200	\$ 220	\$ 250
4431	Golf Course Lease Revenue	\$ -	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
4441	Insurance Reimbursements	\$ 232	\$ 886	\$ 558	\$ 823	\$ 800
4442	Workers Compensation Dividends	\$ -	\$ -	\$ -	\$ -	\$ -
4461	Interest Charges	\$ -	\$ 1,794	\$ -	\$ -	\$ -
TOTAL 44 Use of Money and Property		\$ 2,290	\$ 61,737	\$ 50,758	\$ 50,820	\$ 51,050
45 Other Governmental Agencies						
4571	Mandated Cost Reimbursement	\$ 18,459	\$ -	\$ -	\$ -	\$ -
TOTAL 50 Other Governmental Agencies		\$ 18,459	\$ -	\$ -	\$ -	\$ -
46 Charges for Current Services						
4621	Plan Checking Fees	\$ 13,078	\$ 40,204	\$ 72,000	\$ 49,275	\$ 55,000
4641	Building Inspection Fees	\$ 120	\$ -	\$ -	\$ 716	\$ 1,000
TOTAL 46 Charges for Current Services		\$ 13,198	\$ 40,204	\$ 72,000	\$ 49,991	\$ 56,000
47 Other Revenues						
4788	Sales of Agendas & Copies	\$ 31	\$ 136	\$ -	\$ -	\$ -
4790	Donations	\$ -	\$ -	\$ -	\$ -	\$ -
4791	Miscellaneous Reimbursements	\$ 5,397	\$ 11	\$ -	\$ 68	\$ -
4792	Miscellaneous Revenues	\$ 871	\$ 15,149	\$ 500	\$ 2,438	\$ 500
4798	Cash Over (Short)	\$ -	\$ -	\$ -	\$ -	\$ -
4799	Reimbursed Developer Expensed	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL 47 Other Revenues		\$ 6,298	\$ 15,296	\$ 500	\$ 2,505	\$ 500
Total Revenues		\$ 1,815,559	\$ 2,158,295	\$ 1,836,950	\$ 1,891,597	\$ 1,941,650

**CITY OF IONE
1111 10-00 CITY COUNCIL**

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
EXPENDITURES:					
51 Salaries and Employee Benefits					
5120 Salaries & Wages Elected	\$ 12,000	\$ 12,000	\$ 15,000	\$ 12,000	\$ 12,000
5215 FICA	\$ 918	\$ 918	\$ 1,800	\$ 917	\$ 1,670
51 Sub Total Salaries and Employee Benefits	\$ 12,918	\$ 12,918	\$ 16,800	\$ 12,917	\$ 13,670
61 Services and Supplies					
6122 Training	\$ 750	\$ 575	\$ 3,000	\$ 2,038	\$ 3,000
6150 Advertising	\$ 5,391	\$ 1,713	\$ 4,200	\$ 1,643	\$ 4,000
61 Sub Total Services and Supplies	\$ 6,141	\$ 2,288	\$ 7,200	\$ 3,681	\$ 7,000
62 Other Expenses					
6240 Membership and Dues	\$ 4,048	\$ 4,193	\$ 4,320	\$ -	\$ 4,320
6250 Travel, Conference & Meetings	\$ 212	\$ -	\$ 600	\$ -	\$ 600
62 Subtotal Other Expenses	\$ 4,259	\$ 4,193	\$ 4,920	\$ -	\$ 4,920
Total Expenditures	\$ 23,318	\$ 19,399	\$ 28,920	\$ 16,598	\$ 25,590
Other General Fund-Net Contribution	\$ 23,318	\$ 19,399	\$ 28,920	\$ 16,598	\$ 25,590

CITY OF IONE
1111 21-00 CITY MANAGER

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18 TOTAL
REVENUES:					
46 Charges for Services					
4620 Administration Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages	\$ 66,096	\$ 53,013	\$ 31,500	\$ 52,500	\$ 31,500
5211 Employee Health Insurance	\$ 2,761	\$ 4,482	\$ 2,700	\$ 4,500	\$ 2,700
5212 Dental, Vision & life Insurance	\$ 230	\$ 325	\$ 327	\$ 544	\$ 326
5213 PERS Retirement Expense	\$ 2,531	\$ 3,252	\$ 2,065	\$ 3,428	\$ 2,057
5215 FICA	\$ 2,017	\$ 3,854	\$ 2,410	\$ 4,016	\$ 2,410
5218 State Unemployment Insurance	\$ 130	\$ 130	\$ 130	\$ 218	\$ 130
51 Total Salaries and Employee Benefits	\$ 73,765	\$ 65,056	\$ 39,132	\$ 65,206	\$ 39,123
61 Services and Supplies					
6111 Office Supplies	\$ -	\$ -	\$ 400	\$ -	\$ -
6120 Special Department Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6122 Training	\$ 1,895	\$ 575	\$ 1,200	\$ 575	\$ 575
6170 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 1,895	\$ 575	\$ 1,600	\$ 575	\$ 575
62 Other Expenses					
6215 Pro & Special Services Other	\$ 14,054	\$ -	\$ -	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
6240 Membership and Dues	\$ -	\$ 50	\$ 600	\$ 150	\$ 600
6250 Travel, Conference & Meetings	\$ 55	\$ -	\$ 600	\$ 459	\$ 600
62 Subtotal Other Expenses	\$ 14,109	\$ 50	\$ 1,200	\$ 609	\$ 1,200
Total Expenditures	\$ 89,769	\$ 65,681	\$ 41,932	\$ 66,390	\$ 40,898
Other General Fund-Net Contribution	\$ 89,769	\$65,681	\$41,932	\$66,390	\$ 40,898

Notes:

CITY OF IONE
 1111 22-00 CITY CLERK/ADMIN ASSISTANT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	PROJECTED 2016-17	Proposed 2017-18
EXPENDITURES:					
51 Employee Services					
5110 Salaries & Wages - Regular Employees	\$ 65,841	\$ 46,589	\$ 36,684	\$ 42,929	\$ 48,362
5120 Salaries & Wages Elected Official	\$ 2,087	\$ 21,420	\$ 21,600	\$ 23,400	\$ 23,400
5211 Employee Health	\$ 9,845	\$ 13,274	\$ 15,174	\$ 10,258	\$ 10,500
5212 Dental, Vision & Life Ins	\$ 635	\$ 856	\$ 747	\$ 1,407	\$ 1,397
5213 PERS Retirement Expense	\$ 1,588	\$ 2,141	\$ 2,176	\$ 2,614	\$ 2,636
5216 Social Security Expense	\$ 3,334	\$ 4,496	\$ 4,920	\$ 5,028	\$ 5,490
5218 State Unemployment Insurance	\$ 477	\$ 643	\$ 651	\$ 804	\$ 1,085
5220 PARS Supplemental Retirement Annuity Plan	\$ 9,448	\$ 9,448	\$ 4,132	\$ -	\$ -
50 Subtotal Salaries and Employee Benefits	\$ 93,256	\$ 98,867	\$ 86,084	\$ 86,440	\$ 92,870
61 Services & Supplies					
6120 Special Departmental Expense	\$ 4,949	\$ 4,211	\$ 4,000	\$ 5,463	\$ 1,000
61 Subtotal Services & Supplies	\$ 4,949	\$ 4,211	\$ 4,000	\$ 5,463	\$ 1,000
62 Other Expenses					
6240 Membership and Dues	\$ 50	\$ 90	\$ 4,625	\$ 2,846	\$ 2,900
6250 Travel, Conference & Meetings	\$ 79	\$ 27	\$ 100	\$ -	\$ -
62 Subtotal Other Expenses	\$ 129	\$ 117	\$ 4,725	\$ 2,846	\$ 2,900
Total Expenditures	\$ 98,334	\$ 103,195	\$ 94,809	\$ 94,749	\$ 96,770
Other General Fund-Net Contribution	\$ 98,334	\$ 103,195	\$ 94,809	\$ 94,749	\$ 96,770

CITY OF IONE
1111 25-00 FINANCE DEPARTMENT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	PROJECTED 2016-17	Proposed 2017-18 TOTAL
REVENUES:					
46 Charges for Services					
4620 Administration Fees	\$ 440	\$ 3,252	\$ 15,000	\$ 2,050	\$ 3,000
Total Charges for Services	\$ 440	\$ 3,252	\$ 15,000	\$ 2,050	\$ 3,000
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 80,845	\$ 55,500	\$ 58,034	\$ 57,621	\$ 51,364
5210 In Lieu Health Benefits	\$ 750	\$ 750	\$ 750	\$ 1,318	\$ -
5211 Employee Health Insurance	\$ 11,612	\$ 13,701	\$ 20,960	\$ 8,148	\$ 11,090
5212 Dental, Vision & Life Ins	\$ 1,133	\$ 1,337	\$ 1,582	\$ 2,280	\$ 881
5213 PERS Retirement Expense	\$ 2,832	\$ 3,342	\$ 4,515	\$ 3,578	\$ 3,354
5213 PERS Side-Fund Liability	\$ 9,062	\$ 10,694	\$ 14,912	\$ 12,037	\$ 14,402
5214 PERS Employers Paid Employees Share	\$ -	\$ -	\$ -	\$ -	\$ -
5216 Social Security	\$ 3,115	\$ 3,676	\$ 4,908	\$ 4,895	\$ 3,929
5218 State Unemployment Insurance	\$ 566	\$ 668	\$ 800	\$ 543	\$ 367
51 Subtotal Salaries and Employee Benefits	\$ 109,915	\$ 89,668	\$ 106,461	\$ 90,420	\$ 85,387
61 Services and Supplies					
6111 Office Expense	\$ -	\$ -	\$ -	\$ 22	\$ -
6122 Training	\$ 927	\$ -	\$ 3,000	\$ -	\$ 3,000
61 Subtotal Services and Supplies	\$ 927	\$ -	\$ 3,000	\$ 22	\$ 3,000
62 Other Expenses					
6203 Maintenance & Operation of Equipment	\$ 301	\$ 6,907	\$ 7,000	\$ 5,000	\$ 5,000 FE
6211 Prof & Special Services - Accountant	\$ 13,380	\$ 10,500	\$ 12,000	\$ -	\$ -
6215 Pro & Special Services Other	\$ -	\$ -	\$ -	\$ -	\$ -
6220 Other Contractual Services	\$ -	\$ 7,120	\$ -	\$ -	\$ -
6240 Membership and Dues	\$ -	\$ 170	\$ 170	\$ 170	\$ 170
6250 Travel, Conference & Meetings	\$ -	\$ -	\$ 1,100	\$ -	\$ 1,000
62 Subtotal Other Expenses	\$ 13,681	\$ 24,697	\$ 20,270	\$ 5,170	\$ 6,170
88 Capital Outlay and Fixed Assets					
8814 New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
88 Sub total New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
92 Miscellaneous Expense					
9231 Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
93 Retirement of Principal					
Total Expenditures	\$ 124,523	\$ 114,365	\$ 129,731	\$ 95,612	\$ 94,557
Other General Fund-Net Contribution	\$ 124,083	\$ 111,113	\$ 114,731	\$ 93,562	\$ 91,557

CITY OF IONE
1111 26-00 CITY TREASURER

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	PROJECTED 2016-17	Proposed 2017-18
EXPENDITURES:					
51 Salaries and Employee Benefits					
5120 Salaries & Wages Elected Official	\$ 2,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
5215 Social Security	\$ 114	\$ 253	\$ 360	\$ 360	\$ 360
5218 State Unemployment Insurance	\$ 50	\$ 109	\$ 156	\$ 156	\$ 156
51 Sub Total Employee Services	\$ 2,364	\$ 2,762	\$ 2,916	\$ 2,916	\$ 2,916
Total Expenditures	\$ 2,364	\$ 2,762	\$ 2,916	\$ 2,916	\$ 2,916
Other General Fund-Net Contribution	\$ 2,364	\$ 2,762	\$ 2,916	\$ 2,916	\$ 2,916

CITY OF IONE
1111 28-00 LEGAL SERVICES

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
EXPENDITURES:					
62 Other Expenses					
6210 Prof & Special Services - Attorney	\$ 96,122	\$ 94,125	\$ 36,000	\$ 55,084	\$ 36,000
6210 Litigation Reserve	\$ 18,250	\$ -	\$ -		\$ 20,000
62 Subtotal Other Expenses	\$ 114,372	\$ 94,125	\$ 36,000	\$ 55,084	\$ 56,000
Total Expenditures	\$ 114,372	\$ 94,125	\$ 36,000	\$ 55,084	\$ 56,000
Other General Fund-Net Contribution	\$ 114,372	\$ 94,125	\$ 36,000	\$ 55,084	\$ 56,000

CITY OF IONE
1111 30-00 POLICE DEPARTMENT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	PROJECTED 2016-17	PROPOSED 2017-18
REVENUES:					
41 Taxes					
4132 Sales Tax - Public Safety	\$ 4,578	\$ 4,269	\$ 3,600	\$ 4,306	\$ 4,000
41 Taxes	\$ 4,578	\$ 4,269	\$ 3,600	\$ 4,306	\$ 4,000
42 Licenses and Permits					
4281 Concealed Weapons Permits	\$ 1,176	\$ 1,219	\$ 1,200	\$ 1,437	\$ 1,500
42 Licenses and Permits	\$ 1,176	\$ 1,219	\$ 1,200	\$ 1,437	\$ 1,500
43 Fines, Forfeits and Penalties					
4311 Vehicle Code Fines	\$ 10,858	\$ 18,725	\$ 9,000	\$ 11,022	\$ 10,000
4381 Parking Citations Revenue	\$ 990	\$ 1,205	\$ 960	\$ 520	\$ 500
43 Fines, Forfeits and Penalties	\$ 11,848	\$ 19,930	\$ 9,960	\$ 11,542	\$ 10,500
45 Other Governmental Agencies					
4566 CDCR Reimbursements	\$ 20,524	\$ 11,671	\$ -	\$ -	\$ -
4567 OTS Grant	\$ 9,486	\$ 19,578	\$ -	\$ -	\$ -
4571 Mandated Cost Reimbursement	\$ 16,562	\$ -	\$ -	\$ -	\$ -
4589 ACCNET Reimbursement-Salary	\$ 166,405	\$ -	\$ -	\$ -	\$ -
45 Other Government Agencies	\$ 212,978	\$ 31,249	\$ -	\$ -	\$ -
47 Other Revenues					
4701 Surplus Items Sold	\$ 7,024	\$ -	\$ -	\$ -	\$ -
4783 Special Police Department Services	\$ 10	\$ 560	\$ 650	\$ 560	\$ 650
4789 Police Report Revenue	\$ 135	\$ 385	\$ 360	\$ 295	\$ 350
4790 Donations	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000
4791 Miscellaneous Reimbursements (training)	\$ 14,448	\$ 388	\$ 12,000	\$ 36,471	\$ 3,000
47 Other Revenues	\$ 21,617	\$ 2,333	\$ 14,010	\$ 39,326	\$ 5,000
Total Revenues	\$ 252,197	\$ 59,000	\$ 28,770	\$ 56,611	\$ 21,000
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 426,962	\$ 390,408	\$ 407,186	\$ 402,120	\$ 428,253
5114 Longevity Pay	\$ -	\$ 1,465	\$ 1,731	\$ 1,826	\$ 1,852
5114 Incentive Pay	\$ 5,314	\$ 8,148	\$ 10,955	\$ 9,497	\$ 14,880
5115 Holiday Pay	\$ 13,506	\$ 10,922	\$ 11,959	\$ 11,632	\$ 12,338
5130 Overtime Expense	\$ 28,937	\$ 17,712	\$ 20,000	\$ 18,630	\$ 17,500
5135 OTS Grant - Labor	\$ 10,460	\$ 4,148	\$ -	\$ -	\$ -
5199 Interfund reimbursements-COPS/CDCR	\$ (100,000)	\$ (174,357)	\$ (100,000)	\$ (100,000)	\$ (100,000)
5210 In Lieu Health Benefits	\$ 33,739	\$ 35,419	\$ 21,025	\$ 33,049	\$ 33,600
5211 Employee Health Insurance	\$ 20,934	\$ 36,139	\$ 51,890	\$ 39,973	\$ 24,964
5212 Dental, Vision & Life Ins	\$ 10,502	\$ 9,247	\$ 13,071	\$ 9,909	\$ 11,397
5213 PERS Retirement Expense	\$ 115,957	\$ 56,481	\$ 59,882	\$ 58,998	\$ 61,157
5213 PERS Side-Fund Liability	\$ -	\$ 76,188	\$ 168,221	\$ 162,246	\$ 181,795
5216 Social Security	\$ 39,043	\$ 31,275	\$ 33,360	\$ 31,079	\$ 36,898
5217 Deferred Compensation Match	\$ 6,600	\$ 8,515	\$ 8,410	\$ 8,277	\$ 8,400
5218 State Unemployment Insurance	\$ 3,132	\$ 2,650	\$ 2,700	\$ 3,807	\$ 2,666
6140 Clothing & Personal Expense	\$ 6,217	\$ 5,136	\$ 4,992	\$ 4,992	\$ 5,460
5220 PARS Supplemental Retirement Annuity Plan	\$ 8,608	\$ 8,608	\$ 4,304	\$ -	\$ -
5299 Interfund reimbursements-Public Safety Funds	\$ (21,599)	\$ (68,718)	\$ (92,000)	\$ (92,000)	\$ (92,000)

1111 30-00 POLICE DEPARTMENT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	PROJECTED 2016-17	PROPOSED 2017-18
51 Subtotal Salaries and Employee Benefits	\$ 608,312	\$ 459,385	\$ 627,686	\$ 604,035	\$ 649,160
61 Services and Supplies					
6111 Office Expense	\$ 2,647	\$ 2,706	\$ 2,000	\$ 1,463	\$ 1,500
6119 Safety Equipment	\$ 2,617	\$ 1,354	\$ 2,000	\$ 210	\$ 1,500
6120 Special Departmental Expense	\$ 3,507	\$ 7,140	\$ 3,000	\$ 3,439	\$ 3,000
6121 Training Supplies	\$ 1,370	\$ 613	\$ 3,600	\$ -	\$ 5,000
6122 Training	\$ 7,853	\$ 5,291	\$ 15,000	\$ 8,184	\$ 13,000
6150 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ 133,166	\$ 144,522	\$ 150,000	\$ 150,474	\$ 152,000
61 Subtotal Services and Supplies	\$ 151,159	\$ 161,625	\$ 175,600	\$ 163,770	\$ 176,000
62 Other Expenses					
6201 Gasoline	\$ 26,209	\$ 13,411	\$ 16,000	\$ 12,570	\$ 15,000
6202 Maintenance & Operation of Vehicles	\$ 13,549	\$ 5,277	\$ 6,200	\$ 8,062	\$ 7,500
6203 Maintenance & Operation of Equipment	\$ 2,830	\$ 2,583	\$ 3,000	\$ 64	\$ 2,000
6215 Pro & Special Services Other	\$ 1,807	\$ 200	\$ 500	\$ -	\$ 500
6220 Other Contractual Services		\$ -	\$ 1,000	\$ -	\$ 500
6240 Membership and Dues	\$ 455	\$ 485	\$ 525	\$ 371	\$ 600
6250 Travel, Conference & Meetings	\$ 1,195	\$ -	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 46,046	\$ 21,956	\$ 27,225	\$ 21,067	\$ 26,100
Total Expenditures	\$ 805,517	\$ 642,967	\$ 830,511	\$ 788,872	\$ 851,260
OTHER FINANCING SOURCES (USES):					
Transfer in - Fd 9611 (Public Safety Dist)	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Transfer in - Fd 9612 (COPS)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in - Fd 9614 (Prop 172)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Other General Fund-Net Contribution	\$ 553,320	\$ 583,966	\$ 801,741	\$ 732,261	\$ 830,260

CITY OF IONE
1111 35-00 FIRE DEPARTMENT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
42 Licenses and Permits					
4231 Burn Permits	\$ 345	\$ 280	\$ 360	\$ 300	\$ 352
4232 Fire Sprinkler Inspection (New)	\$ -	\$ -	\$ 6,525	\$ 8,200	\$ 8,000
TOTAL 42 Licenses and Permits	\$ 345	\$ 280	\$ 6,885	\$ 8,500	\$ 8,352
44 Use of Money and Property					
4454 Special Fire Department Services	\$ 1,530	\$ 1,220	\$ 2,500	\$ 2,500	\$ 2,500
4455 Local Fire Deployment -Equipment	\$ 21,227	\$ 62,999	\$ 20,000	\$ 18,264	\$ 20,000
4566 CDCR Reimbursements	\$ 21,840	\$ 1,574	\$ -	\$ -	\$ -
44 Subtotal Use of Money and Property	\$ 44,597	\$ 65,793	\$ 22,500	\$ 20,764	\$ 22,500
47 Other Revenues					
4790 Donations	\$ -	\$ -	\$ 2,000	\$ -	\$ -
4791 Miscellaneous Reimbursements	\$ 1,542	\$ 1,268	\$ 6,000	\$ 34,615	\$ 6,000
47 Subtotal Other Revenues	\$ 1,542	\$ 1,268	\$ 8,000	\$ 34,615	\$ 6,000
Total Revenues	\$ 46,483	\$ 67,341	\$ 37,385	\$ 63,879	\$ 36,852
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 222,596	\$ 288,642	\$ 219,255	\$ 221,782	\$ 177,088
5140 Salaries & Wages - Paid Call Fireman	\$ 48,863	\$ 63,958	\$ 72,000	\$ 124,690	\$ 72,000
5199 Interfund reimbursements	\$ (272,254)	\$ (352,600)	\$ (291,255)	\$ (346,472)	\$ (249,088)
5210 In Lieu Health Benefits	\$ 4,015	\$ 8,231	\$ 3,750	\$ 7,393	\$ 7,500
5211 Employee Health Insurance	\$ 28,951	\$ 36,351	\$ 52,500	\$ 29,372	\$ 30,000
5212 Dental, Vision & Life	\$ 5,341	\$ 6,461	\$ 8,526	\$ 6,039	\$ 6,396
5213 PERS Retirement Expense	\$ 22,760	\$ 22,709	\$ 23,044	\$ 16,230	\$ 19,454
5213 PERS Side Fund Liability	\$ -	\$ -	\$ 143	\$ 143	\$ 252
5215 Social Security	\$ 19,205	\$ 25,190	\$ 22,281	\$ 24,775	\$ 19,055
5218 State Unemployment Insurance	\$ 5,215	\$ 4,567	\$ 4,200	\$ 5,275	\$ 4,083
6140 Clothing & Personal Expense	\$ 2,397	\$ 1,731	\$ 1,400	\$ 1,050	\$ 1,050
5299 Interfund reimbursements	\$ (69,728)	\$ (103,080)	\$ (72,000)	\$ (90,277)	\$ (87,538)
51/52 Subtotal Employee Salary and Benefits	\$ 17,360	\$ 2,159	\$ 43,844	\$ -	\$ 252
61 Services and Supplies					
6111 Office Expense	\$ 615	\$ 2,205	\$ 600	\$ 3,786	\$ 600
6119 Safety equipment	\$ 3,130	\$ 1,959	\$ 10,000	\$ 1,400	\$ 10,000
6120 Special Departmental Expense	\$ 2,227	\$ 897	\$ 3,000	\$ 8,534	\$ 3,000
6122 Training	\$ 453	\$ 160	\$ 3,000	\$ 3,678	\$ 3,000
6130 Small Tools	\$ 738	\$ 1,160	\$ 3,000	\$ 4,504	\$ 3,000
6160 Communications	\$ 3,056	\$ 2,652	\$ 5,000	\$ 5,001	\$ 5,000
6170 Utilities	\$ 8,189	\$ 9,271	\$ 8,500	\$ 9,599	\$ 8,500
6190 Maint. Of Bldgs. Structures, & Grounds	\$ 5,093	\$ 1,271	\$ 8,500	\$ 5,408	\$ 8,500
61 Subtotal Services and Supplies	\$ 23,501	\$ 19,576	\$ 41,600	\$ 41,910	\$ 41,600
62 Other Expenses					
6201 Gasoline	\$ 14,087	\$ 14,018	\$ 13,000	\$ 10,234	\$ 13,000
6202 Maintenance & Operation of Vehicles	\$ 8,444	\$ 3,836	\$ 10,000	\$ 8,402	\$ 10,000
6203 Maintenance & Operation of Equipment	\$ 7,438	\$ 5,048	\$ 8,000	\$ 9,540	\$ 8,000
6215 Prof & Spec Services - Other	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000

1111 35-00 FIRE DEPARTMENT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
62 Subtotal Other Expenses	\$ 29,970	\$ 22,902	\$ 33,000	\$ 28,176	\$ 33,000
88 Capital Expense and Fixed Assets					
8814 New Equipment	\$ -	\$ -	\$ 20,000	\$ -	\$ -
88 Subtotal Capital Expense and Fixed Assets	\$ -	\$ -	\$ 20,000	\$ -	\$ -
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 70,831	\$ 44,637	\$ 138,444	\$ 70,086	\$ 74,852
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ 24,347	\$ (22,704)	\$ 101,059	\$ 6,207	\$ (38,000)
OTHER FINANCING SOURCES (USES):					
Transfers in - Fd 9611 (Public Safety Dist)	\$ -	\$ -	\$ 42,000	\$ 35,000	\$ 38,000
Transfers in - Fd 9613 (Measure M)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in - Fd 9614 (Prop 172)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 42,000	\$ 35,000	\$ 38,000
Other General Fund-Net Contribution	\$ 24,347	\$ (22,704)	\$ 59,059	\$ (28,793)	\$ -

Note(s):

Measure M reimbursement for all salaries & benefits

CITY OF IONE
1111 40-00 PLANNING

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
46 Charges for Current Services					
4642 Planning Fees	\$ 500	\$ 250	\$ 15,000	\$ 1,766	\$ 2,000
46 Subtotal Charges for Current Services	\$ 500	\$ 250	\$ 15,000	\$ 1,766	\$ 2,000
Total Revenues	\$ 500	\$ 250	\$ 15,000	\$ 1,766	\$ 2,000
EXPENDITURES:					
51 Salaries and Employee Benefits					
5120 Elected and Appointed Stipends	\$ -	\$ 540	\$ 600	\$ 390	\$ 600
5211 Fringe Benefits	\$ -	\$ 41	\$ 60	\$ 22	\$ 60
51 Salaries and Employee Benefits	\$ -	\$ 581	\$ 660	\$ 412	\$ 660
61 Services and Supplies					
6150 Advertising	\$ 912	\$ 2,329	\$ 2,750	\$ 565	\$ 2,000
61 Subtotal Services and Supplies	\$ 912	\$ 2,329	\$ 2,750	\$ 565	\$ 2,000
62 Other Expenses					
6213 Pro & Special Services - Planner	\$ 15,828	\$ 26,485	\$ 45,000	\$ 45,759	\$ 45,000
62 Subtotal Other Expenses	\$ 15,828	\$ 26,485	\$ 45,000	\$ 45,759	\$ 45,000
Total Expenditures	\$ 16,740	\$ 29,395	\$ 48,410	\$ 46,736	\$ 47,660
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ 16,240	\$ 29,145	\$ 33,410	\$ 44,970	\$ 45,660
Other General Fund-Net Contribution	\$ 16,240	\$ 29,145	\$ 33,410	\$ 44,970	\$ 45,660

CITY OF IONE
 1111 45-00 BUILDING INSPECTION

	Audited 2014-15	Audited 2015-16	Audited 2016-17	Projected 2016-17	Proposed 2017-18
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 13,950	\$ -	\$ -	\$ -	\$ -
5215 Social Security	\$ 1,067	\$ -	\$ -	\$ -	\$ -
5218 State Unemployment Insurance	\$ 434	\$ -	\$ -	\$ -	\$ -
5220 PARS Supplemental Retirement Annuity Plan	\$ 14,301	\$ 14,301	\$ 7,150	\$ -	\$ -
51 Salaries and Employee Benefits	\$ 29,752	\$ 14,301	\$ 7,150	\$ -	\$ -
61 Services and Supplies					
6111 Office Expense	\$ 491	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ 136	\$ 206	\$ -	\$ -	\$ -
61 Subtotal Services and Supplies	\$ 627	\$ 206	\$ -	\$ -	\$ -
62 Other Expenses					
6201 Gasoline	\$ 265	\$ -	\$ -	\$ -	\$ -
6212 Prof & Spec Services - Engineer	\$ 26,438	\$ 69,684	\$ -	\$ -	\$ -
6215 Prof & Spec Services - Other	\$ -	\$ -	\$ 143,500	\$ 188,495	\$ 185,000
6240 Membership and Dues	\$ -	\$ -	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 26,703	\$ 69,684	\$ 143,500	\$ 188,495	\$ 185,000
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 57,082	\$ 84,192	\$ 150,650	\$ 188,495	\$ 185,000
Other General Fund-Net Contribution	\$ 57,082	\$ 84,192	\$ 150,650	\$ 188,495	\$ 185,000

**CITY OF IONE
1111 50-00 ENGINEERING**

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
46 Charges for Current Services					
4621 Plan Checking Fees	\$ -	\$ -	\$ -	\$ -	\$ -
46 Subtotal Charges for Current Services	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:					
62 Other Expenses					
6212 Prof. & Special Services - Engineer	\$ 45,373	\$ 10,149	\$ 7,500	\$ 27,313	\$ 27,000
62 Subtotal Other Expenses	\$ 45,373	\$ 10,149	\$ 7,500	\$ 27,313	\$ 27,000
Total Expenditures	\$ 45,373	\$ 10,149	\$ 7,500	\$ 27,313	\$ 27,000
Other General Fund-Net Contribution	\$ 45,373	\$ 10,149	\$ 7,500	\$ 27,313	\$ 27,000

CITY OF IONE
1111 62-00 PARKS & RECREATION

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected	Proposed 2017-18
REVENUES:					
44 Use of Money and Property					
4421 Rental Revenue	\$ 38,654	\$ 47,037	\$ 32,600	\$ 29,644	\$ 35,000
44 Subtotal Use of Money and Property	\$ 38,654	\$ 47,037	\$ 32,600	\$ 29,644	\$ 35,000
45 Other Government Agencies					
4562 Other State/County Revenue	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 106,000
45 Subtotal Other Government Agencies	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 106,000
46 Charges for Current Services					
4644 Pool Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
46 Subtotal Charges for Current Services	\$ -	\$ -	\$ -	\$ -	\$ -
47 Other Revenue					
4701 Surplus Items Sold	\$ 13,847	\$ 5,701	\$ -	\$ 2,506	\$ -
4790 Pool Donations	\$ -	\$ -	\$ -	\$ -	\$ -
4792 Miscellaneous Revenue	\$ 400	\$ -	\$ -	\$ 540	\$ -
47 Other Revenue	\$ 14,247	\$ 5,701	\$ -	\$ 3,046	\$ -
TOTAL REVENUES	\$ 57,901	\$ 57,738	\$ 32,600	\$ 32,690	\$ 141,000
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 89,172	\$ 74,711	\$ 54,258	\$ 81,104	\$ 55,165
5110 Salaries & Wages Regular Employees - Arena	\$ -	\$ -	\$ 9,920	\$ -	\$ 9,974
5110 Salaries & Wages Regular Employees - Pool	\$ -	\$ -	\$ 7,924	\$ -	\$ 5,564
5110 Salaries & Wages-Extra Help	\$ -	\$ -	\$ 6,180	\$ -	\$ -
5113 Longevity Pay	\$ -	\$ -	\$ -	\$ -	\$ -
5130 Overtime Expense	\$ 338	\$ -	\$ -	\$ -	\$ -
5210 In Lieu Medical Ins.	\$ 32	\$ 3,576	\$ 3,188	\$ 4,286	\$ 3,939
5211 Employee Health Insurance	\$ 9,987	\$ 10,872	\$ 15,563	\$ 5,928	\$ 13,125
5212 Dental, Vision & Life Ins	\$ 646	\$ 1,199	\$ 1,180	\$ 2,378	\$ 3,349
5213 PERS Retirement Expense	\$ 14,791	\$ 19,634	\$ 4,926	\$ 5,069	\$ 4,027
5213 PERS Side-fund Liability	\$ -	\$ -	\$ 16,963	\$ 16,963	\$ 19,888
5214 PERS Employers Paid Employees Share	\$ -	\$ -	\$ -	\$ -	\$ -
5216 Social Security	\$ 7,215	\$ 7,191	\$ 6,103	\$ 7,477	\$ 5,408
5217 Deferred Compensation Match	\$ -	\$ -	\$ -	\$ -	\$ -
5218 State Unemployment Insurance	\$ 1,539	\$ 1,539	\$ 602	\$ 1,741	\$ 605
5219 Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
6140 Clothing & Personnel expense	\$ 626	\$ 626	\$ 625	\$ -	\$ 443
5220 PARS Supplemental Retirement Annuity Plan	\$ 10,844	\$ 10,844	\$ 5,422	\$ -	\$ -
51 Subtotal Salaries and Employee Benefits	\$ 135,190	\$ 130,192	\$ 132,854	\$ 124,946	\$ 121,487
61 Services and Supplies					
6111 Office Expense	\$ 2,225	\$ 637	\$ 500	\$ 183	\$ 500
6113 Chemicals	\$ 8,850	\$ 7,345	\$ 8,500	\$ 9,802	\$ 11,000
6120 Special Departmental Expense	\$ 4,660	\$ 1,688	\$ 2,500	\$ 2,464	\$ 2,500
6122 Training	\$ -	\$ -	\$ 1,000	\$ 560	\$ 1,000
6130 Small Tools	\$ 49	\$ 1,522	\$ 1,500	\$ 104	\$ 1,500
6150 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ 3,743	\$ 1,172	\$ 2,400	\$ 1,878	\$ 2,400
6170 Utilities	\$ 60,552	\$ 44,277	\$ 47,000	\$ 44,370	\$ 47,000
6190 Maint. Of Bldgs., Structures & Grounds	\$ 26,645	\$ 33,925	\$ 27,500	\$ 32,161	\$ 40,000
61 Subtotal Services and Supplies	\$ 106,725	\$ 90,565	\$ 90,900	\$ 91,522	\$ 105,900
62 Other Expenses					

1111 62-00 PARKS & RECREATION

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected	Proposed 2017-18
6201 Gasoline	\$ 4,652	\$ 2,794	\$ 4,000	\$ 3,260	\$ 4,000
6202 Maint & Operation of Vehicle	\$ 1,863	\$ 761	\$ 1,500	\$ 916	\$ 2,000
6203 Maintenance & Operation of Equipment	\$ 9,192	\$ 5,664	\$ 5,000	\$ 4,091	\$ 5,000
6212 Prof & Spec Services - Engineer	\$ 680	\$ 2,770	\$ 1,200	\$ -	\$ 1,200
6215 Pro & Special Services Other	\$ 25,326	\$ 9,651	\$ 17,000	\$ 6,683	\$ 20,000
6245 Cal Recycle Grant Expense	\$ -	\$ 4,194	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 41,712	\$ 25,832	\$ 28,700	\$ 14,950	\$ 32,200
88 Capital Expense and Fixed Assets					
8812 Capital Outlay - Building	\$ -	\$ -	\$ -	\$ -	\$ -
8813 Capital Outlay Other Than Building	\$ 14,470	\$ 106,634	\$ 50,000	\$ 50,499	\$ 109,500
8814 Park Improvements/Playground Structures	\$ -	\$ -	\$ -	\$ -	\$ 20,000
8816 Water Line Extension- Howard Park	\$ -	\$ -	\$ 24,125	\$ 7,955	\$ -
8815 Arena Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
88 Subtotal New Equipment	\$ 14,470	\$ 106,634	\$ 74,125	\$ 58,454	\$ 129,500
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 298,097	\$ 353,223	\$ 326,579	\$ 289,872	\$ 389,087
Other Financing Source					
Transfer In from Fund 7113	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Other General Fund-Net Contribution	\$ 240,196	\$ 295,485	\$ 243,979	\$ 207,182	\$ 248,087

CITY OF IONE

1111 64-00 ADMINISTRATIVE SERVICES

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
EXPENDITURES:					
51 Salaries and Employee Benefits					
5219 Workers Compensation	\$ 45,472	\$ 39,887	\$ 32,000	\$ 45,233	\$ 36,430
5211 Health Insurance (Retiree)	\$ 33,731	\$ 27,780	\$ 41,870	\$ 33,587	\$ 40,518
51 Subtotal Salaries and Employee Benefits	\$ 79,203	\$ 67,667	\$ 73,870	\$ 78,820	\$ 76,948
61 Services and Supplies					
6111 Office Expense	\$ 26,467	\$ 22,313	\$ 21,000	\$ 20,436	\$ 21,000
6112 Payroll Processing Fee	\$ 7,857	\$ 7,910	\$ 8,000	\$ 8,437	\$ 8,500
6120 Special Departmental Expense	\$ 205	\$ -	\$ -	\$ -	\$ -
6150 Advertising	\$ 4,049	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ 9,631	\$ 20,096	\$ 12,000	\$ 8,119	\$ 10,000
6165 Network Services	\$ 21,278	\$ 10,553	\$ 12,000	\$ 17,694	\$ 18,000
6166 Software Programs	\$ 608	\$ 786	\$ 1,000	\$ 342	\$ 1,000
6170 Utilities	\$ 15,915	\$ 14,648	\$ 15,500	\$ 22,792	\$ 23,000
6190 Maint. Of Bldgs., Structures & Grounds	\$ 10,329	\$ 2,048	\$ 6,000	\$ -	\$ 6,000
61 Services and Supplies	\$ 96,340	\$ 78,354	\$ 75,500	\$ 77,820	\$ 87,500
62 Other Expenses					
6203 Maintenance & Operation of Equipment	\$ 1,252	\$ 246	\$ 2,000	\$ 1,913	\$ 2,000
6215 Prof & Spec Services - Other (Audit)	\$ 20,023	\$ 12,500	\$ 12,500	\$ 12,000	\$ 12,980
6220 Other Contractual Services	\$ 2,500	\$ -	\$ 21,500	\$ 4,142	\$ 5,000
6220 Consulting Admin Accountant	\$ -	\$ 10,640	\$ 8,000	\$ -	\$ -
6230 Insurance and Surety Bonds	\$ 14,056	\$ 41,168	\$ 30,585	\$ 26,244	\$ 28,990
6231 Property Insurance	\$ 2,152	\$ 3,054	\$ 8,700	\$ 11,409	\$ 14,105
6240 Membership and Dues (ACRA)	\$ 12,892	\$ 7,671	\$ 12,900	\$ 6,525	\$ 22,000
62 Subtotal Other Expenses	\$ 52,874	\$ 75,279	\$ 96,185	\$ 62,233	\$ 85,075
88 Capital Expenses					
8813 Capital Outlay-Other Than Bldg	\$ 15,997	\$ 22,859	\$ -	\$ 1,970	\$ -
88 Subtotal Capital Expenses	\$ 15,997	\$ 22,859	\$ -	\$ 1,970	\$ -
92 Miscellaneous Expenses					
9211 Interest Expense	\$ 1,305	\$ 3,207	\$ 10,000	\$ -	\$ -
9212 Interest Expense-Fire Station #2 Lease	\$ 1,468	\$ -	\$ 15,350	\$ -	\$ -
9311 Retirement of Principal-Fire Station #2 Lease	\$ 2,026	\$ -	\$ 26,582	\$ -	\$ -
9231 Bank Charges/Late Fees	\$ 4,896	\$ 4,307	\$ 4,800	\$ 390	\$ -
9261 Miscellaneous Expense	\$ -	\$ 553	\$ 600	\$ -	\$ -
Subtotal Miscellaneous Expense	\$ 9,695	\$ 8,067	\$ 57,332	\$ 390	\$ -
Total Expenditures	\$ 254,109	\$ 252,225	\$ 302,887	\$ 221,233	\$ 249,523
OTHER FINANCING SOURCES (USES):					
Jackson Rancheria (Train Depot)	\$ -	\$ -	\$ (9,000)	\$ -	\$ (9,000)
Amador County Sales Tax Loan	\$ -	\$ -	\$ (15,708)	\$ -	\$ -
Interfund borrowing payment	\$ -	\$ -	\$ -	\$ -	\$ -
Fire loan payments for Fd 9511	\$ -	\$ -	\$ -	\$ -	\$ (14,932)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (24,708)	\$ -	\$ (23,932)
Other General Fund-Net Contribution	\$ 254,109	\$ 252,225	\$ 327,595	\$ 221,233	\$ 282,455

Gas Tax Fund

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

2111 - Gas Tax Fund

Assets		<u>Actual</u>
2111-01-1110	Cash in Bank	\$156,489.34
2111-01-1120	Laif Account	\$0.00
2111-01-1210	Accounts Receivable	\$0.00
2111-01-1250	Prepaid Items	\$0.00
2111-01-1255	Deposits With Others	\$3,303.46
2111-01-1990	Due To/From System-2009	\$0.00
2111-01-1995	Advances To Other Funds	<u>\$249,148.00</u>
Total Assets		<u><u>\$408,940.80</u></u>
Liabilities and Fund Balance		
Liabilities		
2111-01-2110	Accounts Payable (2009)	\$0.00
2111-01-2111	Accounts Payable	(\$7,445.42)
2111-01-2115	Accrued Wages Payable	\$0.00
2111-01-2120	Taxes and Withholding	\$0.00
2111-01-2411	Deferred Revenue	<u>\$0.00</u>
Total Liabilities		<u><u>(\$7,445.42)</u></u>
Fund Balance		
2111-01-3110	Fund Balance	<u>\$416,386.22</u>
Total Fund Balance		<u><u>\$416,386.22</u></u>
Total Liabilities and Fund Balance		<u><u>\$408,940.80</u></u>

CITY OF IONE

FY 2017-18 GAS TAX PROPOSED BUDGET

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

Audited	Audited	Adopted	Projected	Proposed
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SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES :					
44 Use of Money and Property					
4461 Interest Charges	\$ -	\$ 500	\$ 500	\$ -	\$ 500
44 Subtotal Use of Money and Property	\$ -	\$ 500	\$ 500	\$ -	\$ 500
45 Other Governmental Agencies					
4500 Other Governmental Agencies			\$ -	\$ 39,424	\$ -
4521 Gas Tax - 2106	\$ 35,994	\$ 34,880	\$ 28,939	\$ 37,766	\$ 33,608
4522 Gas Tax - 2107	\$ 60,442	\$ 57,887	\$ 68,674	\$ 57,520	\$ 61,633
4523 Gas Tax - 2107.5	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
4524 Gas Tax - 2105	\$ 46,936	\$ 44,455	\$ 49,453	\$ 46,308	\$ 47,679
4525 Gas Tax - 2103	\$ 64,449	\$ 40,674	\$ 19,203	\$ 22,781	\$ 21,270
4541 DOT - Street Cleaning	\$ 6,218	\$ 3,067	\$ 6,000	\$ 7,094	\$ 6,000
4551 Traffic Congestion Relief	\$ -	\$ -	\$ -	\$ -	\$ -
45 Subtotal Other Governmental Agencies	\$ 218,039	\$ 182,963	\$ 174,269	\$ 212,893	\$ 172,190
Total Revenues	\$ 218,039	\$ 183,463	\$ 174,769	\$ 212,893	\$ 172,690
EXPENDITURES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 64,194	\$ 71,307	\$ 75,288	\$ 63,035	\$ 71,057
5113 Longevity Pay	\$ 275	\$ -	\$ -	\$ -	\$ -
5130 Overtime Expenses	\$ 16	\$ -	\$ -	\$ -	\$ -
5210 In Lieu of Health Insurance	\$ 165	\$ 2,447	\$ 375	\$ 2,460	\$ 2,625
5211 Employee Health Insurance	\$ 9,755	\$ 12,046	\$ 16,418	\$ 8,583	\$ 12,349
5212 Dental, Vision & Life Ins	\$ 698	\$ 912	\$ 1,243	\$ 1,811	\$ 1,777
5213 PERS Retirement Expense	\$ 7,602	\$ 3,926	\$ 5,074	\$ 4,246	\$ 4,165
5213 PERS Side-Fund Liability	\$ -	\$ 9,749	\$ 11,309	\$ 11,309	\$ 13,716
5216 Social Security	\$ 4,141	\$ 5,510	\$ 6,180	\$ 5,769	\$ 5,436
5218 State Unemployment Insurance	\$ 331	\$ 659	\$ 610	\$ 734	\$ 575
6140 Clothing & Personal Expense	\$ 742	\$ 463	\$ 464	\$ -	\$ 428
5219 Workers Compensation	\$ 2,854	\$ -	\$ 2,750	\$ 2,203	\$ 2,366
5220 PARS Supplemental Retirement Annuity Plan	\$ 7,303	\$ 7,304	\$ 3,652	\$ 3,652	\$ -
51 Subtotal Salaries and Employee Benefits	\$ 98,076	\$ 114,323	\$ 123,363	\$ 103,802	\$ 114,494
61 Services and Supplies					
6111 Office Expense	\$ 2,790	\$ 1,520	\$ 1,200	\$ 909	\$ 1,200
6119 Traffic Safety Supplies& Equipment	\$ 256	\$ 5,506	\$ 2,500	\$ 1,227	\$ 2,500
6120 Special Departmental Expense	\$ 6,483	\$ 2,556	\$ 3,000	\$ 1,529	\$ 3,000
6122 Training	\$ -	\$ 240	\$ 1,200	\$ -	\$ 1,200
6150 Advertising	\$ 360	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ 402	\$ 755	\$ 900	\$ 847	\$ 900
6165 Network Services	\$ 6,066	\$ 6,245	\$ 1,500	\$ 1,078	\$ 1,500
6170 Utilities	\$ 25,988	\$ 28,276	\$ 27,960	\$ 24,533	\$ 28,000
6190 Maint. Of Bldgs., Structures & Grounds	\$ 7,038	\$ 5,556	\$ 2,000	\$ 2,186	\$ 2,000
61 Subtotal Services and Supplies	\$ 49,383	\$ 50,654	\$ 40,260	\$ 32,309	\$ 40,300
62 Other Expenses					
6201 Gasoline	\$ 3,184	\$ 3,607	\$ 3,000	\$ 3,776	\$ 4,000
6202 Maintenance & Operation of Vehicle	\$ 590	\$ 655	\$ 3,000	\$ 1,555	\$ 3,000
6203 Maintenance & Operation of Equipment	\$ 1,703	\$ 1,984	\$ 3,000	\$ 3,243	\$ 3,000
6211 Prof. & Special Services - Auditor/Accountant	\$ 1,000	\$ 1,000	\$ 1,000	\$ 407	\$ 1,240
6212 Prof. & Special Services - Engineer	\$ 19,205	\$ 3,112	\$ -	\$ -	\$ -
6213 Prof & Special Services - Planner	\$ -	\$ -	\$ -	\$ -	\$ -
6215 Prof & Special Services - Other	\$ 117,825	\$ -	\$ -	\$ -	\$ -
6230 Insurance & Surety Bonds	\$ 7,581	\$ 10,453	\$ 7,700	\$ 7,906	\$ 1,460
6231 Property Insurance	\$ 889	\$ 1,527	\$ 1,600	\$ 5,294	\$ 9,488
62 Subtotal Other Expenses	\$ 151,977	\$ 22,338	\$ 19,300	\$ 22,181	\$ 22,188
81 Capital Repairs					

SPECIAL REVENUE FUND
FUND 2111 - Gas Tax Fund

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
8111 Non Street Repair	\$ -	\$ -	\$ -	\$ -	\$ -
8112 Street Resurfacing	\$ 81,035	\$ 24,467	\$ 75,000	\$ 70,246	\$ 80,000
8113 Sidewalk Repair	\$ -	\$ -	\$ -	\$ -	\$ -
8114 Storm Drain & Ditch Repair	\$ -	\$ -	\$ -	\$ -	\$ 2,000
8814 New Equipment	\$ -	\$ 41,250	\$ -	\$ -	\$ 3,000
81 Capital Repairs	\$ 81,035	\$ 65,717	\$ 75,000	\$ 70,246	\$ 85,000
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 380,471	\$ 253,032	\$ 257,923	\$ 228,538	\$ 261,982
Excess Revenues Over (Under) Expenditures	\$ (162,432)	\$ (69,570)	\$ (83,154)	\$ (15,645)	\$ (89,292)
OTHER FINANCING SOURCES (USES)					
Prior Year Cash Carry	\$ -	\$ -	\$ 81,257	\$ -	\$ 150,000
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 81,257	\$ -	\$ 150,000
Net Change in Fund Balance	\$ (162,432)	\$ -	\$ (1,897)	\$ (15,645)	\$ 60,708

Notes:

Sewer Funds

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

3111 - Sewer Fund-Operations & Maintenance

Actual

Assets

3111-01-1110	Cash in Bank	\$3,399,469.59
3111-01-1141	Cash With Fiscal Agent	\$2,055.86
3111-01-1210	Accounts Receivable	(\$2,612.59)
3111-01-1221	Accounts Receivable	(\$61.17)
3111-01-1255	Deposits With Others	\$12,132.08
3111-01-1515	Land	\$3,873,444.00
3111-01-1520	Buildings	\$1,460,111.88
3111-01-1525	Infrastructure	\$9,006,480.97
3111-01-1531	Equipment & Vehicles	\$652,879.54
3111-01-1535	Improvements Other Than Buildings	\$446,395.59
3111-01-1550	Construction in Progress	\$1,813,380.90
3111-01-1590	Accumulated Depreciation	(\$3,979,668.45)
3111-01-1950	Deferred outflows-pension	\$18,970.50
3111-01-1990	Due To/From System-2009	\$1,437,226.39
3111-80-1110	Cash in Bank	\$0.00
3111-80-1210	Accounts Receivable	\$207.77
3111-80-1221	Accounts Receivable	\$12,917.50
3111-80-1241	LAI Interest Receivable	\$0.00
3111-80-1242	A/R Tax Roll	(\$9,351.92)
Total Assets		<u>\$18,143,978.44</u>

Liabilities and Fund Balance

Liabilities

3111-01-2111	Accounts Payable	\$2,294.69
3111-01-2615	Notes Payable-I Bank	\$3,016,133.12
3111-01-2616	Interest payable	\$32,042.39
3111-01-2650	OPEB Liability	\$87,159.74
3111-01-2670	SCORE Liability	\$13,743.36
3111-01-2671	Net Pension Liability	\$169,574.70
3111-80-2120	Taxes and Withholding	\$0.00
Total Liabilities		<u>\$3,320,948.00</u>

Fund Balance

3111-01-3110	Fund Balance	\$14,823,030.44
Total Fund Balance		<u>\$14,823,030.44</u>

Total Liabilities and Fund Balance

\$18,143,978.44

CITY OF IONE FY 2017-18 PROPOSED BUDGET

ENTERPRISE FUNDS

FUND 3111 - Wastewater Operations Fund

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
44 Use of Money and Property					
4411 Investment Income	\$ 60	\$ -	\$ -	\$ -	\$ -
4461 Interest Charges	\$ 14,249	\$ 12,331	\$ 5,400	\$ 10,623	\$ 10,000
40 Subtotal Use of Money and Property	\$ 14,309	\$ 12,331	\$ 5,400	\$ 10,623	\$ 10,000
46 Charges for Current Services					
4650 Sewer Service Charges	\$ 1,055,463	\$ 1,067,859	\$ 1,022,572	\$ 1,020,628	\$ 1,020,000
4651 Sewer Delinquent Charges	\$ 40,316	\$ 2,961	\$ -	\$ 1,317	\$ 2,000
46 Subtotal Charges for Current Services	\$ 1,095,779	\$ 1,070,820	\$ 1,022,572	\$ 1,021,945	\$ 1,022,000
Total Revenues	\$ 1,110,088	\$ 1,083,151	\$ 1,027,972	\$ 1,032,568	\$ 1,032,000
EXPENSES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 139,490	\$ 112,136	\$ 173,995	\$ 160,397	\$ 166,232
5112 Salaries & Wages Part Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -
5113 Longevity Pay	\$ 278	\$ -	\$ -	\$ -	\$ -
5130 Overtime Expense	\$ 16	\$ -	\$ -	\$ -	\$ -
5210 In Lieu of Health Insurance	\$ 4,950	\$ 6,508	\$ 3,094	\$ 9,390	\$ 938
5211 Employee Health Insurance	\$ 20,376	\$ 14,342	\$ 25,686	\$ 5,658	\$ 25,992
5212 Dental, Vision & life Insurance	\$ 1,665	\$ 2,355	\$ 3,233	\$ 20,480	\$ 2,619
5213 PERS Retirement Expense	\$ 8,168	\$ 8,639	\$ 12,578	\$ 12,322	\$ 10,558
5213 PERS Side-Fund Liability	\$ -	\$ 15,052	\$ 17,460	\$ 17,460	\$ 20,573
5216 Social Security	\$ 11,437	\$ 8,596	\$ 8,290	\$ 13,153	\$ 12,717
5218 State Unemployment Insurance	\$ 596	\$ 919	\$ 1,200	\$ 1,385	\$ 1,106
6140 Clothing & Personal Expense	\$ 146	\$ 261	\$ 261	\$ -	\$ 338
5219 Workers Compensation	\$ 10,289	\$ 8,677	\$ 16,224	\$ 4,930	\$ 8,516
5220 PARS Supplemental Retirement Annuity Plan	\$ 2,536	\$ 2,537	\$ 1,500	\$ -	\$ -
5221 OPEB Expense	\$ 16,465	\$ 18,043	\$ 16,000	\$ 16,000	\$ 16,000
51 Subtotal Salaries and Employee Benefits	\$ 216,412	\$ 198,065	\$ 279,521	\$ 261,175	\$ 265,589
61 Services and Supplies					
6111 Office Supplies	\$ 11,222	\$ 16,049	\$ 12,000	\$ 16,244	\$ 12,000
6120 Special Departmental Expense	\$ 900	\$ -	\$ -	\$ -	\$ -
6126 Permit Fees	\$ 18,578	\$ 19,983	\$ 20,500	\$ 20,923	\$ 20,500
6130 Small Tools	\$ -	\$ -	\$ -	\$ -	\$ -
6150 Advertising	\$ 725	\$ -	\$ 600	\$ 100	\$ 100
6160 Communications	\$ 210	\$ 305	\$ 480	\$ 156	\$ 400
6165 Network Services	\$ 6,428	\$ -	\$ 6,000	\$ 4,358	\$ 6,000
6170 Utilities	\$ 62,705	\$ 65,181	\$ 65,040	\$ 78,982	\$ 85,000
6180 Rent & Lease of Equip	\$ -	\$ -	\$ -	\$ -	\$ -
6190 Maint. Of Bldgs., Structures & Grounds	\$ 3,119	\$ 30,654	\$ 36,000	\$ 25,796	\$ 30,000
6193 Maint. Of Collection System	\$ -	\$ -	\$ 75,000	\$ -	\$ 150,000
61 Subtotal Services and Supplies	\$ 103,887	\$ 132,172	\$ 215,620	\$ 146,559	\$ 304,000
62 Other Expenses					

ENTERPRISE FUNDS

FUND 3111 - Wastewater Operations Fund

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
6201 Gasoline	\$ 1,381	\$ 1,720	\$ 1,980	\$ 3,161	\$ 3,000
6202 Maintenance & Operation of Vehicle	\$ -	\$ -	\$ 30,000	\$ -	\$ -
6203 Maintenance & Operation of Equipment	\$ 3,185	\$ 406	\$ 36,000	\$ 19,604	\$ 20,000
6210 Prof & Special Services -Attorney	\$ 4,659	\$ -	\$ -	\$ 27,327	\$ 30,000
6211 Prof. & Special Services - Accountant/Auditor	\$ 7,000	\$ 7,500	\$ 10,000	\$ 480	\$ 7,980
6212 Prof. & Special Services - Engineer	\$ 15,227	\$ 34,732	\$ 24,000	\$ 52,685	\$ 25,000
6215 Prof & Special Services - Other	\$ 1,300	\$ 7,051	\$ 6,000	\$ 1,000	\$ 6,000
6220 Other Contractural Services-Ground Water Monitoring	\$ 40,943	\$ 22,385	\$ 24,000	\$ 25,187	\$ 24,000
6221 Prof & Special Services-Litigation Reserve	\$ 20,249	\$ 9,521	\$ -	\$ -	\$ -
6222 Contract Wastewater Operator Costs	\$ 225,250	\$ 215,759	\$ 222,996	\$ 216,965	\$ 217,000
6230 Insurance and Surety Bonds	\$ 25,717	\$ 35,662	\$ 26,500	\$ 25,173	\$ 28,989
6231 Property Insurance	\$ 2,027	\$ 3,054	\$ 5,846	\$ 7,521	\$ 2,052
62 Subtotal Other Expenses	\$ 346,938	\$ 337,790	\$ 387,322	\$ 379,103	\$ 364,021
88 Capital Expense and Fixed Assets					
8814 New Equipment	\$ -	\$ -	\$ 15,000	\$ 9,988	\$ 3,000
8820 Construction Project - Pond Lining	\$ -	\$ -	\$ -	\$ -	\$ 300,000
88 Subtotal Capital Expense and Fixed Assets	\$ -	\$ -	\$ 15,000	\$ 9,988	\$ 303,000
92 Miscellaneous Expenses					
9235 Bank Charges	\$ 6,742	\$ 6,895	\$ 6,504	\$ 8,177	\$ 8,000
9261 Miscellaneous Expense	\$ 2	\$ -	\$ -	\$ -	\$ -
Debt Service-I Bank Loan	\$ 56,148	\$ -	\$ 9,288	\$ 79,750	\$ 81,600
9271 Interest Expense-I Bank Loan	\$ -	\$ 37,343	\$ 150,649	\$ 63,259	\$ 61,589
9272 Debt issuance costs/Annual fees	\$ -	\$ -	\$ -	\$ 9,288	\$ 9,048
92 Subtotal Miscellaneous Expense	\$ 62,892	\$ 44,238	\$ 166,441	\$ 160,474	\$ 160,237
Total Expenses	\$ 730,129	\$ 712,265	\$ 1,063,904	\$ 957,299	\$ 1,396,847
OTHER FINANCING SOURCES (USES)					
Prior Year Cash Carry	\$ -	\$ -	\$ 35,931	\$ -	\$ 375,000
Transfer Out	\$ (25,000)	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ 263,239	\$ 1,852,799	\$ -	\$ -	\$ -
INCOME (LOSS)	\$ 618,198	\$ 2,223,685	\$ (35,931)	\$ 75,269	\$ 10,153

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

3121 - Sewer Fund-Capital Projects

Assets		<u>Actual</u>
3121-01-1110	Cash in Bank	(\$2,413,215.38)
3121-01-1115	Wells Fargo Pooled Cash	\$0.00
3121-01-1120	Laif Account	\$0.00
3121-01-1210	Accounts Receivable	\$0.00
3121-01-1266	Due From Other Agencies	\$0.00
3121-01-1995	Advances To Other Funds	\$244,800.00
Total Assets		<u>(\$2,168,415.38)</u>
Liabilities and Fund Balance		
Liabilities		
3121-01-2110	Accounts Payable (2009)	\$0.00
3121-01-2111	Accounts Payable	(\$1,500.00)
3121-01-2115	Accrued Wages Payable	\$0.00
3121-01-2120	Taxes and Withholding	\$0.00
3121-01-2300	Retainage	\$0.00
3121-01-2615	Notes Payable-I Bank	\$0.00
3121-01-2911	Due to Other Funds	\$1,008,329.11
Total Liabilities		<u>\$1,006,829.11</u>
Fund Balance		
3121-01-3110	Fund Balance	(\$3,175,244.49)
3121-01-3220	Prior Period Adjustments	\$0.00
Total Fund Balance		<u>(\$3,175,244.49)</u>
Total Liabilities and Fund Balance		<u>(\$2,168,415.38)</u>

ENTERPRISE FUNDS

FUND 3121 - Wastewater Capital Projects Fund

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
44 Use of Money and Property					
4411 Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -
44 Subtotal Use of Money and Property	\$ -	\$ -	\$ -	\$ -	\$ -
46 Charges for Current Services					
4653 Sewer Connection Fees	\$ 15,305	\$ 56,325	\$ 534,500	\$ 156,015	\$ 200,000
46 Subtotal Charges for Current Services	\$ 15,305	\$ 56,325	\$ 534,500	\$ 156,015	\$ 200,000
47 Other Revenues					
4788 Sales of Agendas & Copies	\$ 755	\$ -	\$ -	\$ -	\$ -
47 Subtotal Other Revenues	\$ 755	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 16,060	\$ 56,325	\$ 534,500	\$ 156,015	\$ 200,000
EXPENSES:					
51 Salaries and Employee Benefits					
5110 Salaries & Wages Regular Employees	\$ 400	\$ 31,375	\$ -	\$ -	\$ -
51 Subtotal Salaries & Employee Benefits	\$ 400	\$ 31,375	\$ -	\$ -	\$ -
61 Services and Supplies					
6120 Special Departmental Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6190 Maint of Bldgs, Structures & Grounds	\$ -	\$ -	\$ -	\$ -	\$ -
61 Subtotal Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
62 Other Expenses					
6201 Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -
6210 Prof & Special Services -Attorney	\$ 34,790	\$ 4,185	\$ -	\$ -	\$ -
6210 Prof & Special Services -Attorney Litigation Reserve	\$ 4,584	\$ 600	\$ -	\$ -	\$ -
6211 Prof & Special Services-Accountant/Auditor	\$ -	\$ 1,500	\$ -	\$ -	\$ -
6212 Prof & Special Services - Engineer (WW project)	\$ 10,855	\$ 626	\$ -	\$ 945	\$ -
6215 Prof & Special Services - Other	\$ 15,622	\$ 2,531	\$ -	\$ -	\$ -
6220 Other Contractual Services - Easement	\$ -	\$ -	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 65,851	\$ 9,442	\$ -	\$ 945	\$ -
88 Capital Expense and Fixed Assets					
8814 New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
8819 Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -
8820 Construction Hard Costs	\$ 2,015,689	\$ 1,600,000	\$ -	\$ 21,064	\$ 200,000
56 Subtotal Capital Expense and Fixed Assets	\$ 2,015,689	\$ 1,600,000	\$ -	\$ 21,064	\$ 200,000
92 Other Expense					
9261 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 2,081,940	\$ 1,640,817	\$ -	\$ 22,009	\$ 200,000
INCOME (LOSS)	\$ (2,065,880)	\$ (1,584,492)	\$ 534,500	\$ 134,006	\$ -
OTHER FINANCING SOURCES:					
Proceeds of Debt - I Bank loan	\$ 2,003,150	\$ 1,600,000	\$ -	\$ -	\$ -
Transfers out	\$ (263,239)	\$ (1,836,341)	\$ -	\$ -	\$ -
Transfers in	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 1,764,911	\$ (236,341)	\$ -	\$ -	\$ -
Operating Income (Loss)	\$ (300,969)	\$ (1,820,833)	\$ 534,500	\$ 134,006	\$ -

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

3131 - Sewer Fund-Tertiary Plant

Assets

3131-01-1110	Cash in Bank	(\$32,890.56)
3131-01-1120	Laif Account	\$0.00
3131-01-1210	Accounts Receivable	(\$139.56)
3131-01-1221	Accounts Receivable	\$107,104.41
Total Assets		<u>\$74,074.29</u>

Liabilities and Fund Balance

Liabilities

3131-01-2110	Accounts Payable (2009)	\$0.00
3131-01-2111	Accounts Payable	(\$2,153.77)
3131-01-2411	Deferred Revenue	\$0.00
3131-01-2911	Due to Other Funds	\$428,897.28
Total Liabilities		<u>\$426,743.51</u>

Fund Balance

3131-01-3110	Fund Balance	(\$352,669.22)
3131-01-3220	Prior Period Adjustments	\$0.00
Total Fund Balance		<u>(\$352,669.22)</u>

Total Liabilities and Fund Balance		<u>\$74,074.29</u>
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ENTERPRISE FUNDS

FUND 3131 - Wastewater Tertiary Plant

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
44 Use of Money and Property					
4411 Investment Income	\$ 140	\$ -	\$ -	\$ -	\$ -
4415 Tertiary Plant Reimbursements	\$ 204,342	\$ 275,648	\$ 274,284	\$ 289,419	\$ 274,284
44 Subtotal Use of Money and Property	\$ 204,482	\$ 275,648	\$ 274,284	\$ 289,419	\$ 274,284
Total Revenue	\$ 204,482	\$ 275,648	\$ 274,284	\$ 289,419	\$ 274,284
EXPENSES:					
51 Salaries and Employee Benefits					
5110 Salaries & Benefits (Administration)	\$ -	\$ 4,653	\$ 6,692	\$ 6,326	\$ 6,692
61 Subtotal Salaries & Benefits	\$ -	\$ 4,653	\$ 6,692	\$ 6,326	\$ 6,692
61 Services and Supplies					
6111 Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6113 Operational Chemicals	\$ 53,771	\$ 32,039	\$ 38,573	\$ 36,000	\$ 38,573
6119 Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
6120 Special Departmental Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6126 SWRCB Waste Discharge Permit	\$ -	\$ -	\$ 12,000	\$ 10,465	\$ 12,000
6160 Communications	\$ -	\$ -	\$ -	\$ -	\$ -
6170 Utilities - Electric	\$ 25,163	\$ 31,042	\$ 41,500	\$ 39,800	\$ 41,500
6190 Maint. Of Bldgs., Structures & Grounds	\$ -	\$ 5,721	\$ 4,000	\$ 3,800	\$ 4,000
61 Subtotal Services and Supplies	\$ 78,934	\$ 68,802	\$ 96,073	\$ 90,065	\$ 96,073
62 Other Expenses					
6202 Maintenance & Operation of Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -
6203 Maintenance & Operation of Equipment	\$ -	\$ 11,319	\$ 20,000	\$ -	\$ 20,000
6210 Prof. & Special Services - Legal	\$ -	\$ 2,695	\$ 2,500	\$ -	\$ 2,500
6211 Prof. & Special Services - Accountant/Auditor	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
6212 Prof. & Special Services - Engineer	\$ 600	\$ 2,518	\$ 2,500	\$ -	\$ 2,500
6215 Prof. & Special Services - Other	\$ -	\$ -	\$ 7,177	\$ -	\$ 7,177
6220 Other Contractual Services-Ground Water Monitoring	\$ 7,900	\$ 9,714	\$ 9,682	\$ 7,315	\$ 9,682
6222 Contract Operator Costs	\$ 144,911	\$ 144,911	\$ 128,660	\$ 144,639	\$ 128,660
6230 Insurance and Surety Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
62 Subtotal Other Expenses	\$ 153,411	\$ 172,157	\$ 171,519	\$ 151,954	\$ 171,519
88 Capital Expense and Fixed Assets					
8814 New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
88 Subtotal New Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
92 Miscellaneous Expenses					
9261 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
92 Subtotal Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 232,345	\$ 245,612	\$ 274,284	\$ 248,345	\$ 274,284
OTHER FINANCING SOURCES (USES)					
9700 Transfers Out (to 3111 Capital Outlay)	\$ -	\$ (16,457)	\$ -	\$ -	\$ -
INCOME (LOSS)	\$ (27,863)	\$ 13,579	\$ -	\$ 41,074	\$ -

**Other
Special Revenue
Funds**

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

4211 - Local Transportation Commission

Actual

Assets

4211-01-1110	Cash in Bank	\$13,864.74
4211-01-1995	Advances To Other Funds	\$552,196.77
Total Assets		<u>\$566,061.51</u>

Liabilities and Fund Balance

Fund Balance

4211-01-3110	Fund Balance	\$566,061.51
Total Fund Balance		<u>\$566,061.51</u>

Total Liabilities and Fund Balance

\$566,061.51

BUDGET

4211 - LOCAL TRANSPORTATION COMMISSION

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4461 Interest Charges	\$ -	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,352
4561 Grant Revenue - ACTC	\$ -	\$ -	\$ 133,000	\$ -	\$ 211,000
Total Revenues	\$ -	\$ 1,352	\$ 134,352	\$ 1,352	\$ 212,352
EXPENSES:					
8821 Capital Outlay - Western Bypass Study	\$ -	\$ -	\$ 133,000	\$ -	\$ 211,000
Total Expense/s	\$ -	\$ -	\$ 133,000	\$ -	\$ 211,000
Excess Revenues Over (Under) Expenditures	\$ -	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,352

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

7112 - Rehab Housing Trust

Assets		<u>Actual</u>
7112-01-1110	Cash in Bank	\$45,996.50
7112-01-1210	Accounts Receivable	\$0.00
7112-01-1215	Interest Receivable-Loan	\$13,489.69
7112-01-1261	Loan Receivable	<u>\$35,515.00</u>
Total Assets		<u>\$95,001.19</u>
Liabilities and Fund Balance		
Liabilities		
7112-01-2411	Deferred Revenue	<u>\$13,489.69</u>
Total Liabilities		<u>\$13,489.69</u>
Fund Balance		
7112-01-3110	Fund Balance	<u>\$81,511.50</u>
Total Fund Balance		<u>\$81,511.50</u>
Total Liabilities and Fund Balance		<u><u>\$95,001.19</u></u>

BUDGET

7112 - REHAB HOUSING TRUST

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ 25	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ 25	\$ -	\$ -	\$ -	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

7113 - Low Income Housing

Assets		Actual
7113-01-1110	Cash in Bank	\$34,675.01
7113-01-1210	Accounts Receivable	\$0.00
Total Assets		\$34,675.01

Liabilities and Fund Balance

Fund Balance

7113-01-3110	Fund Balance	\$34,675.01
Total Fund Balance		\$34,675.01

Total Liabilities and Fund Balance	\$34,675.01
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BUDGET

7113 - LOW INCOME HOUSING

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
9700 Transfer out to fund ADA Parking	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Cash Carry Over from prior year	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (50,000)	\$ (50,000)	\$ -

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

7114 - 97-HOME 0260 Grant

Assets		<u>Actual</u>
7114-01-1110	Cash in Bank	\$770.40
7114-01-1210	Accounts Receivable	\$0.00
7114-01-1215	Interest Receivable-Loan	\$44,795.12
7114-01-1261	Loan Receivable	\$169,606.30
Total Assets		<u>\$215,171.82</u>
Liabilities and Fund Balance		
Liabilities		
7114-01-2411	Deferred Revenue	<u>\$44,795.12</u>
Total Liabilities		<u>\$44,795.12</u>
Fund Balance		
7114-01-3110	Fund Balance	\$170,376.70
7114-01-3220	Prior Period Adjustments	\$0.00
Total Fund Balance		<u>\$170,376.70</u>
Total Liabilities and Fund Balance		<u>\$215,171.82</u>

BUDGET

**CITY OF IONE
7114 - 97-HOME-0260**

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

7115 - 01-HOME 5180 Grant

Assets		<u>Actual</u>
7115-01-1110	Cash in Bank	\$159.53
7115-01-1210	Accounts Receivable	\$0.00
7115-01-1215	Interest Receivable-Loan	\$12,398.53
7115-01-1261	Loan Receivable	<u>\$60,961.00</u>
	Total Assets	<u>\$73,519.06</u>
Liabilities and Fund Balance		
Liabilities		
7115-01-2411	Deferred Revenue	<u>\$12,398.53</u>
	Total Liabilities	<u>\$12,398.53</u>
Fund Balance		
7115-01-3110	Fund Balance	\$61,120.53
7115-01-3220	Prior Period Adjustments	<u>\$0.00</u>
	Total Fund Balance	<u>\$61,120.53</u>
	Total Liabilities and Fund Balance	<u>\$73,519.06</u>

BUDGET

7115 - 01-HOME-5180

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF IONE
BALANCE SHEET
MAY 3, 2017**

7116 - First Time Home Buyers

Assets		<u>Actual</u>
7116-01-1110	Cash in Bank	\$36,669.30
7116-01-1210	Accounts Receivable	\$0.00
7116-01-1215	Interest Receivable-Loan	\$23,799.80
7116-01-1261	Loan Receivable	<u>\$109,533.00</u>
	Total Assets	<u>\$170,002.10</u>
Liabilities and Fund Balance		
Liabilities		
7116-01-2411	Deferred Revenue	<u>\$23,799.80</u>
	Total Liabilities	<u>\$23,799.80</u>
Fund Balance		
7116-01-3110	Fund Balance	<u>\$146,202.30</u>
	Total Fund Balance	<u>\$146,202.30</u>
	Total Liabilities and Fund Balance	<u><u>\$170,002.10</u></u>

BUDGET

**CITY OF IONE
7116 - FIRST TIME HOMEBUYER**

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

7117 - 06-HOME 2370 Grant

Assets		<u>Actual</u>
7117-01-1110	Cash in Bank	(\$4,260.17)
7117-01-1210	Accounts Receivable	\$ -
7117-01-1215	Interest Receivable-Loan	\$112,670.58
7117-01-1261	Loan Receivable	<u>\$452,417.00</u>
Total Assets		<u>\$560,827.41</u>
Liabilities and Fund Balance		
Liabilities		
7117-01-2411	Deferred Revenue	\$112,670.58
7117-01-2911	Due to Other Funds	<u>\$0.00</u>
Total Liabilities		<u>\$112,670.58</u>
Fund Balance		
7117-01-3110	Fund Balance	<u>\$448,156.83</u>
Total Fund Balance		<u>\$448,156.83</u>
Total Liabilities and Fund Balance		<u>\$560,827.41</u>

BUDGET

7117 - 06-HOME 2370 Grant

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

7118 - 05-STBG 1381 Grant

Assets		<u>Actual</u>
7118-01-1210	Accounts Receivable	\$0.00
7118-01-1215	Interest Receivable-Loan	\$30,572.38
7118-01-1261	Loan Receivable	<u>\$287,883.19</u>
Total Assets		<u>\$318,455.57</u>
Liabilities and Fund Balance		
Liabilities		
7118-01-2411	Deferred Revenue	<u>\$30,572.38</u>
Total Liabilities		<u>\$30,572.38</u>
Fund Balance		
7118-00-3110	Fund Balance	\$0.00
7118-01-3110	Fund Balance	<u>\$287,883.19</u>
Total Fund Balance		<u>\$287,883.19</u>
Total Liabilities and Fund Balance		<u>\$318,455.57</u>

BUDGET

7118 - 05-STBG 1381 Grant

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

7119 - 08-HOME 4711 Grant

Assets		<u>Actual</u>
7119-01-1110	Cash in Bank	\$361,214.89
7119-01-1210	Accounts Receivable	\$0.00
7119-01-1215	Interest Receivable-Loan	\$63,491.09
7119-01-1261	Loan Receivable	<u>\$343,905.48</u>
Total Assets		<u>\$768,611.46</u>
Liabilities and Fund Balance		
Liabilities		
7119-01-2411	Deferred Revenue	<u>\$76,720.62</u>
Total Liabilities		<u>\$76,720.62</u>
Fund Balance		
7119-01-3110	Fund Balance	<u>\$691,890.84</u>
Total Fund Balance		<u>\$691,890.84</u>
Total Liabilities and Fund Balance		<u>\$768,611.46</u>

BUDGET

7119 - 08-HOME 4711 Grant

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4461 Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
8814 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
9700 Transfer out	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

7120 - 10-HOME 6852 Grant

Assets

		<u>Actual</u>
7120-01-1110	Cash in Bank	\$2,900.00
7120-01-1210	Accounts Receivable	\$0.00
7120-01-1215	Interest Receivable-Loan	\$15,312.07
7120-01-1221	Accounts Receivable	\$0.00
7120-01-1261	Loan Receivable	<u>\$135,800.00</u>
Total Assets		<u>\$154,012.07</u>

Liabilities and Fund Balance

Liabilities

7120-01-2110	Accounts Payable	\$0.00
7120-01-2111	Accounts Payable	\$0.00
7120-01-2411	Deferred Revenue	<u>\$15,312.07</u>
Total Liabilities		<u>\$15,312.07</u>

Fund Balance

7120-01-3110	Fund Balance	\$138,700.00
7120-01-3220	Prior Period Adjustments	<u>\$0.00</u>
Total Fund Balance		<u>\$138,700.00</u>

Total Liabilities and Fund Balance

\$154,012.07

BUDGET

7120 - 10-HOME 6852 Grant

				Adopted 2016-17	Projected 2016-17	Proposed 2017-18	
REVENUES:							
4461	Interest Earned	\$	- \$	\$	- \$	\$	-
	Total Revenue	\$	- \$	\$	- \$	\$	-
EXPENSES:							
7110	Loans Receivable Bad Debt	\$	- \$	\$	- \$	\$	-
8814	Equipment	\$	- \$	\$	- \$	\$	-
	Total Expenditures	\$	- \$	\$	- \$	\$	-
OTHER FINANCING SOURCES (USES)							
9700	Transfer out	\$	- \$	\$	- \$	\$	-
	Excess Revenues Over (Under) Expenditures	\$	- \$	\$	- \$	\$	-

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

7121 - Self Help Housing

Assets		<u>Actual</u>
7121-01-1110	Cash in Bank	\$157,191.08
7121-01-1210	Accounts Receivable	\$0.00
7121-01-1265	Due From Other funds	(<u>\$0.17</u>)
	Total Assets	<u>\$157,190.91</u>
Liabilities and Fund Balance		
Liabilities		
7121-01-2111	Accounts Payable	<u>\$0.00</u>
	Total Liabilities	<u>\$0.00</u>
Fund Balance		
7121-01-3110	Fund Balance	<u>\$157,190.91</u>
	Total Fund Balance	<u>\$157,190.91</u>
	Total Liabilities and Fund Balance	<u><u>\$157,190.91</u></u>

BUDGET

**CITY OF IONE
7121 - SELF HELP HOUSING**

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
7110 Loans Receivable Bad Debt	\$ -	\$ -	\$ -	\$ -	\$ -
8814 Equipment	\$ 10,797	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,797	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
9700 Transfer out	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ (10,797)	\$ -	\$ -	\$ -	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

8221 - Ione District 1 COIC

Assets		<u>Actual</u>
8221-01-1110	Cash in Bank	\$91,161.35
8221-01-1210	Accounts Receivable	\$52.30
Total Assets		<u><u>\$91,213.65</u></u>
Liabilities and Fund Balance		
Liabilities		
8221-01-2111	Accounts Payable	(\$2,488.60)
Total Liabilities		<u><u>(\$2,488.60)</u></u>
Fund Balance		
8221-01-3110	Fund Balance	\$93,702.25
Total Fund Balance		<u><u>\$93,702.25</u></u>
Total Liabilities and Fund Balance		<u><u>\$91,213.65</u></u>

BUDGET

8221 - CASTLE OAKS - IONE DISTRICT 1

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4666 Dist 1 COIS Revenues	\$ 27,547	\$ 38,407	\$ 55,000	\$ 55,000	\$ 55,000
Total Revenues	\$ 27,547	\$ 38,407	\$ 55,000	\$ 55,000	\$ 55,000
EXPENSES:					
6125 Administration Costs	\$ -	\$ -	\$ 2,700	\$ 2,700	\$ 2,700
6170 Utilities	\$ 17,520	\$ 21,781	\$ 16,500	\$ 18,140	\$ 18,000
6190 Maint of Bldgs, Structures & Grounds	\$ 13,883	\$ 11,648	\$ 9,500	\$ 9,344	\$ 29,000
6203 Maint and Operation of Equip	\$ 360	\$ 360	\$ 400	\$ -	\$ 400
6215 Prof & Spec Services-Other	\$ 179	\$ -	\$ 200	\$ -	\$ -
Total Expenditures	\$ 31,942	\$ 33,789	\$ 29,300	\$ 30,184	\$ 50,100
OTHER FINANCING SOURCES (USES)					
Prior Year Cash Carry	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ (4,395)	\$ 4,618	\$ 25,700	\$ 24,816	\$ 4,900

CITY OF IONE
 BALANCE SHEET
 MAY 31, 2017

8231 - ARSA

Assets		Actual
8231-01-1110	Cash in Bank	\$15,726.00
8231-01-1265	Due From Other funds	\$69,155.00
8231-01-1995	Advances To Other Funds	(\$1,000.00)
	Total Assets	<u><u>\$83,881.00</u></u>
Liabilities and Fund Balance		
Fund Balance		
8231-01-3110	Fund Balance	\$83,881.00
	Total Fund Balance	<u><u>\$83,881.00</u></u>
	Total Liabilities and Fund Balance	<u><u>\$83,881.00</u></u>

BUDGET

8231 - Amador Regional Sanitation Authority (ARSA)

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4411 Investment Income	\$ -	\$ -	\$ 164	\$ 164	\$ 164
EXPENSES:					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 164	\$ 164	\$ 164

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

9511 - Capital Project-Fire Dept

Assets		<u>Actual</u>
9511-01-1110	Cash in Bank	(\$81,497.52)
Total Assets		<u>(\$81,497.52)</u>
Liabilities and Fund Balance		
Liabilities		
9511-01-2225	Deposits With Others	\$359,352.00
9511-01-2921	Advances From Other Funds	\$929,257.10
Total Liabilities		<u>\$1,288,609.10</u>
Fund Balance		
9511-01-3110	Fund Balance	(\$1,370,106.62)
Total Fund Balance		<u>(\$1,370,106.62)</u>
Total Liabilities and Fund Balance		<u>(\$81,497.52)</u>

BUDGET

9511 - Impact Fees - Fire

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4645 Impact Fees - Fire	\$ 2,833	\$ 15,624	\$ 26,040	\$ 20,000	\$ 27,000
Total Revenues	\$ 2,833	\$ 15,624	\$ 26,040	\$ 20,000	\$ 27,000
EXPENSES:					
9211 - Interest Expense	\$ 17,255	\$ 18,613	\$ 2,331	\$ 14,046	\$ 14,295
9311 - Retirement of Principal	\$ 24,677	\$ 25,650	\$ -	\$ 24,391	\$ 27,637
Total Expenditures	\$ 41,932	\$ 44,263	\$ 2,331	\$ 38,437	\$ 41,932
OTHER FINANCING SOURCES (USES):					
Transfer in - Fd 1111 (General Fund)	\$ -	\$ -	\$ -	\$ -	\$ 14,932
Excess Revenues Over (Under) Expenditures	\$ (39,099)	\$ (28,639)	\$ 23,709	\$ (18,437)	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

9513 - Capital Project-Police Dept

Assets		<u>Actual</u>
9513-01-1110	Cash in Bank	\$40,828.52
9513-01-1995	Advances To Other Funds	<u>\$796,804.00</u>
Total Assets		<u>\$837,632.52</u>

Liabilities and Fund Balance

Fund Balance

9513-01-3110	Fund Balance	<u>\$837,632.52</u>
Total Fund Balance		<u>\$837,632.52</u>

Total Liabilities and Fund Balance		<u>\$837,632.52</u>
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BUDGET

9513 - Impact Fees - Police

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
EXPENSES:					
4461 - Interest Earned	\$ -	\$ 1,912	\$ 1,912	\$ 1,912	\$ 1,912
4645 - Police	\$ 2,749	\$ 15,156	\$ 25,260	\$ 16,000	\$ 25,000
Total Revenues	\$ 2,749	\$ 17,068	\$ 27,172	\$ 17,912	\$ 26,912
Excess Revenues Over (Under) Expenditures	\$ 2,749	\$ 17,068	\$ 27,172	\$ 17,912	\$ 26,912

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

9514 - Capital Project-Parks

Assets		<u>Actual</u>
9514-01-1110	Cash in Bank	\$90,965.02
9514-01-1261	Loan Receivable	<u>\$21,045.63</u>
Total Assets		<u><u>\$112,010.65</u></u>

Liabilities and Fund Balance

Fund Balance

9514-01-3110	Fund Balance	<u>\$112,010.65</u>
Total Fund Balance		<u><u>\$112,010.65</u></u>

Total Liabilities and Fund Balance	<u><u>\$112,010.65</u></u>
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BUDGET

9514 - Capital Project - Parks

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4461 - Interest Earned	\$ -	\$ 50	\$ 50	\$ -	\$ -
4645 - Impact Fees - Parks	\$ 7,147	\$ 39,408	\$ 394,080	\$ 3,284	\$ 5,000
Total Revenues	\$ 7,147	\$ 39,458	\$ 394,130	\$ 3,284	\$ 5,000
EXPENSES:					
6190 - Maint of Bldgs and Grounds	\$ -	\$ -	\$ -	\$ 771	\$ -
6213 - Prof & Spec Services-Planner	\$ -	\$ 12,409	\$ -	\$ -	\$ -
8813 - Capital Outlay-Other than Building	\$ -	\$ -	\$ 125,000	\$ 1,104	\$ 90,000
Total Expenditures	\$ -	\$ 12,409	\$ 125,000	\$ 1,875	\$ 90,000
OTHER FINANCING SOURCES (USES)					
Prior Year Cash Carry	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ 7,147	\$ 27,049	\$ 269,130	\$ 1,409	\$ (85,000)

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

9515 - General Plan Impact Fees

Assets		<u>Actual</u>
9515-01-1110	Cash in Bank	(\$98,371.86)
Total Assets		<u>(\$98,371.86)</u>
Liabilities and Fund Balance		
Liabilities		
9515-01-2921	Advances From Other Funds	\$598,000.00
Total Liabilities		<u>\$598,000.00</u>
Fund Balance		
9515-01-3110	Fund Balance	(\$696,371.86)
Total Fund Balance		<u>(\$696,371.86)</u>
Total Liabilities and Fund Balance		<u>(\$98,371.86)</u>

BUDGET

9515 - Impact Fees - General Plan

	Audited 2014-15	Audited 2015-16	Adopted 2017-18	Projected 2016-17	Proposed 2017-18
REVENUES:					
4645- Impact Fees - General Plan	\$ 1,281	\$ 5,428	\$ 46,200	\$ 2,251	\$ 5,000
Total Revenue	\$ 1,281	\$ 5,428	\$ 46,200	\$ 2,251	\$ 5,000
EXPENSES:					
9211 - Interest Expense	\$ -	\$ 1,538	\$ 1,435	\$ 1,435	\$ 1,435
Total Expenditures	\$ -	\$ 1,538	\$ 1,435	\$ 1,435	\$ 1,435
Excess Revenues Over (Under) Expenditures	\$ 1,281	\$ 3,890	\$ 44,765	\$ 816	\$ 3,565

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

9516 - General Admin Impact Fees

Assets		<u>Actual</u>
9516-01-1110	Cash in Bank	\$27,711.89
9516-01-1995	Advances To Other Funds	<u>\$25,000.00</u>
Total Assets		<u>\$52,711.89</u>
Liabilities and Fund Balance		
Fund Balance		
9516-01-3110	Fund Balance	<u>\$52,711.89</u>
Total Fund Balance		<u>\$52,711.89</u>
Total Liabilities and Fund Balance		<u><u>\$52,711.89</u></u>

BUDGET

9516 - Impact Fees - General Administration

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4461 - Interest Earned	\$ -	\$ 60	\$ 60	\$ 60	\$ 60
4645 - Impact Fees	\$ 3,354	\$ 13,728	\$ 126,720	\$ 5,280	\$ 10,000
Total Revenues	\$ 3,354	\$ 13,788	\$ 126,780	\$ 5,340	\$ 10,060
EXPENSES:					
9211 - Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ 3,354	\$ 13,788	\$ 126,780	\$ 5,340	\$ 10,060

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

9517 - Capital Project-City Drainage

Actual

Assets

9517-01-1110	Cash in Bank	\$125,578.17
Total Assets		<u>\$125,578.17</u>

Liabilities and Fund Balance

Fund Balance

9517-00-3110	Fund Balance	(\$152.42)
9517-01-3110	Fund Balance	\$125,578.17
Total Fund Balance		<u>\$125,578.17</u>

Total Liabilities and Fund Balance \$125,578.17

BUDGET

9517 - Capital Projects - City Drainage

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4461 - Interest Earned	\$ -	\$ 53	\$ 53	\$ 53	\$ 53
Total Revenue	\$ -	\$ 53	\$ 53	\$ 53	\$ 53
EXPENDITURES:					
6190 - Maint of Bldgs, Struct & Grounds	\$ 205	\$ -	\$ -	\$ -	\$ -
8820 - Construction Costs	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Total Expenditures	\$ 205	\$ -	\$ -	\$ -	\$ 75,000
Excess Revenues Over (Under) Expenditures	\$ (205)	\$ 53	\$ 53	\$ 53	\$ (74,947)

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

9518 - Local Traffic Mitigation Fee

		<u>Actual</u>
Assets		
9518-01-1110	Cash in Bank	\$995,292.21
Total Assets		<u>\$995,292.21</u>
 Liabilities and Fund Balance		
Fund Balance		
9518-01-3110	Fund Balance	\$995,292.21
Total Fund Balance		<u>\$995,292.21</u>
 Total Liabilities and Fund Balance		 <u>\$995,292.21</u>

BUDGET

9518 - Impact Fees Local Traffic Mitigation Fee

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4461 - Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -
4645 - Impact Fees - Local Traffic Mitigation Fee	\$ 240,927	\$ 70,702	\$ 368,880	\$ 14,750	\$ 20,000
Total Revenues	\$ 240,927	\$ 70,702	\$ 368,880	\$ 14,750	\$ 20,000
 EXPENSES:					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ 240,927	\$ 70,702	\$ 368,880	\$ 14,750	\$ 20,000

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

9519 - Regional Traffic Mitigation Fee

Actual

Assets

9519-01-1110	Cash in Bank	\$94,395.00
9519-01-1221	Accounts Receivable	\$504,000.00
Total Assets		<u>\$598,395.00</u>

Liabilities and Fund Balance

Liabilities

9519-01-2261	Impact Fees Payable	\$598,395.00
Total Liabilities		<u>\$598,395.00</u>

Total Liabilities and Fund Balance		<u>\$598,395.00</u>
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BUDGET

9519 - Impact Fees Regional Traffic Mitigation Fee

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4645 - Impact Fees - Regional Traffic Mitigation Fee	\$ -	\$ -	\$ 367,080	\$ -	\$ 50,000
Total Revenues	\$ -	\$ -	\$ 367,080	\$ -	\$ 50,000
EXPENSES:					
2261 - Payable to ACTC	\$ -	\$ -	\$ 367,080	\$ -	\$ 50,000
Total Expenditures	\$ -	\$ -	\$ 367,080	\$ -	\$ 50,000
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF IONE
BALANCE SHEET
MAY 31, 2017

9520 - Railroad Depot

Assets		<u>Actual</u>
9520-01-1110	Cash in Bank	(\$18,000.00)
	Total Assets	<u>(\$18,000.00)</u>
Liabilities and Fund Balance		
Liabilities		
9520-01-2620	Loan Payable-Jackson Rancheria	(\$9,000.00)
	Total Liabilities	<u>(\$9,000.00)</u>
Fund Balance		
9520-01-3110	Fund Balance	(\$9,000.00)
	Total Fund Balance	<u>(\$9,000.00)</u>
	Total Liabilities and Fund Balance	<u>(\$18,000.00)</u>

BUDGET

9520 - RAILROAD DEPOT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4561 Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
4790 Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:					
6150 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
6190 Maint of Bldgs Structures, & Grounds	\$ 1,423	\$ -	\$ -	\$ -	\$ -
6212 Prof & Spec Services-Engineer	\$ 1,896	\$ -	\$ -	\$ -	\$ -
6213 Prof & Spec Services-Planning	\$ -	\$ -	\$ -	\$ -	\$ -
8812 Capital Outlay	\$ 31,000	\$ -	\$ -	\$ -	\$ -
9311 Retirement of Principal	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
Total Expenditures	\$ 43,319	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
OTHER FINANCING SOURCES (USES)					
Transfer In - Fd 1111 (General Fund)	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Excess Revenues Over (Under) Expenditures	\$ (43,319)	\$ (9,000)	\$ -	\$ (9,000)	\$ -

CITY OF IONE

9521-CDCR Local Mitigation - "NEW"

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4645 Impact Fees	\$ -	\$ -	\$ 508,600	\$ -	\$ 508,600
Total Revenues	\$ -	\$ -	\$ 508,600	\$ -	\$ 508,600
EXPENSES:					
8812 Capital Outlay - Building	\$ -	\$ -	\$ -	\$ -	\$ -
8820 Construction Project - Pond Lining	\$ -	\$ -	\$ -	\$ -	\$ 508,600
8822 Foothill Raw Waterline Project	\$ -	\$ -	\$ 225,000	\$ -	\$ -
8823 Evalynn Bishop Hall Fire Hydrant Project	\$ -	\$ -	\$ 2,000	\$ -	\$ -
6203 Maint and Operation of Equip	\$ -	\$ -	\$ -	\$ -	\$ -
6215 Prof & Spec Services-Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 227,000	\$ -	\$ 508,600
Excess Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 281,600	\$ -	\$ -

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

9611 - Public Safety Maintenance District

Assets		<u>Actual</u>
9611-01-1110	Cash in Bank	\$646,657.99
9611-01-1210	Accounts Receivable	<u>\$18,708.33</u>
	Total Assets	<u>\$665,366.32</u>
Liabilities and Fund Balance		
Liabilities		
9611-01-2111	Accounts Payable	(\$1,502.75)
9611-01-2411	Deferred Revenue	\$18,708.33
9611-01-2511	Special Taxes	<u>\$1,965.86</u>
	Total Liabilities	<u>\$19,171.44</u>
Fund Balance		
9611-01-3110	Fund Balance	<u>\$646,194.88</u>
	Total Fund Balance	<u>\$646,194.88</u>
	Total Liabilities and Fund Balance	<u><u>\$665,366.32</u></u>

BUDGET

9611 - PUBLIC SAFETY DISTRICT

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4561 Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
4561 State-Front Line Law Enforcement	\$ 304,798	\$ -	\$ -	\$ -	\$ -
4566 CDCR Reimbursements	\$ 195,676	\$ 209,483	\$ -	\$ -	\$ -
4652 CDCR reimbursement-Police	\$ 59,216	\$ -	\$ -	\$ -	\$ -
4652 CDCR reimbursement-Fire	\$ -	\$ -	\$ -	\$ -	\$ -
4655 Special Assessments - Police	\$ 80,413	\$ 139,330	\$ 92,000	\$ 101,700	\$ 100,000
4665 Special Assessments - Fire	\$ 29,168	\$ 22,119	\$ 42,000	\$ 50,462	\$ 50,000
4675 Police-AB109	\$ 15,034	\$ 56,007	\$ 8,500	\$ 5,478	\$ -
4790 Donations	\$ 24,726	\$ 5,000	\$ -	\$ -	\$ -
Total Revenues	\$ 709,031	\$ 431,939	\$ 142,500	\$ 157,640	\$ 150,000
EXPENSES:					
5110 Salaries & Benefits	\$ 51,766	\$ -	\$ -	\$ -	\$ -

5199 Interfund reimbursements	\$ 25,438	\$ 131,522	\$ 92,000	\$ 92,000	\$ 92,000
5211 Fringe benefits	\$ 43,604	\$ 76,037	\$ -	\$ -	\$ -
5213 PERS Side-Fund Liability	\$ -	\$ -	\$ -	\$ -	\$ -
5299 Interfund reimbursements	\$ 17,834	\$ 98,021	\$ -	\$ -	\$ -

9611 - PUBLIC SAFETY DISTRICT (Continued)

6111 Office expense	\$ 3,175	\$ -	\$ -	\$ -	\$ -
6119 Safety Equipment	\$ -	\$ -	\$ 8,500	\$ -	\$ -
6120 Special department expense	\$ 11,130	\$ -	\$ -	\$ -	\$ -
6122 Training	\$ 566	\$ -	\$ -	\$ -	\$ -
6150 Advertising	\$ 74	\$ -	\$ -	\$ -	\$ -
6160 Communications	\$ -	\$ -	\$ -	\$ -	\$ -
6165 Network services	\$ 4,170	\$ -	\$ -	\$ -	\$ -
6202 Maint and Operation of Vehicle	\$ 1,059	\$ -	\$ -	\$ -	\$ -
6215 Prof & Spec Services-Other	\$ 5,686	\$ -	\$ -	\$ -	\$ -
8813 Capital Outlay-other than bldg	\$ 298,356	\$ -	\$ -	\$ -	\$ -
8814 New Equipment	\$ 44,312	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 507,171	\$ 305,580	\$ 100,500	\$ 92,000	\$ 92,000
OTHER FINANCING SOURCES (USES)					
Transfer Out to Dept 35 (Fire)	\$ -	\$ -	\$ (42,000)	\$ (35,000)	\$ (38,000)
Excess Revenues Over (Under) Expenditures	\$ 201,860	\$ 126,359	\$ 325	\$ 30,640	\$ 20,000

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

9612 - COPS (AB3229)

Assets		<u>Actual</u>
9612-01-1110	Cash in Bank	<u>\$3,201.89</u>
	Total Assets	<u>\$3,201.89</u>
Liabilities and Fund Balance		
Fund Balance		
9612-01-3110	Fund Balance	<u>\$3,201.89</u>
	Total Fund Balance	<u>\$3,201.89</u>
	Total Liabilities and Fund Balance	<u>\$3,201.89</u>

BUDGET

9612 - COMMUNITY ORIENTED POLICING SERVICES (COPS)

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4564 AB3229 Revenue	\$ 104,252	\$ 96,000	\$ 100,000	\$ 100,000	\$ 100,000
 EXPENSES:					
5199 Interfund reimbursements-Police	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
 Excess Revenues Over (Under) Expenditures	\$ 4,252	\$ (4,000)	\$ -	\$ -	\$ -

**CITY OF IONE
BALANCE SHEET
MAY 31, 2017**

9613 - Measure M

Assets		<u>Actual</u>
9613-01-1110	Cash in Bank	\$252,730.17
9613-01-1995	Advances To Other Funds	<u>\$357,016.77</u>
Total Assets		<u>\$609,746.94</u>

Liabilities and Fund Balance

Fund Balance

9613-01-3110	Fund Balance	<u>\$609,746.94</u>
Total Fund Balance		<u>\$609,746.94</u>

Total Liabilities and Fund Balance		<u>\$609,746.94</u>
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BUDGET

**CITY OF IONE
9613 - MEASURE M**

	Audited 2014-15	Audited 2015-16	Adopted 2016-17	Projected 2016-17	Proposed 2017-18
REVENUES:					
4135 Sales Tax Fire - Measure M	\$ 361,046	\$ 343,976	\$ 300,000	\$ 369,509	\$ 375,000
4455 Local Fire Deployment	\$ 11,244	\$ 75,846	\$ 30,000	\$ -	\$ -
4461 Interest Charges	\$ -	\$ 874	\$ 3,484	\$ 3,484	\$ 3,484
Total Revenue	\$ 372,290	\$ 420,696	\$ 333,484	\$ 372,993	\$ 378,484
EXPENSES:					
5199 Interfund reimbursement - Fire Salary	\$ 254,078	\$ 295,435	\$ 285,091	\$ 305,000	\$ 250,000
5299 Interfund reimbursement - Fire Salary	\$ 62,290	\$ 73,777	\$ -	\$ 39,385	\$ 88,000
6140 Clothing & Personal expense	\$ 911	\$ -	\$ -	\$ -	
Total Expenses	\$ 317,279	\$ 369,212	\$ 285,091	\$ 344,385	\$ 338,000
Excess Revenues Over (Under) Expenditures	\$ 55,011	\$ 51,484	\$ 48,393	\$ 28,608	\$ 40,484