



# CITY OF IONE CITY COUNCIL STAFF REPORT



**FOR THE MEETING OF: OCTOBER 6, 2009**

**DATE: SEPTEMBER 29, 2009**

**TO: HONORABLE MAYOR ARD AND CITY COUNCIL**

**FROM: KIMBERLY A. KERR, CITY MANAGER**

**SUBJECT: REVIEW AND CONDUCT THE PUBLIC HEARING ON THE FINAL OPERATING AND CAPITAL BUDGET AND APPROPRIATIONS LIMIT FOR FY 2009-10**

**RECOMMENDED ACTION:**

That the City Council:

- a. Receive the staff report on the Final Operating and Capital Budget and Appropriations Limit for FY 2009-10;
- b. Open Public Hearing and take public comment;
- c. Close Public Hearing;
- d. Approve Resolution No. 1748 adopting the Fiscal Year 2009-10 Operating and Capital Budget;
- e. Approve Resolution No.1749 establishing Appropriations Limit for Fiscal Year 2009-10 pursuant to Article XIII B of the California; and
- f. Adopt Personnel Salary Schedule for FY 2009-10.

**SOURCE OF FUNDING:** All Funds

TYPE OF ITEM:  
 Consent  
 Departmental  
 Public Hearing  
 Other \_\_\_\_\_

City Council for the City of Ione

Upon motion of Council Member *Plank*  
 Seconded by Council Member *Schaufel* NO: ucm  
 And carried 4-1 by those members present,  
 The Council hereby adopts the recommended action contained in this report.

PREVIOUS ACTION/REFERRAL:

Council Order No. \_\_\_\_\_

Meeting of: 10-6-09

Dated: 10-8-09  
 Janice Traverso, City Clerk

## **DISCUSSION:**

The City of Ione is a community of longtime traditions and values. It is a great place for people to live, raise children and enjoy a quality of life second to none in California. Over the past five years, Ione has become a City in great demand by development interests and people wishing to relocate here. This has spurred a significant need for land use planning and a lot of energy from the City staff to react to the many development proposals for expansion. The citizens and elected officials have struggled to define the future.

Fiscal Year 2009-2010 will be a year when the City finishes many key projects which have been in the planning stages for years. In many ways, it will represent an implementation year for those projects that have been positioned and planned over the past five (5) years. It will be a defining year in the management of sewer enterprises, rehabilitation and enhancement of the downtown and in determining the economic, fiscal and development future for the City.

The City has entered into a two (2) year cycle when balancing the budget with the use of reserves is needed. The need to expand the local economy has hit a critical phase and the City is ready to work with the key landowners along State Route 104 and 124 as well as Main Street to begin development and redevelopment enhancements that will help enhance City revenues.

Over the past two fiscal years, Ione has worked to position our organization in a manner that enhances our ability to operate and provide a higher level and quality of services. From the Police and Fire to Public Works, the City of Ione is performing better and more efficiently in serving our residents. Our infrastructure has a solid strategy for repair and replacement; many capital projects have been implemented to fix our streets, parks and sewer system. Our City staff are receiving more training and improving in the areas of customer service and performance levels. As an organization, our goal is always to improve the services we provide to our residents. We take pride in what we do and always work to keep things running smoothly and on budget.

During the past two fiscal years, the City Council has been diligently making improvements in the City's infrastructure, such as streets and new fire station, and preparing for the future by initiating the Wastewater Master Plan and General Plan including the necessary environmental analysis for both plans. These projects have impacted the City's reserves along with the lower property and sales taxes due to the economy and increases in operating costs. The City needs to increase the reserves to maintain a conservative fiscal projection for the community over the next few years. The need for economic development to add revenue is seen as the most important priority for the City.

Our Approach to Budgeting:

The City staff has prepared a budget that has taken the following approach:

- Cautious and conservative
- Contingencies are budgeted to prevent potential shortfalls or raids from the State.

### **Key Goals of the City:**

- Economic Development
- Downtown Rehabilitation
- Sewer Improvements
- Maintain a Positive Fiscal Outlook

- Adherence to adopted Fiscal Policies
- Working toward meeting established reserve goals for general, capital and enterprise funds.
- Projected revenue growth is based on actual funding streams, not projections based on anticipated growth.
- Actual costs and expenditures are budgeted for all cost centers. The City avoids relying on surpluses, carry-overs, or in the case of retirement funding, super-funded status.

The City's major goals and priorities for FY 2009-10 are:

1. Maintain public safety services at current service levels and enhance a revenues improve or increase;
2. Continue resolving the wastewater issues by completing the City's Wastewater Master Plan and Environmental Impact Report on the Master Plan to include obtaining a new wastewater discharge permit from the Central Valley Regional Water Quality Board;
3. Finalize the General Plan Update during the Fiscal Year;
4. Selection of firms to participate in Request for Proposal on Wastewater Project;
5. Improve information systems, specifically the financial and entitlement programs;
6. Initiate and complete the Police Department Remodel project;
7. Improve the communication system, specifically the Police Department's ability to communicate within the City and with allied agencies; and
8. Establish paid firefighters with revenues from Measure M when there are sufficient funds to fund the Fire Department operations for paid firefighters.

Overall, the City's revenues are declining and expenses are increasing. The issues that are impacting the City's budget for FY 2009-10 are:

1. Reduced Revenues – Approximately \$276,857 in reduced revenues are projected for FY 2009-10
  - a. Property Taxes
    - i. Property taxes decreased due to County Assessor's assessment pursuant to Proposition 8 resulting in \$54,939,991 decrease in assessed values for both secured and unsecured property (approximately \$90,000 reduction); and
    - ii. The State of California taking 8% of the City's property taxes at the FY 2008-09 assessed values (approximately \$54,904 projected reduction).
  - b. Sales Taxes are volatile and staff is projecting lower sales tax receipts for FY 2009-10 due to the current economic conditions (approximately \$65,000 projected reductions).

- c. Vehicle License Fees in Lieu of Property Taxes are subject to the 8% taking by the State of California as well (approximately \$66,952 reduction).

The City will be repaid the 85 Property Tax and Vehicle License in Lieu Fees within three years (\$121,857). The projection is the City will receive the full amount of Property Tax and Vehicle License in Lieu Fees.

2. Increased Expenses

- a. PERS Contributions for Police Officers increased from 43% to 59% on the Police Officers salaries, which is approximately \$100,000 from last year;
- b. Salaries have increased due to the 2% COLA for FY 2009-10 per the Memorandum of Understanding for bargaining units, implementation of the Compensation Study plus Step Increases and longevity pay increases; and
- c. Increase in workers compensation, liability, and property insurance coverage premiums for FY 2009-10.

The City has seen a decrease in life insurance premiums (9.8%) and dental rates (2.58%) due to the selection of a different plan.

A summary of the City’s funds is attached for your review providing a comparison between FY 2008-09 to 2009-10. More detailed information is provided in further financial statements that are attached for your review. The General Fund revenues and expenses are attached in summary form as well as by department budget. The General Fund is projected to have \$614,157 deficit due to expenses exceeding the revenues. To balance the budget, staff is recommending the following transfers (loans) to the General Fund:

<b>Transfer From Fund</b>	<b>Amount</b>
General Fund Reserve	\$200,000
Gas Tax Fund	\$200,000
Self-Help Housing Fund (Fund 8)	\$120,000
ARSA Fund (Fund 42)	\$ 69,151
Local Traffic Mitigation Fee (Fund 31)	\$ 25,000

The City needs to continue to find additional reductions to reduce the deficit by decreasing expenses and take a long-term approach to reducing the expenses. Staff will continue to work on reducing the deficit through other steps including keeping expenses down within the budget for the fiscal year and negotiate further cost savings with the employee bargaining groups.

The financial information is provided from summary information to detail budget information for your review and discussions. The documents are categorized by General Fund, Special Revenue-General Funds, Special Revenue – CDBG Grants, Special Revenues-Public Safety, Capital Projects-Impact Fees, Gas Tax and Local Traffic Commission, Wastewater Operations.

Based on the above information, the City Council authorized the City's negotiating team to seek costs savings or reductions from employees. The negotiations are on-going and none will take effect unless all bargaining units agree to some reductions or cost savings.

Additionally during the past year, the City Council and staff have taken the following steps to reduce expenses during FY 2008-09 and FY 2009-10 which will result in the following savings:

<b>Actions Taken to Date</b>	<b>Savings</b>
Replaced Finance Director with Finance Manager	\$50,000
Eliminated contract accountant	\$59,000
Replaced Accountant II with Accountant I	\$ 6,000
Replaced Vacant Police Officers at Lower Step	\$10,000
Eliminated Paid Reserve Police Officer Positions	\$15,000
Office Assistant Position – Remain Vacant (Eff. 9/18/09)	<u>\$36,229</u>
<b>Total Savings</b>	<b>\$176,229</b>

Additionally, expenses for FY 2009-10 have been reduced throughout the budget by fund. Reductions are in the capital projects, attorney expenses, planning expense, engineering expenses, and other areas.

The budget does not include the following requests for funding in the budget at this time:

<b>Requesting Agency</b>	<b>Amount</b>
Amador County Chamber of Commerce	\$ 1,000
Amador County Recreation Agency	\$17,630
Amador Council of Tourism	\$ 2,000
Ione Business and Community Association	<u>\$ 4,000</u>
<b>Total</b>	<b>\$24,630</b>

Additionally, the budget does not project the costs for the wastewater project at this time. The budget will need to be modified if the project is initiated before the end of the fiscal year. The Wastewater Engineer (Lee & Ro) and the City Attorney costs for this project are projected for the work required for the fiscal year to get the Request for Proposal out and to assist with the decision on the potential bidder.

Based on the above information, staff is requesting that the City Council conduct the public hearing on the budget, adopt the Resolution 1748 adopting the operating and capital projects budgets, Resolution 1749 adopting the Appropriations Limit, and approve the Personnel Salary Resolution.

**FISCAL IMPACT:**

See Attached Financial Reports

**OTHER AGENCY INVOLVEMENT:**

All departments

**ALTERNATIVES TO STAFF RECOMMENDATION:** No alternative.

**ATTACHMENTS:**

Resolution 1748 – Adopting the Fiscal Year 2009-10 Operating and Capital Budget  
Resolution 1749 - Appropriations Limit for Fiscal Year 2009-10 – Schedule A and B  
Personnel Salary Schedule  
Summary of All Funds  
General Fund Revenues Summary  
General Fund Department Budgets  
General Fund Budget Changes  
Gas Tax and Local Traffic Mitigation  
Grant Funds  
Impact Fee Funds  
Special Funds – Public Safety Funds  
Wastewater Funds

CITY OF IONE

Schedule A

Calculation of Appropriations Subject to Proposition 4 Limit  
For the Fiscal Year Ended June 30, 2010

<u>General Fund</u>	<u>Proceeds</u>	<u>Non-Proceeds</u>	<u>Total</u>
Taxes			
Property tax sec and unsec	\$ 622,648		\$ 622,648
Homeowners	7,597		7,597
Sales	314,027		314,027
Transient occupancy	4,191		4,191
Sales tax - public safety	4,771		4,771
Real property transfer	12,711		12,711
Total Taxes	<u>965,945</u>	<u>-</u>	<u>965,945</u>
Licenses and Permits			
Franchise tax		85,358	85,358
Business licenses		7,363	7,363
Use permits		900	900
Building permits		16,897	16,897
Total Licenses and Permits	<u>-</u>	<u>110,518</u>	<u>25,160</u>
Fines, Forfeitures and Penalties			
Forfeited deposits			-
Citation		2,477	2,477
Total Fines, Forfeitures and Penalties	<u>-</u>	<u>2,477</u>	<u>2,477</u>
Aid from Other Governmental Agencies			
Motor vehicle in lieu (state)	857,635		857,635
Reimbursement miscellaneous			-
Grants		5,000	5,000
Peace officer - training		1,740	1,740
Total Aid from Other Governmental Agencies	<u>857,635</u>	<u>6,740</u>	<u>864,375</u>
Charges for Current Services			
Plan checking		6,356	6,356
Park and recreation			-
Total Charges for Current Services	<u>-</u>	<u>6,356</u>	<u>6,356</u>
Use of Money and Property			
Interest and investment income	9,334	13,114	22,448
Rents		81,253	81,253
Total Use of Money and Property	<u>9,334</u>	<u>94,367</u>	<u>103,701</u>
Other			
Insurance refunds and dividends			-
Miscellaneous		7,709	7,709
Total Other	<u>-</u>	<u>\$ 7,709</u>	<u>\$ 7,709</u>
Total General Fund Revenues	<u>\$ 1,832,914</u>	<u>\$ 228,167</u>	<u>\$ 1,975,723</u>

**CITY OF IONE**

**Schedule B**

**Appropriation Limit Calculation  
For the Fiscal Year Ended June 30, 2010**

A. Limit at June 30, 2009		\$	2,497,202
B. Adjustment factors supplied by the Department of Finance, report dated May, 2009			
Per Capita Change for the fiscal year 2009-10 .62%	0.0062		
Per Capital converted to a ratio			1.0062
Population change for the fiscal year 2009-140 .17%	0.0017		
Population change converted to a ratio			<u>1.0017</u>
Calculation of Factor for Fiscal Year 2009-10			<u>1.0079</u>
C. Annual increase (decrease) in Appropriation Limit			19,754
D. Other adjustments			<u>          </u>
E. Total adjustments			<u>19,754</u>
F. Limit at June 30, 2010		\$	<u><u>2,516,956</u></u>

**Proposition 4 Limit Summary  
For the Fiscal Year Ended June 30, 2010**

Appropriations Subject to Limit (Schedule A)	\$	1,832,914
Appropriations Limit (Schedule B)	\$	<u>2,516,956</u>
Amount Under the Legal Limit	\$	<u><u>684,042</u></u>



City of Ione

Personnel Allocation by Budget Unit for FY 2009-10 (Adjusted August 30, 2009)

Budget Unit Number	Classification No./Title	FISCAL YEAR 2008-09			FISCAL YEAR 2009-10			Fund Allocation									
		FY 2007-08 Year-End Authorize	Council Adopted	Mid-Year Adjust	Year-End Authorize	Dept. Request	Council Approved	Change from Prior Year	General Fund	Sewer Fund	Gas Tax	COPS	District	Arena	Pool		
<b>01 10-00 - City Council</b>																	
010 - Mayor		1.0	1.0	0.0	1.0	1.0	0.0	1.0									
015 - Vice Mayor		1.0	1.0	0.0	1.0	1.0	0.0	1.0									
020 - City Council		3.0	3.0	0.0	3.0	3.0	0.0	3.0									
<b>Total</b>		<b>5.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		
<b>01 21-00 City Manager</b>																	
025 - City Manager		1.0	1.0	0.0	1.0	1.0	0.0	1.0	0.7	0.25	0.05						
106 - Office Assistant		0.0	0.0	1.0	1.0	1.0	1.0	0.8	0.05					0.1	0.05		
105 - Receptionist Clerk		1.0	1.0	0.0	0.0	0.0	-1.0										
<b>Total</b>		<b>2.0</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-1.0</b>	<b>1.5</b>	<b>0.3</b>	<b>0.05</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.1</b>	<b>0.05</b>		
<b>01 22-00 City Clerk</b>																	
021 - City Clerk - Elected		1.0	1.0	0.0	1.0	1.0	0.0	1.0									
100 - Administrative Assistant		1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
105 - Administrative Assistant/Deputy City Clerk		0.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>		<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		
<b>01 28-00 City Attorney</b>																	
026 - City Attorney - Contract		1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>		<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		
<b>01 25 Finance Department</b>																	
027 - Finance Director		1.0	1.0	0.0	0.0	0.0	-1.0										
033 - Finance Manager		0.0	0.0	0.0	1.0	1.0	1.0	0.7	0.25	0.05							
110 - Accounting Technician III		0.0	2.0	0.0	1.0	1.0	-1.0	0.55	0.3	0.025				0.013	0.013		
111 - Accounting Clerk III		1.0	0.0	0.0	0.0	0.0	0.0										
112 - Senior Clerk		1.0	0.0	0.0	0.0	0.0	0.0										
113 - Utility Clerk		0.0	0.0	0.0	0.0	0.0	0.0										
<b>Total</b>		<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>1.4</b>	<b>0.55</b>	<b>0.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.013</b>	<b>0.013</b>		
<b>01 26-00 City Treasurer</b>																	
022 - Treasurer - Elected		1.0	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>		<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		

City of Ione

Personnel Allocation by Budget Unit for FY 2009-10 (Adjusted August 30, 2009)

FISCAL YEAR 2008-09

FISCAL YEAR 2009-10

Fund Allocation

Budget Unit Number	Classification No./Title	FY 2007-08 Year-End Authorize	Council Adopted	Mid-Year Adjust	Year-End Authorize	Dept. Request	Council Approved	Change from Prior Year	General Fund	Sewer Fund	Gas Tax	COPS	District	Arena	Pool
<b>01 30-00 Police Department</b>															
028 - Police Chief		1.0	1.0	0.0	1.0	1.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
120 - Sergeant		1.0	1.0	0.0	1.0	1.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
121 - Police Officers		3.0	4.0	0.0	4.0	4.0	4.0	0.0	2.0	0.0	0.0	1.0	1.0	0.0	0.0
122 - Community Police Assistant		0.5	0.5	0.0	0.5	0.5	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0
123 - Police Records Clerk		1.0	1.0	0.0	1.0	1.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>		<b>6.5</b>	<b>7.5</b>	<b>0</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	<b>0.0</b>	<b>5.5</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>01 35-00 Fire Department</b>															
029 - Fire Chief - Stipend		1	1	0	1	1	1	0	1	1	0	0	0	0	0
130 - Fire Captains - Paid Call		0	0	0	2	2	2	0	2	2	0	0	0	0	0
131 - Fire Engineers		0	0	0	0	0	0	0	0	0	0	0	0	0	0
132 - Firefighters - Paid Call		9	7	0	7	7	7	0	7	7	0	0	0	0	0
<b>Total</b>		<b>10</b>	<b>8</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 40-00 Planning</b>															
023 - Planning Commissioners		5	5	0	5	5	5	0	5	5	0	0	0	0	0
030 - City Planner - Contract		0.4	0.4	0	0.4	0.4	0.4	0	0.4	0.4	0	0	0	0	0
<b>Total</b>		<b>5.4</b>	<b>5.4</b>	<b>0</b>	<b>5.4</b>	<b>5.4</b>	<b>5.4</b>	<b>0</b>	<b>5.4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 45-00 Building Inspection</b>															
140 - Building Inspector/Public Works Manager		1	0	0	0	0	0	0	0	0	0	0	0	0	0
141 - Building Inspector/Public Works Project Manager		0	0	1	1	1	1	0	0.75	0.25	0	0	0	0	0
<b>Total</b>		<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.75</b>	<b>0.25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 50-00 Engineering</b>															
031 - City Engineer - Contract		1	1	0	1	1	1	0	1	1	0	0	0	0	0
<b>Total</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 62-00 Parks</b>															
024 - Park and Recreation Commissioners		5	5	0	5	5	5	0	5	5	0	0	0	0	0
150 - Parks and Street Crew Supervisor		0	0	0	0	0	0	0	0	0	0	0	0	0	0
151 - Street and Parks Maintenance Supervisor		1	1	1	1	1	1	0	0.75	0.10	0.10	0	0	0	0.05

City of Ione

Personnel Allocation by Budget Unit for FY 2009-10 (Adjusted August 30, 2009)

Budget Unit Number	Classification No./Title	FISCAL YEAR 2008-09			FISCAL YEAR 2009-10			Fund Allocation									
		FY 2007-08 Year-End Authorize	Council Adopted	Mid-Year Adjust	Year-End Authorize	Dept. Request	Council Approved	Change from Prior Year	General Fund	Sewer Fund	Gas Tax	COPS	District	Arena	Pool		
01 65-00 Mechanic	160 - Mechanic	0.5	0.5	0	0.5	0.5	0	0.3	0.1	0.1	0	0	0	0	0		
	Total	0.5	0.5	0	0.5	0.5	0	0.3	0.1	0.1	0	0	0	0	0		
07 01-00 Wastewater Operations	032-Chief Wastewater Operator	1	1	0	1	1	0		1								
	170 - Wastewater Operator /III - Employee	1	1	0	1	0	-1										
	170-Wastewater Operator /III - Contractor	0	1	0	1	1	0		1								
	Total	2	3	0	3	2	0	0	2	0	0	0	0	0	0		
	Total Positions - All	48.4	47.4	5.0	49.4	48.4	48.4	41.430	3.550	0.895	1.000	1.000	0.313	0.213			
	Total Elected Positions	7	7	0	7	7	7	7.000	0.000	0.000	0.000	0.000	0.000	0.000			
	Total Contract Positions	3.4	4.4	0.0	4.4	4.4	4.4	2.400	2.000	0.000	0.000	0.000	0.000	0.000			
	Total Employees	18.0	18.0	5.0	18.0	17.0	17.0	12.030	1.550	0.895	1.000	1.000	0.313	0.213			
	Total Paid Call Positions	10	8	0	10	10	10	10.000	0.000	0.000	0.000	0.000	0.000	0.000			
	Total Appointed Commissioners	10	10	0	10	10	10	10.000	0.000	0.000	0.000	0.000	0.000	0.000			

Summary Information - All Funds

FY 2009-10 Fund Information

Funds	Projected for FY 2008-09				Requested for FY 2009-10			
	Fund Balance- Reserve	Revenues	Expenses	Fund Balance - Reserve	Fund Balance- Reserve	Revenues	Expenses	Fund Balance - Reserve
General Fund - Fund 1	\$ 1,357,965	\$ 2,247,344	\$ 2,521,061	\$ 1,084,248	\$ 1,084,248	\$ 2,431,827	\$ 2,431,194	\$ 1,084,881
Gas Tax - Fund 2	\$ 419,629	\$ 231,099	\$ 204,600	\$ 446,128	\$ 446,128	\$ 158,488	\$ 455,866	\$ 148,750
Wastewater Treatment Plant Capital - Fund 3	\$ 95,340	\$ 691,691	\$ 469,628	\$ 317,403	\$ 317,403	\$ 269,720	\$ 285,000	\$ 302,123
Traffic Safety Fund - Fund 4	\$ 5,985	\$ 10,837	\$ 11,000	\$ 5,822	\$ 5,822	\$ 1,000	\$ 5,822	\$ 1,000
Local Traffic Commission - Fund 5	\$ 599,145	\$ 29,772	\$ 500,000	\$ 128,917	\$ 128,917	\$ (2,971)	\$ 125,946	\$ -
Wastewater Tertiary Plant - Fund 6	\$ (43,944)	\$ 197,335	\$ 176,602	\$ (45,783)	\$ (6,045)	\$ 216,780	\$ 210,735	\$ (0)
Wastewater Operations Fund - Fund 7	\$ 981,364	\$ 1,031,500	\$ 1,183,294	\$ 829,570	\$ 829,570	\$ 1,007,500	\$ 1,000,586	\$ 836,483
Self-Help Housing Fund - Fund 8	\$ 289,467	\$ 2,152	\$ -	\$ -	\$ 291,619	\$ 500	\$ -	\$ -
Rehabilitation Housing Fund - Fund 9	\$ 112,584	\$ (806)	\$ 111,778	\$ (0)	\$ (0)	\$ -	\$ -	\$ (0)
Low Income Housing Fund - Fund 11	\$ 83,445	\$ 329	\$ 83,774	\$ (0)	\$ (0)	\$ -	\$ -	\$ (0)
Developer Deposit Funds - Fund 12	\$ -	\$ 329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conservation Maintenance Fire Break - Fund 13	\$ 45,791	\$ 389	\$ -	\$ 46,180	\$ 46,180	\$ -	\$ -	\$ 46,180
Castle Oaks Improvement District 1 - Fund 18	\$ 79,593	\$ 15,546	\$ 14,066	\$ 81,073	\$ 81,073	\$ 15,250	\$ 16,500	\$ 79,823
AB3229 COPS - Police Fund - Fund 19	\$ (259)	\$ 105,183	\$ 98,408	\$ 6,516	\$ 6,516	\$ 100,000	\$ 102,575	\$ 3,941
Fire Services Impact Fees Fund - Fund 20	\$ (126,279)	\$ 1,482,780	\$ 1,482,780	\$ (126,279)	\$ (126,279)	\$ -	\$ -	\$ (126,279)
Police Department Impact Fees Fund - Fund 22	\$ 886,606	\$ 6,397	\$ 796,804	\$ 96,199	\$ 96,199	\$ -	\$ 60,000	\$ 36,199
Mello-Roos Public Safety Maint. Dist. - Fund 23	\$ 136,324	\$ 45,428	\$ 140,866	\$ 40,886	\$ 40,886	\$ 20,500	\$ 28,879	\$ 32,507
Parks Impact Fee Fund - Fund 24	\$ 83,277	\$ 6,941	\$ 15,347	\$ 74,871	\$ 74,871	\$ -	\$ -	\$ 74,871
General Plan Services Impact Fees Fund - Fund 25	\$ (60,717)	\$ 581,543	\$ 623,520	\$ (102,694)	\$ (102,694)	\$ 100,000	\$ 48,517	\$ (51,211)
Administrative Facilities Impact Fees Fund - Fund 26	\$ 21,083	\$ 33,015	\$ 50,000	\$ 4,097	\$ 4,097	\$ -	\$ -	\$ 4,097
Arena - Fund 28	\$ (14,174)	\$ 25,097	\$ 25,002	\$ (14,079)	\$ (14,079)	\$ 31,500	\$ 29,594	\$ (12,173)
City Drainage - Fund 29	\$ 125,602	\$ 570	\$ -	\$ 126,172	\$ 126,172	\$ -	\$ 100,000	\$ 26,172
Skate Park Grant ZBerg-Harris - Fund 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Traffic Mitigation Impact Fees - Fund 31	\$ 426,341	\$ 99,242	\$ -	\$ -	\$ 525,583	\$ 7,000	\$ -	\$ -
Asset Seizure - Fund 34	\$ 4,268	\$ (31)	\$ -	\$ 4,237	\$ 4,237	\$ -	\$ 3,000	\$ 1,237
Click It or Ticket - Fund 36	\$ (3,834)	\$ -	\$ 1	\$ (3,835)	\$ (3,835)	\$ -	\$ -	\$ (3,835)
97-Home 0260 Grant Fund - Fund 41	\$ 96,716	\$ 381	\$ 103,339	\$ (6,242)	\$ (6,242)	\$ -	\$ -	\$ (6,242)
ARSA - Fund 42	\$ 68,889	\$ 312	\$ 44	\$ 69,157	\$ 69,157	\$ -	\$ 69,157	\$ 0
01-Home-518-2001 Fund 44	\$ 11,015	\$ 96	\$ 11,804	\$ (694)	\$ (694)	\$ -	\$ -	\$ (694)

**Summary Information - All Funds**

**FY 2009-10 Fund Information**

Funds	Projected for FY 2008-09			Requested for FY 2009-10			
	Fund Balance- Reserve	Revenues	Expenses	Fund Balance - Reserve	Revenues	Expenses	Fund Balance - Reserve
lone Pool - Fund 45	\$ (11,536)	\$ 25,210	\$ 31,318	\$ (17,643)	\$ 49,600	\$ 46,645	\$ (14,689)
05-STBG First Time Homebuyers - Fund 51	\$ 82,647	\$ 1,685	\$ 46,637	\$ 37,695	\$ -	\$ -	\$ 37,695
Safe Route to School Grant - Fund 52	\$ (82,183)	\$ 100,617	\$ 199,783	\$ (181,349)	\$ 145,845	\$ 40,000	\$ (75,504)
CMAAQ Grant Fund - Fund 53	\$ (7,773)	\$ 30,376	\$ 42,086	\$ (19,483)	\$ 214,624	\$ 180,000	\$ 15,141
Tire-Derived Product Grant - Fund 54	\$ -	\$ -	\$ 99,844	\$ (99,844)	\$ 99,844	\$ -	\$ -
06-Home-2370 - Fund 57	\$ (1,404)	\$ 120,594	\$ 31,895	\$ 87,295	\$ -	\$ 10,000	\$ 77,295
05-STBG-1381 Fund 58	\$ (245)	\$ -	\$ -	\$ (245)	\$ -	\$ -	\$ (245)
08-Home-4711 - Fund 59	\$ -	\$ -	\$ 100,000	\$ (100,000)	\$ 112,250	\$ 6,387	\$ 5,863
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,660,726</b>	<b>\$ 7,122,951</b>	<b>\$ 9,175,280</b>	<b>\$ 2,768,294</b>	<b>\$ 4,979,257</b>	<b>\$ 5,256,404</b>	<b>\$ 2,523,385</b>

**CITY OF IONE  
GENERAL FUND REVENUES**

	Actual		Adopted		Projected		Requested		Approved	
	2007-08	2008-09	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10	2009-10
<b>10 Taxes</b>										
4010	101010	Current Sec & Unsecured Prop Tax	\$ 534,260	\$ 627,900	\$ 622,648	\$ 525,000				
4011	101011	Property Tax In Lieu of VLF	\$ 666,121	\$ 733,000	\$ 836,905	\$ 750,000				
4012	101012	Prop Tax in Lieu of Sales Tax	\$ 33,847	\$ 38,000	\$ 48,132	\$ 35,000				
4013	101013	Property Tax Administrative Cost	\$ (7,048)	\$ -	\$ -	\$ -				
4020	101020	Currrt Supplemental Roll Tax	\$ 52,361	\$ -	\$ 7,430	\$ 1,000				
4030	101030	Prior Secured & Unsecured Tax	\$ -	\$ -	\$ -	\$ -				
4040	101040	Prior Supplemental Roll Tax	\$ 16,073	\$ -	\$ 8,087	\$ 1,000				
4080	101080	Sales and Use Tax	\$ 119,854	\$ 120,000	\$ 265,895	\$ 200,000				
4081	101081	Sales Tax - Public Safety (Prop. 172)	\$ 5,025	\$ 5,000	\$ 4,771	\$ 4,500				
new	101082	Sales Tax - Fire (Measure M)	\$ -	\$ -	\$ -	\$ -				
4090	101090	Transient Occupancy Tax	\$ 516	\$ 2,500	\$ 4,191	\$ 2,500				
4100	101100	Utilities Franchises	\$ 80,375	\$ 80,000	\$ 85,358	\$ 80,000				
4120	101120	Real Property Transfer Tax	\$ 16,778	\$ 10,000	\$ 12,711	\$ 7,500				
<b>TOTAL 10 Taxes</b>			<b>\$ 1,518,163</b>	<b>\$ 1,616,400</b>	<b>\$ 1,896,128</b>	<b>\$ 1,606,500</b>				
<b>20 Licenses and Permits</b>										
4110	201010	Business Licenses	\$ 2,500	\$ -	\$ 7,363	\$ 5,000				
4150	201020	Construction Permits	\$ 39,490	\$ 21,216	\$ 16,897	\$ 5,000				
4629	201030	Grading Permits	\$ 9,117	\$ -	\$ -	\$ 100				
4625	201040	Burn Permits	\$ 44,545	\$ -	\$ 390	\$ 150				
New	201050	Concealed Weapons Permits	\$ -	\$ -	\$ -	\$ 100				
4899	201060	Encroachment Permits	\$ 5,450	\$ -	\$ 200	\$ 50				
4895	201080	Solidwaste Permit Fees	\$ -	\$ -	\$ -	\$ 5,000				
<b>TOTAL 20 Licenses and Permits</b>			<b>\$ 101,102</b>	<b>\$ 21,216</b>	<b>\$ 24,850</b>	<b>\$ 15,400</b>				
<b>30 Fines, Forfeits and Penalties</b>										
4200	302000	Vehicle Code Fines	\$ -	\$ 80	\$ 127	\$ 500				
4617	302010	Parking Citations	\$ -	\$ 80	\$ 127	\$ 100				
4070	302020	Interest Penalties & Delinquent	\$ -	\$ 80	\$ 127	\$ -				
<b>TOTAL 30 Fines, Forfeits and Penalties</b>			<b>\$ -</b>	<b>\$ 80</b>	<b>\$ 127</b>	<b>\$ 600</b>				

**CITY OF IONE  
GENERAL FUND REVENUES**

	Actual 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
<b>40 Use of Money and Property</b>					
4250	401000 Investment Income	\$ 157,372	\$ 46,723	\$ 9,334	\$ 5,000
4273	402000 Golf Course Lease Revenue	\$ -	\$ -	\$ 46,281	\$ 43,000
4260	403010 Rental Revenue - City Hall		\$ 30	\$ 6	\$ 5
4262	403030 Rental - Howard Park Ball Fields		\$ 2,000	\$ 1,985	\$ 1,500
new	403040 Rental - Howard Park Soccer Fields		\$ -	\$ -	\$ 1,500
4271	403050 Rental - Arena			\$ 11,603	\$ 11,603
4270	403060 Rental - Evalynn Bishop Hall	\$ 6,429	\$ 8,760	\$ 8,765	\$ 7,000
4272	403060 Rental - Horse Barn	\$ 11,765	\$ 11,280	\$ 12,583	\$ 12,000
new	403070 Rental - Garden Pavillion		\$ -	\$ -	\$ 10
4275	403080 Rental - Amphitheater	\$ 280	\$ 30	\$ 30	\$ 30
4263	403090 Entrance Fees/Parking - Howard Park		\$ 100	\$ 423	\$ 50
4800	403100 Insurance Reimbursements			\$ 1,140	\$ -
4810	403110 Insurance Dividends - Workers Comp	\$ 12		\$ 13,114	\$ -
4652	403200 Interest Charges				\$ -
<b>TOTAL 40 Use of Money and Property</b>	<b>\$ 175,857</b>	<b>\$ 68,923</b>	<b>\$ 105,264</b>	<b>\$ 81,698</b>	<b>\$ -</b>

**50 Other Governmental Agencies**

4340	504000 Gasoline Tax - 2106		\$ 29,260	\$ 25,000
4341	504010 Gasoline Tax - 2107		\$ 48,022	\$ 40,000
4342	504020 Gasoline Tax - 2107.5		\$ 3,891	\$ 2,500
4344	504030 State Hwy Users Tax Sec - 2105		\$ 38,217	\$ 25,000
4345	504040 Traffic Congestion Relief		\$ 47,804	\$ -
4335	504041 Proposition 1B Funding	\$ 400,000	\$ -	\$ -
4300	504050 Motor Vehicle In Lieu Tax	\$ 51,170	\$ 35,000	\$ 20,730
4310	504060 Trailer Coach In Lieu Tax		\$ -	\$ -
4330	504070 Homeowners Property Tax Relief	\$ 4,405	\$ 4,500	\$ 7,597
4350	504090 Peace Officers Standards & Training	\$ 392	\$ 3,000	\$ 1,740
4370	504100 State Recycling Grant			\$ 5,000
4381	504110 Mandated Cost Reimbursement	\$ 29,137	\$ -	\$ 13

**CITY OF IONE  
GENERAL FUND REVENUES**

	Actual 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
<b>Current New</b>					
<b>TOTAL 50 Other Governmental Agencies</b>	\$ 485,103	\$ 42,500	\$ 202,274	\$ 102,500	\$ -
<b>60 Charges for Current Services</b>					
4641 603040 Building Inspection Fees	\$ 45,424			\$ 1,000	
4642 604000 Planning Fees	\$ 2,089			\$ 500	
4630 608000 Plan Checking Fees	\$ 27,547			\$ 1,000	
<b>TOTAL 60 Charges for Current Services</b>	\$ 75,060	\$ -	\$ -	\$ 2,500	\$ -

	Actual 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
<b>70 Other Revenues</b>					
705010 Sales of Agendas & Copies	\$ -	\$ 25	\$ -	\$ 5	\$ -
4781 705020 Audio File Sales	\$ -	\$ 340	\$ 500	\$ 5	\$ -
4780 705030 Photo Copies/Bid Packages	\$ -	\$ -	\$ -	\$ 500	\$ -
4790 705025 Donations	\$ -	\$ -	\$ 2,500	\$ -	\$ -
4761 705026 Recycling Cash - City Hall	\$ -	\$ -	\$ 36	\$ 30	\$ -
4610 705030 Special Police Department Services	\$ -	\$ 5,000	\$ 2,802	\$ 2,000	\$ -
705130 Transfer from Fund 04	\$ 25,500	\$ 11,000	\$ 11,000	\$ 5,822	\$ -
4931 705800 Transfer from Fund 02	\$ -	\$ -	\$ -	\$ 200,000	\$ -
706015 Transfer from Fund 8 - Self Help	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Transfer from ARSA Fund 42	\$ -	\$ -	\$ -	\$ 69,157	\$ -
Transfer from Local Traffic Mitigation Fees Fund 31	\$ -	\$ -	\$ -	\$ 25,000	\$ -
4646 707050 Reimbursement Bond Issuance Co	\$ 153,499	\$ -	\$ -	\$ -	\$ -
4830 707160 Miscellaneous Revenues	\$ 1,650	\$ -	\$ -	\$ 100	\$ -
4851 707251 SEISMIS EDU & DATA UTILIZATION	\$ 59	\$ -	\$ -	\$ 10	\$ -
710050 Fund Balance Transfer (General Fund Reserve)	\$ -	\$ -	\$ -	\$ 200,000	\$ -
<b>TOTAL 70 Other Revenues</b>	\$ 181,072	\$ 16,500	\$ 18,701	\$ 622,629	\$ -

<b>98 Trust Fund Revenue</b>					
<b>Total 98 Trust Fund Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<b>General Fund Revenues - Fund 01</b>	\$ 2,536,358	\$ 1,765,619	\$ 2,247,344	\$ 2,431,827	\$ -
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**CITY OF IONE  
GENERAL FUND BUDGET  
Comparison FY 08-09 to FY 09-10**

General Fund Total FY 2009-10

	Actual - Not Audited 2008-09	Requested 2009-10	Differences in Dollars FY 2009-10	Difference in Percentage
<b>Fund Balance as of July 1st</b>	\$ 1,971,118	\$ 1,697,401	\$ (273,717)	-14%
<b>Revenues</b>				
TOTAL 10 Taxes	\$ 1,896,128	\$ 1,606,500	\$ (289,628)	-15% Decrease in property taxes and State taking
TOTAL 20 Licenses and Permits	\$ 24,850	\$ 15,400	\$ (9,450)	-38% Reduction in payments
TOTAL 30 Fines, Forfeits and Penalties	\$ 127	\$ 600	\$ 473	372%
TOTAL 40 Use of Money and Property	\$ 105,264	\$ 81,698	\$ (23,566)	-22%
TOTAL 50 Other Governmental Agencies	\$ 202,274	\$ 102,500	\$ (99,774)	-49%
TOTAL 60 Charges for Current Services	\$ -	\$ 2,500	\$ 2,500	
TOTAL 70 Other Revenues	\$ 18,701	\$ 606,472	\$ 587,771	3143% Transfers in \$698,000 Various Funds
Total 98 Trust Fund Revenue	\$ -	\$ -	\$ -	
<b>General Fund Revenues - Fund 01</b>	\$ 2,247,344	\$ 2,415,670	\$ 168,326	7%
<b>Expenses</b>				
TOTAL 10 Salaries and Employee Benefits	\$ 1,568,603	\$ 1,596,354	\$ 27,750	2%
TOTAL 20 Services and Supplies	\$ 353,367	\$ 390,559	\$ 37,192	11%
TOTAL 30 Other Expenses	\$ 545,531	\$ 457,305	\$ (88,226)	-16%
TOTAL 40 Use of Money	\$ 9,588	\$ 10,000	\$ 412	4%
TOTAL 50 Capital Expense and Fixed Assets	\$ 21,283	\$ 41,200	\$ 19,917	94%
TOTAL 60 Miscellaneous Expenses	\$ 17,738	\$ 1,500	\$ (16,238)	-92%
TOTAL 98 Other Financing Uses/Transfers	\$ 4,950	\$ -	\$ (4,950)	-100%
<b>Total</b>	\$ 2,521,061	\$ 2,496,917	\$ (24,143)	-1%
<b>Excess Revenue over (under) Expenses</b>	\$ (273,717)	\$ (81,247)	\$ 192,470	-70%
<b>Fund Balance</b>	\$ 1,697,401	\$ 1,616,154	\$ (81,247)	-5%

CITY OF IONE  
01 10-00 CITY COUNCIL

	Audited FY 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
<b>50 Salaries and Employee Benefits</b>					
5020 Salaries & Wages Elected	\$ 10,400	\$ 12,000	\$ 12,000	\$ 12,000	
5053 Retired Health Insurance	\$ -				
5070 FICA	\$ 560	\$ 918	\$ 918	\$ 918	
5090 Workers Compensation Insurance		\$ 440	\$ 440	\$ -	
<b>50 Sub Total Salaries and Employee Benefits</b>	<b>\$ 10,960</b>	<b>\$ 13,358</b>	<b>\$ 13,358</b>	<b>\$ 12,918</b>	<b>\$ -</b>
<b>51 Services and Supplies</b>					
5110 Office Expense	\$ 2,229	\$ 2,200	\$ 2,200	\$ -	
5111 Special Department Expense	\$ 2,691	\$ 7,700	\$ 4,300	\$ 1,500	
5122 Training	\$ 2,600	\$ 1,000	\$ 1,066	\$ 1,500	
5150 Advertising	\$ 20	\$ 100	\$ -	\$ -	
5160 Communications	\$ 62	\$ 50	\$ 200	\$ -	
5170 Utilities	\$ 95	\$ 118	\$ 118	\$ -	
<b>51 Sub Total Services and Supplies</b>	<b>\$ 7,697</b>	<b>\$ 11,168</b>	<b>\$ 7,884</b>	<b>\$ 3,000</b>	<b>\$ -</b>
<b>52 Other Expenses</b>					
5200 Maintenance & Operation of Equipment	\$ 2,608	\$ -	\$ 224	\$ -	
5220 Other Contractual Services	\$ 23,400	\$ -	\$ -	\$ -	
5230 Insurance and Surety Bonds	\$ 2,086	\$ 613	\$ 613	\$ -	
5240 Membership and Dues	\$ 4,562	\$ 4,500	\$ 3,953	\$ 4,000	
5250 Travel, Conference & Meetings	\$ 8,224	\$ 6,300	\$ 2,419	\$ 3,000	
<b>52 Subtotal Other Expenses</b>	<b>\$ 20,163</b>	<b>\$ 11,413</b>	<b>\$ 7,209</b>	<b>\$ 7,000</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 38,820</b>	<b>\$ 35,939</b>	<b>\$ 28,451</b>	<b>\$ 22,918</b>	<b>\$ -</b>

CITY OF IONE  
01 21-00 CITY MANAGER

	Audited 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
<b>50 Salaries and Employee Benefits</b>					
5010 Salaries & Wages Regular Employees	\$ 139,857	\$ 144,419	\$ 146,640	\$ 91,735	
5013 Longevity Pay	\$ 1,177	\$ 1,483	\$ 2,527		
5030 Overtime Expense	\$ 207	\$ 1,059	\$ 300		\$ -
5050 Employee Health Insurance	\$ 21,572	\$ 15,455	\$ 20,525	\$ 2,640	
5051 Dental, Vision & life Insurance			\$ 2,400	\$ 1,891	
5060 PERS Retirement Expense	\$ 24,922	\$ 10,865	\$ 21,000	\$ 12,636	
5063 PERS Employers Paid Employees Share	\$ 5,151	\$ 19,113	\$ 12,000	\$ 7,339	
5070 FICA	\$ 28,216	\$ 22,485	\$ 11,435	\$ 7,018	
5071 FICA Employers Paid Employee Share			\$ 11,434	\$ 7,018	
5075 Deferred Compensation Match	\$ 3,766	\$ 12,210	\$ 6,700	\$ 5,363	
5076 In Lieu Health Insurance					
5080 State Unemployment Insurance	\$ 8,163	\$ 324	\$ 550	\$ 114	
5090 Workers Compensation	\$ 2,103	\$ 7,657	\$ 7,657		
<b>50 Sub Total Employee Services</b>	<b>\$ 235,134</b>	<b>\$ 235,068</b>	<b>\$ 243,168</b>	<b>\$ 135,752</b>	<b>\$ -</b>
<b>51 Services and Supplies</b>					
5110 Office Expense	\$ 16,171	\$ 10,000	\$ 11,000	\$ 9,500	
5111 Special Office Supplies	\$ -	\$ -	\$ 47	\$ -	
5120 Special Departmental Expense	\$ 8,765	\$ 2,000	\$ 982	\$ 1,000	
5122 Training	\$ -	\$ -	\$ 3,447	\$ 3,000	
5150 Advertising	\$ -	\$ -	\$ -	\$ -	
5160 Communications	\$ 692	\$ 650	\$ 966	\$ -	
5170 Utilities	\$ 460	\$ 571	\$ 159	\$ -	
<b>51 Subtotal Services and Supplies</b>	<b>\$ 26,088</b>	<b>\$ 13,221</b>	<b>\$ 16,601</b>	<b>\$ 13,500</b>	<b>\$ -</b>
<b>52 Other Expenses</b>					
5200 Maint and Operation of Equipment	\$ -	\$ -	\$ 980	\$ -	
5215 Pro & Special Services Other	\$ 13,320	\$ 21,810	\$ 25,658	\$ 20,000	
5230 Insurance and Surety Bonds	\$ 4,664	\$ 10,664	\$ 5,907		
5240 Membership and Dues	\$ 2,815	\$ 2,815	\$ 2,750	\$ 2,500	

01 21-00 CITY MANAGER

	Audited 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
5250 Travel, Conference & Meetings	\$ 3,242	\$ 3,000	\$ 366	\$ 2,000	
<b>52 Subtotal Services and Supplies</b>	<b>\$ 24,041</b>	<b>\$ 38,289</b>	<b>\$ 35,661</b>	<b>\$ 24,500</b>	<b>\$ -</b>
<b>56 Capital Expense and Fixed Assets</b>					
5640 New Equipment					
<b>56 Sub total New Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>58 Miscellaneous Expenses</b>					
5830 Miscellaneous Expense	\$ 331	\$ 300	\$ 53	\$ -	
<b>58 Subtotal Miscellaneous Expense</b>	<b>\$ 331</b>	<b>\$ 300</b>	<b>\$ 53</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 285,594</b>	<b>\$ 286,879</b>	<b>\$ 295,483</b>	<b>\$ 173,752</b>	

CITY OF IONE  
01 22-00 CITY CLERK

	Audited 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
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4781 705020 Audio File Sales

**70 Other Revenues**

**50 Employee Services**

5010 Salaries & Wages - Regular Employees	\$ 4,033	\$ 2,756	\$ 2,700	\$ 43,095	
5020 Salaries & Wages Elected Official	\$ 2,250	\$ 2,700	\$ 2,700	\$ 2,400	
5013 Longevity Pay	\$ -	\$ -	\$ -	\$ 2,155	
5030 Overtime Expense	\$ 2	\$ 53	\$ 53	\$ -	
5050 Employee Health Insurance	\$ 747	\$ 862	\$ (180)	\$ -	
5051 Dental, Vision & Life Ins	\$ -	\$ -	\$ 147	\$ 957	
5060 PERS Retirement Expense	\$ 1,084	\$ 200	\$ 1,000	\$ 6,233	
5063 PERS Employers Paid Employees Share	\$ 139	\$ 366	\$ 400	\$ 3,620	
5070 Social Security	\$ 614	\$ 636	\$ 636	\$ 3,462	
5071 FICA Employers Paid Employee Share	\$ 84	\$ 660	\$ -	\$ 3,462	
5075 Deferred Compensation Match	\$ -	\$ -	\$ 125	\$ 3,160	
5076 In Lieu Health Benefits	\$ -	\$ -	\$ 35	\$ 3,160	
5080 State Unemployment Insurance	\$ 17	\$ 18	\$ -	\$ 140	
5090 Workers Compensation	\$ 34	\$ 281	\$ 4,215	\$ -	
<b>50 Subtotal Salaries and Employee Benefits</b>	<b>\$ 9,004</b>	<b>\$ 8,532</b>	<b>\$ 11,831</b>	<b>\$ 71,842</b>	<b>\$ -</b>

**51 Services & Supplies**

5110 Office Expense	\$ 4,168	\$ 3,500	\$ 4,120	\$ 3,700	
5120 Special Departmental Expense	\$ -	\$ 7,000	\$ 2,550	\$ -	
5122 Training	\$ 886	\$ 400	\$ 311	\$ 500	
5150 Advertising	\$ 9,264	\$ 8,000	\$ 14,578	\$ 9,000	
5160 Communications	\$ 159	\$ 150	\$ 350	\$ -	
5170 Utilities	\$ 207	\$ 257	\$ -	\$ -	
<b>51 Subtotal Services &amp; Supplies</b>	<b>\$ 14,684</b>	<b>\$ 19,307</b>	<b>\$ 21,909</b>	<b>\$ 13,200</b>	<b>\$ -</b>

**52 Other Expenses**

5215 Prof & Spec Services-Other	\$ -	\$ -	\$ 54	\$ -	
<b>52 Subtotal Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ -</b>	<b>\$ -</b>

01 22-00 CITY CLERK

	Audited 2007-08	Adopted 2008-09	Projected 2008-09	Requested 2009-10	Approved 2009-10
5240 Membership and Dues	\$ 105	\$ 105	\$ 360	\$ 125	
5250 Travel, Conference & Meetings	\$ 630	\$ 500	\$ 170	\$ 500	
<b>52 Subtotal Other Expenses</b>	<b>\$ 755</b>	<b>\$ 997</b>	<b>\$ 697</b>	<b>\$ 625</b>	<b>\$ -</b>
<b>58 Miscellaneous Expense</b>					
5830 Miscellaneous Expense	\$ 1,642	\$ 500	\$ -	\$ -	
<b>58 Subtotal Miscellaneous Expense</b>	<b>\$ 1,642</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 26,085</b>	<b>\$ 29,336</b>	<b>\$ 34,437</b>	<b>\$ 85,667</b>	<b>\$ -</b>