

# FISCAL YEAR 2023 – 2024



## JULY 11, 2023 ADOPTED BUDGET



**CITY OF RIPON**  
**259 N. WILMA AVENUE**  
**RIPON, CALIFORNIA**  
**[WWW.CITYOFRIPON.ORG](http://WWW.CITYOFRIPON.ORG)**

## **CITY OF RIPON**

259 N. Wilma Avenue  
Ripon California

Phone: (209) 599-2108

Fax (209) 599-2685

Website: [www.cityofripon.org](http://www.cityofripon.org)

Email: [information@cityofripon.org](mailto:information@cityofripon.org)

Population: 17,146 (2023)

County of San Joaquin

Incorporated: November 27, 1945

Type of Government: General Law

Number of Employees: 105

### **City Council**

Michael Restuccia..... Mayor  
Leo Zuber..... Vice Mayor  
Daniel de Graaf..... Council Member  
Gary Barton..... Council Member  
Dean Uecker..... Council Member

### **Administration**

Kevin Werner..... City Administrator  
Kevin Werner ..... City Engineer  
Ken Zuidervaat .....Director of Planning  
Lisa Roos .....City Clerk  
James Pease..... Public Works Director  
Kye Stevens .....Recreation Director  
Ed Ormonde .....Police Chief  
Tom Terpstra..... City Attorney



# MEMO

**TO:** Honorable City Council

**FROM:** Kevin Werner

**SUBJECT:** Fiscal Year 2023-24 Annual Operating and Capital Budget

**DATE:** July 6, 2023

The purpose of this memorandum is to summarize the proposed Fiscal Year 2023-24 Operating and Capital Budget for consideration and adoption by the City Council. At the start of preparing the FY 2023-24 Budget, a strategic planning workshop was held with the City Council. This discussion has provided the principal guidance for the preparation of the City budget, objectives, and actions to be undertaken during the upcoming fiscal year. The City's Proposed FY 2023-24 Budget is balanced, funds all debt service obligations, and funds critical deferred maintenance items.

The following table is a budget summary for each of the City's operating funds.

## *FY 2023-24 Annual Operating Budget Summary*

	<b>FY 2023-24 Revenue</b>	<b>FY 2023-24 Expenses</b>	<b>Proposed Transfers</b>	<b>Transfer Summary</b>
General Fund	\$16,436,750	(\$15,546,444)	(\$843,832)	Transfer includes \$21,033 to CNG Capital Fund, \$69,799 to L&L Districts operating in the negative, \$475,000 to the Dept Capital Fund, \$118,000 to the Park & Rec Capital Fund, and \$160,000 to the CalPERS Contingency Fund.
Water Operating Fund	\$3,894,705	(\$2,900,520)	(\$994,185)	To Water Enterprise Capital Fund
Garbage Operating Fund	\$2,607,049	(\$2,504,745)	(\$102,304)	To Garbage Enterprise Capital Fund
Sewer Operating Fund	\$2,042,690	(\$1,384,063)	(\$658,627)	To Sewer Enterprise Capital Fund
Street and Road Operating Fund	\$1,992,050	(\$899,444)		Revenue surplus funds streets and roads capital projects.
Transit Fund	\$67,300	(\$74,978)	\$70,000	From LTF Transit funds
Redevelopment Obligations	\$927,000	(\$927,300)		
Landscaping & Lighting Districts	\$448,936	(\$462,223)	\$69,799	From General Fund to L&L Districts that operate in a deficit and do not have a fund balance.

## STAFFING ANALYSIS

Employee salary and benefits make up 55 percent of the City's operating expenses. As a result of the Great Recession and the significant decline in revenue that was being experienced at that time, 17 full-time staff positions were eliminated or not filled after an employee's departure. Since that time, there has been a focus on improving the efficiency of the existing work force before adding new staff positions by investing in technology that makes staff more efficient, maximizing the organizational structure to serve the public needs, and use consultants to complete short-term needs.

At this time, the City employs 88 full-time employees; of these employees, 12 full-time positions have been added since the Great Recession, as described below:

Dispatchers:	6
Sworn Police Officers:	2
IT Technician:	1
Non-Sworn Supervisor/Records Clerk:	1
Regulatory Compliance Staff:	2

The City of Ripon and City Lathrop entered into a dispatch services agreement in 2021 where Ripon will hire dispatchers necessary to provide dispatch services for the City of Lathrop's recently formed police department. In FY 2022-23, 6 new dispatch positions were added to the City of Ripon staff. The expense of these positions is reimbursed by the City of Lathrop.

The proposed FY 2023-24 budget includes adding 2 full-time and 2 part-time positions, as described below:

**Community Service Officer:** The Police Department currently has two Community Service Officers (CSOs) that are responsible for parking enforcement, animal control, property/evidence processing, code enforcement, and other administrative functions. By adding a third CSO position, it will allow staff to provide additional code enforcement patrols along with coverage when a staff member is out of the office. This change is projected to increase General Fund expenses by \$78,000.

**Dispatcher:** The City currently employs 12 full-time dispatchers that provide dispatch services to the Cities of Ripon, Lathrop, and Escalon. Last year, the City contracted with the City of Lathrop to provide dispatch services for the newly created Lathrop Police Department. At that time, a number of assumptions were made to determine the additional dispatchers needed to provide that service. After a year of dispatching, it is recommended an additional dispatcher is added to reduce the overtime currently being required to provide coverage. This change is expected to increase General Fund expenses by \$63,000, which would partially be offset with the reimbursement from Escalon and Lathrop for half the additional expense.

**Recycling Center Part-Time Worker:** The recycling center is operated in cooperation with the Ripon Unified School District. Currently, the school district provides volunteers that operate the recycling center during advertised hours. This budget proposes that the City hire two part-time workers to operate the recycling center for an additional 16 hours

a week outside of the current hours. This change is expected to increase the expense of the Garbage Operating Fund by \$15,000 and be partially offset by an increase in the volume of cardboard recycled. Also, staff will bring back an analysis of the effectiveness of this program after 12 months of operations.

## **GENERAL FUND**

The General Fund is used to fund the police department, parks maintenance, recreation programs, library services, and other important community programs. If a budget surplus exists at the end of the fiscal year, the City Council determines how the surplus of funds is to be allocated. In years past, these funds have been strategically allocated to make investments in technology or facility improvements that save operational dollars and make existing staff more efficient. Also, surplus funds have been used to establish reserve funds to address street & road capital needs.

### **General Fund Revenue**

For FY 2023-24, the projected overall General Fund revenue is \$16,436,750, as described below.

#### *FY 2023-24 General Fund Revenue Summary*

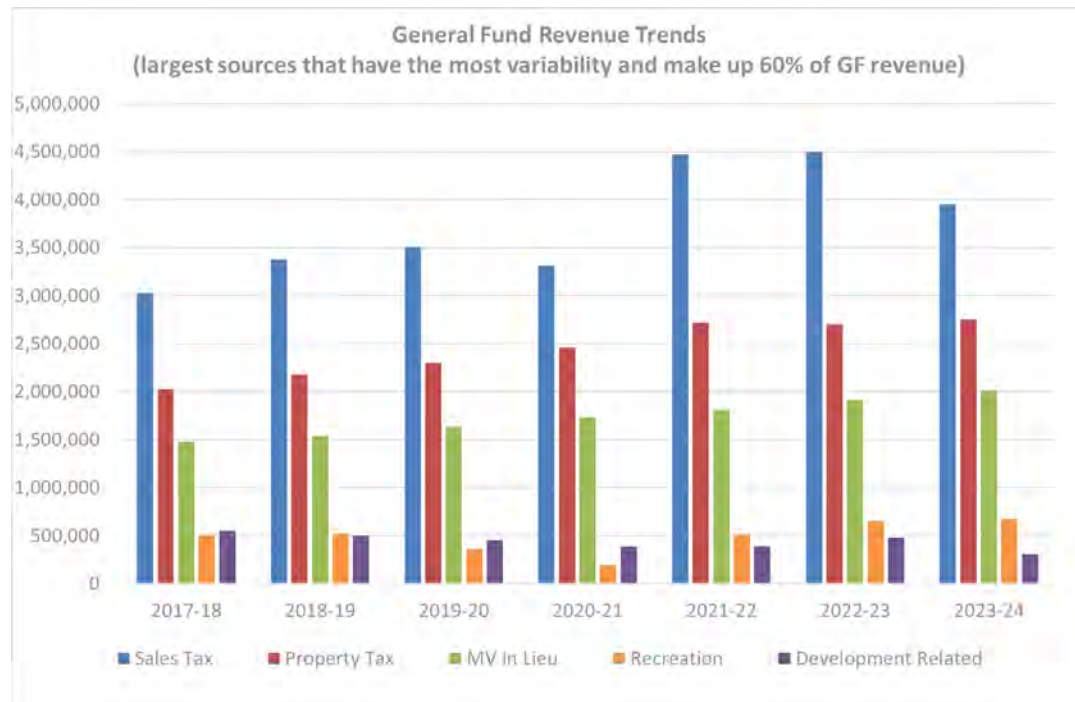
Source	FY 2023-24 Budget	FY 2022-23 Projected	Difference
Taxes	\$8,917,482	\$9,317,272	-4.3%
Licenses & Permits	\$1,099,520	\$1,223,036	-10.1%
Fees & Charges for Service	\$2,579,231	\$2,604,797	-1.0%
Interest, Rents, & Reimbursements	\$685,600	\$793,676	-13.6%
Overhead	\$3,084,667	\$3,149,166	-2.0%
Fines & Penalties	\$70,250	\$66,750	+5.4%
<b>Total</b>	<b>\$16,436,750</b>	<b>\$17,154,697</b>	<b>-4.2%</b>

Overall, General Fund revenue is being reduced by 4 percent from what is projected to be collected in FY 2022-23. The largest reductions in revenue are expected in sales tax and development revenue sources.

The figure below provides a high-level overview of the largest general fund revenue sources in this year's budget and the trending of these revenue sources since FY 2017-18.



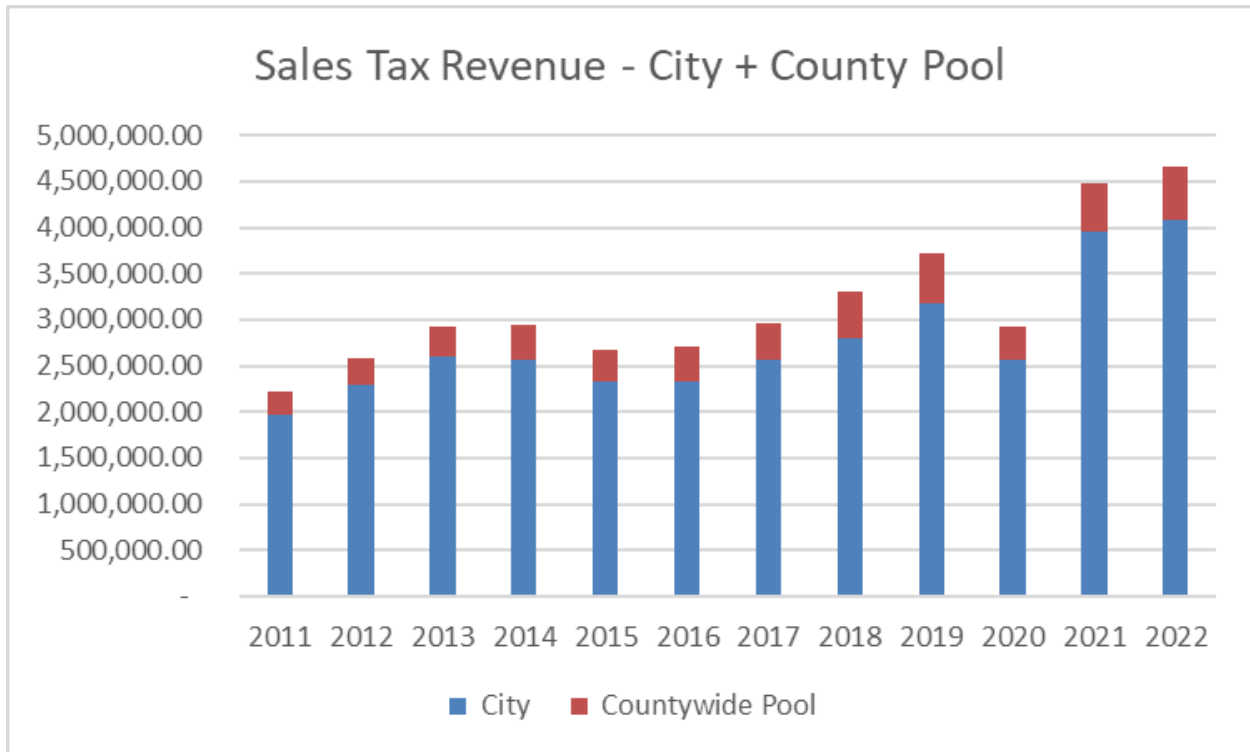
### General Fund Revenue Trends (by fiscal year)



All have steadily increased over the last 6 years except for sales tax, recreation, and development related revenue sources. Sales tax and recreation revenue sources experienced a decline in FY 2020-21 because of the COVID-19 pandemic and then a sharp increase in revenue over the last two years. Development related revenue varies based on the projects being developed in Ripon. Because of the year-to-year variability of this revenue source, the budget includes a conservative estimate of future development related revenue.

**Sales Tax Revenue.** Traditionally, the City receives one percent of all over-the-counter transactions within the City of Ripon, known as the Bradley-Burns rate. Additionally, the City receives a share of sales tax through the San Joaquin Countywide pool. The revenue from this pool has more than doubled since 2011, largely a result of revenue from businesses that conduct on-line sales and are required to remit a Transactions and Use Tax for those transactions. From the year 2011 to 2022, the City's share of the pool has increased from \$251,000 in 2011 to \$590,000 in 2022, as shown in the figure below.

*General Fund Sales Tax City Collected vs. Countywide Pool (by calendar year)*



California currently collects this use tax from on-line sales through what is called “Origin Sourcing”, where the use tax for the purchased goods that are shipped to a purchaser are generally sourced to the location of the business or if it’s an out-of-state business, to the countywide pool. It is more common for states to use a sourcing means of “Destination Sourcing”, where the use tax for the purchased goods are submitted to the location where the merchandise is received. At some point in the future, California may transition to the more common Destination Sourcing, which would change how the City of Ripon is distributed this use tax.

Sales tax revenue currently makes up 24% of the City’s General Fund revenue, of which a large percentage is collected from the sale of fuel in Ripon. Governor Newsom has issued an executive order requiring sales of all new passenger vehicles to be zero-emission by 2035. As the automobile industry transitions to producing cars powered with alternative fuel sources, this could have a significant impact on sales tax revenue for the City of Ripon. Therefore, the City has focused on economic development activities to increase sales tax revenue from other sales tax categories, thereby reducing the percent of sales tax revenue relied on by the City from the sale of fuel. As a result of these efforts, the percent of sales tax revenue from the sale of fuel has been reduced from 63 to 45 percent over the last 10 years.

The FY 2023-24 proposed budget assumes growth in sales tax revenue decrease of 12% as compared to FY 2022-23.

**Property Tax Revenue.** Property taxes have been a stable source of general fund revenue. The last time the City experienced a decline in property tax revenue was during the Great Recession and during that time, the reduction was much smaller and recovered faster than other cities located in the area.

The FY 2023-24 proposed budget assumes an increase in property tax revenue of 2% as compared to FY 2022-23.

**Motor Vehicle in-lieu Revenue.** The State collects Vehicle License Fees (VLF) that are allocated to cities on a per capita basis. In 2004, the California Legislature permanently reduced the VLF rate from two percent to 0.65 percent and compensated cities and counties for their revenue loss with a like amount of property taxes, dollar-for-dollar. The City's property tax in lieu of VLF allocation increases annually in proportion to the growth in gross assessed valuation in Ripon, so its growth rate is similar, but not identical, to secured property tax.

The FY 2023-24 proposed budget assumes an increase of Motor Vehicle in-lieu revenue of 5% as compared to FY 2022-23.

### **General Fund Expenses**

Nearly 55 percent of the general fund budget is related to employee expenses such as salary, healthcare, workers compensation, and retirement benefits. Each year the City evaluates staffing levels and makes adjustments as needed to ensure the staffing levels are sufficient to provide a level of service to the residents and businesses in Ripon that is in line with the City Council priorities.

For FY 2023-24, the projected overall General Fund operating expenses is \$15,546,444 (not including transfers), as described below.

#### *FY 2023-24 General Fund Expense Summary*

Department	FY 2023-24 Budget	FY 2022-23 Projected	Difference
Legislative	\$408,589	\$393,791	+3.8%
Administration	\$2,011,973	\$1,716,217	+17.2%
CNG Fueling Station	\$138,967	\$187,827	-26.0%
Building	\$443,343	\$409,612	+8.2%
Planning	\$306,733	\$351,635	-12.7%
Engineering	\$357,372	\$379,721	-5.9%
Police	\$9,158,276	\$8,699,848	+5.3%
Parks	\$1,613,850	\$1,520,316	-6.1%
Recreation	\$810,089	\$750,792	+7.9%
RDA Successor Agency	\$252,643	\$249,515	+1.3%
Almond Blossom	\$44,608	\$31,656	+40.9%
<b>Total</b>	<b>\$15,546,444</b>	<b>\$14,690,930</b>	<b>+5.8%</b>



The following summarizes the largest changes in budgeted expenses as compared to FY 2022-23:

- Administration Department: Expenses are projected to be 17.2 percent higher as compared to last fiscal year. This change was a result of increases in liability and property insurance deposits.
- CNG Fueling Station: Expenses are projected to be 26 percent lower as compared to last fiscal year. This change was a result of a one-time regulatory expense the City was required to pay in FY 2022-23.
- Planning Department: Expenses are projected to be 12.7 percent lower as compared to last fiscal year. This change was a result of lower legal fees.

### Retirement Benefits

The City of Ripon is unique to other California cities where only the City's sworn police officers receive a CalPERS defined benefit retirement plan. A defined benefit plan provides a guaranteed income after retirement based on the employee's salary and years of service. While the employee is working for the City, the City is required to pay CalPERS the "Normal Cost" to fund the future retirement payments of each employee. The Normal Cost is calculated based on a number of actuarial assumptions, including investment interest rate and mortality.

In addition to the Normal Cost, the City is charged an "Unfunded Actuarial Liability (UAL)". This represents the difference between what was paid through the Normal Cost to the current calculated amount needed to fund a retired employee's retirement compensation. CalPERS has made certain changes to their actuarial assumptions that have significantly increased pension liabilities to cities – most notably, reducing the assumed interest earned on investments from 7.5 percent to 7.0 percent and shortening the amortization period from 30 years to 20 years.

The table below summarizes the City's contribution to CalPERS for the Normal Cost and UAL for FY 2023-24:

Category	Benefit	# Employees	FY2023-24 Employer Compensation Rate	FY2023-24 Employer Compensation Amount	
				Total	\$/Employee
Tier 1	3%@50	8	60.6%	\$618,227	\$77,278
Tier 2	3%@55	1	22.8%	\$22,960	\$22,960
Tier 3	2.7%@57	16	13.5%	\$201,215	\$12,575

The City Council has recently approved moving forward with a Section 115 Retirement Trust, which is a tax-exempt investment vehicle authorized by the Internal Revenue Service to prefund government expenses such as retirement plan benefits. Assets held within the trust are designated as irrevocable, meaning that the assets must be used to fund the City's defined benefit retirement plan obligations. Monies placed within the trust may be invested according to rules

governing the trust, which are different than the investment rules the City is required to follow for the City's pooled investments such as LAIF and Bank of New York.

Because of the rules associated with the trust, in theory, the funds placed within a trust can earn a higher rate of return than if the City invested the funds. Funds placed within the trust can remain within the trust until such time that the City chooses to draw on its assets to pay an annual benefit obligation (e.g., reimburse Normal Cost or UAL payment to CalPERS).

All other City employees receive a "defined contribution" retirement plan, similar to a private 401k plan. With these types of retirement plans, the City does not experience the unfunded liability as with the defined benefit retirement plans. The City provides employees with 15 percent benefit, plus will match up to 3.3 percent, if the employee contributes 6.6 percent. The following table summarizes the expense associated with the City of Ripon's defined contribution plan:

Category	# Employees	FY2023-24 Employer Contribution	FY2023-24 Employer Compensation Amount	
			Total	\$/Employee
City Contribution	65	15-18.3%	\$873,632	\$13,440

#### General Fund Transfers

The following summarizes the General Fund transfers included in the FY 2023-24 budget:

##### *Department Capital Fund: \$475,000*

The purpose of this transfer is to fund the future capital replacement of items such as vehicles, computers, etc.

##### *Parks Capital Fund: \$118,000*

The purpose of this transfer is to fund the future capital replacement of items such as vehicles, mowers, playgrounds, etc.

##### *CNG Capital Fund: \$21,033*

The rate Compressed Natural Gas is charged at the City's fueling station is structured that a certain amount of the revenue collected is transferred to a capital fund to replace capital items associated with the fueling station in the future.

##### *CalPERS Contingency Fund: \$160,000*

The City of Ripon's redevelopment successor agency refunded bonds at a lower interest rate that will generate a savings of \$800,000 to the General Fund over a 5-year period. The City Council has designated the savings to be transferred each year to the CalPERS Contingency Fund.

##### *Landscape Districts: \$69,799*

The City of Ripon currently maintains 10 landscape districts where property owners within that district fund the landscape maintenance through an annual assessment. For the landscape districts that were established during a time when the assessments were not indexed, a structural deficit exists and funds from the General Fund are transferred each year to eliminate the deficits.

### Capital Outlay

The following summarizes the General Fund capital outlay items being funded through the Department Capital Fund for FY 2023-24:

#### *FY 2023-24 General Fund Capital Outlay*

Dept Capital Fund (Bal: \$4,700,000)	FY 2023-24
Shooting Range Improvements (22-23)	\$65,000
Electronic Citation Program (22-23)	\$45,000
Portable Radios – 15 ea (22-23)	\$45,000
Portable Radios – 15 ea	\$45,000
Vehicle Radios – 10 ea (22-23)	\$30,000
Vehicle Radios – 10 ea	\$30,000
Dispatch Recording Servers	\$41,600
Dispatch Console Radios – 2 ea	\$80,000
School Resource Officer Vehicle	\$50,000
Unmarked Multi-use Vehicle	\$45,000
GIS System Update (22-23)	\$40,000
Door Security Access Device Replacement	\$100,000
Desktop Computers -12 ea	\$15,000
Misc Landscape Rehab Projects (22-23)	\$515,000
Electronic and Directional Signage (22-23)	\$300,000
Slatted Fence at City Hall (back parking lot)	\$30,000
Natural Path Wellness Roof Replacement	\$25,000
West Side Master Plan (22-23)	\$300,000
Housing Element	\$124,000
<b>Total</b>	<b>\$1,925,600</b>

(22-23): Indicates item previously included in the FY 2022-23 budget, but funds have not yet been expended.

The following summarizes the General Fund capital outlay items being funded through the Park & Recreation General Capital Fund for FY 2023-24:

### *FY 2023-24 Park & Recreation General Capital Outlay*

<b>Park &amp; Rec Capital Fund (Bal: \$2,800,000)</b>	<b>FY 2023-24</b>
Library Parking Lot Resurface (22-23)	\$38,000
Tennis Court Reconstruction (22-23)	\$262,000
Community Center Small Hall Roof Repair (22-23)	\$70,000
Community Center Exterior Painting	\$25,000
Truck – Standard Service Body	\$68,000
Walk Behind Aerator	\$15,000
Weed Sprayer	\$8,000
Centralized Irrigation Controllers – 2 ea	\$13,000
Resurface Vermeulen Basketball Courts	\$20,000
Play Equipment at Vermeulen Park	\$100,000
<b>Total</b>	<b>\$619,000</b>

*(22-23): Indicates item previously included in the FY 2022-23 budget, but funds have not yet been expended.*

## **STREETS AND ROADS OPERATING FUND**

The City of Ripon, like many other cities throughout California, is facing a challenge maintaining streets and roads due to funding limitations. There are many City streets that were built years ago that are nearing their useful life. Some of these streets, if maintained properly, will last for many more years. Other streets need to be reconstructed due to the structural failure of the street section.

Revenue from gas taxes is primarily used to fund the City's street and road maintenance program. Prior to the passing of the Road Repair and Accountability Act of 2017 (Senate Bill 1), the gas tax rates approved in the mid-1990s have not been sufficient to maintain streets and roads. Because of this funding shortfall, Ripon like most California cities, focused the limited revenue on preventing asphalt from failing and requiring expensive reconstruction of the street section. Unfortunately, this approach did not address the worst roads in Ripon. To address these roads, the City Council established a policy in 2015 to transfer 33 percent of any General Fund surplus to a Street and Road Reserve Fund to fund the reconstruction of roads that have failed.

As part of the 2021 strategic planning workshop, the City Council discussed how to further increase the funding to reconstruct the worst roads in Ripon without ignoring the preventative maintenance needed for roads that are currently in good condition, so they do not eventually degrade to a condition that requires expensive reconstruction. Since the City's annual funding has increased from Senate Bill 1, the City Council directed staff to split the revenue surplus each year from the Street & Road Operating Fund evenly between preventative maintenance and reconstruction capital projects.

Below is a summary of the proposed street and road capital projects over the next three years.

### *3-Year Street and Road Capital Project Summary*

	Preventative Maintenance	Reconstruction
FY 2023-24	<b>3-Layer Treatment: \$1,000,000</b> Madsen/Manor/Stuart/Baker/Van/Sixth  <b>Overlay: \$1,500,000</b> River Rd Overlay	
FY 2024-25	<b>3-Layer Treatment: \$800,000</b> Denise/Jennifer/Stanley/Johanna/Kinger y/Novell/Busman	<b>Reconstruction: \$500,000</b> Cobblestone Court
FY 2025-26	<b>3-Layer Treatment: \$800,000</b> Key/Quiet/Prospect/Washington/Ripona /Ridge/Sunshine/Hillside	<b>Reconstruction: \$2,300,000</b> Locust Ave b/w Main St and Second St

### **ENTERPRISE FUNDS**

The City of Ripon has three enterprise funds: water, sewer, and garbage. Enterprise funds are operated by the City in a “business-type” manner and the City charges customers for services provided through these enterprises.

In 2020, the City evaluated the adequacy of the revenues for the five-year period of 2021 through 2025 to meet projected expenditures of the enterprise funds and determined the rate increases that were necessary. Rather than having these approved rate increases take effect each year automatically, the City Council directed staff to prepare a report each year on the financials of each enterprise fund prior to the approved rates being implemented to determine if the full rate increase is necessary.

There are two changes that will have a significant impact on the 2020 approved annual rate adjustments that will need to be revisited this year as part of the annual financial report, (1) an increase in garbage regulations that will increase solid waste disposal fees beyond what was included in the 2020 analysis and (2) an increase in revenue needed to bond for the construction of a pipeline to connect to the South County Water Supply project.

The table below is a summary of the FY 2023-24 City’s enterprise funds operating budget:

*FY 2023-24 Annual Enterprise Fund Budget Summary*

	<b>FY 2023-24 Beginning Balance</b>	<b>FY 2023-24 Revenue</b>	<b>FY 2023-24 Expenses</b>	<b>FY 2023-24 Transfer to Ent. Capital</b>	<b>FY 2023-24 Ending Balance</b>
Water Operating	925,000	3,894,705	2,900,520	994,185	925,000
Sewer Operating	710,000	2,042,690	1,384,063	658,627	710,000
Garbage Operating	210,000	2,607,049	2,504,745	102,304	210,000

As part of each fund's rate structure, a certain amount of revenue is to be transferred to the enterprise capital fund for the maintenance of each fund's infrastructure and capital items.

Capital Outlay

The following table summarizes the proposed capital outlay for the Enterprise Fund capital purchases for FY 2023-24:

*FY 2023-24 Annual Enterprise Fund Capital Outlay Budget Summary*

<b>Water Enterprise Capital (Bal: \$7 million)</b>	<b>FY 2023-24</b>
Truck – Standard Service Body - 50/50 split (22-23)	\$34,000
Truck – Standard Service Body - 50/50 split	\$34,000
Service Truck with Hoist – 50/50 split	\$104,500
<b>Total</b>	<b>\$172,500</b>
<b>Sewer Enterprise Capital (Bal: \$2 million)</b>	<b>FY 2023-24</b>
Truck – Standard Service Body - 50/50 split (22-23)	\$34,000
Truck – Standard Service Body - 50/50 split	\$34,000
Service Truck with Hoist – 50/50 split	\$104,500
Headworks Screen Collector	\$80,000
SCADA Upgrades – Monitor Pond Level	\$200,000
<b>Total</b>	<b>\$452,500</b>
<b>Garbage Enterprise Capital (Bal: \$850,000)</b>	<b>FY 2023-24</b>
CNG Garbage Truck (22/23)	\$500,000
CNG Garbage Truck	\$500,000



**Total****\$1,000,000***(22-23): Indicates item previously included in the FY 2022-23 budget, but funds have not yet been expended.*

## LANDSCAPING AND LIGHTING DISTRICTS

The City levies and collects special assessments on parcels in order to fund the maintenance and servicing of landscaping improvements within 10 landscape districts and the maintenance and servicing of street lighting throughout the City. At the time each of these districts were established, an engineer's report was prepared that estimates the cost to maintain and service each district and distributes those costs to each parcel based on the calculated benefit.

Below is a table summarizing the proposed FY 2023-24 budget for each district.

### *FY 2023-24 Annual Landscape and Lighting District Budget Summary*

L&L District	FY 2023-24 Beginning Balance	FY 2023-24 Revenue	FY 2023-24 Expenses	FY 2023-24 Transfers	Capital Proj	FY 2023-24 Ending Balance	FY 2023-24 Recommended Assessment Changes
Dutch Meadows Maint. Dist.	\$ -	\$ 4,540	\$ (12,430)	\$ 7,890	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Countrywoods Maint. Dist.	\$ -	\$ 7,809	\$ (15,518)	\$ 7,709	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Farmland Maint. Dist.	\$ -	\$ 3,350	\$ (8,746)	\$ 5,396	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Main St. Maint. Dist.	\$ -	\$ 10,481	\$ (58,101)	\$ 47,620	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Jacobs Landing Maint. Dist.	\$ 21,897	\$ 5,701	\$ (7,021)	\$ -	\$ -	\$ 20,577	N/A - Original district did not include annual adjustments for inflation.
Boesch-Kingery Maint. Dist.	\$ 14,367	\$ 6,061	\$ (13,700)	\$ -	\$ -	\$ 6,728	N/A - Original district did not include annual adjustments for inflation.
Carolina's Maint. Dist. <sup>a</sup>	\$ 28,740	\$ 14,500	\$ (12,882)	\$ -	\$ -	\$ 30,358	Proposed 2023-24 increase from \$218 to \$250 per parcel (14.7%).
Cornerstone Maint. Dist. <sup>b</sup>	\$ 84,036	\$ 14,079	\$ (13,983)	\$ -	\$ -	\$ 84,132	No change in the \$130.36 per parcel assessment for 2023-24 proposed.
Vineyard Maint. Dist. <sup>c</sup>	\$ 138,045	\$ 64,939	\$ (40,394)	\$ -	\$ -	\$ 162,590	No change in the \$488.26 per parcel assessment for 2023-24 proposed.
Alexandra Maint. Dist.	\$ -	\$ 5,397	\$ (7,158)	\$ 1,761	\$ -	\$ -	Proposed 2023-24 increase from \$264.72 to \$284.04 per parcel (6.8%).

a. The City Council approved a temporary reduction in the assessment. The calculated 2023-24 full assessment is \$305.14 per parcel.

b. The City Council approved a temporary reduction in the assessment. The calculated 2023-24 full assessment is \$249.54.

c. The City Council approved a temporary reduction in the assessment. The calculated 2023-24 full assessment is \$578.44.

At the time of establishing 6 of the districts, the indexing of the assessment was not included and over time the cost to maintain the district has exceeded the revenue generated from the assessments. For 4 of these 6 districts, General Fund revenue is transferred to the district to continue to maintain and service these districts. For 2 of these 6 districts, expenses to maintain the district have exceeded the revenue generated from the assessments, but the available fund balance is used to offset the annual deficit.

There are currently 4 landscape districts that included the indexing of the assessments each year when the district was established. As part of the budget process, each of these district's finances are evaluated to determine if an increase in the assessment is necessary so the revenue generated is sufficient to cover the expenses and a sufficient fund balance is available for future capital replacement (e.g., fences, irrigation controllers, etc). The Carolina's Maintenance District and Alexandra Maintenance District are the two districts where an increase to the assessment is

proposed because expenses exceed the revenue and a sufficient balance for capital replacement has not yet been reached.

The Ripon Lighting District was transferred from San Joaquin County to the City in 2004. The fund balance of the district started nearly \$300,000 in the negative after various capital expenses and purchasing certain lights from PG&E. A bond was also approved to switch out City-owned lights from high pressure sodium to induction to save expenses on energy and maintenance. The last bond payment for this debt was made in FY 2021-22. The projected fund balance at the end of the FY 2023-24 is \$15,165

## CAPITAL IMPROVEMENT PROGRAM

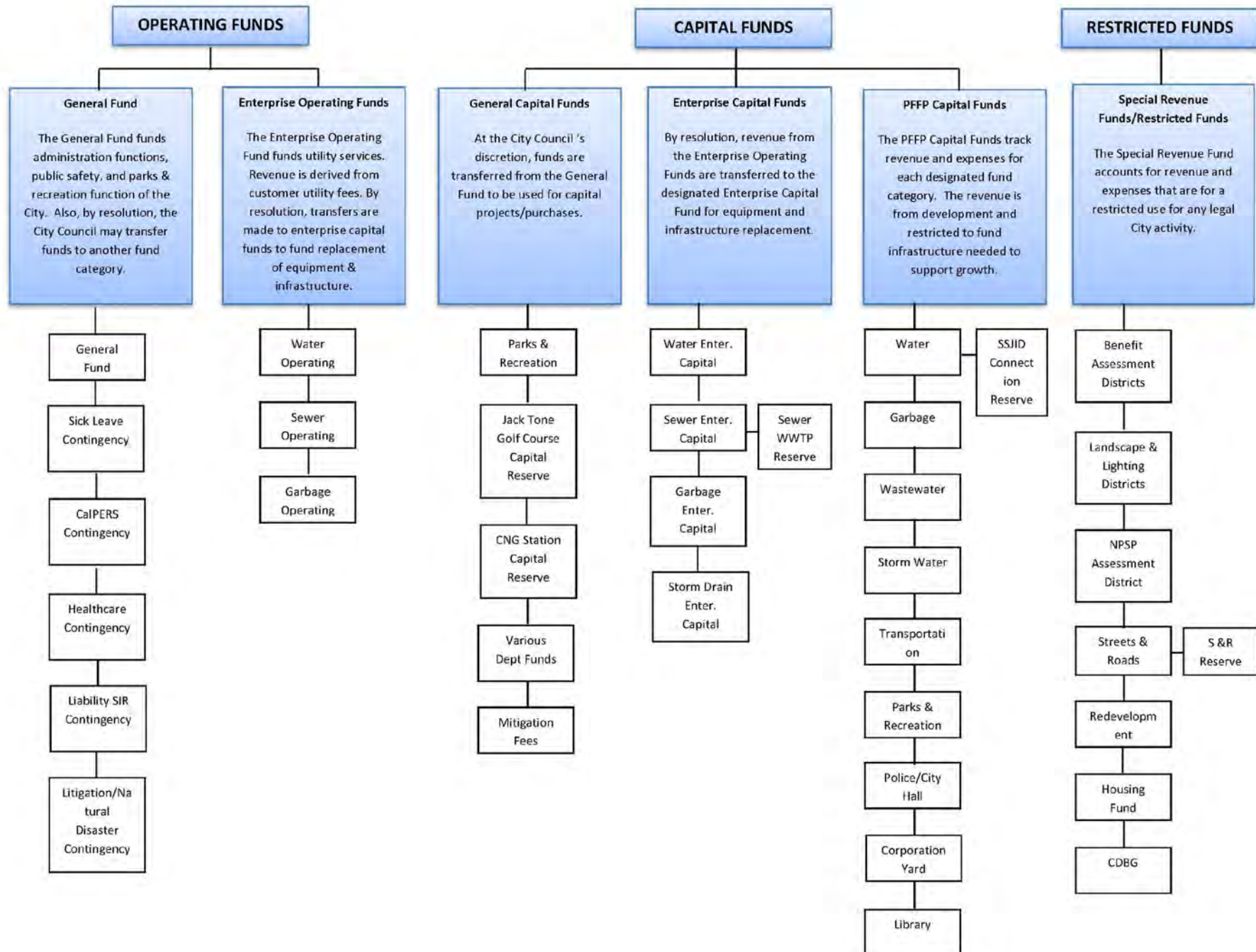
The table below summarizes the recommended Capital Improvement Program for FY 2023-24 and the fund(s) where those expenses are to be allocated.

### *FY 2023-24 Capital Improvement Program*

Item	FY 2023-24	FY 2024-25	FY 2025-26	Funding Source
Senior Center Building Improvements	\$180,000			CDBG
Vehicle Maintenance Facility	\$13,032,041			AB1600 + Ent Capital + Gen Fund Capital
Tennis Court Reconstruction	\$400,000			Grant + Parks & Rec Capital
Library Parking Lot Resurface	\$38,000			Parks & Rec Capital
Resurface Court at Vermuelen Park	\$20,000			Parks & Rec Capital
Senior Center Bldg Improvements	\$180,000			CDBG Grant
East Main / Hwy 99 Traffic Signal	\$720,000			CMAQ grant / AB1600 Transp.
Well 9 Rehabilitation	\$200,000			Water Enterprise Capital Fund
Community Center Pkg Lot + Baseball Fields		\$2,000,000		Park & Rec Gen. Capital
Well 14 Non-Potable Water Interconnect		\$600,000		Water Enterprise Capital Fund
SSJID Surface Water Connection & Pump Station		\$15,500,000		AB1600 + Water Enterprise Capital Fund
Second Street & Ripona Area Improvements		\$1,300,000		SR2S grant
Signal at River & N. Ripon			\$1,400,000	AB1600
Multi Modal Station			\$10,000,000	FTA 5307 Federal Funds
<b>Total</b>	<b>\$14,790,041</b>	<b>\$19,400,000</b>	<b>\$11,400,000</b>	

## CONCLUSION

Ripon's tradition of sound fiscal management has served the City well, especially through the global pandemic and other short-term economic stresses. Over the next year, staff will be working with the City Council to continue looking ahead to provide a solid financial future.



## **Capital Expenditures For 2023-2024**

### **General Capital Fund Miscellaneous Departments**

Misc. Landscape Rehab Projects (FY 22-23) .....	\$515,000
Elec. and Directional Signage (FY 22-23).....	\$300,000
GIS System Update (FY 22-23).....	\$40,000
Door Security Replacement .....	\$100,000
Slatted Fence at City Hall (back parking lot).....	\$30,000
Natural Path Wellness Roof Replacement.....	\$25,000
Desktop Computers (12) .....	\$15,000

Page 9

West Side Master Plan (FY 22-23).....	\$300,000
Housing Element.....	\$124,000

Page 15

Shooting Range Improvements (FY 22-23).....	\$65,000
Electronic Citation Program (FY 22-23) .....	\$45,000
Portable Radios - 15 ea (FY 22-23) .....	\$45,000
Vehicle Radios - 10 ea (FY 22-23) .....	\$30,000
Dispatch Recording Servers.....	\$41,600
Dispatch Console Radios (2) .....	\$80,000
Portable Radios - 15 ea .....	\$45,000
Vehicle Radios - 10 ea .....	\$30,000
School Resource Officer Vehicle.....	\$50,000
Unmarked Multi-Use Vehicle.....	\$45,000

Page 22

### **General Capital Fund Parks and Recreation**

Truck - Standard Service Body.....	\$68,000
Walk Behind Aerator .....	\$15,000
Weed Sprayer.....	\$8,000
Centralized Irrigation Controllers (2) .....	\$13,000

Page 25

Community Center Exterior Painting .....	\$25,000
Community Center Small Hall Roof (FY 22-23) .....	\$70,000
Play Equipment at Vermuelen Park.....	\$100,000

Page 34

Library Parking Lot Resurface (FY 22-23) .....	\$38,000
Tennis Court Reconstruction (FY 22-23) .....	\$262,000
Resurface Court at Vermuelen (FY 22-23).....	\$20,000

Page 62

## **Capital Expenditures For 2023-2024**

### **Enterprise Capital Fund Water**

Truck – Standard Service Body - ½ Cost (FY 22-23) .....	\$34,000
Service Truck with Hoist – ½ Cost .....	\$104,500
Truck – Standard Service Body - ½ Cost .....	\$34,000
Page 39	

Vehicle Maintenance Facility .....	\$800,000
Well 9 Rehabilitation .....	\$200,000
Page 62	

### **Enterprise Capital Fund Garbage**

CNG Garbage Truck (FY 22-23) .....	\$500,000
CNG Garbage Truck .....	\$500,000
Page 41	

### **Enterprise Capital Fund Sewer**

Truck – Standard Service Body - ½ Cost (FY 22-23) .....	\$34,000
Headworks Screen Collector (FY 22-23) .....	\$80,000
Service Truck with Hoist – ½ Cost .....	\$104,500
Truck – Standard Service Body - ½ Cost .....	\$34,000
SCADA Upgrades - Monitor Pond Level .....	\$200,000
Page 43	

Vehicle Maintenance Facility .....	\$1,256,500
Page 62	

### **Street and Road Fund**

Madsen Area Preventative Maintenance .....	\$1,000,000
River Road Overlay .....	\$1,500,000
Page 45	

### **Blossom Express**

Short Range Transit Plan .....	\$75,000
Page 48	

### **CDBG**

Senior Center Building Improvements .....	\$180,000
Page 62	

**Capital Expenditures  
For 2023-2024**

**PFFP Fund**

East Main / Highway 99 Traffic Signal .....	\$720,000
Vehicle Maintenance Facility .....	\$7,868,300



## TABLE OF CONTENTS

	<u>page</u>
City of Ripon Burden & Overhead Allocations.....	2
Legislative Department.....	5
Almond Blossom Festival.....	6
Administrative Department.....	7
CNG Fueling Station.....	10
Building Department.....	12
Planning Department .....	14
Engineering Department .....	16
Police Department.....	18
V.I.P.S.....	20
Animal Control .....	21
Cadet .....	22
Abandoned Vehicle Abatement .....	23
Parks.....	24
Stouffer Hall.....	26
Mistlin Sports Park .....	27
Lan Park .....	28
Boesch-Kingery Park .....	29
Senior Citizens Center .....	30
Museum.....	31

Library.....	32
Community Center .....	33
Recreation .....	34
Successor Agency .....	35
General Fund Budget Summary.....	36
Water Department.....	37
Garbage Department .....	40
Municipal Sewer District No. 1 .....	42
Street Department .....	44
Landscape Maintenance.....	46
STA Department .....	47
Blossom Express .....	48
Redevelopment Agency .....	49
CDBG .....	50
Dutch Meadows Maintenance District.....	51
Country Woods Maintenance District .....	52
Farmland Estates Maintenance District .....	53
Jacob's Landing Maintenance District .....	54
Carolina's Maintenance District .....	55
Boesch-Kingery Maintenance District.....	56
Main Street Maintenance District .....	57
Cornerstone Maintenance District .....	58
Vineyards Maintenance District .....	59

Alexandra Maintenance District .....	60
Ripon Lighting District .....	61
PFFP Capital Projects .....	62
Budget Totals .....	63
Chart of Receipts.....	64

**SUMMARY OF 2023-24 BUDGET**

<b>Fund</b>	<b>Beginning Balance July 1, 2023</b>	<b>Budgeted Revenue</b>	<b>Budgeted Expenses</b>	<b>Transfers</b>	<b>Capital Outlay</b>	<b>Projected Balance June 30, 2024</b>
<b>GENERAL FUNDS</b>						
General Fund	6,000,000	16,437,836	(15,546,444)	(843,832)	0	6,047,560
Sick Leave Contingency Fund	477,000	0	0	0	0	477,000
CalPERS Contingency Fund	1,178,000	0	0	160,000	0	1,338,000
Healthcare Contingency Fund	210,000	0	0	0	0	210,000
Liability SIR Contingency Fund	630,000	0	0	0	0	630,000
Litigation/Natural Disaster Cont. Fund	500,000	0	0	0	0	500,000
<b>STREET &amp; ROADS FUNDS</b>						
Street & Roads Operating	4,500,000	1,992,050	(899,444)	0	(2,500,000)	3,092,606
Street & Roads Reserve	2,885,000	0	0	0	0	2,885,000
Transit Operating	20,000	67,300	(74,978)	70,000	(75,000)	7,322
LTF Transit	170,000	169,125	0	(70,000)	0	269,125
<b>ENTERPRISE OPERATING FUNDS</b>						
Water Operating	925,000	3,896,417	(2,900,520)	(995,897)	0	925,000
Sewer Operating	710,000	2,077,097	(1,384,063)	(693,034)	0	710,000
Garbage Operating	210,000	2,626,316	(2,504,745)	(121,571)	0	210,000
<b>GENERAL CAPITAL FUNDS</b>						
Department Capital	4,700,000	0	0	475,000	(5,032,841)	142,159
Parks & Recreation Capital	2,800,000	0	0	118,000	(619,000)	2,299,000
JTG Capital	530,000	50,000	0	0	0	580,000
CNG Station Capital	103,000	0	0	21,033	0	124,033
Mitigation Fees	2,500,000	50,000	0	0	0	2,550,000
<b>ENTERPRISE CAPITAL FUNDS</b>						
Water Enterprise Capital	7,000,000	0	(64,508)	995,897	(1,872,500)	6,058,888
Water Meter Installation Project	(441,400)	195,000	0	0	0	(246,400)
Sewer Enterprise Capital	2,000,000	0	(58,876)	693,034	(1,709,000)	925,158
Sewer WWTP Reserve	1,180,000	0	0	0	0	1,180,000
Garbage Enterprise Capital	850,000	0	(34,450)	121,571	(1,000,000)	(62,879)
Storm Drain Enterprise Capital	360,000	0	0	0	0	360,000
<b>PFFP CAPITAL FUNDS</b>						
Water	2,970,000	110,000	0	0	0	3,080,000
SSJID Connection Reserve	870,000	15,000	0	0	0	885,000
Garbage	(665,000)	10,000	0	0	0	(655,000)
Wastewater	5,680,000	150,000	0	0	0	5,830,000
Storm Drainage	2,400,000	65,000	0	0	0	2,465,000
Transportation	1,840,000	150,000	(24,804)	0	(720,000)	1,245,196
Regional Transportation Impact Fee	1,500,000	65,000	0	0	0	1,565,000
Parks & Recreation	56,000	15,000	0	0	0	71,000
Parks & Recreation Loan Repayment	540,000	0	0	0	0	540,000
Police	(1,200,000)	30,000	0	0	0	(1,170,000)
City Hall	(3,800,000)	50,000	0	0	0	(3,750,000)
Corporation Yard	7,870,000	15,000	0	0	(7,868,300)	16,700
Library	(615,000)	5,000	0	0	0	(610,000)
<b>RESTRICTED FUNDS</b>						
Dutch Meadows Maint. Dist.	0	4,540	(12,384)	7,844	0	0
Countrywoods Maint. Dist.	0	7,809	(15,454)	7,645	0	0
Farmland Maint. Dist.	0	3,350	(8,715)	5,365	0	0
Jacobs Landing Maint. Dist.	21,897	5,701	(6,997)	0	0	20,601
Carolina's Maint. Dist.	28,740	14,500	(12,834)	0	0	30,406
Main St. Maint. Dist.	0	10,481	(57,698)	47,217	0	0
Cornerstone Maint. Dist.	84,036	14,079	(13,924)	0	0	84,191
Boesch-Kingery Maint. Dist.	14,367	6,061	(13,649)	0	0	6,779
Vineyard Maint. Dist.	138,045	64,939	(40,429)	0	0	162,555
Alexandra Maint. Dist.	0	5,397	(7,126)	1,729	0	0
Ripon Lighting Dist.	15,165	312,083	(273,014)	0	0	54,234
Benefit Assessment Districts	465,000	0	0	0	0	465,000
NPSP Assessment District	820,000	0	0	0	0	820,000
Redevelopment-Successsor Agency	450,000	937,489	(927,300)	0	0	460,189
Redevelopment-City	131,384	0	0	0	0	131,384
Redevelopment - Housing	5,256,000	0	0	0	0	5,256,000
Housing Fund	1,820,000	0	0	0	0	1,820,000
CDBG	0	195,886	(15,971)	0	(180,000)	(85)

## 2023-24 BURDEN & OVERHEAD ALLOCATION

Page - 2

Overhead % charge rate = 17.20%

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital Outlay
GENERAL FUND - OVERHEAD DEPARTMENTS:								
Legislative	154,117	169,922	84,550	408,589	0	N/A	408,589	0
Administration	374,510	349,435	1,288,028	2,011,973	822,799	N/A	2,834,772	1,025,000
Planning	163,332	92,686	50,716	306,733	0	N/A	306,733	424,000
Engineering	206,090	104,584	46,699	357,372	0	N/A	357,372	0
Subtotal	898,048	716,626	1,469,993	3,084,667	822,799	0	3,907,466	1,449,000
DEPARTMENTS EXEMPT FROM OVERHEAD CHARGES:								
Abandon Vehicle	0	0	1,630	1,630	0	N/C	1,630	0
Senior Center	32,635	8,694	56,650	97,979	0	N/C	97,979	0
Museum	7,967	4,999	10,600	23,565	0	N/C	23,565	0
CDBG	1,192	579	14,200	15,971	0	N/C	15,971	0
Subtotal	41,794	14,271	83,080	139,145	0	0	139,145	0
GENERAL FUND NON-EXEMPT DEPARTMENTS:								
Building	222,686	109,515	46,077	378,278	0	65,066	443,343	0
Police	4,426,239	2,585,028	801,539	7,812,806	0	1,343,840	9,156,646	476,600
Parks	434,631	272,015	201,177	907,823	0	156,150	1,063,973	104,000
Recreation	187,037	82,763	143,350	413,150	0	71,064	484,214	195,000
Comm. Center	27,986	12,234	40,550	80,769	0	13,893	94,662	0
CNG Fueling Station	7,695	4,327	106,550	118,572	21,033	20,395	160,000	0
Almond Blossom	27,526	7,336	3,200	38,062	0	6,547	44,608	0
Stouffer Hall	4,892	1,152	2,450	8,493	0	1,461	9,954	0
Mistlin Park	178,398	98,586	151,050	428,034	0	73,624	501,658	0
Boesch Park	10,142	6,397	5,825	22,363	0	3,847	26,210	0
Lan Park	9,707	6,088	2,985	18,779	0	3,230	22,010	0
Successor Agency	139,503	67,462	8,600	215,565	0	37,078	252,643	0
Library	9,962	2,919	72,200	85,081	0	14,634	99,715	0
Subtotal	5,686,400	3,255,821	1,585,553	10,527,774	21,033	1,810,828	12,359,635	775,600
NON-GENERAL FUND NON-EXEMPT DEPARTMENTS:								
Water	509,285	309,422	1,656,130	2,474,836	995,897	425,684	3,896,417	172,500
Garbage	664,020	431,426	1,041,700	2,137,146	121,571	367,599	2,626,316	1,000,000
Sewer	338,259	185,003	657,675	1,180,936	693,034	203,127	2,077,097	452,500
Streets	154,772	87,471	220,899	463,142	0	79,663	542,804	2,500,000
Landscape Maint.	84,955	48,883	170,460	304,298	0	52,341	356,639	0
State Transit Assistance	500	76	3,544	4,119	0	709	4,828	0
Blossom Express	8,861	4,484	46,510	59,855	0	10,295	70,150	75,000
Redevelopment	0	0	0	0	0	0	927,300	0
Capital Projects	116,177	60,141	210,800	387,119	0	66,586	453,705	14,452,041
Dutch Meadows Maint. Dist.	967	538	9,061	10,566	0	1,817	12,384	0
Countrywoods Maint. Dist.	967	538	11,680	13,186	0	2,268	15,454	0
Farmland Maint. Dist.	967	538	5,930	7,436	0	1,279	8,715	0
Jacobs Landing Maint. Dist.	967	538	4,464	5,970	0	1,027	6,997	0
Carolina's Maint. Dist.	967	538	9,445	10,951	0	1,884	12,834	0
Main St. Maint. Dist.	26,584	15,351	7,295	49,230	0	8,468	57,698	0
Cornerstone Maint. Dist.	967	538	10,375	11,881	0	2,044	13,924	0
Boesch-Kingery Maint. Dist.	967	538	10,140	11,646	0	2,003	13,649	0
Vineyards Maint. Dist.	967	538	32,990	34,496	0	5,933	40,429	0
Alexandra Maint. Dist.	967	538	4,575	6,081	0	1,046	7,126	0
Ripon Lighting Dist.	28,694	16,023	188,230	232,946	0	40,068	273,014	0
Subtotal	1,940,810	1,163,125	4,301,903	7,405,838	1,810,502	1,273,840	11,417,480	18,652,041

# STAFFING ALLOCATION BY DEPARTMENT

Page - 3

Department	2022-23 Positions			2023-24 Recommended Positions		
	Full-Time Staff	Part-time Staff	Total	Full-Time Staff	Part-time Staff	Total
Administration						
City Administrator / City Engineer	1	0	1	1	0	1
City Clerk / Finance Director	1	0	1	1	0	1
Secretaries / Bookkeepers	4	0	4	4	0	4
Senior Center Coordinator	0	2	2	0	2	2
Receptionist	0	1	1	0	1	1
Sub-total	6	3	9	6	3	9
Engineering						
Senior Civil Engineer	1	0	1	1	0	1
Associate Civil Engineer	0	0	0	0	0	0
Engineering Tech II	2	0	2	2	0	2
Secretary	1	0	1	1	0	1
Sub-total	4	0	4	4	0	4
Community Development						
Planning Director	1	0	1	1	0	1
Senior Building Inspector	1	0	1	1	0	1
Public Works / Building Secretary	0.5	0	0.5	0.5	0	0.5
Planning Secretary	1	0	1	1	0	1
Sub-total	3.5	0	3.5	3.5	0	3.5
Recreation						
Director	1	0	1	1	0	1
Sub-total	1	0	1	1	0	1
Police Department						
Police Chief	1	0	1	1	0	1
Police Lieutenant	1	0	1	1	0	1
Sergeants	4	0	4	4	0	4
Police Officers	19	0	19	19	0	19
Dispatchers	12	0	12	13	0	13
CSO Officers	2	0	2	3	0	3
Communications Supv./Records Clerk	1	0	1	1	0	1
Shelter Helpers	0	2	2	0	2	2
IT Tech 2	1	0	1	1	0	1
IT Tech 1	1	0	1	1	0	1
Receptionist	0	1	1	0	1	1
Sub-total	42	3	45	44	3	47
Public Works						
Public Works Director	1	0	1	1	0	1
Regulatory Compliance	1	0	1	1	0	1
Env. Compliance/Water Cons. Coord.	1	0	1	1	0	1
Lead Foreman	1	0	1	1	0	1
Foreman	3	0	3	3	0	3
Maintenance Workers	24	6	30	24	8	32
Public Works / Building Secretary	0.5	1	1.5	0.5	1	1.5
Sub-total	31.5	7	38.5	31.5	9	40.5
<b>TOTAL</b>	<b>88</b>	<b>13</b>	<b>101</b>	<b>90</b>	<b>15</b>	<b>105</b>



## GANN LIMIT CALCULATION

It is recommended that the City of Ripon continue to receive the full proportion of the tax rate as set by Prop 13. With the data provided by the California Department of Finance, The City of Ripon's appropriation limit amounts to **\$22,448,209**. The amount of the City's budget to the appropriations limit amounts to:

\$8,917,482

Note: The Gann Prop. 4 limit does not include the following items:

1. User fees
2. Voter approved debt or prior debt
3. Federal or court mandated costs
4. Money used from reserves
5. Developer Fees
6. Road and tax 2106 & 2107 money
7. Redevelopment
8. Franchise Fees
9. Building Permits
10. All Federal Money
11. Grants if Restricted
12. Police Training
13. Overhead Allocations both in and out

Per Capita Cost of Living Change = 4.44 percent  
Population Change = -0.35 percent

Factor for FY 2023-24:  
Last Year's Gann Limit (rev):

1.0407  
\$21,570,298

**FY 2023-24 Gann Limit:**

**\$22,448,209**

# LEGISLATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6110

Page - 5

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	Council Comp.	18,000	18,000	14,400
60000	General Salaries	132,617	128,789	134,988
60100	Over Time Salaries	0	0	0
61200	Holidays Paid Legislative	0	0	0
61250	Additional Compensation	3,500	3,500	3,111
62000	FICA	11,790	11,497	8,836
63600	Additional Retirement	4,376	4,378	4,291
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	11,330	10,340	10,134
64920	Health Insurance	114,446	88,654	99,332
64930	Dental Insurance	6,203	5,132	5,668
64940	Group Vision Insurance	1,055	887	971
64950	Group Life Insurance	430	387	394
64960	LTD	271	271	270
64970	Chiro	38	39	63
64980	LTC	91	91	114
65000	Retirement	19,893	19,898	19,506
<b>SUBTOTAL:</b>		<b>324,039</b>	<b>291,863</b>	<b>302,078</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	550	550	0
100-6160-60000	Fourth of July Fireworks	0	0	0
72000	Office Supplies	1,500	1,500	474
73000	Subscriptions & Books	0	0	1,032
73500	Fees	0	0	0
74000	Memberships	8,000	7,500	7,854
75000	Postage	1,000	1,000	861
76200	Conference Expenses	0	0	270
76201	Conference - Barton	0	0	0
76202	Conference - Uecker	0	0	0
76203	Conference - de Graaf	0	0	1,338
76204	Conference - Restuccia	0	0	0
76205	Conference - Zuber	0	0	0
76250	Youth Commission	0	0	0
76300	Legal Advertising	2,000	2,000	1,140
76350	Local Advertising	1,500	1,500	324
77000	Prof. Service Legal	50,000	75,000	39,578
77040	Prof. Service Other	20,000	5,000	21,916
80000	Office Equipment Maintenance	0	0	0
89100	Municipal Election	0	30,000	29,685
<b>SUBTOTAL:</b>		<b>84,550</b>	<b>124,050</b>	<b>104,473</b>
<b>TOTAL:</b>		<b>408,589</b>	<b>415,913</b>	<b>406,551</b>

# ALMOND BLOSSOM FESTIVAL

FUND-100 : DEPARTMENT-6111

Page - 6

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	6,398	7,207	5,833
60100	Over Time Salaries	20,000	16,000	18,421
61000	Hourly	1,000	1,000	416
61100	Hourly OT	0	0	0
61250	Additional Compensation	128	144	0
62000	FICA	2,106	1,863	1,863
63600	Additional Retirement	211	231	176
64900	Workers Comp.	2,061	1,705	1,674
64920	Health Insurance	1,845	1,818	570
64930	Dental Insurance	93	87	30
64940	Vision Insurance	17	17	6
64950	Life Insurance	8	10	3
64960	LTD	18	18	5
64970	Chiro	3	3	1
64980	LTC	14	17	5
65000	Retirement	960	1,113	833
65500	Retirement - PERS	0	0	0
<b>SUBTOTAL:</b>		<b>34,862</b>	<b>31,233</b>	<b>29,835</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	100	100	26
70000	Operating Expenses	0	0	0
76350	Advertising Promotional	0	0	0
79000	Utilities	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	2,500	2,500	137
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	600	600	0
89150	Refunds	0	0	0
<b>SUBTOTAL:</b>		<b>3,200</b>	<b>3,200</b>	<b>163</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>38,062</b>	<b>34,433</b>	<b>29,998</b>
89400	Overhead Charge	6,547	5,589	5,222
<b>TOTAL :</b>		<b>44,608</b>	<b>40,023</b>	<b>35,220</b>

## ADMINISTRATIVE DEPARTMENT

Page - 7

FUND-100 : DEPARTMENT-6120

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	313,410	313,446	299,579
60100	Over Time Salaries	1,600	1,600	1,346
61000	Hourly	55,000	45,000	62,933
61200	Holidays Paid	0	0	0
61250	Additional Compensation	4,500	4,500	3,418
62000	FICA	28,650	27,888	25,968
63500	Retirement, 403b Admin Fees	140,000	110,000	104,249
63550	125 Plan Administrative Fees	2,000	2,000	1,942
63600	Additional Retirement	10,093	10,654	7,957
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	27,835	25,363	24,683
64910	Unemployment Ins.	0	0	0
64920	Health Ins.	83,374	112,634	74,442
64930	Dental Ins.	6,422	8,251	5,094
64940	Group Vision Insurance	1,100	1,398	776
64950	Group Life Insurance	376	392	405
64960	LTD	776	722	790
64970	Chiro	170	219	178
64980	LTC	626	629	746
65000	Retirement	47,012	48,427	38,055
67000	Physical Exams	0	0	481
69100	Training	1,000	1,000	490
<b>SUBTOTAL:</b>		<b>723,945</b>	<b>714,122</b>	<b>653,533</b>

# ADMINISTRATIVE DEPARTMENT

Page - 8

FUND-100 : DEPARTMENT-6120

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
69400	Booking Fees	0	0	18
70000	General Operating Expenses	2,000	2,000	825
71900	Liability Insurance	470,038	360,325	364,736
71910	Property Insurance	385,630	260,912	255,613
71920	General Insurance	8,625	6,500	2,657
71930	Employment Insurance	17,000	15,500	17,258
72000	Office Supplies	12,500	12,500	15,441
73000	Subscriptions & Books	500	1,000	180
73500	Fees	5,000	5,000	4,171
73600	Hazmat	60,000	53,865	57,809
73700	Fire Dept Fuel (a)	45,000	35,000	41,623
74000	Memberships & Dues	850	850	1,534
75000	Postage	1,500	1,500	1,359
76000	Telephone	7,800	7,800	7,476
76100	Auto Allowance	200	200	50
76200	Conference Expenses	0	0	3,284
76300	Advertising/Legal	300	300	150
76350	Advertising Promotional	2,000	500	2,841
77000	Professional Services Legal	30,000	30,000	24,972
77025	Professional Services Audit	37,000	37,000	36,086
77030	Professional Services Computer	3,500	3,500	19,130
77040	Professional Services Other	7,545	7,545	5,463
77900	Property Tax Collection Fee	36,000	33,000	35,682
79000	Utilities	50,000	50,000	47,695
80000	Office Equipment Maintenance	45,000	37,000	40,514
81000	Vehicle Maintenance	4,000	2,000	4,302
81500	Fuel	1,700	1,700	1,145
81501	CNG Fuel	200	45	224
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	240	240	215
82000	Equipment Maintenance	400	400	119
83000	Equipment & Tools	7,000	7,000	4,612
84000	System Maintenance	0	0	0
85000	Building Maintenance	22,000	22,000	20,441
85200	Janitor Supply	4,000	3,000	4,738
87000	Landscape Maintenance	500	500	5
	COVID-19 Expenses	0	0	0
89300	Donation Chamber	20,000	20,000	20,000
<b>SUBTOTAL:</b>		<b>1,288,028</b>	<b>1,018,682</b>	<b>1,042,367</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>2,011,973</b>	<b>1,732,804</b>	<b>1,695,900</b>
57050	Oper. Transfer to General Capital Fund	475,000	475,000	475,000
57050	Oper. Transfer to Parks Capital Fund	118,000	85,000	85,000
57050	Oper. Transfer to Mitigation Fund	0	0	0
57050	Oper. Transfer to Street and Road Fund	0	0	424,328
57055	Oper. Transfer to Landscaping Districts	69,799	66,474	44,120
57050	Oper. Transfer to CalPERS Reserve	160,000	160,000	161,861
57050	Oper. Transfer to Healthcare Reserve	0	0	0
57050	Oper. Transfer to Liability SIR Reserve	0	0	0
57050	Oper. Transfer to Litigation Reserve	0	0	0
57050	Oper. Transfer to Sick Leave Cont. Fund	0	0	45,000
<b>TOTAL:</b>		<b>2,834,772</b>	<b>2,519,278</b>	<b>2,931,209</b>

## ADMINISTRATIVE DEPARTMENT

Page - 9

FUND-100 : DEPARTMENT-6120

		<b>2023-24</b>	<b>2022-23</b>	<b>2022-23</b>
	<b>CAPITAL OUTLAY</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>ACTUAL</b>
90000	2022-23	0	0	62,423
	Misc. Landscape Rehab Projects (FY 22-23)	515,000		
	Elec. and Directional Signage (FY 22-23)	300,000		
	GIS System Update (FY 22-23)	40,000		
	Door Security Replacement	100,000		
	Slatted Fence at City Hall (back pkg lot)	30,000		
	Natural Path Wellness Roof Replacement	25,000		
	Desktop Computers (12)	15,000		
	<b>SUBTOTAL <sup>b</sup>:</b>	<b>1,025,000</b>	<b>0</b>	<b>62,423</b>

Note(s):

a. On Sept 18, 2007, the Ripon City Council approved the Ripon Consolidated Fire Department use of the City fueling station at Doak Blvd and to reimburse the City for actual cost of fuel used.

b. Funded by the General Capital Fund - Misc Departments.

# CNG FUELING STATION

Page - 10

FUND-100 : DEPARTMENT-6124

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	7,250	7,019	7,320
60100	Over Time Salaries	100	100	0
61000	Hourly	200	200	145
61250	Additional Compensation	145	140	0
62000	FICA	589	571	571
63600	Additional Retirement	239	239	228
64900	Workers Comp.	568	516	506
64920	Health Insurance	1,705	1,649	1,639
64930	Dental Insurance	74	74	76
64940	Vision Insurance	15	15	15
64950	Life Insurance	8	8	8
64960	LTD	21	17	24
64970	Chiro	5	5	5
64980	LTC	16	16	13
65000	Retirement	1,088	1,084	1,037
<b>SUBTOTAL:</b>		<b>12,022</b>	<b>11,653</b>	<b>11,587</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	50	50	0
70000	General Operating	4,000	3,500	5,269
72000	Office Supplies	0	0	0
73500	Fees	7,000	6,000	8,305
75000	Postage	0	0	0
76000	Telephone	2,000	2,000	1,735
79000	Utilities	88,000	78,750	123,210
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81501	CNG Fuel	0	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	5,000	5,000	8,028
83000	Equipment & Tools	0	0	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	0
87000	Landscape Maintenance	0	0	0
<b>SUBTOTAL:</b>		<b>106,550</b>	<b>95,800</b>	<b>146,546</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>118,572</b>	<b>107,453</b>	<b>158,133</b>
89400	Overhead Charge	20,395	17,442	27,529
57060	Oper. Transfer to Contingency Fund	21,033	15,105	113,499
<b>TOTAL :</b>		<b>160,000</b>	<b>140,000</b>	<b>299,161</b>

# CNG FUELING STATION

Page - 11

FUND-100 : DEPARTMENT-6124

CAPITAL OUTLAY		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
90000	2022-23	0	110,000	95,149
SUBTOTAL:		0	110,000	95,149



## BUILDING DEPARTMENT

Page - 12

FUND-100 : DEPARTMENT-6210

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	169,300	161,708	164,189
60100	Over Time Salaries	0	0	0
61000	Hourly	50,000	47,000	49,373
61100	Hourly Over Time	0	0	0
61250	Additional Compensation	3,386	3,234	431
62000	FICA	17,035	16,214	15,628
63600	Additional Retirement	5,587	4,797	4,765
64900	Workers Comp.	16,497	14,702	14,487
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	40,880	37,635	33,802
64930	Dental Insurance	2,336	2,090	2,202
64940	Vision Insurance	380	361	359
64950	Life Insurance	172	162	160
64960	LTD	463	379	442
64970	Chiro	106	77	102
64980	LTC	164	153	190
65000	Retirement	25,395	24,984	21,660
67000	Physical Exams	0	0	0
69100	Training	500	500	1,050
<b>SUBTOTAL:</b>		<b>332,201</b>	<b>313,996</b>	<b>308,839</b>

# BUILDING DEPARTMENT

Page - 13

FUND-100 : DEPARTMENT-6210

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
70000	Operating Expenses	100	100	0
72000	Office Supplies	500	500	453
73000	Subscriptions & Books	1,500	1,500	1,543
73500	Fees	1,500	1,500	2,498
74000	Memberships & Dues	150	150	145
75000	Postage	600	500	750
76000	Telephone	4,000	3,600	3,682
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	500	0
76300	Prof. Service Legal Advert.	0	0	0
77000	Prof. Service Legal	0	0	0
77030	Prof. Service Computer	800	800	5,812
77040	Prof. Service Other	0	0	0
77050	Prof. Service Plan Check	25,000	20,000	52,518
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	3,000	2,000	3,094
81000	Vehicle Maintenance	1,000	300	975
81500	Fuel	82	82	0
81501	CNG Fuel	700	600	630
81900	Vehicle Insurance (2)	20	20	7
82000	Equipment Maintenance	25	25	4
83000	Equipment & Tools	50	50	74
85000	Building Maintenance	50	50	0
85200	Janitor Supply	0	0	0
88800	SMIP	6,500	5,500	12,563
<b>SUBTOTAL:</b>		<b>46,077</b>	<b>37,777</b>	<b>84,747</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>378,278</b>	<b>351,773</b>	<b>393,586</b>
89400	Overhead Charge	65,066	57,102	68,519
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>65,066</b>	<b>57,102</b>	<b>68,519</b>
<b>TOTAL:</b>		<b>443,343</b>	<b>408,875</b>	<b>462,105</b>
<b>CAPITAL OUTLAY (a)</b>				
90000	2022-23	0	0	0
<b>TOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

a. Funded by the General Capital Fund - Misc Departments.

## PLANNING DEPARTMENT

Page - 14

FUND-100 : DEPARTMENT-6220

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	160,832	156,201	163,385
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	4
61250	Additional Compensation	2,500	2,500	2,154
62000	FICA	12,495	12,141	11,021
63600	Additional Retirement	4,398	5,309	4,347
64900	Workers Comp.	12,287	11,179	11,084
64920	Health Insurance	36,449	27,083	30,175
64930	Dental Insurance	1,476	1,476	1,459
64940	Vision Insurance	264	264	261
64950	Life Insurance	164	165	162
64960	LTD	355	353	351
64970	Chiro	0	37	0
64980	LTC	173	173	142
65000	Retirement	24,125	24,133	23,635
67000	Physical Exams	0	0	1
69100	Training	500	500	0
<b>SUBTOTAL:</b>		<b>256,017</b>	<b>241,515</b>	<b>248,181</b>

# PLANNING DEPARTMENT

Page - 15

FUND-100 : DEPARTMENT-6220

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
70000	Operating Expenses	50	50	4
72000	Office Supplies	50	50	105
73000	Subscriptions & Books	50	50	0
73500	Fees	3,100	3,100	135
74000	Memberships & Dues	0	0	0
75000	Postage	2,000	2,000	827
76000	Telephone	5,000	4,600	4,620
76100	Auto Allowance	120	120	0
76200	Conference Expenses	650	650	0
76300	Advertising/Legal	2,500	2,500	1,755
77000	Prof. Services Legal	25,000	25,000	81,388
77020	Prof. Services Planning	0	0	0
77023	LAFCO Operation Fees	6,500	6,000	6,354
77030	Prof. Services Computer	2,000	2,000	17,356
77040	Prof. Services Other	1,000	1,000	1,058
78000	Economic Development Activity	0	0	0
79000	Utilities	26	26	8
80000	Office Equipment Maintenance	1,300	1,300	1,279
81000	Vehicle Maintenance	100	100	4
81500	Fuel	1,000	600	730
81501	CNG Fuel	20	20	0
81900	Vehicle Insurance (1)	50	50	6
82000	Equipment Maintenance	50	50	8
83000	Equipment & Tools	50	50	5
85000	Building Maintenance	50	50	3
85200	Janitor Supply	50	50	1
<b>SUBTOTAL:</b>		<b>50,716</b>	<b>49,416</b>	<b>115,645</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>306,733</b>	<b>290,932</b>	<b>363,826</b>
89450	Oper. Transfer to Capital Fund	0	0	0
<b>TOTAL:</b>		<b>306,733</b>	<b>290,932</b>	<b>363,826</b>
<b>SPECIAL PROJECTS</b>				
90000	2022-23	0	0	44,172
	West Side Master Plan (FY 22-23)	300,000		
	Housing Element	124,000		
<b>SUBTOTAL:</b>		<b>424,000</b>	<b>0</b>	<b>44,172</b>

## ENGINEERING DEPARTMENT

Page - 16

FUND-100 : DEPARTMENT-6230

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	202,290	180,695	221,286
60100	Over Time Salaries	0	0	553
61000	Hourly	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	3,800	3,800	0
62000	FICA	15,766	14,114	16,361
63600	Additional Retirement	5,006	3,110	3,477
64900	Workers Comp.	15,503	12,996	15,049
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	34,282	35,534	35,730
64930	Dental Insurance	2,144	2,242	2,202
64940	Vision Insurance	420	433	411
64950	Life Insurance	206	181	226
64960	LTD	546	497	596
64970	Chiro	74	76	79
64980	LTC	292	260	323
65000	Retirement	30,343	27,917	23,763
67000	Physical Exams	0	0	0
69100	Training	0	0	0
<b>SUBTOTAL:</b>		<b>310,673</b>	<b>281,855</b>	<b>320,058</b>

# ENGINEERING DEPARTMENT

Page - 17

FUND-100 : DEPARTMENT-6230

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
70000	Operating Expenses	3,500	3,500	0
72000	Office Supplies	2,500	2,000	2,315
73000	Subscriptions & Books	100	100	108
73500	Fees	250	250	305
74000	Memberships & Dues	0	0	0
75000	Postage	2,500	2,500	764
76000	Telephone	8,000	5,500	7,379
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	500	0
76300	Advertising, Legal	3,500	3,500	615
76350	Advertising, Promo	0	0	0
77000	Prof. Services Legal	10,000	10,000	7,006
77010	Prof. Services Engineering	0	0	0
77030	Prof. Services Computer	1,700	1,700	17,356
77040	Prof. Services Other	5,000	5,000	12,506
79000	Utilities	63	63	0
80000	Office Equipment Maint.	3,500	2,500	3,314
81000	Vehicle Maintenance	1,000	1,000	719
81500	Fuel	840	840	259
81501	CNG Fuel	71	71	0
81900	Vehicle Insurance (2)	50	50	15
82000	Equipment Maintenance	100	100	0
83000	Equipment & Tools	3,000	3,000	11,104
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	0
85200	Janitorial Supplies	25	25	0
<b>SUBTOTAL:</b>		<b>46,699</b>	<b>42,699</b>	<b>63,765</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>357,372</b>	<b>324,554</b>	<b>383,822</b>
89450	Oper. Transfer to Capital Fund	0	0	0
<b>TOTAL:</b>		<b>357,372</b>	<b>324,554</b>	<b>383,822</b>
<b>SPECIAL PROJECTS</b>				
90000	2022-23	0	0	11,994
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>11,994</b>

# POLICE DEPARTMENT

FUND-100 : DEPARTMENT-6310

Page - 18

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	3,932,461	3,696,901	3,725,025
60100	Over Time Salaries	240,000	200,000	414,605
61000	Hourly	44,000	23,400	44,941
61100	Hourly O.T.	200	200	56
61200	Holidays Paid	40,000	31,000	38,912
61250	Additional Compensation	76,000	70,000	75,646
62000	FICA	331,449	307,645	320,895
63600	Additional Retirement	23,222	17,036	15,930
64900	Workers Comp.	325,931	283,286	286,511
64910	Unemployment Insurance	0	0	6,700
64920	Health Insurance	757,127	784,040	670,099
64930	Dental Insurance	39,270	42,860	39,432
64940	Vision Insurance	7,209	7,844	7,108
64950	Life Insurance	3,640	3,742	3,383
64960	LTD	10,602	8,847	10,021
64970	Chiro	1,609	1,548	1,591
64980	LTC	3,933	3,838	4,492
65000	Retirement (General)	199,028	192,284	129,653
65500	Retirement PERS	842,401	835,984	805,138
67000	Physical Exams	4,000	4,000	4,743
<b>SUBTOTAL:</b>		<b>6,882,082</b>	<b>6,514,453</b>	<b>6,604,880</b>

# POLICE DEPARTMENT

Page - 19

FUND-100 : DEPARTMENT-6310

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
68000	Uniforms	43,000	43,000	36,621
69100	Training	45,000	45,000	74,869
69200	Police Academy Reimbursement	0	0	5,000
69300	Community Service NNO	6,500	5,000	-1,750
69325	Community Service Voucher Program	1,000	0	742
69350	Community Service JPA	1,000	750	985
69410	DUI Alcohol Test	2,100	2,100	1,680
69450	Parking Citation Expense	13,000	13,000	9,886
70000	Operating Expenses	20,000	20,000	21,556
72000	Office Supplies	15,000	10,000	14,911
73000	Subscriptions & Books	6,000	5,500	7,782
73500	Fees	3,500	3,500	1,479
74000	Memberships & Dues	2,000	2,000	1,911
75000	Postage	6,000	6,000	4,595
76000	Telephone	80,000	78,000	78,771
76100	Auto Allowance	500	500	0
76200	Conference Expenses	1,500	1,500	73
76300	Advertising, Legal	750	750	90
76350	Advertising, Promo	500	500	0
77000	Prof. Services Legal	20,000	30,000	27,019
77030	Professional Services Computer	9,000	9,000	62,475
77035	Data Processing - County	14,000	14,000	14,602
77040	Professional Services Other	20,000	20,000	25,196
79000	Utilities	60,000	60,000	56,520
80000	Office Equipment Maintenance	80,000	80,000	64,779
81000	Vehicle Maintenance	60,000	60,000	66,245
81500	Fuel	100,000	72,000	94,880
81501	CNG Fuel	100	2,500	35
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (11)	12,300	12,300	11,763
82000	Equipment & Radio Maintenance	5,000	5,000	6,498
83000	Equipment & Tools	60,000	60,000	98,048
84000	System Maintenance	3,000	3,000	0
85000	Building Maintenance	20,000	17,000	26,001
85200	Janitorial Supplies	3,200	3,200	5,122
87000	Pistol Range Landscape Maintenance	250	250	46
88250	K-9	8,000	8,000	10,593
88300	SWAT Expenses	2,000	2,000	1,115
88400	Range Expenses	3,500	3,500	9,203
89160	Special Projects	0	0	0
<b>SUBTOTAL:</b>		<b>727,700</b>	<b>698,850</b>	<b>839,340</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>7,609,782</b>	<b>7,213,303</b>	<b>7,444,221</b>
89400	Overhead Charge	1,308,919	1,170,911	1,296,219
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>1,308,919</b>	<b>1,170,911</b>	<b>1,296,219</b>
<b>TOTAL:</b>		<b>8,918,701</b>	<b>8,384,214</b>	<b>8,740,440</b>



FUND-102 : DEPARTMENT-6322

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	0	0	715
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	38
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	0	0	0
62000	FICA	0	0	58
63600	Additional Retirement	0	0	21
64900	Workers Comp.	0	0	51
64920	Health Insurance	0	0	191
64930	Dental Insurance	0	0	6
64940	Vision Insurance	0	0	1
64950	Life Insurance	0	0	1
64960	LTD	0	0	2
64970	Chiro	0	0	0
64980	LTC	0	0	1
65000	Retirement (General)	0	0	95
65500	Retirement PERS	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>1,179</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	50	50	37
68000	Uniforms	1,000	1,000	0
69100	Training	1,000	1,000	0
69300	Community Services	0	0	0
70000	General Operating Expenses	250	250	57
72000	Office Supplies	0	0	124
73500	Fees	0	0	3
76000	Telephone	150	150	74
76200	Conference Expenses	0	0	0
79000	Utilities	60	60	108
80000	Office Equip Maintenance	50	50	9
81000	Vehicle Maintenance	500	500	109
81500	Fuel	1,500	1,300	1,766
81501	CNG Fuel	21	21	271
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	200	157	1,245
82000	Equipment Maintenance	150	150	110
83000	Tools and Equipment	150	150	111
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	0	36
85200	Janitor Supplies	0	0	43
<b>SUBTOTAL:</b>		<b>5,081</b>	<b>4,838</b>	<b>4,103</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>5,081</b>	<b>4,838</b>	<b>5,283</b>
89400	Overhead Charge	874	785	920
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>874</b>	<b>785</b>	<b>920</b>
<b>TOTAL:</b>		<b>5,955</b>	<b>5,624</b>	<b>6,202</b>

**ANIMAL CONTROL**

Page - 21

FUND-108 : DEPARTMENT-7128

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	66,253	5,679	13,456
60100	Over Time Salaries	1,000	1,000	1
61000	Hourly	25,000	25,000	22,367
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	1,325	114	0
62000	FICA	7,159	2,432	2,737
63600	Additional Retirement	193	193	223
64900	Workers Comp.	7,040	2,240	2,430
64920	Health Insurance	10,279	1,638	6,457
64930	Dental Insurance	497	74	387
64940	Vision Insurance	110	15	64
64950	Life Insurance	81	9	29
64960	LTD	173	15	68
64970	Chiro	30	4	17
64980	LTC	108	22	58
65000	Retirement (General)	9,938	877	1,857
65500	Retirement PERS	0	0	0
<b>SUBTOTAL:</b>		<b>129,185</b>	<b>39,311</b>	<b>50,151</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	0	0	2
68000	Uniforms	1,000	1,000	902
69100	Training	500	500	0
70000	General Operating Expenses	5,000	2,500	4,542
72000	Office Supplies	100	100	167
73000	Subscription & Books	100	100	0
73500	Fees	500	500	379
74000	Membership	140	140	100
76000	Telephone	900	900	658
76200	Conference Expenses	0	0	0
76350	Advertise	0	0	0
79000	Utilities	13,125	13,125	7,513
80000	Office Equip Maintenance	0	0	0
81000	Vehicle Maintenance	500	500	8
81500	Fuel	1,600	1,600	15
81501	CNG Fuel	43	43	0
81900	Vehicle Insurance	250	250	213
82000	Equipment Maintenance	1,500	1,500	15
83000	Tools & Equipment	3,500	3,500	1,192
85000	Building Maintenance	7,000	7,000	4,270
85200	Janitorial Supplies	1,500	1,500	1,072
87000	Landscape Maintenance	0	0	0
88100	Animal Shelter Supplies	0	0	0
88200	Spay & Neuter	12,000	12,000	5,922
88250	Rabies/Misc.	3,000	3,000	2,457
<b>SUBTOTAL:</b>		<b>52,258</b>	<b>49,758</b>	<b>29,425</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>181,443</b>	<b>89,069</b>	<b>79,576</b>
89400	Overhead Charge	31,209	14,458	13,853
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>31,209</b>	<b>14,458</b>	<b>13,853</b>
<b>TOTAL:</b>		<b>212,652</b>	<b>103,527</b>	<b>93,429</b>

**CADET**

Page - 22

FUND-104 : DEPARTMENT-6324

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
68000	Uniforms	1,500	1,500	394
70000	General Operating Expenses	15,000	0	15,404
83000	Tools & Equipt	0	0	0
	<b>SUBTOTAL:</b>	<b>16,500</b>	<b>1,500</b>	<b>15,798</b>
89400	Overhead Charge	2,838	246	70
89450	Oper. Transfer to Capital Fund	0	0	0
	<b>SUBTOTAL:</b>	<b>2,838</b>	<b>246</b>	<b>70</b>
	<b>TOTAL:</b>	<b>19,338</b>	<b>1,746</b>	<b>15,868</b>

**POLICE DEPARTMENT TOTALS**

	Salaries & Burden	7,011,266	6,553,764	6,656,210
	Operating	801,539	754,946	888,667
89400	Overhead Charge	1,343,840	1,186,400	1,311,061
89450	Oper. Transfer to Capital Fund	0	0	0
	<b>TOTAL :</b>	<b>9,156,646</b>	<b>8,495,111</b>	<b>8,855,939</b>

ACCT:	<b>CAPITAL OUTLAY (a)</b>			
90000	2022-23	0	0	632,101
	Shooting Range Improvements (FY 22-23)	65,000		
	Electronic Citation Program (FY 22-23)	45,000		
	Portable Radios - 15 ea (FY 22-23)	45,000		
	Vehicle Radios - 10 ea (FY 22-23)	30,000		
	Dispatch Recording Servers	41,600	0	0
	Dispatch Console Radios (2)	80,000		
	Portable Radios - 15 ea	45,000		
	Vehicle Radios - 10 ea	30,000		
	School Resource Officer Vehicle	50,000		
	Unmarked Multi-Use Vehicle	45,000		
	<b>TOTAL <sup>a</sup>:</b>	<b>476,600</b>	<b>0</b>	<b>632,101</b>

a. Funded by the General Capital Fund - Misc Departments.

## ABANDONED VEHICLE ABATEMENT

Page - 23

FUND-105 : DEPARTMENT-6325

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
70000	General Operating Expenses	0	0	0
75000	Postage	0	0	0
76000	Telephone	1,630	1,630	0
80000	Office Equipment Maint.	0	0	0
83000	Tools & Equipment	0	0	0
	<b>SUBTOTAL:</b>	<b>1,630</b>	<b>1,630</b>	<b>0</b>
89400	Overhead Charge	0	0	0
	<b>TOTAL:</b>	<b>1,630</b>	<b>1,630</b>	<b>0</b>

# PARKS

Page - 24

FUND-100 : DEPARTMENT-8100

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	386,931	369,564	383,424
60100	Over Time Salaries	200	200	359
61000	Hourly	45,000	40,000	43,913
61100	Hourly Overtime	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	2,500	2,500	1,155
62000	FICA	33,249	31,538	32,087
63600	Additional Retirement	8,419	8,694	6,628
64900	Workers Comp.	32,508	28,865	29,014
64910	Unemployment Insurance	0	0	2,451
64920	Health Insurance	129,291	107,560	128,311
64930	Dental Insurance	6,492	5,598	7,142
64940	Vision Insurance	1,143	1,030	1,325
64950	Life Insurance	542	529	557
64960	LTD	1,060	979	1,095
64970	Chiro	153	187	198
64980	LTC	819	841	934
65000	Retirement	58,040	57,098	50,223
67000	Physical Exams	300	300	468
<b>SUBTOTAL:</b>		<b>706,646</b>	<b>655,483</b>	<b>689,284</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	2,600	2,600	1,797
69100	Public Works Training	1,800	1,800	1,034
70000	Operating Expenses	2,500	2,500	510
72000	Office Supplies	100	100	223
73000	Subscription and Books	0	0	0
73500	Fees	800	800	424
74000	Membership/Dues	120	120	0
75000	Postage	0	0	0
76000	Telephone	6,000	4,600	5,204
76200	Conference Expenses	50	50	0
76300	Advertise Legal	700	700	0
77000	Prof Service Legal	0	0	0
77030	Prof Service Computer	0	0	0
79000	Utilities	45,000	55,000	33,627
80000	Off Equipment Maintenance	2,000	1,700	1,918
81000	Vehicle Maintenance	10,000	10,000	21,337
81500	Fuel	30,000	25,000	29,863
81501	CNG Fuel	3,000	2,000	2,949
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	1,507	1,507	1,152
82000	Equipment Maintenance	21,000	17,000	22,383
83000	Equipment & Tools	6,000	6,000	4,725
84000	System Maintenance	1,000	100	0
85000	Building Maintenance	20,000	20,000	4,059
85200	Janitorial Supplies	6,000	6,000	5,022
87000	Landscape Maintenance	40,000	40,000	35,519
87100	Graffiti	1,000	100	1,130
<b>SUBTOTAL:</b>		<b>201,177</b>	<b>197,677</b>	<b>172,878</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>907,823</b>	<b>853,160</b>	<b>862,162</b>
89400	Overhead Charge	156,150	138,491	150,092
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL :</b>		<b>156,150</b>	<b>138,491</b>	<b>150,092</b>
<b>TOTAL:</b>		<b>1,063,973</b>	<b>991,651</b>	<b>1,012,254</b>

## PARKS

Page - 25

FUND-100 : DEPARTMENT-8100

ACCT:	CAPITAL OUTLAY (a)	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
90000	2022-23	0	0	0
	Truck - Standard Service Body	68,000	0	0
	Walk Behind Aerator	15,000	0	0
	Weed Sprayer	8,000	0	0
	Centralized Irrigation Controllers (2)	13,000	0	0
	<b>SUBTOTAL:</b>	<b>104,000</b>	<b>0</b>	<b>0</b>

a. Funded by the General Capital Fund - Parks & Recreation.

# STOUFFER HALL

FUND-100 : DEPARTMENT-8126

Page - 26

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	874	1,895	757
60100	Over Time Salaries	0	0	0
61000	Hourly	4,000	4,500	4,187
61250	Additional Compensation	17	38	0
62000	FICA	374	492	378
63600	Additional Retirement	11	64	10
64900	Workers Comp.	367	451	335
64920	Health Insurance	250	471	207
64930	Dental Insurance	11	21	10
64940	Vision Insurance	2	4	2
64950	Life Insurance	1	2	1
64960	LTD	3	5	2
64970	Chiro	0	1	0
64980	LTC	2	5	1
65000	Retirement	131	293	106
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>6,043</b>	<b>8,243</b>	<b>5,998</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	0	0	0
70000	Operating Expenses	0	0	0
79000	Utilities	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81501	CNG Fuel	0	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	50	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	1,000	1,000	0
85200	Janitorial Supplies	600	600	229
87000	Landscape Maintenance	0	0	0
89150	Refunds	800	800	1,340
<b>SUBTOTAL:</b>		<b>2,450</b>	<b>2,450</b>	<b>1,569</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>8,493</b>	<b>10,693</b>	<b>7,566</b>
89400	Overhead Charge	1,461	1,736	1,084
<b>TOTAL :</b>		<b>9,954</b>	<b>12,429</b>	<b>8,650</b>

**MISTLIN SPORTS PARK**

Page - 27

FUND-100 : DEPARTMENT-8135

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
<b>SALARIES &amp; WAGES</b>				
60000	General Salaries	161,198	153,518	162,444
60100	Over Time Salaries	200	200	0
61000	Hourly	15,000	15,000	11,537
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,000	2,000	1,533
62000	FICA	13,647	13,060	13,329
63600	Additional Retirement	4,728	4,924	4,602
64900	Workers Comp.	13,270	11,885	10,878
64920	Health Insurance	39,182	34,189	34,045
64930	Dental Insurance	2,049	1,931	1,989
64940	Vision Insurance	368	339	345
64950	Life Insurance	208	178	174
64960	LTD	458	403	444
64970	Chiro	89	75	81
64980	LTC	407	383	462
65000	Retirement	24,180	23,719	22,607
67000	Physical Exams	0	0	103
<b>SUBTOTAL:</b>		<b>276,984</b>	<b>261,803</b>	<b>264,573</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	950	950	732
69100	Public Works Training	0	0	0
70000	Operating Expenses	1,000	1,000	434
72000	Office Supplies	0	0	40
73500	Fees	1,000	1,000	928
75000	Postage	0	0	0
76000	Telephone	1,500	1,500	881
79000	Utilities	90,000	85,000	86,564
80000	Office Equipment Maintenance	0	0	21
81000	Vehicle Maintenance	1,500	1,500	259
81500	Fuel	10,000	7,000	9,142
81501	CNG Fuel	350	350	2
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	250	250	22
82000	Equipment Maintenance	3,500	3,500	6,450
83000	Equipment & Tools	2,500	2,500	647
84000	System Maintenance	0	0	0
85000	Building Maintenance	10,000	10,000	7,094
85200	Janitorial Supplies	3,500	2,500	1,329
87000	Landscape Maintenance	25,000	20,000	31,287
87100	Graffiti	0	0	0
89030	Street Signs	0	0	0
<b>SUBTOTAL:</b>		<b>151,050</b>	<b>137,050</b>	<b>145,831</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>428,034</b>	<b>398,853</b>	<b>410,405</b>
89400	Overhead Charge	73,624	64,744	71,447
<b>TOTAL:</b>		<b>501,658</b>	<b>463,597</b>	<b>481,851</b>



**LAN PARK**

Page - 28

FUND-100 : DEPARTMENT-8137

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	9,418	7,950	7,091
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	376
61250	Additional Compensation	188	159	0
62000	FICA	743	628	567
63600	Additional Retirement	48	18	50
64900	Workers Comp.	716	567	402
64920	Health Insurance	2,911	2,575	2,257
64930	Dental Insurance	168	158	135
64940	Vision Insurance	27	25	22
64950	Life Insurance	15	14	12
64960	LTD	25	23	21
64970	Chiro	8	7	7
64980	LTC	15	13	17
65000	Retirement	1,413	1,228	1,052
67000	Physical Exams	0	0	1
<b>SUBTOTAL:</b>		<b>15,794</b>	<b>13,465</b>	<b>12,010</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	0	0	0
70000	General Operating Expenses	25	25	2
72000	Office Supplies	20	20	0
73500	Fees	20	20	0
76000	Telephone	50	50	4
79000	Utilities	50	50	1
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	150	150	7
81500	Fuel	300	300	8
81501	CNG Fuel	60	60	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	30	30	0
82000	Equipment Maintenance	150	150	6
83000	Equipment & Tools	90	90	6
84000	System Maintenance	0	0	0
85000	Building Maintenance	20	20	0
85200	Janitor Supply	20	20	1
87000	Landscape Maintenance	2,000	2,000	1,802
<b>SUBTOTAL:</b>		<b>2,985</b>	<b>2,985</b>	<b>1,836</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>18,779</b>	<b>16,450</b>	<b>13,846</b>
89400	Overhead Charge	3,230	2,670	2,410
<b>TOTAL :</b>		<b>22,010</b>	<b>19,120</b>	<b>16,256</b>

**BOESCH KINGERY PARK**

FUND-100 : DEPARTMENT-8138

Page - 29

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	9,845	8,362	10,198
60100	Over Time Salaries	0	0	37
61000	Hourly	100	100	1,218
61250	Additional Compensation	197	167	0
62000	FICA	776	660	856
63600	Additional Retirement	48	18	44
64900	Workers Comp.	748	596	607
64920	Health Insurance	3,077	2,736	3,074
64930	Dental Insurance	178	167	189
64940	Vision Insurance	29	27	31
64950	Life Insurance	15	14	15
64960	LTD	26	24	28
64970	Chiro	9	8	10
64980	LTC	15	14	22
65000	Retirement	1,477	1,292	1,497
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>16,538</b>	<b>14,184</b>	<b>17,825</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	0	0	0
70000	General Operating	30	30	0
72000	Office Supplies	20	20	0
73500	Fees	25	25	0
75000	Postage	0	0	0
76000	Telephone	50	50	0
79000	Utilities	50	50	0
80000	Office Equip Maintenance	20	20	0
81000	Vehicle Maintenance	50	50	0
81500	Fuel	200	200	69
81501	CNG Fuel	60	60	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	30	30	0
82000	Equipment Maintenance	150	150	225
83000	Equipment & Tools	100	100	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	20	20	0
85200	Janitor Supply	20	20	0
87000	Landscape Maintenance	5,000	1,000	4,789
<b>SUBTOTAL:</b>		<b>5,825</b>	<b>1,825</b>	<b>5,083</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>22,363</b>	<b>16,009</b>	<b>22,908</b>
89400	Overhead Charge	3,847	2,599	3,988
<b>TOTAL :</b>		<b>26,210</b>	<b>18,608</b>	<b>26,896</b>

# SENIOR CITIZEN CENTER

FUND-100 : DEPARTMENT-8300

Page - 30

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	Salaries	7,485	6,499	6,575
61000	Hourly	25,000	25,000	25,180
61250	Additional Compensation	150	130	0
62000	FICA	2,497	2,420	2,428
63600	Additional Retirement	247	221	206
64900	Workers Comp.	2,444	2,219	2,154
64910	Unemployment	0	0	0
64920	Health Insurance	2,205	1,862	1,822
64930	Dental Insurance	95	85	86
64940	Vision Insurance	19	17	17
64950	Life Insurance	10	11	9
64960	LTD	22	17	18
64970	Chiro	5	4	5
64980	LTC	27	24	29
65000	Retirement	1,123	1,004	938
<b>SUBTOTAL:</b>		<b>41,329</b>	<b>39,512</b>	<b>39,466</b>
<b>OPERATING EXPENSES</b>				
70000	Operating Expenses	750	750	0
72000	Office Supplies	2,000	1,500	1,485
73000	Subscription & Books	200	200	180
74000	Membership & Dues	300	300	15
75000	Postage	500	0	1,614
76000	Telephone	2,200	2,200	1,887
76100	Auto Allowance	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	30,000	22,500	25,783
80000	Office Equipment Maintenance	3,500	3,500	1,165
82000	Equip Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	15,000	15,000	14,196
85200	Janitorial Supplies	1,700	1,700	319
87000	Landscape Maint.	450	450	94
<b>SUBTOTAL:</b>		<b>56,650</b>	<b>48,150</b>	<b>46,738</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>97,979</b>	<b>87,662</b>	<b>86,204</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>97,979</b>	<b>87,662</b>	<b>86,204</b>
<b>CAPITAL OUTLAY (a)</b>				
90000	2022-23	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

a. Funded by the General Capital Fund - Misc Departments.

# MUSEUM

Page - 31

FUND-100 : DEPARTMENT-8400

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	Salaries	7,320	3,834	6,786
60100	Salaries Overtime	0	0	0
61000	Hourly	500	500	253
61250	Additional Compensation	146	77	0
62000	FICA	609	337	538
63600	Additional Retirement	242	106	198
64900	Workers Comp.	588	305	478
64920	Health Insurance	2,273	1,228	2,376
64930	Dental Insurance	103	61	116
64940	Vision Insurance	20	12	22
64950	Life Insurance	10	7	12
64960	LTD	21	10	23
64970	Chiro	6	2	7
64980	LTC	28	13	31
65000	Retirement	1,098	592	901
<b>SUBTOTAL:</b>		<b>12,965</b>	<b>7,083</b>	<b>11,742</b>
<b>OPERATING EXPENSES</b>				
70000	Operating Expenses	0	0	0
76000	Telephone	0	0	0
79000	Utilities	9,000	500	7,964
82000	Equipment Maintenance	0	0	0
85000	Building Maintenance	1,500	1,500	1,015
85200	Janitorial Supplies	50	50	0
87000	Landscape Maintenance	50	50	0
<b>SUBTOTAL:</b>		<b>10,600</b>	<b>2,100</b>	<b>8,978</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>23,565</b>	<b>9,183</b>	<b>20,720</b>

# LIBRARY DEPARTMENT

Page - 32

FUND-100 : DEPARTMENT-8500

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	Salaries	2,904	4,460	2,160
60100	Salaries - Overtime	0	0	0
61000	Hourly	7,000	7,000	5,878
61250	Additional Compensation	58	89	0
62000	FICA	762	883	615
63600	Additional Retirement	96	127	69
64900	Workers Comp.	745	807	545
64920	Health Insurance	812	1,216	392
64930	Dental Insurance	40	61	19
64940	Vision Insurance	7	12	4
64950	Life Insurance	3	7	2
64960	LTD	8	12	5
64970	Chiro	1	1	1
64980	LTC	8	12	5
65000	Retirement	436	689	316
<b>SUBTOTAL:</b>		<b>12,881</b>	<b>15,376</b>	<b>10,011</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	22,200	22,200	22,200
70000	Matching Book & Materials (see note a)	0	0	0
70000	Extra Days & Hours	0	0	0
73000	Subscriptions & Books	0	0	0
76000	Telephone	3,000	2,000	2,421
79000	Utilities	38,000	34,500	32,756
80000	Office Equipment Maintenance	850	850	856
82000	Equipment Maintenance	100	100	0
83000	Tools & Equipment	50	50	0
85000	Building Maintenance	4,500	4,500	2,794
85200	Janitorial Supplies	2,000	2,000	746
87000	Landscape Maintenance	1,500	1,500	0
<b>SUBTOTAL:</b>		<b>72,200</b>	<b>67,700</b>	<b>61,772</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>85,081</b>	<b>83,076</b>	<b>71,783</b>
89400	Overhead Charge	14,634	13,485	12,497
<b>TOTAL:</b>		<b>99,715</b>	<b>96,562</b>	<b>84,279</b>
<b>CAPITAL OUTLAY (b)</b>				
90000	2022-23	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

a. The Stockton-San Joaquin County Public Library has notified the City that because of increased funding from San Joaquin County, a point has been reached where their materials budget is such that they no longer require a contribution from the cities.

b. Funded by the Parks & Recreation Capital Fund.

# COMMUNITY CENTER

FUND-150 : DEPARTMENT-6150

Page - 33

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	16,456	17,609	6,757
60100	Over Time Salaries	200	200	0
61000	Hourly	11,000	11,000	8,106
61250	Additional Compensation	329	352	0
62000	FICA	2,141	2,231	1,135
63600	Additional Retirement	508	599	152
64900	Workers Comp.	2,081	2,029	1,008
64920	Health Insurance	4,659	4,891	2,295
64930	Dental Insurance	201	222	117
64940	Vision Insurance	41	45	22
64950	Life Insurance	22	28	10
64960	LTD	48	45	25
64970	Chiro	10	11	4
64980	LTC	56	61	24
65000	Retirement	2,468	2,721	895
<b>SUBTOTAL:</b>		<b>40,219</b>	<b>42,044</b>	<b>20,549</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	250	250	63
70000	General Operating Expenses	0	0	0
71930	Community Center Insurance	9,100	9,100	0
76000	Telephone	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	18,000	18,000	16,367
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	600	600	0
83000	Equipment & Tools	100	100	0
85000	Building Maintenance	6,500	6,500	12,298
85200	Janitorial Supplies	3,000	3,000	2,194
87000	Landscape Maintenance	0	0	0
89150	Refunds	3,000	3,000	3,694
<b>SUBTOTAL:</b>		<b>40,550</b>	<b>40,550</b>	<b>34,615</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>80,769</b>	<b>82,594</b>	<b>55,164</b>
89400	Overhead Charge	13,893	13,407	8,960
<b>TOTAL :</b>		<b>94,662</b>	<b>96,002</b>	<b>64,125</b>

# RECREATION

Page - 34

FUND-300 : DEPARTMENT-8200

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
<b>SALARIES &amp; WAGES</b>				
60000	General Salaries	138,271	134,706	146,803
60100	Salary Overtime	0	0	0
61000	Hourly	46,000	46,000	45,753
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,765	2,694	0
62000	FICA	14,028	13,755	14,390
63600	Additional Retirement	4,563	4,579	4,581
64900	Workers Comp.	13,862	12,729	13,063
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	27,108	25,034	25,914
64930	Dental Insurance	1,546	1,562	1,629
64940	Vision Insurance	255	258	269
64950	Life Insurance	171	174	178
64960	LTD	371	358	385
64970	Chiro	3	3	3
64980	LTC	115	117	159
65000	Retirement	20,741	20,812	20,873
<b>SUBTOTAL:</b>		<b>269,800</b>	<b>262,780</b>	<b>274,000</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	0	0	10
70000	Operating Expenses	70,000	66,000	81,536
72000	Office Supplies	0	0	1
73500	Fees	9,000	5,300	9,994
74000	Membership / Dues	500	500	555
76000	Telephone	3,000	2,300	2,452
76200	Conference Expenses	800	800	0
76300	Advertising	0	0	0
77000	Professional Services Legal	0	0	0
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	1,500	0	2,548
79000	Utilities	13,000	11,000	12,823
80000	Office Equip Maintenance	350	350	336
81000	Vehicle Maintenance	150	150	1,329
81500	Fuel	1,500	1,100	1,287
81501	CNG Fuel	65	65	0
81900	Vehicle Insurance (1)	285	285	266
82000	Equipment Maintenance	500	500	50
83000	Tools & Equipment	500	500	234
85000	Building Maintenance	0	0	7,220
85200	Janitorial Supplies	0	0	2
87500	Swimming Pool	40,000	87,462	34,839
87600	Movie Night	1,300	1,300	814
89150	Refunds	900	900	225
<b>SUBTOTAL:</b>		<b>143,350</b>	<b>178,512</b>	<b>156,520</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>413,150</b>	<b>441,292</b>	<b>430,520</b>
89400	Overhead Charge	71,064	71,633	74,844
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL :</b>		<b>71,064</b>	<b>71,633</b>	<b>74,844</b>
<b>TOTAL:</b>		<b>484,214</b>	<b>512,925</b>	<b>505,364</b>
<b>CAPITAL OUTLAY</b>				
90000	2022-23	0	0	0
	Community Ctr Exterior Painting	25,000	0	
	Community Center Small Roof (FY 22-23)	70,000	70,000	0
	Play Equipment at Vermuelen Park	100,000	0	
<b>SUBTOTAL <sup>a</sup>:</b>		<b>195,000</b>	<b>70,000</b>	<b>0</b>

a. Funded by the General Capital Fund - Parks & Recreation.

# SUCCESSOR AGENCY

Page - 35

FUND-100 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	135,953	132,958	140,498
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	3,550	3,550	2,983
62000	FICA	10,672	10,443	8,966
63600	Additional Retirement	4,067	4,519	4,087
64900	Workers Comp.	10,227	9,366	9,531
64920	Health Insurance	20,392	18,733	21,792
64930	Dental Insurance	1,016	1,016	1,017
64940	Vision Insurance	183	183	184
64950	Life Insurance	127	128	127
64960	LTD	275	281	276
64970	Chiro	0	17	0
64980	LTC	109	109	102
65000	Retirement	20,393	20,542	20,425
<b>SUBTOTAL:</b>		<b>206,965</b>	<b>201,845</b>	<b>209,987</b>
<b>OPERATING EXPENSES</b>				
70000	Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
75000	Postage	0	0	0
76000	Telephone	0	0	0
76100	Auto Allowance	0	0	0
76300	Advertising/Legal	500	500	0
77000	Prof. Services Legal	4,000	4,000	0
77020	Prof. Services Planning	0	0	0
77025	Prof. Services Audit	3,000	3,000	3,000
77030	Prof. Services Computer	0	0	0
77040	Prof. Services Other	1,100	1,100	0
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	0	0	0
<b>SUBTOTAL:</b>		<b>8,600</b>	<b>8,600</b>	<b>3,000</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>215,565</b>	<b>210,445</b>	<b>212,987</b>
89400	Overhead Charge	37,078	34,161	37,078
<b>TOTAL:</b>		<b>252,643</b>	<b>244,606</b>	<b>250,065</b>



## BUDGET SUMMARY

Page - 36

### GENERAL FUND

GENERAL FUND OPERATING	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
Total Salaries	6,625,051	6,157,988	6,515,007
Total Burden	3,986,139	3,803,834	3,570,758
Total Operational Costs	3,124,426	2,815,799	3,085,194
Total Salary & Operations	13,735,616	12,777,621	13,170,959
Total Overhead Costs	1,810,828	1,609,461	1,774,732
Total Capital Outlay	2,224,600	70,000	750,690
<b>TOTAL OPERATING BUDGET:</b>	<b>17,771,044</b>	<b>14,457,082</b>	<b>15,696,381</b>
Total Oper. Transfer	843,832	801,579	1,348,808

## WATER DEPARTMENT

Page - 37

FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	470,785	462,979	455,906
60100	Over Time Salaries	12,000	12,000	7,502
61000	Hourly	20,000	34,600	42,567
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	6,500	6,500	7,310
62000	FICA	38,960	39,480	37,821
63600	Additional Retirement	15,536	14,219	12,891
64900	Workers Comp.	37,823	35,896	34,324
64920	Health Insurance	134,049	122,996	112,822
64930	Dental Insurance	7,883	7,674	6,854
64940	Vision Insurance	1,405	1,346	1,184
64950	Life Insurance	598	645	592
64960	LTD	1,251	1,159	1,314
64970	Chiro	255	220	221
64980	LTC	895	968	1,091
65000	Retirement	70,618	71,530	60,832
67000	Physical Exams	150	150	527
<b>SUBTOTAL:</b>		<b>818,706</b>	<b>812,361</b>	<b>783,760</b>

# WATER DEPARTMENT

Page - 38

FUND-110 : DEPARTMENT-7100

ACCT:	OPERATING EXPENSES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
68000	Uniforms	2,700	2,700	1,915
69100	Training	600	600	659
70000	General Operating Expenses	1,800	1,800	1,157
72000	Office Supplies	11,000	10,000	10,931
73000	Subscriptions & Books	50	50	0
73500	State Fees	43,000	40,000	44,393
74000	Memberships & Dues	1,000	1,000	311
75000	Postage	12,000	12,000	13,708
76000	Telephone	6,000	5,200	5,738
76100	Auto Allowance	0	0	0
76200	Conference Expenses	1,000	1,000	0
76300	Advertise	500	500	0
77000	Professional Services Legal	5,000	5,000	8,843
77010	Professional Services Eng.	20,000	20,000	0
77025	Professional Services Audit	4,500	4,500	4,500
77030	Professional Services Computer	250	250	0
77040	Professional Services Other	10,000	10,000	5,412
77060	Prof. Services Water Analysis	25,000	25,000	18,999
79000	Utilities	340,000	355,000	320,620
79001	Utilities Non Potable	55,000	20,000	17,312
79100	Meter Cellular Service	60,000	56,000	56,489
79500	Water Purchase from SSJID	50,000	47,000	48,323
79600	SSJGSA Share	25,000	25,000	16,487
80000	Office Equipment Maintenance	7,000	7,000	6,648
81000	Vehicle Maintenance	10,000	10,000	3,675
81500	Fuel	30,000	16,500	26,346
81501	CNG Fuel	500	2,000	937
81900	Vehicle Insurance (2)	1,500	250	5,328
82000	Equipment Maintenance	6,000	6,000	3,777
83000	Equipment & Tools	8,000	8,000	10,848
84000	System Maintenance	140,000	140,000	116,682
85000	Building Maintenance	1,500	1,500	1,554
85200	Janitorial Supply	100	100	71
85500	Generator Rental	0	0	0
87000	Landscape Maint.	1,000	1,000	2,010
89150	Refunds	0	0	55,736
89150	Water Conservation Rebate	0	0	155
29007/8	Bond Payment - Principal	565,000	545,000	545,000
89360	Bond Payment - Interest	211,130	232,186	232,186
<b>SUBTOTAL:</b>		<b>1,656,130</b>	<b>1,612,136</b>	<b>1,586,750</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>2,474,836</b>	<b>2,424,497</b>	<b>2,370,510</b>

## WATER DEPARTMENT

Page - 39

FUND-110 : DEPARTMENT-7100

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
89400	Overhead Charge	425,684	393,560	308,070
89450	Oper. Transfer to Capital Fund	995,897	985,221	1,146,537
	<b>SUBTOTAL :</b>	<b>1,421,580</b>	<b>1,378,781</b>	<b>1,454,607</b>
	<b>TOTAL:</b>	<b>3,896,417</b>	<b>3,803,278</b>	<b>3,825,117</b>
	<b>CAPITAL OUTLAY (a)</b>			
90000	2022-23	0	0	0
	Standard Truck -1/2 Cost (FY 22-23)	34,000	0	
	Service Truck with Hoist -1/2 Cost	104,500	0	
	Standard Truck -1/2 Cost	34,000	0	
	<b>SUBTOTAL:</b>	<b>172,500</b>	<b>0</b>	<b>0</b>

a. Funded by the Enterprise Capital Fund - Water.

# GARBAGE DEPARTMENT

Page - 40

FUND-120: DEPARTMENT-7200

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
<b>SALARIES &amp; WAGES</b>				
60000	General Salaries	638,420	616,765	629,876
60100	Over Time Salaries	600	600	505
61000	Hourly	21,000	3,500	5,306
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	4,000	4,000	3,328
62000	FICA	50,798	47,802	48,156
63600	Additional Retirement	20,361	19,907	18,543
64900	Workers Comp.	49,651	43,736	43,124
64920	Health Insurance	198,547	167,174	169,666
64930	Dental Insurance	9,849	9,036	9,010
64940	Vision Insurance	1,786	1,655	1,584
64950	Life Insurance	820	839	740
64960	LTD	1,773	1,521	1,756
64970	Chiro	248	253	425
64980	LTC	1,328	1,315	1,535
65000	Retirement	95,763	95,290	87,793
67000	Physical Exams	500	500	1,577
<b>SUBTOTAL:</b>		<b>1,095,446</b>	<b>1,013,894</b>	<b>1,022,922</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	4,000	4,000	2,671
69100	Training	0	0	1,817
70000	General Operating Expenses	4,500	4,500	5,775
72000	Office Supplies	5,500	5,500	5,944
73000	Subscriptions	0	0	0
73500	Fees	2,000	2,000	2,704
74000	Membership Dues/Fees	0	0	320
75000	Postage	12,000	12,000	8,750
76000	Telephone	4,800	4,800	4,816
76200	Conference Expenses	200	200	0
76300	Advertising/Legal	200	200	0
76350	Advertising/Promotional	200	200	0
77000	Professional Services Legal	0	0	0
77025	Professional Services Audit	2,800	2,800	2,800
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	10,000	10,000	5,736
78000	Disposal Fee	750,000	615,000	607,572
79000	Utilities	10,000	10,000	8,118
80000	Office Equipment Maintenance	6,000	6,000	6,941
81000	Vehicle Maintenance	60,000	55,000	103,500
81500	Fuel	30,000	18,500	25,125
81501	CNG Fuel	75,000	73,000	77,577
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance - Truck	38,000	36,000	37,808
82000	Equipment Maintenance	12,000	7,500	10,745
83000	Equipment & Tools	6,000	4,000	6,629
84000	System Maintenance	5,000	5,000	0
85000	Building Maintenance	3,000	3,000	2,049
85200	Janitorial Supply	500	500	368
87000	Landscape Maintenance	0	0	0
89150	Refunds	0	0	10,326
<b>SUBTOTAL:</b>		<b>1,041,700</b>	<b>879,700</b>	<b>938,089</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>2,137,146</b>	<b>1,893,594</b>	<b>1,961,011</b>

## GARBAGE DEPARTMENT

Page - 41

FUND-120: DEPARTMENT-7200

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
89400	Overhead Charge	367,599	307,381	339,561
89450	Oper. Transfer to Capital Fund	121,571	271,919	225,482
SUBTOTAL :		489,170	579,299	565,043
TOTALS:		2,626,316	2,472,894	2,526,054

### CAPITAL OUTLAY (a)

90000	2022-23	0	0	531,077
	CNG Garbage Truck (FY 22-23)	500,000	0	
	CNG Garbage Truck	500,000	0	
SUBTOTALS:		1,000,000	0	531,077

a. Funded by the Enterprise Capital Fund - Garbage.

**RIPON MUNICIPAL SEWER DISTRICT NO. 1**

Page - 42

FUND-130 : DEPARTMENT-7300

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
<b>SALARIES &amp; WAGES</b>				
60000	General Salaries	311,259	304,196	299,723
60100	Over Time Salaries	2,000	2,000	1,546
61000	Hourly	20,000	11,500	22,526
61100	Hourly OT	0	0	0
61250	Additional Compensation	5,000	5,000	4,036
62000	FICA	25,877	24,686	24,054
63600	Additional Retirement	9,534	9,101	8,535
64900	Workers Comp.	25,070	22,379	23,164
64920	Health Insurance	71,363	70,096	73,798
64930	Dental Insurance	3,742	3,979	4,149
64940	Vision Insurance	663	694	717
64950	Life Insurance	374	375	338
64960	LTD	822	730	778
64970	Chiro	122	114	111
64980	LTC	498	515	580
65000	Retirement	46,689	46,998	42,299
67000	Physical Exams	250	250	335
<b>SUBTOTAL:</b>		<b>523,261</b>	<b>502,615</b>	<b>506,691</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	2,500	2,500	1,330
69100	Training	750	750	1,438
70000	General Operating Expenses	4,000	4,000	2,200
72000	Office Supplies	6,000	6,000	5,174
73000	Subscriptions	0	0	0
73500	Fees	60,000	55,000	57,273
74000	Membership	800	800	1,678
75000	Postage	12,000	12,000	8,750
76000	Telephone	4,000	3,500	3,491
76200	Conference Expense	500	500	0
76300	Advertising/Legal	1,000	125	694
77000	Prof. Services	0	0	0
77010	Prof. Services Engineering	15,000	15,000	17,799
77025	Prof. Services Audit	3,000	3,000	3,000
77030	Prof. Services Computer	0	0	0
77040	Professional Services Other	20,000	30,000	11,839
77060	Sewer Analysis	75,000	75,000	75,550
77900	Property Tax Collection Fee	1,500	1,500	1,436
79000	Utilities	118,000	118,000	133,717
80000	Office Equipment Maintenance	6,100	6,100	6,617
81000	Vehicle Maintenance	15,000	20,000	10,808
81500	Fuel	13,000	13,000	8,213
81501	CNG Fuel	7,500	7,500	7,665
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	10,500	10,500	4,429
82000	Equipment Maintenance	5,000	5,000	5,533
83000	Equipment & Tools	4,000	4,000	26,570
84000	System Maintenance	60,000	60,000	48,606
85000	Building Maintenance	3,000	3,000	3,592
85200	Janitorial Supplies	100	100	490
85500	Generator Rental	0	0	0
87000	Landscape Maint.	15,000	12,000	22,458
89000	Street Maint	0	0	0
89150	Refunds	0	0	6,711
29006	Bond Payment - Principal	175,000	170,000	170,000
89355	Bond Payment - Interest	19,425	26,670	26,670
<b>SUBTOTAL:</b>		<b>657,675</b>	<b>665,545</b>	<b>673,728</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>1,180,936</b>	<b>1,168,160</b>	<b>1,180,419</b>

# RIPON MUNICIPAL SEWER DISTRICT NO. 1

Page - 43

FUND-130 : DEPARTMENT-7300

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
89400	Overhead Charge	203,127	189,623	174,734
89450	Oper. Transfer to Capital Fund	693,034	553,692	660,816
SUBTOTAL :		896,161	743,315	835,550
TOTAL:		2,077,097	1,911,475	2,015,969

## CAPITAL OUTLAY (a)

90000	2022-23	0	0	0
	Standard Truck -1/2 Cost (FY 22-23)	34,000		
	Headworks Screen Collector (FY 22-23)	80,000		
	Service Truck with Hoist -1/2 Cost	104,500		
	Standard Truck -1/2 Cost	34,000		
	SCADA Upgrades - Monitor Pond Level	200,000		
TOTAL:		452,500	0	0

a. Funded by the Enterprise Capital Fund - Sewer.



**STREET DEPARTMENT**

Page - 44

FUND-200 : DEPARTMENT-6500

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
<b>SALARIES &amp; WAGES</b>				
60000	General Salaries	148,306	142,911	137,424
60100	Over Time Salaries	500	500	350
61000	Hourly	3,000	3,000	863
61250	Additional Compensation	2,966	2,858	3,058
62000	FICA	11,840	11,419	10,156
63600	Additional Retirement	4,207	4,214	3,470
64900	Workers Comp.	11,420	10,314	9,405
64920	Health Insurance	34,517	27,962	28,953
64930	Dental Insurance	1,678	1,330	1,511
64940	Vision Insurance	315	266	288
64950	Life Insurance	178	181	146
64960	LTD	379	346	364
64970	Chiro	36	23	47
64980	LTC	355	327	320
65000	Retirement	22,246	22,080	18,475
67000	Physical Exams	300	300	92
<b>SUBTOTAL:</b>		<b>242,243</b>	<b>228,032</b>	<b>214,920</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	600	600	442
69200	Training	500	500	227
70000	General Operating Expenses	300	300	98
72000	Office Supplies	250	250	33
73500	Fees	260	260	760
75000	Postage	40	40	0
76000	Telephone	1,100	1,100	649
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	150	150	0
77000	Professional Services Legal	5,000	5,000	0
77010	Professional Services Engineering	5,000	5,000	0
77025	Professional Services Audit	6,500	6,500	6,500
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	5,000	5,000	8,528
78000	Refuse Disposal Fee	0	0	0
79000	Utilities	16,000	16,000	13,320
80000	Office Equip Maintenance	2,000	2,000	1,843
81000	Vehicle Maintenance	5,000	5,000	758
81500	Fuel	7,000	7,000	6,346
81501	CNG Fuel	274	274	2
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (2)	5,500	5,500	1,957
82000	Equipment Maintenance	2,500	2,500	449
83000	Equipment & Tools	2,000	2,000	673
84000	System Maintenance	0	0	0
85000	Building Maintenance	750	750	130
85200	Janitorial Supplies	75	75	17
87000	Landscape Maintenance	50	50	0
87100	Graffiti	50	50	0
89000	Street Maintenance	120,000	120,000	51,648
89010	Signal Light Maintenance	25,000	25,000	36,572
89030	Street Signs	10,000	10,000	7,763
<b>SUBTOTAL:</b>		<b>220,899</b>	<b>220,899</b>	<b>138,714</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>463,142</b>	<b>448,931</b>	<b>353,633</b>

## STREET DEPARTMENT

Page - 45

FUND-200 : DEPARTMENT-6500

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
89400	Overhead Charge	79,663	72,873	61,563
TOTAL:		542,804	521,804	415,197
CONSTRUCTION PROJECTS				
90000	2022-23	0	0	275,466
	Madsen Area Preventative Maintenance	1,000,000		
	River Road Overlay	1,500,000		
SUBTOTAL:		2,500,000	0	275,466
TOTAL:		3,042,804	521,804	690,663

# LANDSCAPE MAINTENANCE

Page - 46

FUND-200 : DEPARTMENT-8136

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	71,525	80,249	68,511
60100	Over Time Salaries	0	0	96
61000	Hourly	12,000	12,000	15,946
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	1,430	1,605	74
62000	FICA	6,499	7,180	6,345
63600	Additional Retirement	2,304	2,524	1,876
64900	Workers Comp.	6,283	6,498	5,736
64920	Health Insurance	21,318	22,421	19,152
64930	Dental Insurance	1,019	1,072	1,004
64940	Vision Insurance	191	209	187
64950	Life Insurance	100	112	94
64960	LTD	193	209	193
64970	Chiro	45	42	20
64980	LTC	202	186	161
65000	Retirement	10,729	12,398	9,271
67000	Physical Exams	0	0	0
	<b>SUBTOTAL:</b>	<b>133,838</b>	<b>146,706</b>	<b>128,667</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	700	700	355
70000	General Operating	0	0	34
72000	Office Supplies	0	0	0
73500	Fees	0	0	0
76000	Telephone	0	0	0
76200	Conference Expenses	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	50	50	0
81500	Fuel	300	300	84
81501	CNG Fuel	25	25	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	25	25	0
82000	Equipment Maintenance	160	160	42
83000	Equipment & Tools	200	200	158
84000	System Maintenance	1,000	0	0
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87000	Landscape Maintenance	168,000	168,000	147,741
	<b>SUBTOTAL:</b>	<b>170,460</b>	<b>169,460</b>	<b>148,414</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>304,298</b>	<b>316,166</b>	<b>277,081</b>
89400	Overhead Charge	52,341	51,322	48,236
	<b>TOTAL :</b>	<b>356,639</b>	<b>367,488</b>	<b>325,317</b>

**STA DEPARTMENT**

Page - 47

FUND-270 : DEPARTMENT-6610

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	0	0	105
60100	Overtime	0	0	0
61000	Hourly	500	500	48
61250	Additional Compensation	0	0	0
62000	FICA	38	38	12
63600	Additional Retirement	0	0	3
64900	Workers Comp.	38	35	10
64920	Health Insurance	0	0	0
64930	Dental Insurance	0	0	0
64940	Vision Insurance	0	0	0
64950	Life Insurance	0	0	0
64960	LTD	0	0	0
64970	Chiro	0	0	0
64980	LTC	0	0	0
65000	Retirement	0	0	15
<b>SUBTOTAL:</b>		<b>576</b>	<b>573</b>	<b>195</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	10	10	0
68000	Uniforms	10	10	1
70000	General Operating Expenses	25	25	0
72000	Office Supplies	0	0	0
73500	Fees	10	10	0
76000	Telephone	45	45	0
76200	Conference Expenses	0	0	0
76300	Advertising Legal	56	56	0
77000	Professional Services Legal	0	0	0
77025	Professional Services Audit	750	750	750
79000	Utilities	60	60	0
80000	Office Equipment Maintenance	20	20	0
81000	Vehicle Maintenance	1,500	1,500	149
81500	Fuel	500	500	124
81501	CNG Fuel	32	32	0
81502	Fueling Station Maintenance	6	6	0
81900	Vehicle Insurance (1)	300	300	864
82000	Equip Maintenance	100	100	0
83000	Tools & Equipment	100	100	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	10	10	0
85200	Janitor Supplies	10	10	0
<b>SUBTOTAL:</b>		<b>3,544</b>	<b>3,544</b>	<b>1,888</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>4,119</b>	<b>4,117</b>	<b>2,083</b>
89400	Overhead Charge	709	668	363
<b>CAPITAL OUTLAY</b>				
90000	2022-23	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL:</b>		<b>4,828</b>	<b>4,785</b>	<b>2,445</b>

**BLOSSOM EXPRESS**

Page - 48

FUND-270: DEPARTMENT-6650

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	7,168	5,761	7,695
60100	Over Time Salaries	50	50	0
61000	Hourly	1,500	1,500	350
61250	Additional Compensation	143	115	0
62000	FICA	678	568	604
63600	Additional Retirement	237	196	230
63700	Deferred Comp	0	0	0
64900	Workers Comp.	656	515	546
64920	Health Insurance	1,705	1,414	1,513
64930	Dental Insurance	74	63	72
64940	Vision Insurance	15	13	14
64950	Life Insurance	8	7	8
64960	LTD	21	15	19
64970	Chiro	5	4	5
64980	LTC	12	10	14
65000	Retirement	1,075	890	1,059
67000	Physical Exams	0	0	0
	<b>SUBTOTAL:</b>	<b>13,345</b>	<b>11,121</b>	<b>12,126</b>
	<b>OPERATING EXPENSES</b>			
70000	General Operating Expenses	27,700	15,000	18,310
72000	Office Supplies	100	100	0
74000	Memberships & Dues	0	0	0
75000	Postage	50	50	0
76000	Telephone	10	10	1
76100	Auto Allowance	0	0	0
76300	Advertising/Legal	500	500	0
77000	Professional Services Legal	0	0	0
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	750	750	750
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	500	500	0
81000	Vehicle Maintenance	2,000	2,000	4,152
81501	CNG Fuel	7,500	7,500	7,165
81900	Vehicle Insurance	7,300	7,300	6,884
83000	Tools and Equipment	100	100	0
	<b>SUBTOTAL:</b>	<b>46,510</b>	<b>33,810</b>	<b>37,262</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>59,855</b>	<b>44,931</b>	<b>49,388</b>
89400	Overhead Charge	10,295	7,293	8,663
	<b>CAPITAL OUTLAY</b>			
90000	2022-23	0	0	0
	Short Range Transit Plan	75,000		
	<b>SUBTOTAL:</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL:</b>	<b>145,150</b>	<b>52,224</b>	<b>58,052</b>

**REDEVELOPMENT AGENCY**

Page - 49

FUND-450 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	0	0	0
60100	Over Time Salaries	0	0	0
62000	FICA	0	0	0
63600	Additional Retirement	0	0	0
63700	Deferred Comp	0	0	0
64900	Workers Comp.	0	0	0
64920	Health Insurance	0	0	0
64930	Dental Insurance	0	0	0
64940	Vision Insurance	0	0	0
64950	Life Insurance	0	0	0
64960	LTD	0	0	0
64970	Chiro	0	0	0
64980	LTC	0	0	0
65000	Retirement	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	0	0	0
77040	Professional Services Other	0	0	0
77900	Property Tax Collection Fee	0	0	0
	Loan Payment - Principal	0	0	0
89360	Loan Payment - Interest	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>0</b>	<b>0</b>	<b>0</b>
89400	Overhead Charge	0	0	0
<b>RECOGNIZED OBLIGATION PAYMENT SCHEDULE</b>				
89350	2003 Tax Allocation Bond	0	0	0
	2005 Tax Allocation Bond	0	0	0
	2007 Tax Allocation Bond	0	0	0
	2020 Tax Allocation Bond	660,300	693,315	660,300
77050	Administrative Fee	250,000	250,000	250,000
77040	Professional Fees	17,000	17,000	9,089
<b>SUBTOTAL:</b>		<b>927,300</b>	<b>960,315</b>	<b>919,389</b>
<b>TOTAL:</b>		<b>927,300</b>	<b>960,315</b>	<b>919,389</b>

FUND-600 : DEPARTMENT- 6220

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	874	824	2,260
60100	Over Time Salaries	300	300	0
61000	Hourly	0	0	0
61250	Additional Compensation	17	16	0
62000	FICA	91	87	174
63600	Additional Retirement	0	0	28
64900	Workers Comp.	88	81	153
64920	Health Insurance	250	230	807
64930	Dental Insurance	11	11	26
64940	Vision Insurance	2	2	5
64950	Life Insurance	1	1	3
64960	LTD	3	2	6
64970	Chiro	0	1	0
64980	LTC	2	2	3
65000	Retirement	131	127	317
<b>SUBTOTAL:</b>		<b>1,771</b>	<b>1,686</b>	<b>3,783</b>
<b>OPERATING EXPENSES</b>				
69100	Training	0	0	1,022
70000	General Operating Expenses	8,500	8,500	5,000
70000	Bethany Homes - Meals on Wheels	5,500	5,500	0
70000	SJC - Meals on Wheels	0	0	0
76300	Advertising/Legal	200	200	195
77040	Prof. Services Other	0	0	4,900
<b>SUBTOTAL:</b>		<b>14,200</b>	<b>14,200</b>	<b>11,117</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>15,971</b>	<b>15,886</b>	<b>14,900</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>15,971</b>	<b>15,886</b>	<b>14,900</b>
<b>CAPITAL OUTLAY</b>				
90000	2022-23	0	0	37,524
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>37,524</b>
<b>TOTAL:</b>		<b>15,971</b>	<b>15,886</b>	<b>52,424</b>

**DUTCH MEADOWS MAINTENANCE DIST.**

Page - 51

FUND-710 : DEPARTMENT-8110

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	948	871	1,192
61000	Hourly	0	0	0
61250	Additional Compensation	19	17	0
62000	FICA	74	68	88
63600	Additional Retirement	31	30	37
64900	Workers Comp.	71	63	81
64920	Health Insurance	203	186	237
64930	Dental Insurance	10	10	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	142	135	168
<b>SUBTOTAL:</b>		<b>1,506</b>	<b>1,387</b>	<b>1,824</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	20	20	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	65	65	31
77000	Prof. Services Legal	100	100	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	45
79000	Utilities	126	126	3
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	65	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	37
87000	Landscape Maint.	8,500	8,928	8,035
<b>SUBTOTAL:</b>		<b>9,061</b>	<b>9,454</b>	<b>8,252</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>10,566</b>	<b>10,840</b>	<b>10,076</b>
89400	Overhead Charge	1,817	1,775	1,754
<b>TOTAL :</b>		<b>12,384</b>	<b>12,615</b>	<b>11,830</b>



# COUNTRY WOODS MAINTENANCE DIST.

Page - 52

FUND-720 : DEPARTMENT-8120

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	948	871	1,085
61000	Hourly	0	0	0
61250	Additional Compensation	19	17	0
62000	FICA	74	68	80
63600	Additional Retirement	31	30	34
64900	Workers Comp.	71	63	74
64920	Health Insurance	203	186	237
64930	Dental Insurance	10	10	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	142	135	153
<b>SUBTOTAL:</b>		<b>1,506</b>	<b>1,387</b>	<b>1,683</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	25	25	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	65	65	31
77000	Prof. Services Legal	100	100	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	78
79000	Utilities	240	227	324
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	65	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	11,000	11,500	9,658
<b>SUBTOTAL:</b>		<b>11,680</b>	<b>12,132</b>	<b>10,192</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>13,186</b>	<b>13,518</b>	<b>11,875</b>
89400	Overhead Charge	2,268	2,213	2,067
<b>TOTAL :</b>		<b>15,454</b>	<b>15,732</b>	<b>13,943</b>

# FARMLAND ESTATES MAINTENANCE DIST

Page - 53

FUND- 730: DEPARTMENT-8130

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	948	871	1,085
61000	Hourly	0	0	0
61250	Additional Compensation	19	17	0
62000	FICA	74	68	80
63600	Additional Retirement	31	30	34
64900	Workers Comp.	71	63	74
64920	Health Insurance	203	186	237
64930	Dental Insurance	10	10	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	142	135	153
	<b>SUBTOTAL:</b>	<b>1,506</b>	<b>1,387</b>	<b>1,683</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	20	20	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	31
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	34
79000	Utilities	100	100	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	65	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	5,300	5,300	4,653
	<b>SUBTOTAL:</b>	<b>5,930</b>	<b>5,895</b>	<b>4,818</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>7,436</b>	<b>7,282</b>	<b>6,501</b>
89400	Overhead Charge	1,279	1,192	1,132
	<b>TOTAL :</b>	<b>8,715</b>	<b>8,474</b>	<b>7,633</b>

# JACOBS LANDING

Page - 54

FUND- 740: DEPARTMENT-8140

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	948	871	1,227
61000	Hourly	0	0	0
61250	Additional Compensation	19	17	0
62000	FICA	74	68	91
63600	Additional Retirement	31	30	38
64900	Workers Comp.	71	63	83
64920	Health Insurance	203	186	315
64930	Dental Insurance	10	10	16
64940	Vision Insurance	2	2	3
64950	Life Insurance	1	1	2
64960	LTD	2	2	4
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	142	135	174
	<b>SUBTOTAL:</b>	<b>1,506</b>	<b>1,387</b>	<b>1,955</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	20	20	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	31
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	57
79000	Utilities	134	134	17
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	65	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	3,800	6,200	3,300
	<b>SUBTOTAL:</b>	<b>4,464</b>	<b>6,829</b>	<b>3,506</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>5,970</b>	<b>8,216</b>	<b>5,461</b>
89400	Overhead Charge	1,027	1,345	951
	<b>TOTAL :</b>	<b>6,997</b>	<b>9,561</b>	<b>6,412</b>

**CAROLINA'S**

Page - 55

FUND- 750: DEPARTMENT- 8150

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	948	871	1,085
60100	Overtime	0	0	0
61000	Hourly	0	0	109
61250	Additional Compensation	19	17	0
62000	FICA	74	68	89
63600	Additional Retirement	31	30	34
64900	Workers Comp.	71	63	81
64920	Health Insurance	203	186	237
64930	Dental Insurance	10	10	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	142	135	153
	<b>SUBTOTAL:</b>	<b>1,506</b>	<b>1,387</b>	<b>1,807</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	15	15	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	50	50	31
77000	Prof. Services Legal	100	100	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	130	130	126
79000	Utilities	5,000	1,500	917
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	65	96
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	4,000	3,210	2,937
	<b>SUBTOTAL:</b>	<b>9,445</b>	<b>5,120</b>	<b>4,112</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>10,951</b>	<b>6,507</b>	<b>5,920</b>
89400	Overhead Charge	1,884	1,065	1,031
	<b>TOTAL :</b>	<b>12,834</b>	<b>7,572</b>	<b>6,950</b>

**BOESCH-KINGERY MAINTENANCE DIST**

Page - 56

FUND- 760: DEPARTMENT- 8160

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	948	871	1,443
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	72
61250	Additional Compensation	19	17	0
62000	FICA	74	68	113
63600	Additional Retirement	31	30	45
64900	Workers Comp.	71	63	103
64920	Health Insurance	203	186	372
64930	Dental Insurance	10	10	18
64940	Vision Insurance	2	2	4
64950	Life Insurance	1	1	2
64960	LTD	2	2	4
64970	Chiro	0	0	1
64980	LTC	1	1	3
65000	Retirement	142	135	204
<b>SUBTOTAL:</b>		<b>1,506</b>	<b>1,387</b>	<b>2,385</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	20	20	6
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	31
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	110	110	61
79000	Utilities	100	100	0
81500	Fuel	100	65	96
81502	Fueling Station Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	9,500	9,324	8,547
<b>SUBTOTAL:</b>		<b>10,140</b>	<b>9,929</b>	<b>8,741</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>11,646</b>	<b>11,316</b>	<b>11,126</b>
89400	Overhead Charge	2,003	1,853	1,937
<b>TOTAL :</b>		<b>13,649</b>	<b>13,168</b>	<b>13,063</b>

# MAIN STREET MAINTENANCE DISTRICT

Page - 57

FUND- 770: DEPARTMENT- 8170

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	18,220	5,571	14,822
60100	Salaries O.T.	0	0	0
61000	Hourly	8,000	8,500	2,219
61250	Additional Compensation	364	111	0
62000	FICA	2,034	1,085	1,266
63600	Additional Retirement	601	30	377
64900	Workers Comp.	1,972	1,017	1,156
64920	Health Insurance	7,384	2,177	5,018
64930	Dental Insurance	418	147	306
64940	Vision Insurance	69	23	53
64950	Life Insurance	28	9	24
64960	LTD	50	16	44
64970	Chiro	2	0	5
64980	LTC	60	9	36
65000	Retirement	2,733	861	1,834
<b>SUBTOTAL:</b>		<b>41,935</b>	<b>19,557</b>	<b>27,161</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	125	100	72
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	31
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	110	110	105
79000	Utilities	100	100	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	65	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	200	200	10
87000	Landscape Maint.	6,400	600	3,825
<b>SUBTOTAL:</b>		<b>7,295</b>	<b>1,435</b>	<b>4,138</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>49,230</b>	<b>20,992</b>	<b>31,299</b>
89400	Overhead Charge	8,468	3,437	5,449
<b>TOTAL :</b>		<b>57,698</b>	<b>24,429</b>	<b>36,748</b>

# CORNERSTONE MAINTENANCE DISTRICT

Page - 58

FUND- 771: DEPARTMENT- 8171

ACCT:	<b>SALARIES &amp; WAGES</b>	<b>2023-24 BUDGETED</b>	<b>2022-23 BUDGETED</b>	<b>2022-23 ACTUAL</b>
60000	General Salaries	948	871	1,263
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	19	17	0
62000	FICA	74	68	94
63600	Additional Retirement	31	30	39
64900	Workers Comp.	71	63	86
64920	Health Insurance	203	186	276
64930	Dental Insurance	10	10	14
64940	Vision Insurance	2	2	3
64950	Life Insurance	1	1	2
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	142	135	179
	<b>SUBTOTAL:</b>	<b>1,506</b>	<b>1,387</b>	<b>1,960</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	25	25	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	100	100	31
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	200	200	141
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	9,600	9,600	8,547
	<b>SUBTOTAL:</b>	<b>10,375</b>	<b>10,375</b>	<b>8,820</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>11,881</b>	<b>11,762</b>	<b>10,780</b>
89400	Overhead Charge	2,044	1,926	1,877
	<b>TOTAL :</b>	<b>13,924</b>	<b>13,687</b>	<b>12,657</b>

# VINEYARDS MAINTENANCE DISTRICT

Page - 59

FUND- 772: DEPARTMENT- 8172

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	948	871	1,263
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	48
61250	Additional Compensation	19	17	0
62000	FICA	74	68	98
63600	Additional Retirement	31	30	39
64900	Workers Comp.	71	63	89
64920	Health Insurance	203	186	334
64930	Dental Insurance	10	10	16
64940	Vision Insurance	2	2	3
64950	Life Insurance	1	1	2
64960	LTD	2	2	4
64970	Chiro	0	0	1
64980	LTC	1	1	3
65000	Retirement	142	135	179
	<b>SUBTOTAL:</b>	<b>1,506</b>	<b>1,387</b>	<b>2,078</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	40	40	6
70000	Operating Expenses	0	0	0
76300	Advertising Legal	100	100	31
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	400	400	399
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	32,000	32,000	31,467
	<b>SUBTOTAL:</b>	<b>32,990</b>	<b>32,990</b>	<b>31,999</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>34,496</b>	<b>34,377</b>	<b>34,077</b>
89400	Overhead Charge	5,933	5,628	5,932
	<b>TOTAL :</b>	<b>40,429</b>	<b>40,005</b>	<b>40,009</b>



# ALEXANDRA MAINTENANCE DISTRICT

Page - 60

FUND- 773: DEPARTMENT- 8173

ACCT:		2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	948	871	1,085
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	19	17	0
62000	FICA	74	68	80
63600	Additional Retirement	31	30	34
64900	Workers Comp.	71	63	74
64920	Health Insurance	203	186	237
64930	Dental Insurance	10	10	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	142	135	153
	<b>SUBTOTAL:</b>	<b>1,506</b>	<b>1,387</b>	<b>1,683</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	25	25	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	100	100	31
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	200	200	51
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	96
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	3,800	3,400	3,437
	<b>SUBTOTAL:</b>	<b>4,575</b>	<b>4,175</b>	<b>3,619</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>6,081</b>	<b>5,562</b>	<b>5,302</b>
89400	Overhead Charge	1,046	911	923
	<b>TOTAL :</b>	<b>7,126</b>	<b>6,472</b>	<b>6,225</b>

# RIPON LIGHTING DISTRICT

Page - 61

FUND- 780: DEPARTMENT- 8180

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	27,739	15,272	26,191
60100	Salaries O.T.	0	0	92
61000	Hourly	400	400	169
61250	Additional Compensation	555	305	74
62000	FICA	2,195	1,222	2,021
63600	Additional Retirement	0	0	807
64900	Workers Comp.	2,117	1,133	1,794
64920	Health Insurance	6,991	3,923	6,239
64930	Dental Insurance	304	197	297
64940	Vision Insurance	61	37	59
64950	Life Insurance	33	16	25
64960	LTD	79	41	68
64970	Chiro	9	3	1
64980	LTC	73	41	80
65000	Retirement	4,161	2,360	3,686
<b>SUBTOTAL:</b>		<b>44,716</b>	<b>24,951</b>	<b>41,603</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	150	150	111
70000	Operating Expenses	100	100	0
72000	Office Supplies	50	50	0
73500	Fees	1,030	1,030	787
75000	Postage	0	0	0
76000	Telephone	850	850	456
76200	Conference Expenses	0	0	227
76300	Advertising Legal	130	130	31
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Property Tax Collection Fee	4,000	3,000	3,034
79000	Utilities	146,000	145,000	138,255
80000	Office Equip Maint	0	0	1,823
81000	Vehicle Maintenance	3,000	3,000	5,621
81500	Fuel	2,500	4,500	1,340
81501	CNG Fuel	170	170	0
81502	Fueling Station Maintenance	300	300	0
81900	Vehicle Insurance	550	400	498
82000	Equipment Maintenance	300	300	0
83000	Tools & Equipment	300	300	0
84000	System Maintenance	100	100	0
89000	Street Maintenance	200	200	0
89010	Signal Light Maintenance	3,500	3,500	5,009
89030	Street Signs Maintenance	0	0	0
89100	Street Light Maintenance	25,000	10,000	30,486
89375	Municipal Finance Rental	0	0	0
<b>SUBTOTAL:</b>		<b>188,230</b>	<b>173,080</b>	<b>187,679</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>232,946</b>	<b>198,031</b>	<b>229,282</b>
89400	Overhead Charge	40,068	38,830	39,915
<b>TOTAL :</b>		<b>273,014</b>	<b>236,862</b>	<b>269,198</b>

## CAPITAL PROJECTS

FUND-900 : DEPARTMENT- Various

Page - 62

ACCT:	SALARIES & WAGES	2023-24 BUDGETED	2022-23 BUDGETED	2022-23 ACTUAL
60000	General Salaries	113,899	60,900	62,887
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	13,281
61250	Additional Compensation	2,278	1,218	0
62000	FICA	8,888	4,752	5,461
63600	Additional Retirement	3,091	1,952	1,597
64900	Workers Comp.	8,568	4,404	5,167
64920	Health Insurance	20,713	12,741	11,681
64930	Dental Insurance	1,055	693	619
64940	Vision Insurance	192	123	119
64950	Life Insurance	117	67	66
64960	LTD	293	143	160
64970	Chiro	0	0	27
64980	LTC	140	80	101
65000	Retirement	17,085	9,409	8,938
<b>SUBTOTAL:</b>		<b>176,319</b>	<b>96,481</b>	<b>110,104</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
73500	Fees	0	0	0
75000	Postage	50	50	0
76000	Telephone	0	0	0
76100	Auto Allowance	0	0	0
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	0	0	0
77000	Professional Services Legal	0	0	9,578
77010	Prof. Services Engineering	165,000	5,000	25,640
77030	Professional Services Computer	500	500	0
77040	Professional Services Other	45,000	20,000	37,250
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	250	250	0
81500	Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
83000	Equipment & Tools	0	0	0
<b>SUBTOTAL:</b>		<b>210,800</b>	<b>25,800</b>	<b>72,468</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>387,119</b>	<b>122,281</b>	<b>182,572</b>
89400	Overhead Charge	66,586	20,020	33,194
<b>CAPITAL PROJECTS</b>				
90000	2022-23	0	0	1,940,619
	Library Parking Lot Resurface (FY 22-23) <sup>a</sup>	38,000	38,000	
	Tennis Court Reconstruction (FY 22-23) <sup>a</sup>	262,000	262,000	
	Resurface Court at Vermuelen (FY 22-23) <sup>a</sup>	20,000	20,000	
	Senior Center Building Improvements (FY 22-23) <sup>b</sup>	180,000	180,000	20,837
	Vehicle Maint Facility - PFFP Share	7,868,300		880,310
	Vehicle Maint Facility - Gen Capital Share <sup>c</sup>	3,107,241		
	Vehicle Maint Facility - Water Ent Capital Share	800,000		
	Vehicle Maint Facility - Sewer Ent Capital Share	1,256,500		
	East Main / Highway 99 Traffic Signal <sup>d</sup>	720,000		
	Well 9 Rehabilitation <sup>e</sup>	200,000		
<b>SUBTOTAL:</b>		<b>14,452,041</b>	<b>500,000</b>	<b>2,841,766</b>
<b>TOTAL:</b>		<b>14,905,746</b>	<b>642,301</b>	<b>3,057,532</b>

Note(s):

a. Funded by the Parks & Rec Gen Capital Fund.

## BUDGET TOTALS

Page - 63

	<b>2023-24 BUDGETED</b>	<b>2022-23 BUDGETED</b>	<b>2022-23 ACTUAL</b>
Total Salaries	8,567,053	7,974,091	8,362,611
Total Burden	5,149,843	4,858,189	4,592,142
Total Operational	7,440,529	6,712,307	6,969,503
Total Overhead	3,084,667	2,712,377	2,812,084
<b>Sub-Total</b>	<b>24,242,092</b>	<b>22,256,963</b>	<b>22,736,341</b>
Capital Outlay	20,876,641	570,000	4,436,522
Redevelopment Enforceable Obligations	927,300	960,315	919,389
<b>Total Budget</b>	<b>46,046,033</b>	<b>23,787,278</b>	<b>28,092,252</b>
Total Tranfers	2,654,334	2,612,411	3,381,643

# CHART OF RECEIPTS

Page - 64

ACCOUNT	ESTIMATED RECEIPTS 2023-24	ACTUAL RECEIPTS 2022-23
100 GENERAL FUND:		
Taxes		
41010 Property Tax Current Secured	1,935,547	1,949,754
41011 Property Tax-Current Unsecured	102,055	102,284
41012 SB813 Taxes	60,000	70,301
41021 Property Tax-Prior Unsecured	1,500	1,117
41025 Prop Tax Redevelopment	440,000	430,122
41030 Homeowner's Relief	12,000	12,687
41035 Documentary Transfer Tax	85,000	80,329
41040 Property Tax - Interest & Penalty	5,000	10,363
42100 Hotel - Motel Tax	210,000	203,860
47100 Vehicle (In Lieu) - Normal	16,500	16,379
47200 Vehicle (In Lieu) - VLF & Prop Tax Swap	1,989,880	1,895,126
47300 Sales Tax	3,950,000	4,439,954
47301 SB509 - Prop 172 Funds	110,000	130,189
47305 Sales Tax In Lieu - triple flip	0	0
SUBTOTAL:	8,917,482	9,342,465
Franchise Fees		
43010 PG&E Gas	87,000	98,392
43100 Electric - PG&E / MID	260,000	252,724
43200 Cable T.V.	102,000	101,237
43300 Commercial Garbage	125,000	132,400
SUBTOTAL:	574,000	584,753
License		
44010 Business License	240,000	259,387
44020 Massage Permits	1,085	1,054
44050 Home Occupation	22,000	21,778
108-44100 Dog Licenses	10,500	10,012
44200 Bike Licenses	20	15
SUBTOTAL:	273,605	292,246

	<b>ESTIMATED RECEIPTS 2023-24</b>	<b>ACTUAL RECEIPTS 2022-23</b>
<b>Fees</b>		
51500 Planning Fees	25,000	47,855
51505 Code Enforcement	3,000	3,000
51600 Engineering Fees	25,000	58,303
51650 GIS Fees	0	0
51655 Transportation Permit Fees	5,000	5,556
<b>SUBTOTAL:</b>	<b>58,000</b>	<b>114,714</b>
<b>Permits</b>		
45000 Building Permits	250,000	491,138
45800 SMIP	2,000	9,542
45810 Building Standards Fund	1,000	2,087
<b>SUBTOTAL:</b>	<b>253,000</b>	<b>502,767</b>
<b>Police Activity Revenue</b>		
47302 AB3229 - COPS	150,000	152,771
108-49001 Impound Dog	5,000	3,925
49005 Fingerprint	4,000	4,927
49010 Police Reports	20	19
49020 Reimbursement Police	75,000	71,392
49025 Range Rent	7,500	0
49026 Parking Permit Program	50	475
107-49030 Auto Theft Fund	0	0
105-49035 Abandoned Vehicle Abatement Prog.	5,000	4,417
49600 Traffic	20,000	15,831
49610 Parking	30,000	41,061
49620 Court Fine-Penalty	250	250
49640 Proof of Correction	200	247
49650 Booking Fees Recovery	1,000	737
49660 Fees Alcohol Lab	500	408
49670 Fees Red Light Surcharge	2,000	1,681
49680 Domestic Violence Registration	0	0
49690 Towed Vehicle	20,000	17,475
49720 Reimbursement Traffic-Safety	5,000	4,802
106-49882 Drug Seizure Fund + Interest	500	509
108-49883 Spay & Neuter	5,000	3,540
108-49884 Rabies/Misc Shots	100	176
108-49885 Animal Shelter Donation	1,500	1,649
49885 Lathrop Dispatch	1,132,994	1,040,170
49886 Escalon Dispatch	189,417	166,474
49887 Police Training	13,000	15,712
49888 Cadet Grants	0	15,387
109-49102 Police Grants	0	21,416
49889 Christmas Fund	0	0
49890 Donation	0	4,209
49905 Donation-YPAC	0	0
108-49895 AVID	250	270
108-49900 Animal Adoption	0	0
<b>SUBTOTAL:</b>	<b>1,668,281</b>	<b>1,589,930</b>

	ESTIMATED RECEIPTS 2023-24	ACTUAL RECEIPTS 2022-23
Miscellaneous		
51200 CNG Income	160,000	299,161
51250 Fuel Income	41,000	41,624
51300 Golf Lease Revenue	56,000	56,472
51550 Fireworks Booth Income	0	0
51900 Misc. Revenue	110,000	86,510
51901 W/Comp Third Party Cks	0	0
51905 Transfer From General Capital	0	0
51906 Cash Over/Short	0	169
51915 State Mandate Reimbursement	9,000	8,898
51930 Return Check Fee	500	433
51935 Overhead Recovery	1,273,840	1,041,803
51955 Almond Crop Income	600	0
51966 Donations	0	0
150-53000 Community Center Rental	60,000	57,741
53005 House Rental	10,000	10,200
53010 PAL Bldg Rental	46,500	41,748
53030 Gazebo Rental	5,000	3,500
53040 Council Chamber Rental	0	305
53051 Sprint/NEXTEL	12,000	11,760
53052 Cellular One - AT&T Rent	15,000	14,789
53053 T-Mobile Rent	0	7,585
53056 Ag Land Rental	2,000	3,850
53060 Stouffer Hall Rental	20,000	16,889
53065 Rental - Misc	15,000	15,173
54000 Interest	110,000	133,429
54010 G.F. Mitigation Interest Transfer	0	0
54020 GAP ++ Interest	7,000	7,117
56000 Benefit District Pass Thru	5,000	2,055
57000 Housing/Loan Income	1,000	46,718
COVID-19 Cares Act Funding	0	0
57025 Successor Agency Admin Fee	250,000	250,000
SUBTOTAL:	2,209,440	2,157,929
300 RECREATION		
51400 Recreation Fees	200	-1,095
51410 Concessions	1,500	0
51415 Field Rent - Mistlin BB Fields	193,500	168,723
51420 Baseball Sponsor	8,000	7,800
51421 Basketball Sponsor	500	600
51422 Flag Football Sponsor	2,500	2,600
51425 Soccer Sponsor	10,000	10,600
51430 Vender Permit	2,000	1,700
51440 Concessions - Mistlin Sports Park	12,000	18,322
51450 Field Rent - Mistlin Soccer Fields	85,000	77,615
51455 Field Rent - Veterans & Stouffer Parks	10,000	9,468
51456 Field Rent - Mistlin Indoor Sports Facility	118,000	113,250
52XXX Activities/Classes	230,000	281,297
54000 Interest	0	0
	673,200	690,880
100-51938 General Fund Department Recovery	1,810,828	1,886,049
<b>TOTAL GENERAL FUND REVENUE:</b>	<b>16,437,836</b>	<b>17,161,733</b>

	ESTIMATED RECEIPTS 2023-24	ACTUAL RECEIPTS 2022-23
110 WATER SUPPLY FUND: Charges for Current Services		
51000 Water Revenue	3,884,717	3,808,546
51010 Consumer Deposits	0	0
51011 Water Turn Off	0	770
51900 Misc. Revenue	1,000	200
54000 Interest	10,000	14,737
54002 Bond Interest Income	700	864
TOTAL:	3,896,417	3,825,117
*****		

## 120 GARBAGE FUND: Charges for Current Services

51100 Garbage Revenue	2,623,516	2,522,612
51190 Garbage Misc.	200	82
54000 Interest	2,600	3,360
TOTAL:	2,626,316	2,526,054
*****		

## 130 SEWER FUND:

41010 Property Taxes - Secured	77,000	78,534
41011 Property Taxes - Unsecured	4,000	4,061
41012 SB813 Taxes	2,800	2,760
41020 Prior Secured	0	0
41021 Prior Unsecured	200	44
41025 Property Taxes - Redev Addl	100,000	108,043
41026 Property Taxes - LMIHF Addl	0	0
41030 Homeowner Relief	700	503
41040 Interest & Penalty	250	477
51200 Sewer User Charge	1,882,147	1,809,757
51900 Misc. Revenue	0	486
53300 80% Golf Lease Revenue	0	0
54000 Interest	10,000	11,304
54001 Bond Interest Income	0	0
TOTAL:	2,077,097	2,015,969



	<b>ESTIMATED RECEIPTS 2023-24</b>	<b>ACTUAL RECEIPTS 2022-23</b>
<b>200 TRAFFIC &amp; SAFETY:</b>		
47305 AB2928 - Prop. 42	0	0
47310 Curb & Gutter	0	6,938
51900 Miscellaneous	0	4,756
54000 Interest for All Street Funds	70,000	34,323
55000 Grants	0	903,149
	<hr/> 70,000	<hr/> 949,167
<b>203 HIGHWAY USERS TAX 2103 FUNDS</b>		
47310 Highway Users Tax 2103	158,341	126,733
54000 Interest	800	2,541
	<hr/> 159,141	<hr/> 129,274
<b>210 HIGHWAY USERS TAX 2105 FUNDS</b>		
47350 Highway Users Tax 2105	104,854	90,410
54000 Interest	600	1,780
	<hr/> 105,454	<hr/> 92,190
<b>220 HIGHWAY USERS TAX 2106 FUNDS</b>		
47400 Highway Users Tax 2106	65,657	58,681
54000 Interest	400	1,624
	<hr/> 66,057	<hr/> 60,305
<b>230 HIGHWAY USERS TAX 2107 FUNDS</b>		
47500 Highway Users Tax 2107	125,944	123,223
54000 Interest	3,300	6,627
	<hr/> 129,244	<hr/> 129,851
<b>240 HIGHWAY USERS BICYCLE TAX 2107.5 FUNDS</b>		
47600 Highway Users Bicycle Tax 2107.5	4,000	4,000
54000 Interest	30	41
	<hr/> 4,030	<hr/> 4,041

	ESTIMATED RECEIPTS 2023-24	ACTUAL RECEIPTS 2022-23
250 MEASURE "K" FUNDS		
47650 Measure "K" Funds	350,000	376,504
54000 Interest	12,000	33,139
	<hr/> 362,000	<hr/> 409,643
260 COG ALLOTMENT LTF FUNDS		
46000 General LTF Funds	507,522	604,282
Transit LTF Funds	169,125	169,761
47601 Bike & Pedestrian	15,922	15,978
54000 Interest	8,100	6,682
	<hr/> 700,669	<hr/> 796,703
270 COG ALLOTMENT - TRANSPORTATION		
46000 COG Allotment - Transportation	6,500	3,804
46060 MKR Transit Assistance	55,000	53,994
49700 Bus Fare	1,000	1,000
49800 Blossom Express Bus Fare	1,000	952
54000 Interest	3,800	838
	<hr/> 67,300	<hr/> 60,589
246 SB1 STREET & ROAD TAX		
47306 Road Maintenance & Rehabilitation	395,005	350,367
54000 Interest	450	5,825
47306 Loan Repayment	0	0
	<hr/> 395,455	<hr/> 356,192
*****		
450 REDEVELOPMENT AGENCY		
41005 Property Taxes - Enforceable Obligations	927,300	779,361
51900 Misc. Revenue	0	0
54000 Interest	4,003	248,556
54001 Interest - Restricted Funds	0	26,110
54006 Bond Interest	6,186	0
	<hr/> 937,489	<hr/> 1,054,027

	ESTIMATED RECEIPTS 2023-24	ACTUAL RECEIPTS 2022-23
600 CDBG:		
40700 CDBG Public Service Grant	15,886	52,424
Capital Grant	180,000	0
54000 Interest	0	0
	<hr/> 195,886	<hr/> 52,424
710 DUTCH MEADOWS LANDSCAPE MAINTENANCE DISTRICT:		
41050 Assessment Charge	4,540	4,540
720 COUNTRY WOODS LANDSCAPE MAINTENANCE DISTRICT:		
41055 Assessment Charge	7,809	7,809
730 FARMLAND ESTATES LANDSCAPE MAINTENANCE DISTRICT:		
41060 Assessment Charge	3,350	3,350
740 JACOBS LANDING LANDSCAPE MAINTENANCE DISTRICT:		
41075 Assessment Charge	5,701	5,701
750 CAROLINA'S LANDSCAPE MAINTENANCE DISTRICT:		
41080 Assessment Charge	14,500	12,644
760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:		
41070 Assessment Charge	6,061	6,061
770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:		
41065 Assessment Charge	10,481	10,481
771 CORNERSTONE LANDSCAPE MAINTENANCE DISTRICT:		
41071 Assessment Charge	14,079	14,079
772 VINEYARDS LANDSCAPE MAINTENANCE DISTRICT:		
41072 Assessment Charge	64,939	64,939
773 ALEXANDRA LANDSCAPE MAINTENANCE DISTRICT:		
41073 Assessment Charge	5,397	5,053
780 LIGHTING DISTRICT:		
41010 Property Tax - Current Secured	15,500	15,712
41011 Property Tax - Current Unsecured	750	813
41012 SB-813	593	564
41021 Property Tax - Prior Unsecured	10	10
41025 Property Tax - Redevelopment Add'l	25,000	24,726
41030 Homeowner's Relief	110	101
41040 Interest & Penalty	120	780
51900 Misc Revenue	0	17,369
41085 Assessment Charge	270,000	273,979
SUBTOTAL:	<hr/> 312,083	<hr/> 334,054

	<b>ESTIMATED RECEIPTS 2023-24</b>	<b>ACTUAL RECEIPTS 2022-23</b>
<b>9 CAPITAL FUNDS:</b>		
50010 Water Fee	110,000	184,635
50010 SSJID Water Connection Fee	15,000	0
51020 Water Meter Surcharge	195,000	191,992
50020 Refuse Fee	10,000	14,370
50040 Parks Fee	15,000	32,933
50050 Circulation Fee	0	0
50103 Mitigation Fee	50,000	52,568
50110 RTIF	65,000	214,523
51900 Grants	0	192,417
54000 Interest	40,000	430,991
56050 Economic Development	0	0
56052 North Pointe Specific Plan	0	0
57001 Library Fee	5,000	1,076
57002 Police/City Hall Fee	15,000	69,257
57003 Transportation Fee	150,000	616,054
57004 Storm Drain Fee	65,000	0
57005 Sewer Fee	150,000	222,920
57006 Corp Yard	15,000	117,503
57007 Underground Utilities	0	0
Total Capital Fees	900,000	2,341,239

# INDEX

	<u>page</u>
Abandoned Vehicle Abatement .....	23
Administrative Department.....	7
Alexandra Maintenance District .....	60
Almond Blossom Festival.....	6
Animal Control .....	21
Blossom Express .....	48
Boesch-Kingery Maintenance District.....	56
Boesch-Kingery Park .....	29
Budget Totals .....	63
Building Department.....	12
Cadet .....	22
Capital Projects .....	62
Carolina's Maintenance District .....	55
CDBG .....	50
Chart of Receipts.....	64
City of Ripon Burden & Overhead Allocations.....	2
CNG Fueling Station.....	10
Community Center .....	33
Cornerstone Maintenance District .....	58
Country Woods Maintenance District .....	52
Dutch Meadows Maintenance District.....	51
Engineering Department .....	16

Farmland Estates Maintenance District .....	53
Garbage Department .....	40
General Fund Budget Summary.....	36
Jacob's Landing Maintenance District .....	54
Lan Park .....	28
Landscape Maintenance .....	46
Legislative Department .....	5
Library.....	32
Main Street Maintenance District .....	57
Mistlin Sports Park .....	27
Municipal Sewer District No. 1 .....	42
Museum.....	31
Parks.....	25
Planning Department .....	14
Police Department.....	18
Recreation .....	34
Redevelopment Agency .....	49
Ripon Lighting District .....	61
Senior Citizens Center .....	30
STA Department .....	47
Stouffer Hall.....	26
Street Department .....	44
Successor Agency .....	35

V.I.P.S.....20

Vineyards Maintenance District .....59

Water Department.....37