

FISCAL YEAR 2024 - 2025



JULY 09, 2024 ADOPTED BUDGET



**CITY OF RIPON
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RIPON, CALIFORNIA
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MEMO

TO: Honorable City Council

FROM: Kevin Werner

SUBJECT: Fiscal Year 2024-25 Annual Operating and Capital Budget

DATE: June 17, 2024

The purpose of this memorandum is to summarize the attached proposed Fiscal Year 2024-25 Operating and Capital Budget for consideration and adoption by the City Council. At the start of preparing this year's 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 2024-25 Budget is balanced, funds all debt service obligations, and funds critical deferred maintenance items.

The following table summarizes the budget for each of the City's operating funds.

FY 2024-25 Annual Operating Budget Summary

	FY 2024-25 Revenue	FY 2024-25 Expenses	Proposed Transfers	Transfer Summary
General Fund	\$17,757,485	(\$16,898,863)	(\$858,621)	Transfer includes \$36,842 to CNG Capital Fund, \$76,779 to L&L Districts operating in the negative, \$475,000 to the Dept Capital Fund, \$110,000 to the Park & Rec Capital Fund, and \$160,000 to the CalPERS Contingency Fund.
Water Operating Fund	\$3,944,000	(\$3,003,063)	(\$940,937)	To Water Enterprise Capital Fund
Garbage Operating Fund	\$2,761,248	(\$2,751,229)	(\$10,019)	To Garbage Enterprise Capital Fund
Sewer Operating Fund	\$2,134,845	(\$1,503,396)	(\$631,449)	To Sewer Enterprise Capital Fund
Street and Road Operating Fund	\$2,168,329	(\$998,832)		Revenue surplus funds streets and roads capital projects.
Transit Fund	\$133,725	(\$133,725)		
Redevelopment Obligations	\$937,489	(\$927,300)		
Landscaping & Lighting Districts	\$450,516	(\$513,920)	\$76,779	From General Fund to L&L Districts that operate in a deficit and do not have a fund balance.

STAFFING ANALYSIS

Employee salaries 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 separation from the City. 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 using consultants to complete short-term needs.

At this time, the City employs 90 full-time employees; of these employees, 14 full-time positions have been added since the Great Recession, as described below:

Dispatchers:	7
Sworn Police Officers:	2
IT Technician:	1
Non-Sworn Supervisor/Records Clerk:	1
Code Enforcement Officer:	1
Regulatory Compliance Staff:	2

The Cities of Ripon and Lathrop entered into an agreement for Ripon to provide dispatch services for the recently formed Lathrop police department. Since the agreement has been in place, 7 new dispatch positions have been added to the City of Ripon staff. The expense of these positions are reimbursed by the City of Lathrop.

The proposed FY 2024-25 budget includes the following staffing changes:

Maintenance Worker: The Public Works Department is responsible for the maintenance of all City streets. As part of this work, contractors have been hired periodically to make repairs to sidewalks where a trip hazards exist and repair trench patches in the roadway after utility work has been completed. If the City was to hire a full-time Maintenance Worker to complete these repairs rather than contract for these services, staff projects the City would save \$50,000 a year to the Street & Road Operating Fund.

Based on the historical number of sidewalk and asphalt repairs that typically need to be addressed each year, a full-time Maintenance Worker would be assigned to these tasks for half of the year. The remainder of the year would be assigned to other street and road maintenance activities such as crack filling, sign replacement, pot hole repairs, etc.

The total cost to the Street & Road Operating Fund to hire a full-time employee is \$105,000. After considering the contract savings by self-performing sidewalk repair and asphalt patching of \$50,000, the net fiscal impact to the Street & Road Operating Fund is projected to be an increase of \$55,000.

Police Officer Trainee (Temporary Position): The Police Department has been challenged with recruiting qualified police officers. The local police academies hold very few spots for police officer candidates that are not sponsored by an agency. This has resulted in a low number of police academy graduates that are applying for positions at agencies, such as the City of Ripon, who do not sponsor individuals to attend the police academy.

The proposed Police Officer Trainee position would be a temporary position for FY 2024-25 for the Ripon Police Department to hire an employee to attend the police academy. While attending the police

academy, this position will be assigned to a Field Training Officer where routine checks will be conducted to monitor progress through the academy.

While attending the police academy, this position will be a full-time employee receiving a salary and associated benefits such as medical and retirement benefits. The total fiscal impact to the General Fund is projected to be an increase of \$80,000.

Following FY 2024-25, this position may be filled on a case-by-case basis with approval from the City Council.

Lead Community Service Officer: The Police Department currently employees three Community Service Officers that are responsible for animal control services, code enforcement, evidence processing, processing concealed weapons applications, and other duties as assigned.

The Community Services Officers all currently report to the Lieutenant position in the Police Department. This FY 2024-25 Budget proposed to create a Lead Community Service Officer that will be responsible to oversee the day-to-day functions of the Community Service Officers and provide training, as needed. This position would continue to report to the Lieutenant.

The FY 2024-25 budget proposed to reclassify one of the current Community Service Officer's to the Lead Community Service Officer. The overall fiscal impact to the General Fund with this reclassification is an increase of \$15,000.

Assistant Civil Engineer: It's recommended that an Assistant Civil Engineer position be added as a classification to provide a more common career path for a recent graduate with a Bachelor's of Science in Civil Engineering at the City of Ripon. Below is a summary of the proposed classifications a civil engineer could be assigned, depending on experience, education, and licensing:

Assistant Civil Engineer (proposed classification) – Bachelors of Science in Civil Engineering and less than 5 years of experience.

Associate Civil Engineer (current classification) – Bachelors of Science in Civil Engineering and Professional Engineering License with 2+ years of experience.

Senior Civil Engineer (current classification) – Bachelors of Science in Civil Engineering and Professional Engineering License with 10+ years of experience.

Without an Assistant Civil Engineer classification, new Civil Engineering graduates with a Bachelor's of Science have been assigned to the Engineering Tech 2 classification. This has resulted in low interest in job announcements and increased turnover of employees.

The overall fiscal impact to the General Fund with this change is an increase of \$15,000.

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 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 2024-25, the projected overall General Fund revenue is \$17,757,485, as described below.

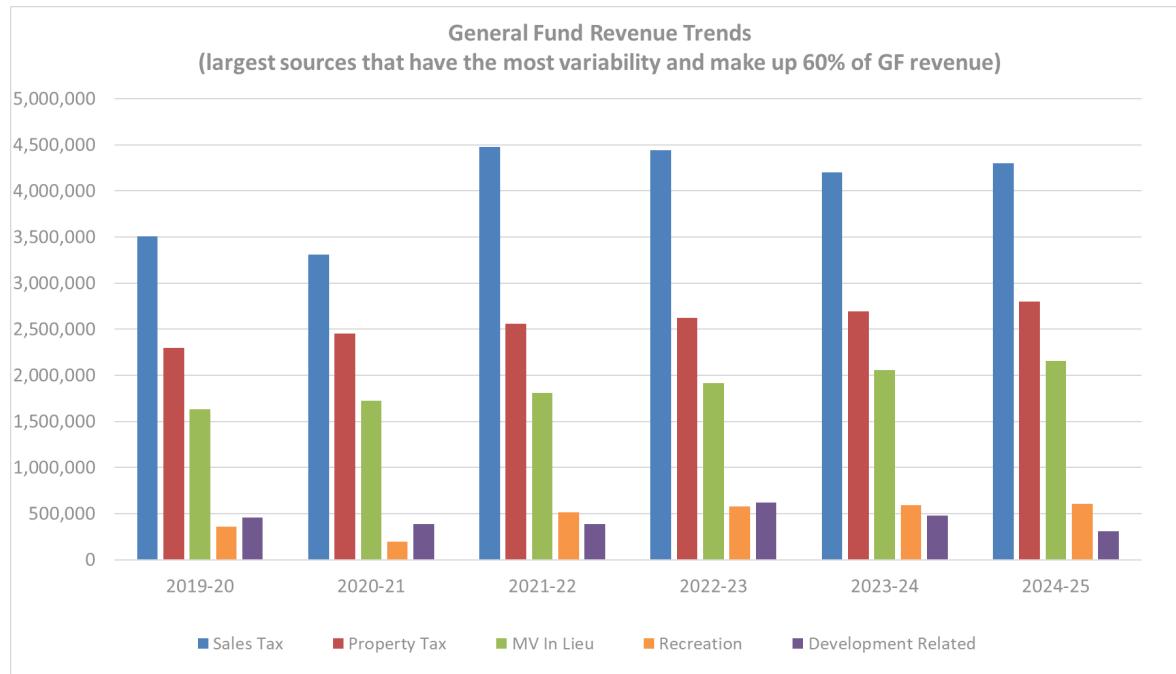
FY 2024-25 General Fund Revenue Summary

Source	FY 2024-25 Budget	FY 2023-24 Projected	Difference
Taxes	\$9,624,187	\$9,287,258	+3.6%
Licenses & Permits	\$1,137,300	\$1,190,265	-4.5%
Fees & Charges for Service	\$2,684,690	\$2,734,771	-1.8%
Interest, Rents, & Reimbursements	\$858,181	\$839,535	+2.2%
Overhead	\$3,368,126	\$3,152,300	+6.8%
Fines & Penalties	\$85,000	\$85,000	n/c
Total	\$17,757,485	\$17,289,129	+2.7%

Overall, General Fund revenue is projected to increase by 2.7 percent from what is projected to be collected in FY 2023-24. The largest reductions in revenue are expected in the Licenses & Permits and Fees & Charges for Service categories as a result of a budgeted reduction in development related revenue within both categories.

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 2019-20.

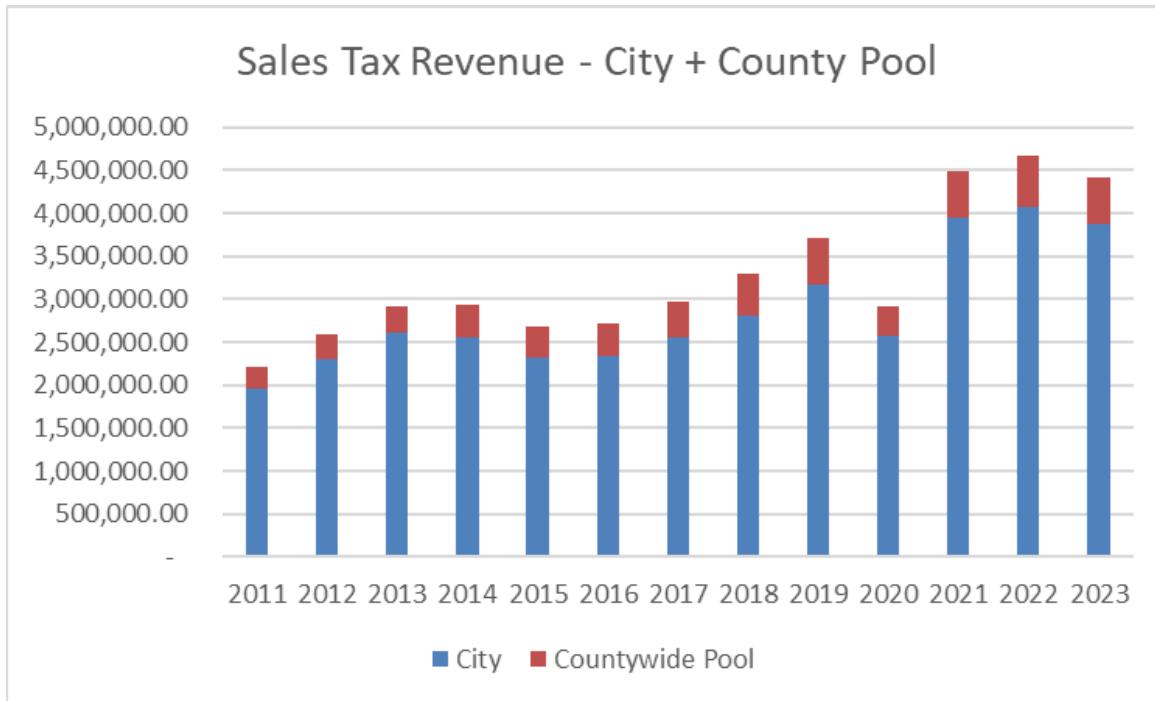
General Fund Revenue Trends (by fiscal year)



All sources have steadily increased over the last 5 years except for sales tax and development related revenue sources. Sales tax revenue sources increased by 35% in FY 2021-22 following the COVID-19 pandemic. It continues to exceed the pre-pandemic revenue, even with a projected reduction of sales tax revenue of 5.4% in FY 2023-24. 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, as shown in the figure below.

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



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 2023, the City's share of the pool has increased from \$251,000 in 2011 to \$540,000 in 2023.

California currently collects a Transaction and 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 Transaction and 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 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 2024-25 proposed budget assumes growth in sales tax revenue increase of 2.4% as compared to FY 2023-24.

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 2024-25 proposed budget assumes an increase in property tax revenue of 4% as compared to FY 2023-24.

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 2024-25 proposed budget assumes an increase of Motor Vehicle in-lieu revenue of 5% as compared to FY 2023-24.

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 2024-25, the projected overall General Fund operating expenses is \$16,898,863 (not including transfers), as described below.

FY 2024-25 General Fund Expense Summary

Department	FY 2024-25 Budget	FY 2023-24 Projected	Difference
Legislative	\$427,054	\$405,515	+5.3%
Administration	\$2,243,208	\$2,005,172	+11.9%
CNG Fueling Station	\$158,158	\$148,996	+6.1%
Building	\$500,147	\$482,696	+3.6%
Planning	\$300,736	\$272,001	+10.6%
Engineering	\$397,129	\$345,090	+15.1%
Police	\$10,076,044	\$8,983,762	+12.2%
Parks	\$1,624,652	\$1,525,343	+6.5%
Recreation	\$867,899	\$797,669	+8.8%
RDA Successor Agency	\$257,516	\$235,069	+9.6%
Almond Blossom	\$46,321	\$47,748	-3.0%
Total	\$16,898,863	\$15,249,061	+10.8%

The following summarizes the largest changes in budgeted expenses as compared to fiscal year 2023-24:

- Administration Department: Expenses are projected to be 11.9 percent higher as compared to last fiscal year. This change is a result of increases in liability and property insurance deposits.
- Planning Department: Expenses are projected to be 10.6 percent higher as compared to last fiscal year. This change is a result of staff out on disability during FY 2023-24, thereby reducing salaries and benefits for that year.
- Engineering Department: Expenses are projected to be 15.1 percent higher as compared to last fiscal year. This change is a result of staff out on disability during FY 2023-24, thereby reducing salaries and benefits for that year.
- Police Department: Expenses are projected to be 12.2 percent higher as compared to last fiscal year. This change is a result of unfilled sworn police officer and dispatcher positions during FY 2023-24, thereby reducing salaries and benefits for that year.

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, salary, and mortality.

In addition to the Normal Cost, the City is charged an annual "Unfunded Actuarial Liability (UAL)" payment. 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 and shortening the amortization period.

The table below summarizes the City's contribution to CalPERS for the Normal Cost and UAL for FY 2024-25:

Category	Benefit	# Employees	FY2024-25 Employer Compensation Rate	FY2024-25 Employer Compensation Amount	
				Total	\$/Employee
Tier 1	3%@50	7	78.8%	\$693,430	\$99,061
Tier 2	3%@55	1	23.0%	\$24,285	\$24,285
Tier 3	2.7%@57	17	14.2%	\$241,152	\$14,185

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 the City's defined benefit obligations. Assets held within the trust are designated as irrevocable, meaning that the assets must be used to fund the City's annual CalPERS financial liabilities. 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 in those accounts typically available to government entities. 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 this type of retirement plan, the City does not experience the unfunded liability as with a defined benefit retirement plan. The City provides employees with 15 percent contribution, plus will match up to 3.3 percent, if the employee contributes 6.6 percent to this plan. The following table summarizes the expense associated with the City of Ripon's defined contribution plan:

Category	# Employees	FY2024-25 Employer Contribution	FY2024-25 Employer Compensation Amount	
			Total	\$/Employee
City Contribution	66	15-18.3%	\$973,527	\$14,750

General Fund Transfers

The following summarizes the General Fund transfers included in the FY 2024-25 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: \$110,000

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

CNG Capital Fund: \$36,842

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: \$76,799

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 2024-25:

FY 2024-25 General Fund Capital Outlay

Dept Capital Fund (Bal: \$1,745,000)	FY 2024-25
HVAC Unit Replacement at Natural Path Wellness	\$15,000
Roof Replacement at Natural Path Wellness	\$100,000
Paint Exterior Trim at City Hall	\$50,000
Roof Repairs at City Hall	\$38,000
HVAC Duct Cleaning at City Hall	\$60,000
Surveying System for Engineering & Police Dept	\$32,000
Vehicle for Building Dept	\$30,000
Components for Carwash at Fueling Station	\$16,000
Misc. Landscape Rehab Projects (FY 22-23)	\$515,000
Rack Battery Backups for IT - 5 ea	\$6,500
Desktop Computers - 12 ea	\$15,000
Plan Check Software for Building Dept	\$40,000
Portable Radios - 8 ea	\$45,000
Vehicle Radios - 6 ea	\$42,600
MESH Camera Site Upgrades - 10 ea	\$40,000
LPR Camera Site Upgrades	\$20,000
Patrol Vehicle	\$100,000
Body Cameras - 5 ea	\$15,000
Tasers - 5 ea	\$22,500
Rifle Rated Shield	\$5,000
Way Finding Sign Program	\$60,000
GIS System Improvements	\$20,000
Municipal Services Review	\$60,000
West Side Master Plan	\$130,000
Ag Land Mitigation Study	\$5,000
Housing Element	\$124,000
Total	\$1,606,600

The following summarizes the General Fund capital outlay items being funded through the Park & Recreation General Capital Fund for FY 2024-25:

FY 2024-25 Park & Recreation General Capital Outlay

Park & Rec Capital Fund (Bal: \$3,150,000)	FY 2024-25
11 Foot Lawn Mower	\$100,000
4 Foot Lawn Mower	\$26,000
6 Foot Flail Mower	\$13,000
16 Foot Lawn Mower	\$155,000
Community Center Tennis Courts	\$400,000
Community Center Parking Lot & Baseball Fields	\$2,000,000
Community Center Small Hall Roof	\$70,000
Paint Gazebo near Fountain at Mistlin Sports Park	\$15,000
Replace Baseball Cage Netting at Mistlin Sports Park	\$50,000
Replace Play Equipment at Vermeulen Park	\$150,000
Replace Arbor at Vermeulen Park	\$15,000
Exterior Painting at Community Center	\$55,000
Resurface Vermeulen Basketball Courts	\$20,000
Weed Sprayer	\$8,000
Total	\$3,077,000

STREETS AND ROADS OPERATING FUND

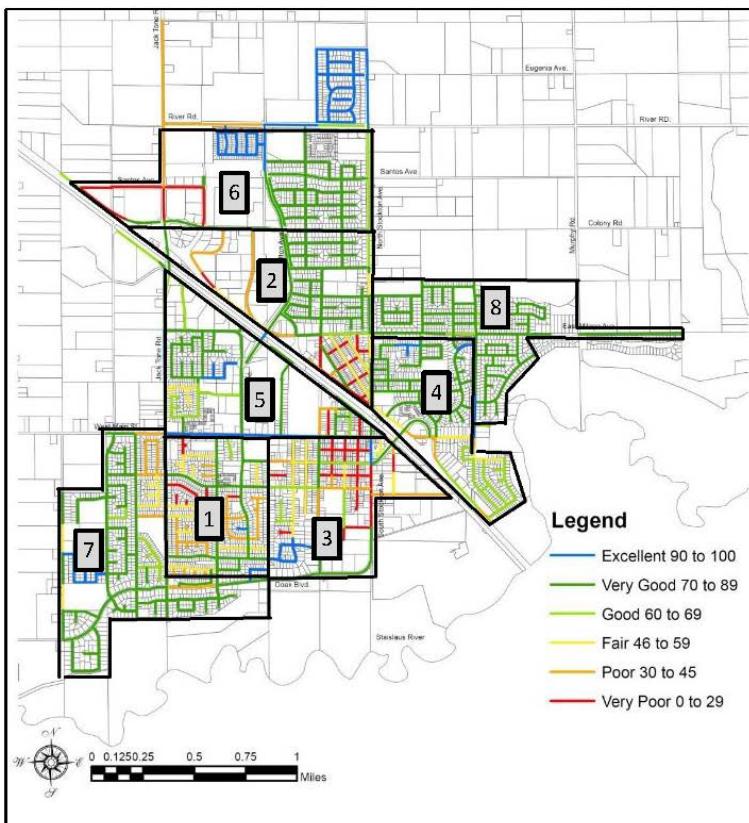
The City of Ripon, like many other cities throughout California, is facing a challenge maintaining streets and roads due to funding limitations. There are many City streets that were built years ago that are nearing the end of their useful life. Some of these streets, if maintained properly, will last 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.

Contractors are hired to complete capital projects, including slurry seals, overlays, and reconstruction projects. The City has been split into 8 areas to define the limits of future street & road capital projects. The following is a schedule of capital projects that are planned over the next five years.

5-Year Street and Road Capital Project Summary



Area 1 + River Rd Overlay:
FY 2024-25 (\$2.6 Million)

Area 2:
FY 2025-26 (\$2.0 Million)

Area 3:
FY 2027-28 (\$3.0 Million)

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. The final rate increase of this study will take effect on February 1, 2025. The table below is a summary of the FY 2024-25 City’s enterprise funds operating budget:

FY 2024-25 Annual Enterprise Fund Budget Summary

	FY 2024-25 Beginning Balance	FY 2024-25 Revenue	FY 2024-25 Expenses	FY 2024-25 Transfer to Ent. Capital	FY 2024-25 Ending Balance
Water Operating	925,000	3,944,000	3,003,063	940,937	925,000
Sewer Operating	710,000	2,134,835	1,503,396	631,449	710,000
Garbage Operating	210,000	2,761,248	2,751,229	10,019	210,000

The most significant change from the financial projections included in the 2020 five-year study are increases to garbage regulatory expenses. These increases have reduced the anticipated transfer to the Garbage Enterprise Capital Fund from \$280,000 to \$10,019.

Capital Outlay

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. The following table summarizes the proposed capital outlay for the Enterprise Fund capital purchases for FY 2024-25.

FY 2024-25 Annual Enterprise Fund Capital Outlay Budget Summary

Water Enterprise Capital (Bal: \$7.4 million)	FY 2024-25
Well 9 Rehabilitation	\$200,000
Well 3 Treatment	\$200,000
Service Truck with Hoist – 50/50 split	\$104,500
Total	\$504,500
Sewer Enterprise Capital (Bal: \$1.3 million)	FY 2024-25
Pond Restoration	\$140,000
Headworks Screen Collector	\$80,000
Service Truck with Hoist – 50/50 split	\$104,500
Total	\$324,500
Garbage Enterprise Capital (Bal: \$1 million)	FY 2024-25
CNG Garbage Truck (22/23)	\$500,000
CNG Garbage Truck	\$500,000
Total	\$1,000,000

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 2024-25 budget for each district.

FY 2024-25 Annual Landscape and Lighting District Budget Summary

L&L District	FY 2024-25 Beginning Balance	FY 2024-25 Revenue	FY 2024-25 Expenses	FY 2024-25 Transfers	Capital Proj	FY 2024-25 Ending Balance	FY 2024-25 Recommended Assessment Changes
Dutch Meadows Maint. Dist.	\$ -	\$ 4,540	\$ (12,521)	\$ 7,981	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Countrywoods Maint. Dist.	\$ -	\$ 7,809	\$ (15,900)	\$ 8,091	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Farmland Maint. Dist.	\$ -	\$ 3,350	\$ (8,847)	\$ 5,497	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Main St. Maint. Dist.	\$ -	\$ 10,481	\$ (63,987)	\$ 53,506	\$ -	\$ -	N/A - Original district did not include annual adjustments for inflation.
Jacobs Landing Maint. Dist.	\$ 21,185	\$ 5,701	\$ (7,127)	\$ -	\$ -	\$ 19,759	N/A - Original district did not include annual adjustments for inflation.
Boesch-Kingery Maint. Dist.	\$ 7,727	\$ 6,061	\$ (13,788)	\$ -	\$ -	\$ -	(0) adjustments for inflation.
Carolina's Maint. Dist. ^a	\$ 31,140	\$ 14,500	\$ (14,145)	\$ -	\$ -	\$ 31,495	No change proposed in the \$250 per parcel assessment for 2024-25.
Cornerstone Maint. Dist. ^b	\$ 85,308	\$ 14,079	\$ (14,192)	\$ -	\$ -	\$ 85,195	No change proposed in the \$130.36 per parcel assessment for 2024-25.
Vineyard Maint. Dist. ^c	\$ 162,145	\$ 64,939	\$ (41,541)	\$ -	\$ -	\$ 185,542	No change proposed in the \$488.26 per parcel assessment for 2024-25.
Alexandra Maint. Dist.	\$ -	\$ 5,553	\$ (7,257)	\$ 1,704	\$ -	\$ -	Proposed 2024-25 increase from \$284.04 to \$292.28 per parcel (2.9%).
Lighting District	\$ 65,000	\$ 313,504	\$ (314,615)	\$ -	\$ -	\$ 63,889	

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.

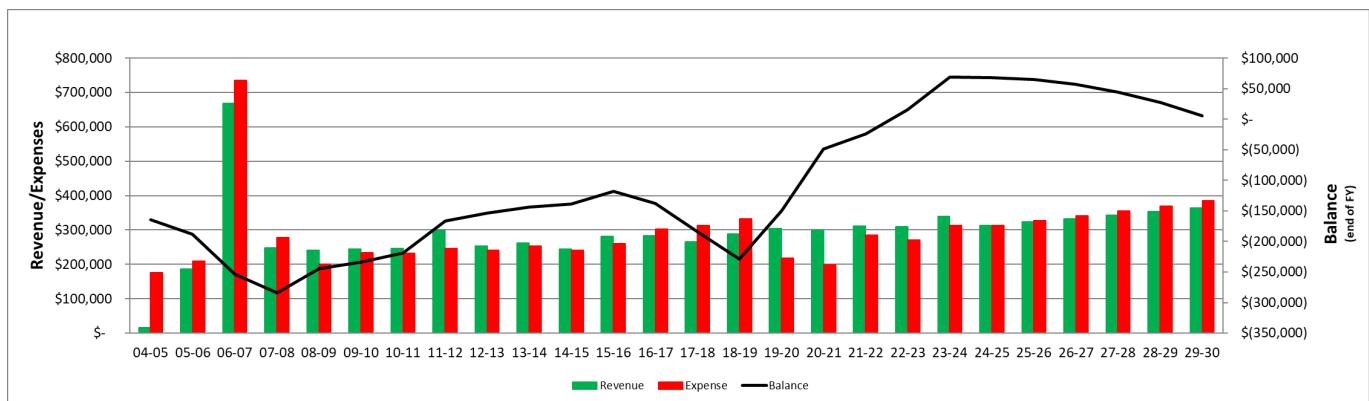
At the time of establishing 6 of the districts, the indexing of the assessment was not included and over time the cost to maintain the district has exceeded the revenue generated from the assessments. For 4 of these 6 districts, General Fund revenue is transferred to the district to continue to maintain 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). Staff is recommending the following assessment changes:

Alexandra Maintenance District assessment increased from \$284.04 to \$292.28 per parcel within this district. This represents a 2.9% increase.

The Ripon Lighting District was transferred from San Joaquin County to the City in 2005. 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.

When the lighting district was established in 2005, the voters approved a parcel tax of \$42 per single family equivalent (SFE). This parcel tax did not include an index so the annual revenue collected each year would keep up with inflation. Below is a figure projecting revenue and expenses over the next 5 years, along with the fund balance.



The projected fund balance at the end of the FY 2024-25 is \$65,000. Because of recent increases in energy cost, the fund balance is projected to once again be in a deficit within the next 5 years. Staff is recommending that a study be completed to evaluate options to increase operating revenue in order to continue to fund the Lighting District at the appropriate levels, for City Council's consideration.

CAPITAL IMPROVEMENT PROGRAM

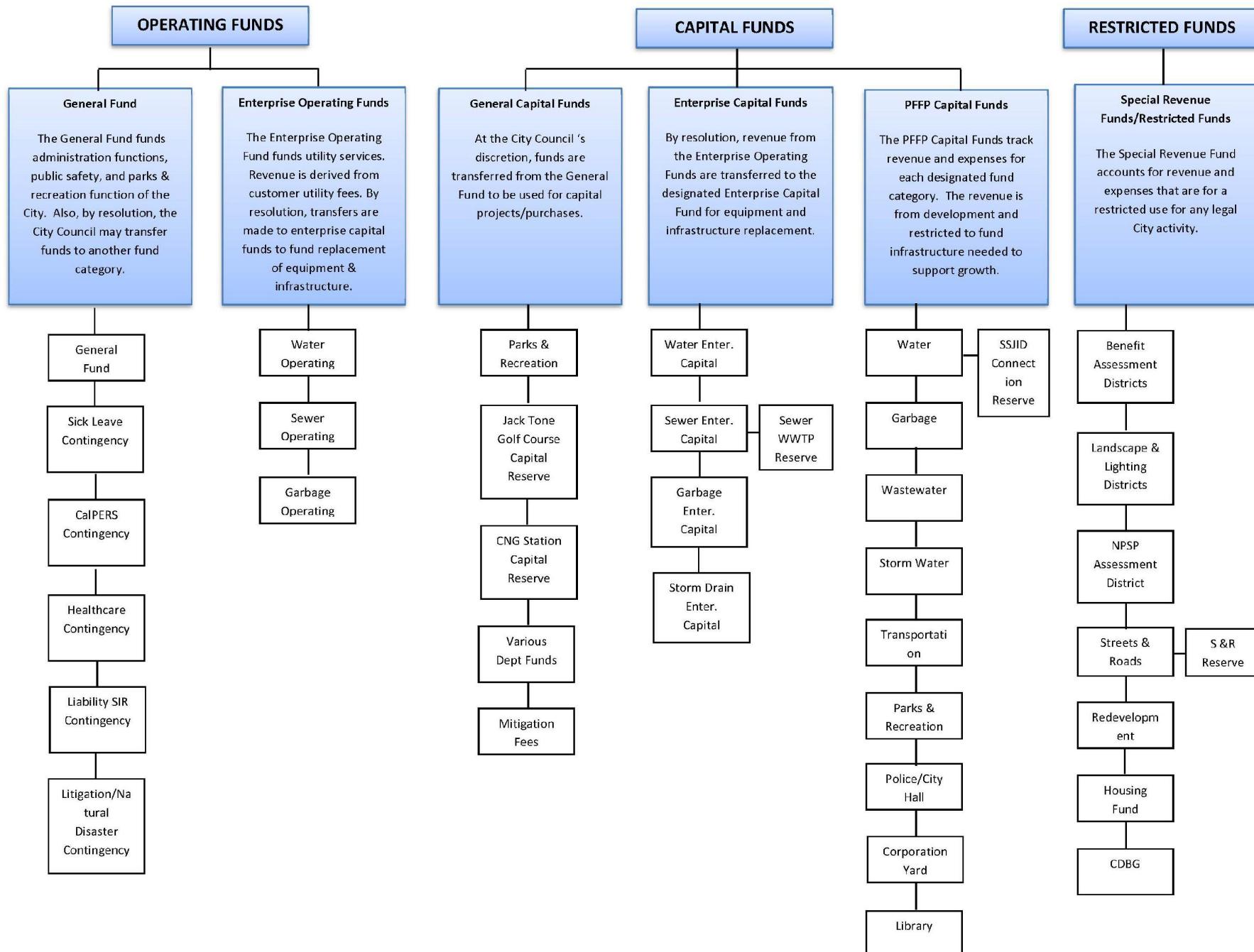
The table below summarizes the recommended Capital Improvement Program for FY 2024-25 and the fund(s) where those expenses are to be allocated.

FY 2024-25 Capital Improvement Program Summary

Item	FY 2024-25	FY 2025-26	FY 2026-27	Funding Source
S&R Area #1 Improvements	\$1,600,000			S&R Fund
River Road Overlay	\$1,000,000			S&R Fund
Paint Street Lights & Arbors on Main St	\$180,000			S&R Fund
Senior Center Building Improvements	\$180,000			CDBG
Comm. Center Tennis Court Reconstruction	\$400,000			Grant + Covid Relief
Community Center Pkg Lot + Baseball Fields	\$2,000,000			Park & Rec Gen. Capital
WWTP Disposal Pond Rehabilitation	\$140,000			Sewer Enterprise Capital
WWTP Headworks Screen Replacement	\$80,000			Sewer Enterprise Capital
Well 3 Treatment System	\$200,000			Water Enterprise Capital
Well 9 Rehabilitation	\$200,000	\$1,500,000		Water Enterprise Capital
Second Street & Ripona Area Improvements		\$1,300,000		SR2S grant
Stanislaus River Bike Trail		\$600,000		ATP Grant
M.S.P Tennis Courts		\$3,000,000		Donation + AB1600
East Main / Hwy 99 Traffic Signal		\$720,000		CMAQ grant + AB1600
Well 14 Non-Potable Water Interconnect		\$600,000		Water Enterprise Capital
Signal at River & N. Ripon		\$1,400,000		TBD
S&R Area #2 Improvements		\$3,000,000		S&R Fund
SSJID Surface Water Connection & Pump Station			\$15,500,000	AB1600 + Water Enterprise Capital
ACE Transit Station			\$10,000,000	FTA 5307 Federal Funds
Total	\$5,980,000	\$12,120,000	\$25,500,000	

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 2024-2025

General Capital Fund Miscellaneous Departments

HVAC Unit Replacement at Natural Path Wellness Center	.\$15,000
Paint Exterior Trim at City Hall.....	\$50,000
Roof Repairs at City Hall.....	\$38,000
HVAC Duct Cleaning at City Hall	\$60,000
Surveying System for Engineering & Police Dept	\$32,000
Vehicle for Building Dept.....	\$30,000
Rack Battery Backups for IT (5).....	\$6,500
Carwash Component Upgrades.....	\$16,000
Misc. Landscape Rehab Projects (FY 22-23)	\$515,000
Natural Path Wellness Roof Replacement.....	\$100,000
Desktop Computers (12)	\$15,000

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West Side Master Plan (FY 22-23)	\$130,000
Way Finding Sign Program	\$60,000
GIS System Improvements	\$20,000
Building Dept. Plan Check Program.....	\$40,000
Municipal Services Review	\$60,000
Ag Land Mitigation Study	\$5,000
Housing Element.....	\$124,000

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Portable Radios – (8)	\$45,000
Vehicle Radios – (6)	\$42,600
MESH Camera Site Upgrades (10).....	\$40,000
LPR Camera Site Upgrades	\$20,000
Patrol Vehicle (1).....	\$100,000
Body Cameras (5)	\$15,000
Tasers (5)	\$22,500
Rifle Rated Shield (1)	\$5,000

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General Capital Fund Parks and Recreation

4 Foot Mower.....	\$26,000
6 Foot Flail Mower	\$13,000
16 Foot Mower.....	\$155,000
Weed Sprayer.....	\$8,000
Paint Gazebo Near Fountain at Mistlin Sports Park	\$15,000
Baseball Cage Netting at Mistlin Sports Park.....	\$50,000
Replace Arbor at Vermuelen Park	\$15,000
Resurface Courts at Vermeulen Park	\$20,000
Replace Play Equipment at Vermeulen Park	\$150,000

Capital Expenditures For 2024-2025

Exterior Painting at Community Center	\$55,000
Replace Small Hall Roof at Community Center.....	\$70,000
Parking Lot & Fields at Community Center	\$2,000,000
Tennis Court Reconstruction at Community Center.....	\$400,000

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Affordable Housing Project Design.....	\$200,000
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Enterprise Capital Fund Water

Well 9 Rehabilitation	\$200,000
Well 3 Treatment	\$200,000
Service Truck with Hoist - ½ Cost.....	\$104,500

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Enterprise Capital Fund Garbage

CNG Garbage Truck (FY 22-23).....	\$500,000
CNG Garbage Truck (FY 23-24).....	\$500,000

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Enterprise Capital Fund Sewer

Pond Restoration.....	\$140,000
Headworks Screen Collector (FY 23-24)	\$80,000
Service Truck with Hoist – ½ Cost.....	\$104,500
Truck – Standard Service Body - ½ Cost	\$34,000

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Street and Road Fund

Paint Street Lights/Arbors on Main Street.....	\$180,000
Area #1 Improvement Project.....	\$1,600,000
River Road Overlay	\$1,000,000

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**Capital Expenditures
For 2024-2025**

Blossom Express

9-Person CNG Bus.....\$43,000
Short Range Transit Plan\$75,000

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CDBG

Senior Center Building Improvements\$180,000
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SUMMARY OF 2024-25 BUDGET

Fund	Beginning	Budgeted	Budgeted	Transfers	Capital	Projected
	Balance					Balance
	July 1, 2024					June 30, 2025
GENERAL FUNDS						
General Fund	6,945,000	17,757,485	(16,898,863)	(858,621)	0	6,945,000
Sick Leave Contingency Fund	430,000	0	0	0	0	430,000
CalPERS Contingency Fund	1,660,000	0	0	160,000	0	1,820,000
Healthcare Contingency Fund	225,000	0	0	0	0	225,000
Liability SIR Contingency Fund	650,000	0	0	0	0	650,000
Litigation/Natural Disaster Cont. Fund	550,000	0	0	0	0	550,000
STREET & ROADS FUNDS						
Street & Roads Operating	5,800,000	2,168,329	(998,832)	0	(2,780,000)	4,189,497
Street & Roads Reconstruction	550,000	0	0	0	0	550,000
Street & Roads Reserve	2,900,000	0	0	0	0	2,900,000
Transit Operating	8,300	133,725	(133,725)	0	0	8,300
LTF Transit	420,000	265,968	0	0	(118,000)	567,968
ENTERPRISE OPERATING FUNDS						
Water Operating	925,000	3,944,000	(3,003,063)	(940,937)	0	925,000
Sewer Operating	710,000	2,134,845	(1,503,396)	(631,449)	0	710,000
Garbage Operating	210,000	2,761,248	(2,751,229)	(10,019)	0	210,000
GENERAL CAPITAL FUNDS						
Department Capital	1,745,000	0	0	475,000	(1,606,600)	613,400
Parks & Recreation Capital	3,150,000	0	0	110,000	(3,077,000)	183,000
JTG Capital	606,000	50,000	0	0	0	656,000
CNG Station Capital	220,000	0	0	36,842	0	256,842
Mitigation Fees	3,200,000	50,000	0	45,000	0	3,295,000
ENTERPRISE CAPITAL FUNDS						
Water Enterprise Capital	7,400,000	0	(431,610)	940,937	(504,500)	7,404,827
Water Meter Installation Project	(250,141)	190,000	0	0	0	(60,141)
Sewer Enterprise Capital	1,300,000	0	(47,957)	631,449	(324,500)	1,558,992
Sewer WWTP Reserve	1,535,000	0	0	0	0	1,535,000
Garbage Enterprise Capital	1,050,000	0	0	10,019	(1,000,000)	60,019
Storm Drain Enterprise Capital	-47,000	0	0	0	0	(47,000)
PFFP CAPITAL FUNDS						
Water	3,100,000	110,000	0	0	0	3,210,000
SSJID Connection Reserve	920,000	15,000	0	0	0	935,000
Garbage	(765,000)	10,000	0	0	0	(755,000)
Wastewater	6,000,000	150,000	0	0	0	6,150,000
Storm Drainage	2,500,000	62,000	0	0	0	2,562,000
Transportation	1,900,000	230,000	0	0	0	2,130,000
Regional Transportation Impact Fee	1,700,000	100,000	0	0	0	1,800,000
Parks & Recreation	122,000	35,000	0	0	0	157,000
Parks & Recreation Loan Repayment	540,000	0	0	0	0	540,000
Police	(1,200,000)	9,000	0	0	0	(1,191,000)
City Hall	(3,900,000)	9,000	0	0	0	(3,891,000)
Corporation Yard	0	0	0	0	0	-
Library	(630,000)	2,000	0	0	0	(628,000)
RESTRICTED FUNDS						
Dutch Meadows Maint. Dist.	0	4,540	(12,521)	7,981	0	0
Countrywoods Maint. Dist.	0	7,809	(15,900)	8,091	0	0
Farmland Maint. Dist.	0	3,350	(8,847)	5,497	0	0
Jacobs Landing Maint. Dist.	21,185	5,701	(7,127)	0	0	19,759
Carolina's Maint. Dist.	31,140	14,500	(14,145)	0	0	31,495
Main St. Maint. Dist.	0	10,481	(63,987)	53,506	0	0
Cornerstone Maint. Dist.	85,308	14,079	(14,192)	0	0	85,195
Boesch-Kingery Maint. Dist.	7,727	6,061	(13,788)	0	0	0
Vineyard Maint. Dist.	162,145	64,939	(41,541)	0	0	185,542
Alexandra Maint. Dist.	0	5,553	(7,257)	1,704	0	0
Ripon Lighting Dist.	65,000	313,504	(314,615)	0	0	63,889
Benefit Assessment Districts	550,000	0	0	0	0	550,000
NPSP Assessment District	890,000	0	0	0	0	890,000
Redevelopment-Successor Agency	17,000	937,489	(927,300)	0	0	27,189
Redevelopment-City	17,000	0	0	0	0	17,000
Redevelopment - Housing	315,000	0	0	0	0	315,000
Housing Fund	1,950,000	0	0	0	(200,000)	1,750,000
CDBG	0	195,886	(15,748)	0	(180,000)	138

2024-25 BURDEN & OVERHEAD ALLOCATION

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Overhead % charge rate =

17.35%

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital Outlay
GENERAL FUND - OVERHEAD DEPARTMENTS:								
Legislative	161,395	185,559	80,100	427,054	0	N/A	427,054	0
Administration	404,367	342,474	1,496,368	2,243,208	821,779	N/A	3,064,987	877,500
Planning	164,823	83,197	52,716	300,736	0	N/A	300,736	439,000
Engineering	226,937	115,292	54,899	397,129	0	N/A	397,129	0
Subtotal	957,522	726,521	1,684,083	3,368,126	821,779	0	4,189,905	1,316,500
DEPARTMENTS EXEMPT FROM OVERHEAD CHARGES:								
Abandon Vehicle	0	0	1,630	1,630	0	N/C	1,630	0
Senior Center	40,093	10,778	60,150	111,022	0	N/C	111,022	0
Museum	7,420	4,736	11,100	23,256	0	N/C	23,256	0
CDBG	1,108	440	14,200	15,748	0	N/C	15,748	0
Subtotal	48,622	15,954	87,080	151,656	0	0	151,656	0
GENERAL FUND NON-EXEMPT DEPARTMENTS:								
Building	233,266	116,650	76,277	426,193	0	73,954	500,147	0
Police	4,739,144	2,949,664	895,964	8,584,772	0	1,489,642	10,074,414	290,100
Parks	431,997	279,592	204,870	916,459	0	159,025	1,075,484	3,077,000
Recreation	197,965	90,745	162,565	451,275	0	78,306	529,580	0
Comm. Center	28,780	12,094	34,450	75,324	0	13,070	88,394	0
CNG Fueling Station	8,278	4,944	121,550	134,772	36,842	23,386	195,000	0
Almond Blossom	28,428	7,844	3,200	39,472	0	6,849	46,321	0
Stouffer Hall	6,808	1,341	2,450	10,599	0	1,839	12,438	0
Mistlin Park	175,950	88,624	158,050	422,625	0	73,334	495,959	0
Boesch Park	11,176	7,090	5,825	24,090	0	4,180	28,271	0
Lan Park	11,176	7,090	2,985	21,250	0	3,687	24,938	0
Successor Agency	142,625	68,213	8,600	219,438	0	38,077	257,516	0
Library	10,609	3,139	74,200	87,948	0	15,261	103,209	0
Subtotal	6,026,201	3,637,031	1,750,986	11,414,217	36,842	1,980,611	13,431,671	3,367,100
NON-GENERAL FUND NON-EXEMPT DEPARTMENTS:								
Water	536,538	327,237	1,695,244	2,559,019	940,937	444,045	3,944,000	504,500
Garbage	670,179	435,443	1,238,800	2,344,422	10,019	406,807	2,761,248	1,000,000
Sewer	364,856	193,127	723,115	1,281,098	631,449	222,298	2,134,845	324,500
Streets	229,115	137,410	151,399	517,925	0	89,871	607,796	2,780,000
Landscape Maint.	101,948	60,808	170,460	333,216	0	57,820	391,036	0
State Transit Assistance	500	77	3,544	4,120	0	715	4,835	0
Blossom Express	9,224	4,748	95,860	109,831	0	19,058	128,890	118,000
Redevelopment	0	0	0	0	0	0	927,300	0
Capital Projects	130,729	67,127	210,800	408,656	0	70,911	479,566	380,000
Dutch Meadows Maint. Dist.	1,029	580	9,061	10,669	0	1,851	12,521	0
Countrywoods Maint. Dist.	1,029	580	11,940	13,549	0	2,351	15,900	0
Farmland Maint. Dist.	1,029	580	5,930	7,539	0	1,308	8,847	0
Jacobs Landing Maint. Dist.	1,029	580	4,464	6,073	0	1,054	7,127	0
Carolina's Maint. Dist.	1,029	580	10,445	12,054	0	2,092	14,145	0
Main St. Maint. Dist.	26,677	15,954	11,895	54,526	0	9,461	63,987	0
Cornerstone Maint. Dist.	1,029	580	10,485	12,094	0	2,099	14,192	0
Boesch-Kingery Maint. Dist.	1,029	580	10,140	11,749	0	2,039	13,788	0
Vineyards Maint. Dist.	1,029	580	33,790	35,399	0	6,142	41,541	0
Alexandra Maint. Dist.	1,029	580	4,575	6,184	0	1,073	7,257	0
Ripon Lighting Dist.	29,980	10,884	227,230	268,094	0	46,520	314,615	0
Subtotal	2,109,005	1,258,036	4,629,177	7,996,217	1,582,404	1,387,515	11,893,436	5,107,000

STAFFING ALLOCATION BY DEPARTMENT

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Department	2023-24 Positions			2024-25 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
Engineering						
Senior Civil Engineer	1	0	1	1	0	1
Associate Civil Engineer	0	0	0	0	0	0
Assistant Civil Engineer	0	0	0	0	0	0
Engineering Tech II	1	0	1	1	0	1
Engineering Tech I	1	0	1	1	0	1
Secretary	1	0	1	1	0	1
	Sub-total	4	0	4	4	0
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
Recreation						
Director	1	0	1	1	0	1
	Sub-total	1	0	1	1	0
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
Police Officer Trainee (Temp Position)	0	0	0	1	0	1
Dispatchers	13	0	13	13	0	13
Lead CSO Officer	0	0	0	1	0	1
CSO Officers	3	0	3	2	0	2
Communications Supv./Records Clerk	1	0	1	1	0	1
Shelter Helpers	0	2	2	0	2	2
IT Tech 2	2	0	2	2	0	2
IT Tech 1	0	0	0	0	0	0
Receptionist	0	1	1	0	1	1
	Sub-total	44	3	47	45	3
						48
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	8	32	25	8	33
Public Works / Building Secretary	0.5	1	1.5	0.5	1	1.5
	Sub-total	31.5	9	40.5	32.5	9
						41.5
	TOTAL	90	15	105	92	15
						107

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 **\$23,298,996**. The amount of the City's budget to the appropriations limit amounts to:

\$9,624,187

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 = 3.62 percent

Population Change = 0.17 percent

Factor for FY 2024-25: **1.0379**
Last Year's Gann Limit: **\$22,448,209**

FY 2024-25 Gann Limit: **\$23,298,996**

LEGISLATIVE DEPARTMENT

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FUND-100 : DEPARTMENT-6110

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	Council Comp.	18,000	18,000	14,400
60000	General Salaries	139,895	132,617	134,094
60100	Over Time Salaries	0	0	0
61200	Holidays Paid Legislative	0	0	0
61250	Additional Compensation	3,500	3,500	3,204
62000	FICA	12,347	11,790	9,112
63600	Additional Retirement	4,617	4,376	4,531
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	12,152	11,330	11,641
64920	Health Insurance	127,925	114,446	116,366
64930	Dental Insurance	5,670	6,203	5,937
64940	Group Vision Insurance	1,055	1,055	1,055
64950	Group Life Insurance	404	430	413
64960	LTD	278	271	277
64970	Chiro	37	38	87
64980	LTC	91	91	114
65000	Retirement	20,984	19,893	20,595
SUBTOTAL:		346,954	324,039	321,827

OPERATING EXPENSES

70000	General Operating Expenses	550	550	0
100-6160-60000	Fourth of July Fireworks	0	0	0
71930	Employment Insurance	0	0	318
72000	Office Supplies	1,500	1,500	23
73000	Subscriptions & Books	550	0	538
73500	Fees	0	0	0
74000	Memberships	8,000	8,000	7,921
75000	Postage	1,000	1,000	900
76200	Conference Expenses	0	0	341
76201	Conference - Barton	0	0	0
76202	Conference - Uecker	0	0	0
76203	Conference - de Graaf	0	0	1,080
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	685
76350	Local Advertising	1,500	1,500	1,838
77000	Prof. Service Legal	25,000	50,000	27,416
77040	Prof. Service Other	0	20,000	35,536
80000	Office Equipment Maintenance	0	0	0
89100	Municipal Election	40,000	0	0
SUBTOTAL:		80,100	84,550	76,596
TOTAL:		427,054	408,589	398,423

ALMOND BLOSSOM FESTIVAL

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FUND-100 : DEPARTMENT-6111

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	7,282	6,398	5,451
60100	Over Time Salaries	20,000	20,000	18,249
61000	Hourly	1,000	1,000	360
61100	Hourly OT	0	0	0
61250	Additional Compensation	146	128	0
62000	FICA	2,175	2,106	1,809
63600	Additional Retirement	240	211	146
64900	Workers Comp.	2,177	2,061	1,886
64920	Health Insurance	2,011	1,845	708
64930	Dental Insurance	85	93	29
64940	Vision Insurance	17	17	6
64950	Life Insurance	8	8	2
64960	LTD	21	18	6
64970	Chiro	2	3	1
64980	LTC	17	14	8
65000	Retirement	1,092	960	690
65500	Retirement - PERS	0	0	0
SUBTOTAL:		36,272	34,862	29,351
OPERATING EXPENSES				
68000	Uniforms	100	100	22
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	51
76350	Advertising Promotional	0	0	0
79000	Utilities	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	2,500	2,500	12,919
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	600	600	0
89150	Refunds	0	0	0
SUBTOTAL:		3,200	3,200	12,992
SUBTOTAL SALARY & OPERATING:		39,472	38,062	42,343
89400	Overhead Charge	6,849	6,547	7,275
TOTAL :		46,321	44,608	49,618

ADMINISTRATIVE DEPARTMENT

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FUND-100 : DEPARTMENT-6120

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	336,867	313,410	326,769
60100	Over Time Salaries	3,000	1,600	2,587
61000	Hourly	60,000	55,000	62,554
61200	Holidays Paid	0	0	0
61250	Additional Compensation	4,500	4,500	3,414
62000	FICA	30,934	28,650	28,457
63500	Retirement, 403b Admin Fees	120,000	140,000	117,401
63550	125 Plan Administrative Fees	2,000	2,000	2,246
63600	Additional Retirement	10,082	10,093	9,011
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	30,774	27,835	30,724
64910	Unemployment Ins.	0	0	0
64920	Health Ins.	90,171	83,374	87,512
64930	Dental Ins.	4,226	6,422	4,673
64940	Group Vision Insurance	755	1,100	820
64950	Group Life Insurance	361	376	-108
64960	LTD	824	776	848
64970	Chiro	173	170	180
64980	LTC	642	626	807
65000	Retirement	50,530	47,012	44,438
67000	Physical Exams	0	0	483
69100	Training	1,000	1,000	726
SUBTOTAL:		746,840	723,945	723,542

ADMINISTRATIVE DEPARTMENT

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FUND-100 : DEPARTMENT-6120

ACCT:	OPERATING EXPENSES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
69400	Booking Fees	0	0	0
70000	General Operating Expenses	2,000	2,000	4,799
71900	Liability Insurance	515,700	470,038	476,425
71910	Property Insurance	538,600	385,630	320,343
71920	General Insurance	9,473	8,625	8,318
71930	Employment Insurance	17,000	17,000	839
72000	Office Supplies	12,500	12,500	12,634
73000	Subscriptions & Books	500	500	256
73500	Fees	5,000	5,000	4,145
73600	Hazmat	62,000	60,000	60,318
73700	Fire Dept Fuel (a)	35,000	45,000	34,762
74000	Memberships & Dues	1,500	850	1,144
75000	Postage	1,500	1,500	918
76000	Telephone	7,800	7,800	7,675
76100	Auto Allowance	200	200	151
76200	Conference Expenses	1,500	0	3,241
76300	Advertising/Legal	300	300	289
76350	Advertising Promotional	2,000	2,000	1,185
77000	Professional Services Legal	30,000	30,000	15,962
77025	Professional Services Audit	37,000	37,000	32,580
77030	Professional Services Computer	7,000	3,500	17,092
77040	Professional Services Other	7,545	7,545	10,580
77900	Property Tax Collection Fee	36,000	36,000	28,777
79000	Utilities	53,000	50,000	52,336
80000	Office Equipment Maintenance	45,000	45,000	45,265
81000	Vehicle Maintenance	4,000	4,000	3,707
81500	Fuel	1,700	1,700	1,751
81501	CNG Fuel	300	200	285
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	350	240	323
82000	Equipment Maintenance	400	400	28
83000	Equipment & Tools	7,000	7,000	7,134
84000	System Maintenance	0	0	0
85000	Building Maintenance	30,000	22,000	34,894
85200	Janitor Supply	4,000	4,000	2,716
87000	Landscape Maintenance	500	500	488
89300	Donation Chamber	20,000	20,000	20,000
SUBTOTAL:		1,496,368	1,288,028	1,211,357
SUBTOTAL SALARY & OPERATING:		2,243,208	2,011,973	1,934,898
57050	Oper. Transfer to General Capital Fund	475,000	475,000	475,000
57050	Oper. Transfer to Parks Capital Fund	110,000	118,000	116,647
57050	Oper. Transfer to Mitigation Fund	0	0	0
57050	Oper. Transfer to Street and Road Fund	0	0	0
57055	Oper. Transfer to Landscaping Districts	76,779	69,799	65,251
57050	Oper. Transfer to CalPERS Reserve	160,000	160,000	161,805
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	0
TOTAL:		3,064,987	2,834,772	2,753,601

ADMINISTRATIVE DEPARTMENT

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FUND-100 : DEPARTMENT-6120

	CAPITAL OUTLAY	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
90000	2023-24	0	0	277,631
	HVAC Unit Replacement at Natural Path Well	15,000		
	Paint Exterior Trim at City Hall	50,000		
	Roof Repairs at City Hall	38,000		
	HVAC Duct Cleaning at City Hall	60,000		
	Surveying System for Eng & PD	32,000		
	Vehicle for Building Dept	30,000		
	Rack Battery Backups for IT (5 ea)	6,500		
	Carwash Component Upgrades	16,000		
	Misc. Landscape Rehab Projects (FY 22-23)	515,000	515,000	
	Natural Path Wellness Roof Replacement	100,000		
	Desktop Computers (up to 12 ea)	15,000		
	SUBTOTAL ^b:	877,500	515,000	277,631

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 - Department Funds.

CNG FUELING STATION

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FUND-100 : DEPARTMENT-6124

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	7,821	7,250	5,354
60100	Over Time Salaries	100	100	0
61000	Hourly	200	200	0
61250	Additional Compensation	156	145	0
62000	FICA	633	589	408
63600	Additional Retirement	258	239	177
64900	Workers Comp.	625	568	420
64920	Health Insurance	2,104	1,705	1,233
64930	Dental Insurance	75	74	56
64940	Vision Insurance	17	15	11
64950	Life Insurance	9	8	6
64960	LTD	22	21	15
64970	Chiro	5	5	3
64980	LTC	22	16	12
65000	Retirement	1,173	1,088	803
SUBTOTAL:		13,222	12,022	8,496
OPERATING EXPENSES				
68000	Uniforms	50	50	0
70000	General Operating	5,000	4,000	5,014
71930	Unemployment Insurance	0	0	11
72000	Office Supplies	0	0	0
73500	Fees	8,500	7,000	8,324
75000	Postage	0	0	0
76000	Telephone	2,500	2,000	2,043
79000	Utilities	100,000	88,000	95,617
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	3,745
83000	Equipment & Tools	0	0	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	0
87000	Landscape Maintenance	0	0	0
SUBTOTAL:		121,550	106,550	114,754
SUBTOTAL SALARY & OPERATING:		134,772	118,572	123,250
89400	Overhead Charge	23,386	20,395	21,177
57060	Oper. Transfer to Contingency Fund	36,842	21,033	51,565
TOTAL :		195,000	160,000	195,992

CNG FUELING STATION

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FUND-100 : DEPARTMENT-6124

		2024-25	2023-24	2023-24
CAPITAL OUTLAY		BUDGETED	BUDGETED	ACTUAL
90000	2023-24	0	0	0
SUBTOTAL:		<hr/>	0	0

BUILDING DEPARTMENT

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FUND-100 : DEPARTMENT-6210

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	179,673	169,300	169,968
60100	Over Time Salaries	0	0	0
61000	Hourly	50,000	50,000	46,915
61100	Hourly Over Time	0	0	0
61250	Additional Compensation	3,593	3,386	0
62000	FICA	17,845	17,035	15,981
63600	Additional Retirement	5,929	5,587	5,609
64900	Workers Comp.	17,676	16,497	17,003
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	44,320	40,880	38,564
64930	Dental Insurance	2,134	2,336	2,241
64940	Vision Insurance	380	380	381
64950	Life Insurance	166	172	167
64960	LTD	480	463	480
64970	Chiro	106	106	106
64980	LTC	164	164	215
65000	Retirement	26,951	25,395	25,495
67000	Physical Exams	0	0	0
69100	Training	500	500	0
SUBTOTAL:		349,916	332,201	323,124

BUILDING DEPARTMENT

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FUND-100 : DEPARTMENT-6210

ACCT:	OPERATING EXPENSES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
70000	Operating Expenses	100	100	0
71930	Unemployment Insurance	0	0	464
72000	Office Supplies	500	500	119
73000	Subscriptions & Books	1,500	1,500	0
73500	Fees	2,000	1,500	1,772
74000	Memberships & Dues	150	150	0
75000	Postage	1,000	600	909
76000	Telephone	4,000	4,000	3,774
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	1,600	800	5,091
77040	Prof. Service Other	0	0	0
77050	Prof. Service Plan Check	50,000	25,000	57,156
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	3,000	3,000	419
81000	Vehicle Maintenance	1,000	1,000	7,893
81500	Fuel	82	82	0
81501	CNG Fuel	700	700	647
81900	Vehicle Insurance (2)	20	20	8
82000	Equipment Maintenance	25	25	0
83000	Equipment & Tools	50	50	86
85000	Building Maintenance	50	50	0
85200	Janitor Supply	0	0	0
88800	SMIP	10,000	6,500	9,896
SUBTOTAL:		76,277	46,077	88,235
SUBTOTAL SALARY & OPERATING:		426,193	378,278	411,359
89400	Overhead Charge	73,954	65,066	70,680
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		73,954	65,066	70,680
TOTAL:		500,147	443,343	482,039
CAPITAL OUTLAY (a)				
90000	2023-24	0	0	0
TOTAL:		0	0	0

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

PLANNING DEPARTMENT

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FUND-100 : DEPARTMENT-6220

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	162,323	160,832	138,084
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	2,500	2,500	0
62000	FICA	12,609	12,495	9,341
63600	Additional Retirement	5,357	4,398	4,047
64900	Workers Comp.	12,685	12,287	10,825
64920	Health Insurance	25,717	36,449	26,123
64930	Dental Insurance	1,110	1,476	1,367
64940	Vision Insurance	215	264	244
64950	Life Insurance	144	164	144
64960	LTD	338	355	332
64970	Chiro	0	0	0
64980	LTC	173	173	129
65000	Retirement	24,348	24,125	20,078
67000	Physical Exams	0	0	0
69100	Training	500	500	0
SUBTOTAL:		248,019	256,017	210,715

PLANNING DEPARTMENT

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FUND-100 : DEPARTMENT-6220

ACCT:	OPERATING EXPENSES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
70000	Operating Expenses	50	50	0
71930	Unemployment Insurance	0	0	301
72000	Office Supplies	50	50	98
73000	Subscriptions & Books	50	50	0
73500	Fees	3,100	3,100	138
74000	Memberships & Dues	0	0	0
75000	Postage	2,000	2,000	965
76000	Telephone	5,000	5,000	4,654
76100	Auto Allowance	120	120	0
76200	Conference Expenses	650	650	0
76300	Advertising/Legal	2,500	2,500	795
77000	Prof. Services Legal	25,000	25,000	18,684
77020	Prof. Services Planning	0	0	0
77023	LAFCO Operation Fees	6,500	6,500	6,514
77030	Prof. Services Computer	4,000	2,000	15,274
77040	Prof. Services Other	1,000	1,000	1,913
78000	Economic Development Activity	0	0	0
79000	Utilities	26	26	0
80000	Office Equipment Maintenance	1,300	1,300	419
81000	Vehicle Maintenance	100	100	0
81500	Fuel	1,000	1,000	776
81501	CNG Fuel	20	20	0
81900	Vehicle Insurance (1)	50	50	6
82000	Equipment Maintenance	50	50	0
83000	Equipment & Tools	50	50	0
85000	Building Maintenance	50	50	0
85200	Janitor Supply	50	50	0
SUBTOTAL:		52,716	50,716	50,537
SUBTOTAL SALARY & OPERATING:		300,736	306,733	261,252
89450	Oper. Transfer to Capital Fund	0	0	0
TOTAL:		300,736	306,733	261,252
SPECIAL PROJECTS				
90000	2023-24	0	0	131,261
	West Side Master Plan (FY 22-23)	130,000	300,000	
	Way Finding Sign Program	60,000		
	GIS System Improvements	20,000		
	Building Dept Plan Check Program	40,000		
	Municipal Services Review	60,000		
	Ag Land Mitigation Study	5,000		
	Housing Element	124,000	124,000	
SUBTOTAL:		439,000	424,000	131,261

ENGINEERING DEPARTMENT

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FUND-100 : DEPARTMENT-6230

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	223,137	202,290	177,638
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	8
61200	Holidays Paid	0	0	0
61250	Additional Compensation	3,800	3,800	1,264
62000	FICA	17,361	15,766	13,475
63600	Additional Retirement	5,524	5,006	3,164
64900	Workers Comp.	17,465	15,503	13,927
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	38,536	34,282	37,811
64930	Dental Insurance	1,515	2,144	2,011
64940	Vision Insurance	325	420	391
64950	Life Insurance	198	206	182
64960	LTD	548	546	510
64970	Chiro	58	74	65
64980	LTC	292	292	285
65000	Retirement	33,471	30,343	22,700
67000	Physical Exams	0	0	5
69100	Training	0	0	1,750
SUBTOTAL:		342,230	310,673	275,184

ENGINEERING DEPARTMENT

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FUND-100 : DEPARTMENT-6230

ACCT:	OPERATING EXPENSES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
69100	Training	2,000	0	0
70000	Operating Expenses	3,500	3,500	8
71930	Unemployment Insurance	0	0	337
72000	Office Supplies	2,500	2,500	119
73000	Subscriptions & Books	100	100	100
73500	Fees	250	250	0
74000	Memberships & Dues	0	0	0
75000	Postage	2,500	2,500	935
76000	Telephone	7,500	8,000	7,143
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	500	0
76300	Advertising, Legal	3,500	3,500	1,415
76350	Advertising, Promo	0	0	0
77000	Prof. Services Legal	10,000	10,000	5,015
77010	Prof. Services Engineering	0	0	2,600
77030	Prof. Services Computer	3,400	1,700	15,274
77040	Prof. Services Other	10,000	5,000	11,939
79000	Utilities	63	63	25
80000	Office Equipment Maint.	3,500	3,500	2,463
81000	Vehicle Maintenance	1,000	1,000	3,438
81500	Fuel	840	840	627
81501	CNG Fuel	71	71	0
81900	Vehicle Insurance (2)	50	50	16
82000	Equipment Maintenance	100	100	0
83000	Equipment & Tools	3,000	3,000	7,240
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	17
85200	Janitorial Supplies	25	25	2
SUBTOTAL:		54,899	46,699	58,713
SUBTOTAL SALARY & OPERATING:		397,129	357,372	333,897
89450	Oper. Transfer to Capital Fund	0	0	0
TOTAL:		397,129	357,372	333,897
SPECIAL PROJECTS				
90000	2023-24	0	0	0
SUBTOTAL:		0	0	0

POLICE DEPARTMENT

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FUND-100 : DEPARTMENT-6310

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	4,138,083	3,932,461	3,666,008
60100	Over Time Salaries	340,000	240,000	384,167
61000	Hourly	44,000	44,000	42,951
61100	Hourly O.T.	200	200	0
61200	Holidays Paid	40,000	40,000	39,599
61250	Additional Compensation	76,000	76,000	71,729
62000	FICA	354,829	331,449	306,281
63600	Additional Retirement	33,124	23,222	21,226
64900	Workers Comp.	356,968	325,931	323,991
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	902,945	757,127	725,417
64930	Dental Insurance	39,876	39,270	36,493
64940	Vision Insurance	7,740	7,209	6,941
64950	Life Insurance	3,543	3,640	3,124
64960	LTD	11,550	10,602	10,018
64970	Chiro	1,623	1,609	1,457
64980	LTC	4,024	3,933	4,473
65000	Retirement (General)	211,901	199,028	174,936
65500	Retirement PERS	964,179	842,401	793,489
67000	Physical Exams	4,000	4,000	3,279
SUBTOTAL:		7,534,584	6,882,082	6,615,582

POLICE DEPARTMENT

FUND-100 : DEPARTMENT-6310

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ACCT:	OPERATING EXPENSES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
68000	Uniforms	43,000	43,000	41,856
69100	Training	85,000	45,000	89,657
69200	Police Academy Reimbursement	7,000	0	0
69300	Community Service NNO	6,500	6,500	837
69325	Community Service Voucher Program	1,000	1,000	269
69350	Community Service JPA	1,000	1,000	49
69410	DUI Alcohol Test	2,100	2,100	1,225
69450	Parking Citation Expense	13,000	13,000	4,393
70000	Operating Expenses	20,000	20,000	21,734
71930	Employment Insurance	0	0	8,843
72000	Office Supplies	15,000	15,000	16,885
73000	Subscriptions & Books	8,000	6,000	8,268
73500	Fees	3,500	3,500	1,739
74000	Memberships & Dues	2,000	2,000	1,069
75000	Postage	6,000	6,000	4,738
76000	Telephone	80,000	80,000	85,770
76100	Auto Allowance	500	500	0
76200	Conference Expenses	1,500	1,500	0
76300	Advertising, Legal	750	750	0
76350	Advertising, Promo	500	500	0
77000	Prof. Services Legal	20,000	20,000	17,666
77030	Professional Services Computer	18,000	9,000	52,731
77035	Data Processing - County	20,000	14,000	20,443
77040	Professional Services Other	20,000	20,000	31,477
79000	Utilities	63,000	60,000	61,333
80000	Office Equipment Maintenance	90,000	80,000	102,739
81000	Vehicle Maintenance	60,000	60,000	54,575
81500	Fuel	100,000	100,000	91,678
81501	CNG Fuel	100	100	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (11)	18,000	12,300	16,680
82000	Equipment & Radio Maintenance	5,000	5,000	3,902
83000	Equipment & Tools	80,000	60,000	102,831
84000	System Maintenance	3,000	3,000	0
85000	Building Maintenance	20,000	20,000	31,288
85200	Janitorial Supplies	3,500	3,200	3,249
87000	Pistol Range Landscape Maintenance	250	250	1,241
88250	K-9	8,000	8,000	11,271
88300	SWAT Expenses	2,000	2,000	0
88400	Range Expenses	3,500	3,500	5,718
89160	Special Projects	0	0	0
SUBTOTAL:		830,700	727,700	896,152
SUBTOTAL SALARY & OPERATING:		8,365,284	7,609,782	7,511,733
89400	Overhead Charge	1,451,556	1,308,919	1,288,764
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		1,451,556	1,308,919	1,288,764
TOTAL:		9,816,840	8,918,701	8,800,497

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	0	0	749
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	34
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	0	0	0
62000	FICA	0	0	60
63600	Additional Retirement	0	0	25
64900	Workers Comp.	0	0	61
64920	Health Insurance	0	0	204
64930	Dental Insurance	0	0	8
64940	Vision Insurance	0	0	2
64950	Life Insurance	0	0	1
64960	LTD	0	0	2
64970	Chiro	0	0	0
64980	LTC	0	0	2
65000	Retirement (General)	0	0	112
65500	Retirement PERS	0	0	0
SUBTOTAL:		0	0	1,259

OPERATING EXPENSES

67000	Physical Exams	50	50	21
68000	Uniforms	1,000	1,000	392
69100	Training	1,000	1,000	0
69300	Community Services	0	0	0
70000	General Operating Expenses	250	250	72
71930	Employment Insurance	0	0	2
72000	Office Supplies	0	0	12
73500	Fees	0	0	27
76000	Telephone	150	150	79
76200	Conference Expenses	0	0	0
79000	Utilities	60	60	125
80000	Office Equip Maintenance	50	50	1
81000	Vehicle Maintenance	500	500	89
81500	Fuel	1,800	1,500	1,705
81501	CNG Fuel	21	21	515
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	1,350	200	1,317
82000	Equipment Maintenance	150	150	35
83000	Tools and Equipment	150	150	747
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	0	38
85200	Janitor Supplies	0	0	10
SUBTOTAL:		6,531	5,081	5,185

SUBTOTAL SALARY & OPERATING:

89400	Overhead Charge	1,133	874	1,107
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		1,133	874	1,107
TOTAL:		7,664	5,955	7,552

ANIMAL CONTROL

FUND-108 : DEPARTMENT-7128

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ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	73,393	66,253	66,362
60100	Over Time Salaries	1,000	1,000	659
61000	Hourly	25,000	25,000	21,021
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	1,468	1,325	0
62000	FICA	7,716	7,159	7,623
63600	Additional Retirement	2,422	193	1,509
64900	Workers Comp.	7,762	7,040	6,902
64920	Health Insurance	22,985	10,279	25,379
64930	Dental Insurance	825	497	1,045
64940	Vision Insurance	187	110	222
64950	Life Insurance	98	81	116
64960	LTD	191	173	209
64970	Chiro	59	30	70
64980	LTC	110	108	175
65000	Retirement (General)	11,009	9,938	6,864
65500	Retirement PERS	0	0	0
SUBTOTAL:		154,224	129,185	138,157

OPERATING EXPENSES

67000	Physical Exams	0	0	10
68000	Uniforms	1,000	1,000	1,034
69100	Training	500	500	0
70000	General Operating Expenses	5,000	5,000	3,859
71930	Employment Insurance	0	0	188
72000	Office Supplies	100	100	192
73000	Subscription & Books	100	100	66
73500	Fees	500	500	406
74000	Membership	140	140	100
76000	Telephone	900	900	724
76200	Conference Expenses	0	0	0
76350	Advertise	0	0	0
79000	Utilities	8,000	13,125	7,660
80000	Office Equip Maintenance	0	0	0
81000	Vehicle Maintenance	500	500	48
81500	Fuel	1,600	1,600	1,452
81501	CNG Fuel	43	43	0
81900	Vehicle Insurance	350	250	312
82000	Equipment Maintenance	500	1,500	15
83000	Tools & Equipment	3,500	3,500	2,551
85000	Building Maintenance	7,000	7,000	3,035
85200	Janitorial Supplies	1,500	1,500	1,642
87000	Landscape Maintenance	1,000	0	2,305
88100	Animal Shelter Supplies	0	0	0
88200	Spay & Neuter	7,500	12,000	4,045
88250	Rabies/Misc.	2,500	3,000	1,654
SUBTOTAL:		42,233	52,258	31,299
SUBTOTAL SALARY & OPERATING:		196,457	181,443	169,456
89400	Overhead Charge	34,090	31,209	29,116
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		34,090	31,209	29,116
TOTAL:		230,547	212,652	198,572

CADET

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FUND-104 : DEPARTMENT-6324

ACCT:	OPERATING EXPENSES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
68000	Uniforms	1,500	1,500	492
70000	General Operating Expenses	15,000	15,000	0
83000	Tools & Equipt	0	0	0
	SUBTOTAL:	16,500	16,500	492
89400	Overhead Charge	2,863	2,838	85
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTAL:	2,863	2,838	85
	TOTAL:	19,363	19,338	577

POLICE DEPARTMENT TOTALS

	Salaries & Burden	7,688,808	7,011,266	6,754,998
	Operating	895,964	801,539	933,128
89400	Overhead Charge	1,489,642	1,343,840	1,319,071
89450	Oper. Transfer to Capital Fund	0	0	0
	TOTAL :	10,074,414	9,156,646	9,007,197

ACCT: CAPITAL OUTLAY (a)

90000	2023-24	0	0	596,621
	Portable Radios - 8 ea	45,000		
	Vehicle Radios - 6 ea	42,600		
	MESH Camera Site Upgrades (10)	40,000		
	LPR Camera Site Upgrades	20,000		
	Patrol Vehicle (1)	100,000		
	Body Cameras (5)	15,000		
	Tasers (5)	22,500		
	Rifle Rated Shield (1)	5,000		
	TOTAL ^a:	290,100	0	596,621

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

ABANDONED VEHICLE ABATEMENT

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FUND-105 : DEPARTMENT-6325

ACCT:	OPERATING EXPENSES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	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
SUBTOTAL:		1,630	1,630	0
89400	Overhead Charge	0	0	0
TOTAL:		1,630	1,630	0

PARKS

FUND-100 : DEPARTMENT-8100

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ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	389,297	386,931	362,967
60100	Over Time Salaries	200	200	123
61000	Hourly	40,000	45,000	32,719
61100	Hourly Overtime	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	2,500	2,500	1,941
62000	FICA	33,048	33,249	29,695
63600	Additional Retirement	8,461	8,419	6,938
64900	Workers Comp.	33,055	32,508	31,030
64910	Unemployment Insurance	0	0	11,700
64920	Health Insurance	137,012	129,291	137,763
64930	Dental Insurance	5,770	6,492	6,749
64940	Vision Insurance	1,099	1,143	1,315
64950	Life Insurance	477	542	507
64960	LTD	1,052	1,060	1,059
64970	Chiro	145	153	172
64980	LTC	779	819	912
65000	Retirement	58,394	58,040	52,118
67000	Physical Exams	300	300	245
SUBTOTAL:		711,589	706,646	677,952

OPERATING EXPENSES

68000	Uniforms	2,000	2,600	1,491
69100	Public Works Training	1,000	1,800	795
70000	Operating Expenses	1,000	2,500	499
71930	Employment Insurance	0	0	847
72000	Office Supplies	100	100	174
73000	Subscription and Books	0	0	0
73500	Fees	800	800	492
74000	Membership/Dues	120	120	0
75000	Postage	0	0	0
76000	Telephone	4,000	6,000	3,317
76200	Conference Expenses	50	50	0
76300	Advertise Legal	700	700	0
77000	Prof Service Legal	0	0	0
77010	Prof Service Eng	0	0	7,740
77030	Prof Service Computer	0	0	0
79000	Utilities	59,000	45,000	56,202
80000	Off Equipment Maintenance	2,000	2,000	1,831
81000	Vehicle Maintenance	10,000	10,000	9,642
81500	Fuel	30,000	30,000	28,451
81501	CNG Fuel	4,000	3,000	3,789
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	2,100	1,507	2,058
82000	Equipment Maintenance	25,000	21,000	26,105
83000	Equipment & Tools	6,000	6,000	5,455
84000	System Maintenance	1,000	1,000	0
85000	Building Maintenance	10,000	20,000	8,557
85200	Janitorial Supplies	5,000	6,000	5,450
87000	Landscape Maintenance	40,000	40,000	39,987
87100	Graffiti	1,000	1,000	294
SUBTOTAL:		204,870	201,177	203,175
SUBTOTAL SALARY & OPERATING:		916,459	907,823	881,127
89400	Overhead Charge	159,025	156,150	151,395
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL :		159,025	156,150	151,395
TOTAL:		1,075,484	1,063,973	1,032,522

PARKS

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FUND-100 : DEPARTMENT-8100

ACCT:	CAPITAL OUTLAY (a)	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
90000	2023-24	0	0	86,571
	11 Foot Mower	100,000		
	4 Foot Mower	26,000		
	6 Foot Flail Mower	13,000		
	16 Foot Mower	155,000		
	Weed Sprayer	8,000	8,000	0
	Paint Gazebo Near Fountain at Mistlin SP	15,000		
	Baseball Cage Netting at Mistlin SP	50,000		
	Replace Arbor at Vermuelen Park	15,000		
	Resurface Courts at Vermeulen Park	20,000		
	Replace Play Equipt. at Vermeulen Park	150,000		
	Exterior Painting at Community Center	55,000		
	Replace Small Hall Roof at Comm. Center	70,000		
	Parking Lot & Fields at Community Center	2,000,000		
	Tennis Court Reconst at Community Center	400,000		
SUBTOTAL:		3,077,000	8,000	86,571

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

STOUFFER HALL

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FUND-100 : DEPARTMENT-8126

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	792	874	570
60100	Over Time Salaries	0	0	0
61000	Hourly	6,000	4,000	4,810
61250	Additional Compensation	16	17	0
62000	FICA	521	374	411
63600	Additional Retirement	26	11	10
64900	Workers Comp.	523	367	422
64920	Health Insurance	141	250	209
64930	Dental Insurance	5	11	10
64940	Vision Insurance	1	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	3	2
64970	Chiro	0	0	0
64980	LTC	2	2	1
65000	Retirement	119	131	75
67000	Physical Exams	0	0	0
SUBTOTAL:		8,149	6,043	6,522

OPERATING EXPENSES

68000	Uniforms	0	0	0
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	12
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	29
85200	Janitorial Supplies	600	600	298
87000	Landscape Maintenance	0	0	0
89150	Refunds	800	800	800
SUBTOTAL:		2,450	2,450	1,138

SUBTOTAL SALARY & OPERATING:	10,599	8,493	7,660
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89400	Overhead Charge	1,839	1,461	1,179
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TOTAL :	12,438	9,954	8,839
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MISTLIN SPORTS PARK

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FUND-100 : DEPARTMENT-8135

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	158,750	161,198	148,430
60100	Over Time Salaries	200	200	28
61000	Hourly	15,000	15,000	16,036
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,000	2,000	786
62000	FICA	13,460	13,647	12,540
63600	Additional Retirement	5,017	4,728	4,481
64900	Workers Comp.	13,387	13,270	11,964
64920	Health Insurance	30,486	39,182	33,973
64930	Dental Insurance	1,171	2,049	1,688
64940	Vision Insurance	270	368	327
64950	Life Insurance	137	208	167
64960	LTD	442	458	461
64970	Chiro	58	89	76
64980	LTC	383	407	471
65000	Retirement	23,813	24,180	22,041
67000	Physical Exams	0	0	50
SUBTOTAL:		264,575	276,984	253,520
OPERATING EXPENSES				
68000	Uniforms	950	950	620
69100	Public Works Training	0	0	0
70000	Operating Expenses	1,000	1,000	647
71930	Employment Insurance	0	0	273
72000	Office Supplies	0	0	33
73500	Fees	1,000	1,000	441
75000	Postage	0	0	0
76000	Telephone	1,500	1,500	999
79000	Utilities	97,000	90,000	92,595
80000	Office Equipment Maintenance	0	0	2
81000	Vehicle Maintenance	1,500	1,500	204
81500	Fuel	10,000	10,000	7,963
81501	CNG Fuel	350	350	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	250	250	42
82000	Equipment Maintenance	3,500	3,500	2,969
83000	Equipment & Tools	2,500	2,500	1,772
84000	System Maintenance	0	0	0
85000	Building Maintenance	10,000	10,000	11,042
85200	Janitorial Supplies	3,500	3,500	1,264
87000	Landscape Maintenance	25,000	25,000	22,897
87100	Graffiti	0	0	0
89030	Street Signs	0	0	0
SUBTOTAL:		158,050	151,050	143,762
SUBTOTAL SALARY & OPERATING:		422,625	428,034	397,283
89400	Overhead Charge	73,334	73,624	68,261
TOTAL:		495,959	501,658	465,543

LAN PARK

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FUND-100 : DEPARTMENT-8137

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	10,858	9,418	7,205
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	45
61250	Additional Compensation	217	188	0
62000	FICA	855	743	550
63600	Additional Retirement	82	48	49
64900	Workers Comp.	843	716	450
64920	Health Insurance	3,427	2,911	2,325
64930	Dental Insurance	156	168	134
64940	Vision Insurance	29	27	21
64950	Life Insurance	15	15	11
64960	LTD	29	25	22
64970	Chiro	8	8	6
64980	LTC	16	15	17
65000	Retirement	1,629	1,413	1,069
67000	Physical Exams	0	0	0
SUBTOTAL:		18,265	15,794	11,905
OPERATING EXPENSES				
68000	Uniforms	0	0	0
70000	General Operating Expenses	25	25	2
71930	Employment Insurance	0	0	9
72000	Office Supplies	20	20	0
73500	Fees	20	20	0
76000	Telephone	50	50	4
79000	Utilities	50	50	7
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	150	150	1
81500	Fuel	300	300	419
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	0
83000	Equipment & Tools	90	90	4
84000	System Maintenance	0	0	0
85000	Building Maintenance	20	20	3
85200	Janitor Supply	20	20	1
87000	Landscape Maintenance	2,000	2,000	772
SUBTOTAL:		2,985	2,985	1,221
SUBTOTAL SALARY & OPERATING:		21,250	18,779	13,126
89400	Overhead Charge	3,687	3,230	2,255
TOTAL :		24,938	22,010	15,381

BOESCH KINGERY PARK

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FUND-100 : DEPARTMENT-8138

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	10,858	9,845	7,634
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	122
61250	Additional Compensation	217	197	0
62000	FICA	855	776	590
63600	Additional Retirement	82	48	60
64900	Workers Comp.	843	748	483
64920	Health Insurance	3,427	3,077	2,624
64930	Dental Insurance	156	178	139
64940	Vision Insurance	29	29	24
64950	Life Insurance	15	15	13
64960	LTD	29	26	24
64970	Chiro	8	9	7
64980	LTC	16	15	19
65000	Retirement	1,629	1,477	1,145
67000	Physical Exams	0	0	0
SUBTOTAL:		18,265	16,538	12,885

OPERATING EXPENSES

68000	Uniforms	0	0	0
70000	General Operating	30	30	0
71930	Employment Insurance	0	0	9
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	605
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	5
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	5,000	1,434
SUBTOTAL:		5,825	5,825	2,053

SUBTOTAL SALARY & OPERATING: **24,090** **22,363** **14,938**

89400 Overhead Charge 4,180 3,847 2,567

TOTAL : **28,271** **26,210** **17,505**

SENIOR CITIZEN CENTER

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FUND-100 : DEPARTMENT-8300

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	Salaries	9,896	7,485	8,927
61000	Hourly	30,000	25,000	26,544
61250	Additional Compensation	198	150	0
62000	FICA	3,067	2,497	2,711
63600	Additional Retirement	327	247	275
64900	Workers Comp.	3,070	2,444	2,781
64910	Unemployment	0	0	0
64920	Health Insurance	2,630	2,205	2,918
64930	Dental Insurance	94	95	125
64940	Vision Insurance	21	19	26
64950	Life Insurance	13	10	12
64960	LTD	28	22	28
64970	Chiro	7	5	7
64980	LTC	37	27	40
65000	Retirement	1,484	1,123	1,286
SUBTOTAL:		50,872	41,329	45,681
OPERATING EXPENSES				
70000	Operating Expenses	750	750	0
71930	Employment Insurance	0	0	76
72000	Office Supplies	2,000	2,000	860
73000	Subscription & Books	200	200	216
74000	Membership & Dues	300	300	15
75000	Postage	500	500	0
76000	Telephone	2,200	2,200	1,940
76100	Auto Allowance	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	35,000	30,000	31,255
80000	Office Equipment Maintenance	2,000	3,500	1,352
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	13,175
85200	Janitorial Supplies	1,700	1,700	668
87000	Landscape Maint.	450	450	24
SUBTOTAL:		60,150	56,650	49,581
SUBTOTAL SALARY & OPERATING:		111,022	97,979	95,262
89400	Overhead Charge	0	0	0
TOTAL:		111,022	97,979	95,262
CAPITAL OUTLAY (a)				
90000	2023-24	0	0	0
SUBTOTAL:		0	0	0

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

MUSEUM

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FUND-100 : DEPARTMENT-8400

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	Salaries	6,784	7,320	8,551
60100	Salaries Overtime	0	0	0
61000	Hourly	500	500	0
61250	Additional Compensation	136	146	0
62000	FICA	568	609	652
63600	Additional Retirement	224	242	268
64900	Workers Comp.	561	588	670
64920	Health Insurance	2,208	2,273	2,456
64930	Dental Insurance	83	103	111
64940	Vision Insurance	18	20	22
64950	Life Insurance	9	10	11
64960	LTD	19	21	24
64970	Chiro	5	6	6
64980	LTC	24	28	31
65000	Retirement	1,018	1,098	1,240
SUBTOTAL:		12,156	12,965	14,043
OPERATING EXPENSES				
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	18
76000	Telephone	0	0	614
79000	Utilities	9,500	9,000	8,118
82000	Equipment Maintenance	0	0	0
85000	Building Maintenance	1,500	1,500	1,177
85200	Janitorial Supplies	50	50	0
87000	Landscape Maintenance	50	50	744
SUBTOTAL:		11,100	10,600	10,672
89400	Overhead Charge	0	0	0
TOTAL:		23,256	23,565	24,715

LIBRARY DEPARTMENT

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FUND-100 : DEPARTMENT-8500

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	Salaries	3,048	2,904	1,998
60100	Salaries - Overtime	0	0	0
61000	Hourly	7,500	7,000	7,438
61250	Additional Compensation	61	58	0
62000	FICA	812	762	720
63600	Additional Retirement	101	96	51
64900	Workers Comp.	812	745	740
64920	Health Insurance	893	812	839
64930	Dental Insurance	36	40	37
64940	Vision Insurance	7	7	7
64950	Life Insurance	2	3	3
64960	LTD	9	8	7
64970	Chiro	1	1	1
64980	LTC	8	8	9
65000	Retirement	457	436	240
SUBTOTAL:		13,748	12,881	12,089
OPERATING EXPENSES				
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
71930	Employment Insurance	0	0	20
73000	Subscriptions & Books	0	0	0
76000	Telephone	3,000	3,000	2,225
79000	Utilities	40,000	38,000	38,211
80000	Office Equipment Maintenance	850	850	0
82000	Equipment Maintenance	100	100	0
83000	Tools & Equipment	50	50	136
85000	Building Maintenance	4,500	4,500	5,856
85200	Janitorial Supplies	2,000	2,000	802
87000	Landscape Maintenance	1,500	1,500	0
SUBTOTAL:		74,200	72,200	69,450
SUBTOTAL SALARY & OPERATING:		87,948	85,081	81,539
89400	Overhead Charge	15,261	14,634	14,010
TOTAL:		103,209	99,715	95,549
CAPITAL OUTLAY (b)				
90000	2023-24	0	0	0
SUBTOTAL:		0	0	0

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

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FUND-150 : DEPARTMENT-6150

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	17,235	16,456	9,852
60100	Over Time Salaries	200	200	0
61000	Hourly	11,000	11,000	10,124
61250	Additional Compensation	345	329	0
62000	FICA	2,202	2,141	1,522
63600	Additional Retirement	569	508	261
64900	Workers Comp.	2,188	2,081	1,918
64920	Health Insurance	4,227	4,659	3,181
64930	Dental Insurance	150	201	145
64940	Vision Insurance	34	41	29
64950	Life Insurance	20	22	12
64960	LTD	49	48	33
64970	Chiro	10	10	6
64980	LTC	58	56	31
65000	Retirement	2,585	2,468	1,294
SUBTOTAL:		40,874	40,219	28,407

OPERATING EXPENSES

68000	Uniforms	250	250	75
70000	General Operating Expenses	0	0	0
71930	Community Center Insurance	1,000	9,100	43
76000	Telephone	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	20,000	18,000	17,896
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	3,269
85200	Janitorial Supplies	3,000	3,000	3,186
87000	Landscape Maintenance	0	0	0
89150	Refunds	3,000	3,000	0
SUBTOTAL:		34,450	40,550	24,469
SUBTOTAL SALARY & OPERATING:		75,324	80,769	52,876
89400	Overhead Charge	13,070	13,893	9,085
TOTAL :		88,394	94,662	61,961

RECREATION

FUND-300 : DEPARTMENT-8200

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ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	148,985	138,271	142,124
60100	Salary Overtime	0	0	0
61000	Hourly	46,000	46,000	55,017
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,980	2,765	0
62000	FICA	14,847	14,028	14,755
63600	Additional Retirement	4,917	4,563	4,649
64900	Workers Comp.	15,006	13,862	15,455
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	31,217	27,108	28,497
64930	Dental Insurance	1,465	1,546	1,593
64940	Vision Insurance	261	255	273
64950	Life Insurance	168	171	173
64960	LTD	381	371	383
64970	Chiro	5	3	3
64980	LTC	130	115	157
65000	Retirement	22,348	20,741	21,148
SUBTOTAL:		288,710	269,800	284,227

OPERATING EXPENSES

67000	Physical Exams	0	0	0
70000	Operating Expenses	80,000	70,000	86,545
71930	Employment Insurance	0	0	422
72000	Office Supplies	0	0	0
73500	Fees	10,000	9,000	10,686
74000	Membership / Dues	500	500	555
76000	Telephone	3,000	3,000	2,098
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	1,500	2,940
79000	Utilities	16,000	13,000	16,191
80000	Office Equip Maintenance	350	350	335
81000	Vehicle Maintenance	150	150	69
81500	Fuel	1,500	1,500	1,264
81501	CNG Fuel	65	65	0
81900	Vehicle Insurance (1)	400	285	390
82000	Equipment Maintenance	500	500	47
83000	Tools & Equipment	500	500	255
85000	Building Maintenance	100	0	812
85200	Janitorial Supplies	0	0	0
87500	Swimming Pool	45,000	40,000	42,211
87600	Movie Night	1,300	1,300	950
89150	Refunds	900	900	0
SUBTOTAL:		162,565	143,350	165,768
SUBTOTAL SALARY & OPERATING:		451,275	413,150	449,995
89400	Overhead Charge	78,306	71,064	77,252
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL :		78,306	71,064	77,252
TOTAL:		529,580	484,214	527,247
CAPITAL OUTLAY				
90000	2023-24	0	0	119,402
SUBTOTAL ^a:		0	0	119,402

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

SUCCESSOR AGENCY

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FUND-100 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	139,075	135,953	127,506
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	3,550	3,550	2,079
62000	FICA	10,911	10,672	8,347
63600	Additional Retirement	4,589	4,067	4,016
64900	Workers Comp.	10,703	10,227	9,996
64920	Health Insurance	19,677	20,392	20,901
64930	Dental Insurance	817	1,016	974
64940	Vision Insurance	161	183	179
64950	Life Insurance	116	127	118
64960	LTD	268	275	270
64970	Chiro	0	0	0
64980	LTC	109	109	97
65000	Retirement	20,861	20,393	19,116
SUBTOTAL:		210,838	206,965	193,600

OPERATING EXPENSES

70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	273
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
SUBTOTAL:		8,600	8,600	3,273

SUBTOTAL SALARY & OPERATING: **219,438** **215,565** **196,873**

89400	Overhead Charge	38,077	37,078	33,827
TOTAL:		257,516	252,643	230,699

BUDGET SUMMARY

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GENERAL FUND

GENERAL FUND OPERATING	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
Total Salaries	7,031,236	6,625,051	6,387,165
Total Burden	4,379,066	3,986,139	3,800,903
Total Operational Costs	3,507,949	3,124,426	3,220,873
Total Salary & Operations	14,918,252	13,735,616	13,408,941
Total Overhead Costs	1,980,611	1,810,828	1,778,033
Total Capital Outlay	4,683,600	947,000	1,211,486
TOTAL OPERATING BUDGET:	21,582,463	16,493,444	16,398,460
Total Oper. Transfer	858,621	843,832	870,268

WATER DEPARTMENT

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FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	506,038	470,785	462,174
60100	Over Time Salaries	12,000	12,000	12,386
61000	Hourly	10,000	20,000	10,611
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	8,500	6,500	8,257
62000	FICA	41,045	38,960	36,342
63600	Additional Retirement	15,756	15,536	14,257
64900	Workers Comp.	40,638	37,823	38,036
64920	Health Insurance	142,817	134,049	127,711
64930	Dental Insurance	6,622	7,883	6,760
64940	Vision Insurance	1,250	1,405	1,233
64950	Life Insurance	582	598	594
64960	LTD	1,313	1,251	1,416
64970	Chiro	254	255	227
64980	LTC	904	895	1,104
65000	Retirement	75,906	70,618	68,774
67000	Physical Exams	150	150	151
SUBTOTAL:		863,775	818,706	790,033

WATER DEPARTMENT

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FUND-110 : DEPARTMENT-7100

ACCT:	OPERATING EXPENSES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
68000	Uniforms	2,700	2,700	1,774
69100	Training	600	600	387
70000	General Operating Expenses	1,800	1,800	1,214
71930	Employment Insurance	0	0	1,038
72000	Office Supplies	11,000	11,000	10,325
73000	Subscriptions & Books	50	50	0
73500	State Fees	45,000	43,000	45,754
74000	Memberships & Dues	1,000	1,000	321
75000	Postage	13,000	12,000	12,450
76000	Telephone	6,500	6,000	5,967
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	17,798
77010	Professional Services Eng.	20,000	20,000	20,778
77025	Professional Services Audit	5,000	4,500	4,500
77030	Professional Services Computer	250	250	0
77040	Professional Services Other	10,000	10,000	3,325
77060	Prof. Services Water Analysis	30,000	25,000	27,485
79000	Utilities	360,000	340,000	350,439
79001	Utilities Non Potable	20,000	55,000	16,963
79100	Meter Cellular Service	60,000	60,000	56,463
79500	Water Purchase from SSJID	85,000	50,000	81,671
79600	SSJGSA Share	25,000	25,000	22,704
80000	Office Equipment Maintenance	7,000	7,000	6,847
81000	Vehicle Maintenance	10,000	10,000	5,053
81500	Fuel	30,000	30,000	19,641
81501	CNG Fuel	500	500	1,031
81900	Vehicle Insurance (2)	9,000	1,500	8,518
82000	Equipment Maintenance	6,000	6,000	8,480
83000	Equipment & Tools	8,000	8,000	8,125
84000	System Maintenance	140,000	140,000	168,844
85000	Building Maintenance	1,500	1,500	2,058
85200	Janitorial Supply	100	100	76
85500	Generator Rental	0	0	0
87000	Landscape Maint.	1,000	1,000	1,027
89000	Street Maint.	0	0	886
89150	Refunds	0	0	4,553
89150	Water Conservation Rebate	0	0	200
29007/8	Bond Payment - Principal	590,000	565,000	565,000
89360	Bond Payment - Interest	188,744	211,130	211,130
SUBTOTAL:		1,695,244	1,656,130	1,692,829
SUBTOTAL SALARY & OPERATING:		2,559,019	2,474,836	2,482,862

WATER DEPARTMENT

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FUND-110 : DEPARTMENT-7100

ACCT:		2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
89400	Overhead Charge	444,045	425,684	328,710
89450	Oper. Transfer to Capital Fund	940,937	995,897	1,041,724
SUBTOTAL :		1,384,981	1,421,580	1,370,433
TOTAL:		3,944,000	3,896,417	3,853,296
CAPITAL OUTLAY (a)				
90000	2023-24	0	0	0
	Well 9 Rehabilitation	200,000		
	Well 3 Treatment	200,000		
	Service Truck with Hoist -1/2 Cost	104,500	104,500	
SUBTOTAL:		504,500	104,500	0

a. Funded by the Enterprise Capital Fund - Water.

GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

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ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	645,579	638,420	621,434
60100	Over Time Salaries	600	600	841
61000	Hourly	20,000	21,000	14,242
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	4,000	4,000	3,454
62000	FICA	51,269	50,798	48,049
63600	Additional Retirement	19,950	20,361	19,223
64900	Workers Comp.	51,270	49,651	49,901
64920	Health Insurance	200,574	198,547	176,608
64930	Dental Insurance	9,218	9,849	8,328
64940	Vision Insurance	1,869	1,786	1,581
64950	Life Insurance	693	820	722
64960	LTD	1,765	1,773	1,792
64970	Chiro	266	248	265
64980	LTC	1,233	1,328	1,485
65000	Retirement	96,837	95,763	93,319
67000	Physical Exams	500	500	956
SUBTOTAL:		1,105,622	1,095,446	1,042,200

OPERATING EXPENSES

68000	Uniforms	4,000	4,000	2,395
69100	Training	0	0	108
70000	General Operating Expenses	4,500	4,500	4,275
71930	Employment Insurance	0	0	1,362
72000	Office Supplies	5,500	5,500	6,308
73000	Subscriptions	0	0	0
73500	Fees	3,000	2,000	2,532
74000	Membership Dues/Fees	0	0	320
75000	Postage	12,000	12,000	8,900
76000	Telephone	5,200	4,800	5,122
76200	Conference Expenses	200	200	0
76300	Advertising/Legal	200	200	0
76350	Advertising/Promotional	200	200	0
77000	Professional Services Legal	0	0	1,033
77025	Professional Services Audit	3,000	2,800	2,800
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	10,000	10,000	720
77070	Regulatory Compliance	6,500	0	6,411
78000	Disposal Fee	882,000	750,000	753,357
79000	Utilities	10,000	10,000	9,582
80000	Office Equipment Maintenance	6,000	6,000	6,882
81000	Vehicle Maintenance	75,000	60,000	78,523
81500	Fuel	30,000	30,000	21,045
81501	CNG Fuel	100,000	75,000	98,472
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance - Truck	55,000	38,000	52,595
82000	Equipment Maintenance	12,000	12,000	5,780
83000	Equipment & Tools	6,000	6,000	7,495
84000	System Maintenance	5,000	5,000	0
85000	Building Maintenance	3,000	3,000	3,229
85200	Janitorial Supply	500	500	399
87000	Landscape Maintenance	0	0	0
89150	Refunds	0	0	2,480
SUBTOTAL:		1,238,800	1,041,700	1,082,125
SUBTOTAL SALARY & OPERATING:		2,344,422	2,137,146	2,124,324

GARBAGE DEPARTMENT

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FUND-120: DEPARTMENT-7200

ACCT:		2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
89400	Overhead Charge	406,807	367,599	364,574
89450	Oper. Transfer to Capital Fund	10,019	121,571	161,686
	SUBTOTAL :	416,826	489,170	526,260
	TOTALS:	2,761,248	2,626,316	2,650,585

CAPITAL OUTLAY (a)

90000	2023-24	0	0	0
	CNG Garbage Truck (FY 22-23)	500,000	500,000	
	CNG Garbage Truck (FY 23-24)	500,000	500,000	
	SUBTOTALS:	1,000,000	1,000,000	0

a. Funded by the Enterprise Capital Fund - Garbage.

RIPON MUNICIPAL SEWER DISTRICT NO. 1

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FUND-130 : DEPARTMENT-7300

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	327,856	311,259	285,519
60100	Over Time Salaries	2,000	2,000	2,257
61000	Hourly	30,000	20,000	29,970
61100	Hourly OT	0	0	0
61250	Additional Compensation	5,000	5,000	4,136
62000	FICA	27,912	25,877	23,824
63600	Additional Retirement	10,036	9,534	8,635
64900	Workers Comp.	27,695	25,070	26,085
64920	Health Insurance	72,594	71,363	76,507
64930	Dental Insurance	3,081	3,742	3,797
64940	Vision Insurance	614	663	738
64950	Life Insurance	335	374	335
64960	LTD	849	822	816
64970	Chiro	103	122	107
64980	LTC	480	498	622
65000	Retirement	49,178	46,689	42,965
67000	Physical Exams	250	250	160
SUBTOTAL:		557,983	523,261	506,472

OPERATING EXPENSES

68000	Uniforms	2,500	2,500	1,187
69100	Training	750	750	1,519
70000	General Operating Expenses	4,000	4,000	2,890
71930	Employment Insurance	0	0	772
72000	Office Supplies	6,000	6,000	5,840
73000	Subscriptions	0	0	0
73500	Fees	62,000	60,000	61,535
74000	Membership	800	800	3,911
75000	Postage	12,000	12,000	8,900
76000	Telephone	4,000	4,000	3,172
76200	Conference Expense	500	500	0
76300	Advertising/Legal	1,000	1,000	0
77000	Prof. Services	0	0	0
77010	Prof. Services Engineering	15,000	15,000	11,148
77025	Prof. Services Audit	3,500	3,000	3,000
77030	Prof. Services Computer	0	0	0
77040	Professional Services Other	20,000	20,000	15,700
77060	Sewer Analysis	75,000	75,000	75,665
77900	Property Tax Collection Fee	1,500	1,500	1,161
79000	Utilities	165,000	118,000	161,244
80000	Office Equipment Maintenance	6,100	6,100	6,849
81000	Vehicle Maintenance	25,000	15,000	26,419
81500	Fuel	15,000	13,000	14,162
81501	CNG Fuel	9,000	7,500	9,027
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	10,500	10,500	7,145
82000	Equipment Maintenance	5,000	5,000	2,901
83000	Equipment & Tools	4,000	4,000	5,254
84000	System Maintenance	60,000	60,000	50,980
85000	Building Maintenance	3,000	3,000	5,157
85200	Janitorial Supplies	100	100	511
85500	Generator Rental	0	0	0
87000	Landscape Maint.	15,000	15,000	10,571
89000	Street Maint	0	0	0
89150	Refunds	0	0	1,652
29006	Bond Payment - Principal	185,000	175,000	175,000
89355	Bond Payment - Interest	11,865	19,425	19,425
SUBTOTAL:		723,115	657,675	692,699

SUBTOTAL SALARY & OPERATING:

1,281,098

1,180,936

1,199,172

RIPON MUNICIPAL SEWER DISTRICT NO. 1

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FUND-130 : DEPARTMENT-7300

ACCT:		2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
89400	Overhead Charge	222,298	203,127	175,689
89450	Oper. Transfer to Capital Fund	631,449	693,034	726,353
SUBTOTAL :		853,747	896,161	902,042
TOTAL:		2,134,845	2,077,097	2,101,213

CAPITAL OUTLAY (a)

90000	2023-24	0	0	0
	Pond Restoration	140,000	0	
	Headworks Screen Collector	80,000	80,000	
	Service Truck with Hoist -1/2 Cost	104,500	104,500	
TOTAL:		324,500	184,500	0

a. Funded by the Enterprise Capital Fund - Sewer.

STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

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ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	221,191	148,306	114,041
60100	Over Time Salaries	500	500	254
61000	Hourly	3,000	3,000	235
61250	Additional Compensation	4,424	2,966	3,371
62000	FICA	17,527	11,840	8,754
63600	Additional Retirement	6,742	4,207	2,947
64900	Workers Comp.	17,293	11,420	10,749
64920	Health Insurance	58,305	34,517	24,036
64930	Dental Insurance	2,180	1,678	995
64940	Vision Insurance	472	315	208
64950	Life Insurance	258	178	99
64960	LTD	621	379	277
64970	Chiro	33	36	29
64980	LTC	501	355	241
65000	Retirement	33,179	22,246	15,987
67000	Physical Exams	300	300	50
SUBTOTAL:		366,526	242,243	182,272

OPERATING EXPENSES

68000	Uniforms	600	600	401
69200	Training	500	500	13
70000	General Operating Expenses	300	300	101
71930	Employment Insurance	0	0	245
72000	Office Supplies	250	250	41
73500	Fees	260	260	61
75000	Postage	40	40	0
76000	Telephone	1,100	1,100	668
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	7,000	6,500	6,500
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	5,000	5,000	0
78000	Refuse Disposal Fee	0	0	0
79000	Utilities	16,000	16,000	16,129
80000	Office Equip Maintenance	2,000	2,000	1,825
81000	Vehicle Maintenance	5,000	5,000	2,749
81500	Fuel	7,000	7,000	6,738
81501	CNG Fuel	274	274	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (2)	5,500	5,500	2,867
82000	Equipment Maintenance	2,500	2,500	1,188
83000	Equipment & Tools	2,000	2,000	1,830
84000	System Maintenance	0	0	0
85000	Building Maintenance	750	750	99
85200	Janitorial Supplies	75	75	18
87000	Landscape Maintenance	50	50	0
87100	Graffiti	50	50	47
89000	Street Maintenance	50,000	120,000	16,942
89010	Signal Light Maintenance	25,000	25,000	25,084
89030	Street Signs	10,000	10,000	2,260
SUBTOTAL:		151,399	220,899	85,807

SUBTOTAL SALARY & OPERATING: **517,925** **463,142** **268,079**

STREET DEPARTMENT

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FUND-200 : DEPARTMENT-6500

ACCT:		2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
89400	Overhead Charge	89,871	79,663	46,061
	TOTAL:	607,796	542,804	314,140

CONSTRUCTION PROJECTS

90000	2023-24	0	0	351,043
	Paint Street Lights/Arbors on Main Street	180,000		
	Area #1 Improvement Project	1,600,000	1,000,000	
	River Road Overlay	1,000,000	1,000,000	
	SUBTOTAL:	2,780,000	2,000,000	351,043
	TOTAL:	3,387,796	2,542,804	665,183

LANDSCAPE MAINTENANCE

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FUND-200 : DEPARTMENT-8136

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	88,184	71,525	68,890
60100	Over Time Salaries	0	0	0
61000	Hourly	12,000	12,000	10,368
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	1,764	1,430	157
62000	FICA	7,799	6,499	5,879
63600	Additional Retirement	2,910	2,304	2,071
64900	Workers Comp.	7,710	6,283	6,214
64920	Health Insurance	27,350	21,318	22,714
64930	Dental Insurance	1,016	1,019	1,043
64940	Vision Insurance	218	191	206
64950	Life Insurance	101	100	102
64960	LTD	240	193	222
64970	Chiro	32	45	11
64980	LTC	205	202	168
65000	Retirement	13,228	10,729	10,095
67000	Physical Exams	0	0	0
SUBTOTAL:		162,756	133,838	128,140

OPERATING EXPENSES

68000	Uniforms	700	700	299
69100	Training	0	0	210
70000	General Operating	0	0	0
71930	Employment Insurance	0	0	170
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	139
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	0
83000	Equipment & Tools	200	200	370
84000	System Maintenance	1,000	1,000	0
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87000	Landscape Maintenance	168,000	168,000	172,446
SUBTOTAL:		170,460	170,460	173,634
SUBTOTAL SALARY & OPERATING:		333,216	304,298	301,774
89400	Overhead Charge	57,820	52,341	51,851
TOTAL :		391,036	356,639	353,625

STA DEPARTMENT

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FUND-270 : DEPARTMENT-6610

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	0	0	47
60100	Overtime	0	0	0
61000	Hourly	500	500	0
61250	Additional Compensation	0	0	0
62000	FICA	38	38	4
63600	Additional Retirement	0	0	2
64900	Workers Comp.	38	38	4
64920	Health Insurance	0	0	21
64930	Dental Insurance	0	0	1
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	7
SUBTOTAL:		577	576	86

OPERATING EXPENSES

67000	Physical Exams	10	10	0
68000	Uniforms	10	10	0
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	225
81500	Fuel	500	500	149
81501	CNG Fuel	32	32	0
81502	Fueling Station Maintenance	6	6	0
81900	Vehicle Insurance (1)	300	300	1,268
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
SUBTOTAL:		3,544	3,544	2,392

SUBTOTAL SALARY & OPERATING:

4,120 4,119 2,478

89400	Overhead Charge	715	709	426
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CAPITAL OUTLAY

90000	2023-24	0	0	0
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SUBTOTAL:

0 0 0

TOTAL:

4,835 4,828 2,904

BLOSSOM EXPRESS

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FUND-270: DEPARTMENT-6650

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	7,523	7,168	6,581
60100	Over Time Salaries	50	50	0
61000	Hourly	1,500	1,500	0
61250	Additional Compensation	150	143	0
62000	FICA	706	678	492
63600	Additional Retirement	248	237	214
63700	Deferred Comp	0	0	0
64900	Workers Comp.	698	656	516
64920	Health Insurance	1,841	1,705	1,487
64930	Dental Insurance	66	74	61
64940	Vision Insurance	15	15	13
64950	Life Insurance	8	8	7
64960	LTD	21	21	18
64970	Chiro	5	5	4
64980	LTC	12	12	13
65000	Retirement	1,128	1,075	987
67000	Physical Exams	0	0	0
SUBTOTAL:		13,971	13,345	10,392

OPERATING EXPENSES

70000	General Operating Expenses	34,000	27,700	27,280
71930	Employment Insurance	0	0	14
72000	Office Supplies	100	100	0
73500	Fees	0	0	63
74000	Memberships & Dues	0	0	0
75000	Postage	50	50	0
76000	Telephone	10	10	0
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	1,600	750	750
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	25,000	500	0
81000	Vehicle Maintenance	15,000	2,000	14,734
81501	CNG Fuel	9,000	7,500	8,753
81900	Vehicle Insurance	10,500	7,300	10,103
83000	Tools and Equipment	100	100	0
SUBTOTAL:		95,860	46,510	61,696
SUBTOTAL SALARY & OPERATING:		109,831	59,855	72,089

89400	Overhead Charge	19,058	10,295	12,452
TOTAL:		128,890	70,150	84,540

CAPITAL OUTLAY

90000	2023-24	0	0	0
	9 Person CNG Bus	43,000		
	Short Range Transit Plan	75,000	0	
SUBTOTAL:		118,000	0	0

REDEVELOPMENT AGENCY

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FUND-450 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	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
SUBTOTAL:		0	0	0

OPERATING EXPENSES

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
SUBTOTAL:		0	0	0

SUBTOTAL SALARY & OPERATING:

89400	Overhead Charge	0	0	0
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RECOGNIZED OBLIGATION PAYMENT SCHEDULE

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	660,300	660,300
77050	Administrative Fee	250,000	250,000	250,000
77040	Professional Fees	17,000	17,000	6,839
SUBTOTAL:		927,300	927,300	917,139
TOTAL:		927,300	927,300	917,139

CDBG

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FUND-600 : DEPARTMENT- 6220

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	792	874	2,781
60100	Over Time Salaries	300	300	0
61000	Hourly	0	0	0
61250	Additional Compensation	16	17	0
62000	FICA	85	91	209
63600	Additional Retirement	0	0	30
64900	Workers Comp.	84	88	218
64920	Health Insurance	141	250	1,323
64930	Dental Insurance	5	11	58
64940	Vision Insurance	1	2	11
64950	Life Insurance	1	1	5
64960	LTD	2	3	13
64970	Chiro	0	0	7
64980	LTC	2	2	3
65000	Retirement	119	131	344
SUBTOTAL:		1,548	1,771	5,002

OPERATING EXPENSES

69100	Training	0	0	0
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	0
77040	Prof. Services Other	0	0	0
SUBTOTAL:		14,200	14,200	5,000
SUBTOTAL SALARY & OPERATING:		15,748	15,971	10,002

89400	Overhead Charge	0	0	0
TOTAL:		15,748	15,971	10,002

CAPITAL OUTLAY

90000	2023-24	0	0	20,059
SUBTOTAL:		0	0	20,059
TOTAL:		15,748	15,971	30,061

DUTCH MEADOWS MAINTENANCE DIST.

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FUND-710 : DEPARTMENT-8110

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,166
61000	Hourly	0	0	0
61250	Additional Compensation	20	19	0
62000	FICA	79	74	85
63600	Additional Retirement	33	31	39
64900	Workers Comp.	78	71	91
64920	Health Insurance	223	203	258
64930	Dental Insurance	9	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	151	142	175
SUBTOTAL:		1,609	1,506	1,834

OPERATING EXPENSES

68000	Uniforms	20	20	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
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	27
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	89
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	8,500	8,500	9,759
SUBTOTAL:		9,061	9,061	9,958

SUBTOTAL SALARY & OPERATING: **10,669** **10,566** **11,792**

89400	Overhead Charge	1,851	1,817	2,026
TOTAL :		12,521	12,384	13,818

COUNTRY WOODS MAINTENANCE DIST.

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FUND-720 : DEPARTMENT-8120

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,261
61000	Hourly	0	0	75
61250	Additional Compensation	20	19	0
62000	FICA	79	74	98
63600	Additional Retirement	33	31	40
64900	Workers Comp.	78	71	105
64920	Health Insurance	223	203	375
64930	Dental Insurance	9	10	17
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	151	142	189
SUBTOTAL:		1,609	1,506	2,172

OPERATING EXPENSES

68000	Uniforms	25	25	5
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	3
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	500	240	502
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	89
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	11,000	11,000	12,674
SUBTOTAL:		11,940	11,680	13,383

SUBTOTAL SALARY & OPERATING: **13,549** **13,186** **15,555**

89400	Overhead Charge	2,351	2,268	2,673
TOTAL :		15,900	15,454	18,228

FARMLAND ESTATES MAINTENANCE DIST

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FUND- 730: DEPARTMENT-8130

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,133
61000	Hourly	0	0	0
61250	Additional Compensation	20	19	0
62000	FICA	79	74	83
63600	Additional Retirement	33	31	37
64900	Workers Comp.	78	71	89
64920	Health Insurance	223	203	275
64930	Dental Insurance	9	10	13
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	151	142	170
SUBTOTAL:		1,609	1,506	1,809

OPERATING EXPENSES

68000	Uniforms	20	20	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
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	100	89
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	5,749
SUBTOTAL:		5,930	5,930	5,910

SUBTOTAL SALARY & OPERATING: **7,539** **7,436** **7,719**

89400	Overhead Charge	1,308	1,279	1,326
TOTAL :		8,847	8,715	9,046

JACOBS LANDING

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FUND- 740: DEPARTMENT-8140

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,108
61000	Hourly	0	0	62
61250	Additional Compensation	20	19	0
62000	FICA	79	74	86
63600	Additional Retirement	33	31	37
64900	Workers Comp.	78	71	92
64920	Health Insurance	223	203	258
64930	Dental Insurance	9	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	151	142	166
SUBTOTAL:		1,609	1,506	1,828

OPERATING EXPENSES

68000	Uniforms	20	20	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	3
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	44
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	89
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	3,800	3,800	4,258
SUBTOTAL:		4,464	4,464	4,487

SUBTOTAL SALARY & OPERATING: **6,073** **5,970** **6,315**

89400	Overhead Charge	1,054	1,027	1,085
TOTAL :		7,127	6,997	7,400

CAROLINA'S

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FUND- 750: DEPARTMENT- 8150

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,108
60100	Overtime	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	20	19	0
62000	FICA	79	74	81
63600	Additional Retirement	33	31	37
64900	Workers Comp.	78	71	87
64920	Health Insurance	223	203	258
64930	Dental Insurance	9	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	151	142	166
SUBTOTAL:		1,609	1,506	1,757

OPERATING EXPENSES

68000	Uniforms	15	15	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
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	145
79000	Utilities	6,000	5,000	6,637
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	89
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	4,000	4,000	3,471
SUBTOTAL:		10,445	9,445	10,380

SUBTOTAL SALARY & OPERATING: **12,054** **10,951** **12,136**

89400	Overhead Charge	2,092	1,884	2,085
TOTAL :		14,145	12,834	14,221

BOESCH-KINGERY MAINTENANCE DIST

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FUND- 760: DEPARTMENT- 8160

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,377
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	20	19	0
62000	FICA	79	74	102
63600	Additional Retirement	33	31	45
64900	Workers Comp.	78	71	134
64920	Health Insurance	223	203	316
64930	Dental Insurance	9	10	14
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	151	142	207
SUBTOTAL:		1,609	1,506	2,206

OPERATING EXPENSES

68000	Uniforms	20	20	5
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	3
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	100	89
81502	Fueling Station Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	9,500	9,500	10,101
SUBTOTAL:		10,140	10,140	10,290
SUBTOTAL SALARY & OPERATING:		11,749	11,646	12,496
89400	Overhead Charge	2,039	2,003	2,147
TOTAL :		13,788	13,649	14,643

MAIN STREET MAINTENANCE DISTRICT

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FUND- 770: DEPARTMENT- 8170

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	18,311	18,220	15,431
60100	Salaries O.T.	0	0	0
61000	Hourly	8,000	8,000	1,366
61250	Additional Compensation	366	364	0
62000	FICA	2,041	2,034	1,239
63600	Additional Retirement	604	601	473
64900	Workers Comp.	2,025	1,972	1,317
64920	Health Insurance	7,967	7,384	6,624
64930	Dental Insurance	371	418	373
64940	Vision Insurance	66	69	66
64950	Life Insurance	25	28	26
64960	LTD	49	50	51
64970	Chiro	2	2	4
64980	LTC	57	60	38
65000	Retirement	2,747	2,733	2,300
SUBTOTAL:		42,631	41,935	29,309

OPERATING EXPENSES

68000	Uniforms	125	125	63
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	36
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	100	89
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	200	200	25
87000	Landscape Maint.	11,000	6,400	12,032
SUBTOTAL:		11,895	7,295	12,381

SUBTOTAL SALARY & OPERATING: **54,526** **49,230** **41,690**

89400	Overhead Charge	9,461	8,468	7,163
TOTAL :		63,987	57,698	48,853

CORNERSTONE MAINTENANCE DISTRICT

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FUND- 771: DEPARTMENT- 8171

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,108
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	20	19	0
62000	FICA	79	74	81
63600	Additional Retirement	33	31	37
64900	Workers Comp.	78	71	87
64920	Health Insurance	223	203	258
64930	Dental Insurance	9	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	151	142	166
SUBTOTAL:		1,609	1,506	1,757

OPERATING EXPENSES

68000	Uniforms	25	25	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
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	160	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	89
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	10,785
SUBTOTAL:		10,485	10,375	11,053
SUBTOTAL SALARY & OPERATING:		12,094	11,881	12,809
89400	Overhead Charge	2,099	2,044	2,201
TOTAL :		14,192	13,924	15,010

VINEYARDS MAINTENANCE DISTRICT

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FUND- 772: DEPARTMENT- 8172

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,108
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	20	19	0
62000	FICA	79	74	81
63600	Additional Retirement	33	31	37
64900	Workers Comp.	78	71	87
64920	Health Insurance	223	203	258
64930	Dental Insurance	9	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	151	142	166
SUBTOTAL:		1,609	1,506	1,757

OPERATING EXPENSES

68000	Uniforms	40	40	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
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	850	50	879
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	89
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	35,518
SUBTOTAL:		33,790	32,990	36,924
SUBTOTAL SALARY & OPERATING:		35,399	34,496	38,680
89400	Overhead Charge	6,142	5,933	6,646
TOTAL :		41,541	40,429	45,326

ALEXANDRA MAINTENANCE DISTRICT

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FUND- 773: DEPARTMENT- 8173

ACCT:	SALARIES & WAGES	2024-25	2023-24	2023-24
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,009	948	1,108
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	20	19	0
62000	FICA	79	74	81
63600	Additional Retirement	33	31	37
64900	Workers Comp.	78	71	87
64920	Health Insurance	223	203	258
64930	Dental Insurance	9	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	151	142	166
SUBTOTAL:		1,609	1,506	1,757

OPERATING EXPENSES

68000	Uniforms	25	25	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
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	54
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	89
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	3,800	3,800	3,936
SUBTOTAL:		4,575	4,575	4,117

SUBTOTAL SALARY & OPERATING: **6,184** **6,081** **5,874**

89400	Overhead Charge	1,073	1,046	1,009
TOTAL :		7,257	7,126	6,883

RIPON LIGHTING DISTRICT

FUND- 780: DEPARTMENT- 8180

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ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	29,000	27,739	22,195
60100	Salaries O.T.	0	0	128
61000	Hourly	400	400	224
61250	Additional Compensation	580	555	0
62000	FICA	2,293	2,195	1,710
63600	Additional Retirement	0	0	535
64900	Workers Comp.	2,263	2,117	1,768
64920	Health Insurance	1,682	6,991	3,849
64930	Dental Insurance	64	304	168
64940	Vision Insurance	14	61	35
64950	Life Insurance	39	33	14
64960	LTD	84	79	45
64970	Chiro	3	9	4
64980	LTC	91	73	47
65000	Retirement	4,350	4,161	2,468
SUBTOTAL:		40,864	44,716	33,189
OPERATING EXPENSES				
68000	Uniforms	150	150	84
70000	Operating Expenses	100	100	0
71930	Employment Insurance	0	0	48
72000	Office Supplies	50	50	0
73500	Fees	1,030	1,030	820
75000	Postage	0	0	0
76000	Telephone	850	850	928
76200	Conference Expenses	0	0	13
76300	Advertising Legal	130	130	95
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	4,000	2,975
79000	Utilities	185,000	146,000	179,679
80000	Office Equip Maint	0	0	1,823
81000	Vehicle Maintenance	3,000	3,000	5,195
81500	Fuel	2,500	2,500	1,852
81501	CNG Fuel	170	170	0
81502	Fueling Station Maintenance	300	300	0
81900	Vehicle Insurance	550	550	731
82000	Equipment Maintenance	300	300	0
83000	Tools & Equipment	300	300	33
84000	System Maintenance	100	100	0
89000	Street Maintenance	200	200	0
89010	Signal Light Maintenance	3,500	3,500	6,090
89030	Street Signs Maintenance	0	0	0
89100	Street Light Maintenance	25,000	25,000	15,894
89375	Municipal Finance Rental	0	0	0
SUBTOTAL:		227,230	188,230	216,263
SUBTOTAL SALARY & OPERATING:		268,094	232,946	249,452
89400	Overhead Charge	46,520	40,068	42,861
TOTAL :		314,615	273,014	292,312

CAPITAL PROJECTS

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FUND-900 : DEPARTMENT- Various

ACCT:	SALARIES & WAGES	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
60000	General Salaries	128,165	113,899	94,107
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	2,688
61250	Additional Compensation	2,563	2,278	0
62000	FICA	10,001	8,888	6,326
63600	Additional Retirement	3,494	3,091	2,662
64900	Workers Comp.	9,864	8,568	7,588
64920	Health Insurance	22,869	20,713	16,013
64930	Dental Insurance	933	1,055	815
64940	Vision Insurance	192	192	156
64950	Life Insurance	112	117	86
64960	LTD	298	293	212
64970	Chiro	0	0	39
64980	LTC	140	140	105
65000	Retirement	19,225	17,085	13,776
SUBTOTAL:		197,856	176,319	144,574

OPERATING EXPENSES

70000	General Operating Expenses	0	0	0
71930	Employment Insurance	0	0	207
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	0
77010	Prof. Services Engineering	165,000	165,000	55,691
77030	Professional Services Computer	500	500	0
77040	Professional Services Other	45,000	45,000	10,179
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
SUBTOTAL:		210,800	210,800	66,077

SUBTOTAL SALARY & OPERATING:

408,656 **387,119** **210,651**

89400	Overhead Charge	70,911	66,586	45,980
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CAPITAL PROJECTS

90000	2023-24	0	0	9,367,281
	Senior Center Building Improvements (FY 22-23) ^a	180,000	180,000	0
	Affordable Housing Project Design ^b	200,000		
SUBTOTAL:		380,000	180,000	9,367,281
TOTAL:		859,566	633,705	9,623,911

Note(s):

a. Funded by CDBG grant.

b. Funded by City Affordable Housing funds.

BUDGET TOTALS

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	2024-25 BUDGETED	2023-24 BUDGETED	2023-24 ACTUAL
Total Salaries	9,141,349	8,567,053	8,195,922
Total Burden	5,637,542	5,149,843	4,880,691
Total Operational	8,151,326	7,440,529	7,418,277
Total Overhead	<u>3,368,126</u>	<u>3,084,667</u>	<u>2,874,997</u>
Sub-Total	26,298,343	24,242,092	23,369,887
Capital Outlay	9,790,600	4,416,000	10,949,869
Redevelopment Enforceable Obligations	927,300	927,300	917,139
Total Budget	37,016,243	29,585,392	35,236,895
Total Transfers	2,441,026	2,654,334	2,800,031

CHART OF RECEIPTS

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ACCOUNT	ESTIMATED RECEIPTS 2024-25	ACTUAL RECEIPTS 2023-24
100 GENERAL FUND:		
Taxes		
41010 Property Tax Current Secured	2,084,000	2,025,215
41011 Property Tax-Current Unsecured	118,000	116,211
41012 SB813 Taxes	67,000	92,566
41021 Property Tax-Prior Unsecured	1,600	1,258
41025 Prop Tax Redevelopment	455,000	484,323
41030 Homeowner's Relief	12,000	14,010
41035 Documentary Transfer Tax	66,000	66,909
41040 Property Tax - Interest & Penalty	15,000	23,974
42100 Hotel - Motel Tax	210,000	192,114
47100 Vehicle (In Lieu) - Normal	20,722	19,735
47200 Vehicle (In Lieu) - VLF & Prop Tax Swap	2,134,465	1,993,355
47300 Sales Tax	4,300,000	4,156,342
47301 SB509 - Prop 172 Funds	140,400	123,859
47305 Sales Tax In Lieu - triple flip	0	0
SUBTOTAL:	9,624,187	9,309,870
Franchise Fees		
43010 PG&E Gas	98,000	99,644
43100 Electric - PG&E / MID	270,000	274,395
43200 Cable T.V.	106,000	91,846
43300 Commercial Garbage	130,000	142,875
SUBTOTAL:	604,000	608,760
License		
44010 Business License	245,000	263,405
44020 Massage Permits	300	284
44050 Home Occupation	25,000	24,951
108-44100 Dog Licenses	10,000	10,000
44200 Bike Licenses	0	3
SUBTOTAL:	280,300	298,644

	ESTIMATED RECEIPTS 2024-25	ACTUAL RECEIPTS 2023-24
Fees		
51500 Planning Fees	25,000	29,448
51505 Code Enforcement	3,000	17,104
51600 Engineering Fees	25,000	113,167
51650 GIS Fees	0	0
51655 Transportation Permit Fees	6,000	7,180
SUBTOTAL:	59,000	166,898
Permits		
45000 Building Permits	250,000	343,890
45800 SMIP	2,000	9,790
45810 Building Standards Fund	1,000	1,906
SUBTOTAL:	253,000	355,586
Police Activity Revenue		
47302 AB3229 - COPS	175,000	199,358
108-49001 Impound Dog	3,000	3,820
49005 Fingerprint	4,500	4,003
49010 Police Reports	20	2
49020 Reimbursement Police	80,000	79,416
49025 Range Rent	7,500	0
49026 Parking Permit Program	100	405
107-49030 Auto Theft Fund	0	0
105-49035 Abandoned Vehicle Abatement Prog.	5,000	101
49600 Traffic	25,000	12,213
49610 Parking	40,000	15,427
49620 Court Fine-Penalty	0	0
49640 Proof of Correction	200	115
49650 Booking Fees Recovery	750	382
49660 Fees Alcohol Lab	500	381
49670 Fees Red Light Surcharge	1,000	624
49680 Domestic Violence Registration	0	0
49690 Towed Vehicle	20,000	11,505
49720 Reimbursement Traffic-Safety	4,500	4,296
106-49882 Drug Seizure Fund + Interest	500	870
108-49883 Spay & Neuter	3,500	3,830
108-49884 Rabies/Misc Shots	300	336
108-49885 Animal Shelter Donation	1,500	1,720
49885 Lathrop Dispatch	1,164,415	1,157,372
49886 Escalon Dispatch	194,155	188,490
49887 Police Training	13,000	16,063
49888 Cadet Grants	0	0
109-49102 Police Grants	0	17,734
49889 Christmas Fund	0	0
49890 Donation	0	15,201
49905 Donation-YPAC	0	0
108-49895 AVID	250	855
108-49900 Animal Adoption	0	0
SUBTOTAL:	1,744,690	1,734,517

	ESTIMATED RECEIPTS 2024-25	ACTUAL RECEIPTS 2023-24
Miscellaneous		
51200 CNG Income	195,000	195,992
51250 Fuel Income	35,000	34,987
51300 Golf Lease Revenue	75,000	73,858
51550 Fireworks Booth Income	0	0
51900 Misc. Revenue	112,066	4,073
51901 W/Comp Third Party Cks	0	0
51905 Transfer From General Capital	0	0
51906 Cash Over/Short	0	15
51915 State Mandate Reimbursement	9,000	36,657
51930 Return Check Fee	500	188
51935 Overhead Recovery	1,387,515	1,115,652
51955 Almond Crop Income	100	68
51966 Donations	0	100
550-53000 Community Center Rental	62,000	54,221
53005 House Rental	10,000	10,200
53010 PAL Bldg Rental	48,000	43,003
53030 Gazebo Rental	5,000	3,700
53040 Council Chamber Rental	0	40
53051 Sprint/NEXTEL	12,000	12,348
53052 Cellular One - AT&T Rent	15,000	15,396
53053 T-Mobile Rent	0	0
53056 Ag Land Rental	2,000	2,800
53060 Stouffer Hall Rental	19,000	14,328
53065 Rental - Misc	15,000	15,898
54000 Interest	178,515	232,576
54010 G.F. Mitigation Interest Transfer	0	0
54020 GAP ++ Interest	7,000	6,173
56000 Benefit District Pass Thru	8,000	7,942
57000 Housing/Loan Income	50,000	65,855
COVID-19 Cares Act Funding	0	0
57025 Successor Agency Admin Fee	250,000	250,000
SUBTOTAL:	2,495,696	2,196,071

300 RECREATION

51400 Recreation Fees	200	-1,234
51410 Concessions	1,500	0
51415 Field Rent - Mistlin BB Fields	180,000	194,003
51420 Baseball Sponsor	10,000	10,150
51421 Basketball Sponsor	500	400
51422 Flag Football Sponsor	3,000	3,550
51425 Soccer Sponsor	11,000	12,950
51430 Vender Permit	2,000	800
51440 Concessions - Mistlin Sports Park	15,000	21,271
51450 Field Rent - Mistlin Soccer Fields	87,500	110,055
51455 Field Rent - Veterans & Stouffer Parks	10,300	9,625
51456 Field Rent - Mistlin Indoor Sports Facility	110,000	116,647
52XXX Activities/Classes	285,000	297,665
54000 Interest	0	0
SUBTOTAL:	716,000	775,882

100-51938 General Fund Department Recovery	1,980,611	1,778,099
TOTAL GENERAL FUND REVENUE:	17,757,485	17,224,326

ESTIMATED	ACTUAL
RECEIPTS	RECEIPTS
2024-25	2023-24

110 WATER SUPPLY FUND: Charges for Current Services

51000 Water Revenue	3,927,000	3,856,817
51010 Consumer Deposits	0	0
51011 Water Turn Off	0	825
51900 Misc. Revenue	500	300
54000 Interest	15,000	24,324
54002 Bond Interest Income	1,500	1,484
 TOTAL:	 3,944,000	 3,883,751

120 GARBAGE FUND: Charges for Current Services

51100 Garbage Revenue	2,728,648	2,644,374
51190 Garbage Misc.	30,000	662
54000 Interest	2,600	5,548
 TOTAL:	 2,761,248	 2,650,585

130 SEWER FUND:

41010 Property Taxes - Secured	83,318	81,733
41011 Property Taxes - Unsecured	4,713	4,625
41012 SB813 Taxes	2,575	3,677
41020 Prior Secured	0	0
41021 Prior Unsecured	200	50
41025 Property Taxes - Redev Addl	113,000	123,158
41026 Property Taxes - LMIHF Addl	0	0
41030 Homeowner Relief	700	557
41040 Interest & Penalty	500	1,082
51200 Sewer User Charge	1,919,840	1,868,015
51900 Misc. Revenue	0	0
53300 80% Golf Lease Revenue	0	0
54000 Interest	10,000	18,320
54001 Bond Interest Income	0	0
 TOTAL:	 2,134,845	 2,101,216

ESTIMATED	ACTUAL
RECEIPTS	RECEIPTS
2024-25	2023-24

200 TRAFFIC & SAFETY:

47305 AB2928 - Prop. 42	0	0
47310 Curb & Gutter	0	0
51900 Miscellaneous	0	5,568
54000 Interest for All Street Funds	70,000	67,538
55000 Grants	0	30,000
	70,000	103,105

203 HIGHWAY USERS TAX 2103 FUNDS

47310 Highway Users Tax 2103	141,876	144,684
54000 Interest	800	2,632
	142,676	147,315

210 HIGHWAY USERS TAX 2105 FUNDS

47350 Highway Users Tax 2105	99,189	96,375
54000 Interest	600	1,753
	99,789	98,128

220 HIGHWAY USERS TAX 2106 FUNDS

47400 Highway Users Tax 2106	62,704	62,876
54000 Interest	400	2,832
	63,104	65,708

230 HIGHWAY USERS TAX 2107 FUNDS

47500 Highway Users Tax 2107	135,555	130,370
54000 Interest	3,300	14,254
	138,855	144,624

240 HIGHWAY USERS BICYCLE TAX 2107.5 FUNDS

47600 Highway Users Bicycle Tax 2107.5	4,000	4,000
54000 Interest	30	73
	4,030	4,073

ESTIMATED RECEIPTS 2024-25	ACTUAL RECEIPTS 2023-24
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250 MEASURE "K" FUNDS

47650 Measure "K" Funds	375,000	392,869
54000 Interest	35,000	66,562
	410,000	459,431

260 COG ALLOTMENT LTF FUNDS

46000 General LTF Funds	797,903	1,519,547
Transit LTF Funds	265,968	0
47601 Bike & Pedestrian	24,533	47,946
54000 Interest	8,100	28,694
	1,096,504	1,596,187

270 COG ALLOTMENT - TRANSPORTATION

46000 COG Allotment - Transportation	6,500	690,433
46060 MKR Transit Assistance	33,633	70,461
49700 Bus Fare	1,000	1,000
49800 Blossom Express Bus Fare	1,000	908
FTA 5311	87,792	
54000 Interest	3,800	14,277
	133,725	777,079

246 SB1 STREET & ROAD TAX

47306 Road Maintenance & Rehabilitation	408,889	402,937
54000 Interest	450	17,006
47306 Loan Repayment	0	0
	409,339	419,942

450 REDEVELOPMENT AGENCY

41005 Property Taxes - Enforceable Obligations	927,300	867,704
51900 Misc. Revenue	0	0
54000 Interest	4,003	277,331
54001 Interest - Restricted Funds	0	0
54006 Bond Interest	6,186	0
	937,489	1,145,035

ESTIMATED RECEIPTS 2024-25	ACTUAL RECEIPTS 2023-24
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600 CDBG:

40700 CDBG Public Service Grant	15,886	17,339
Capital Grant	180,000	0
54000 Interest	0	0
	<hr/> 195,886	17,339

710 DUTCH MEADOWS LANDSCAPE MAINTENANCE DISTRICT:

41050 Assessment Charge	4,540	4,540
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720 COUNTRY WOODS LANDSCAPE MAINTENANCE DISTRICT:

41055 Assessment Charge	7,809	7,809
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730 FARMLAND ESTATES LANDSCAPE MAINTENANCE DISTRICT:

41060 Assessment Charge	3,350	3,350
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740 JACOBS LANDING LANDSCAPE MAINTENANCE DISTRICT:

41075 Assessment Charge	5,701	5,701
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750 CAROLINA'S LANDSCAPE MAINTENANCE DISTRICT:

41080 Assessment Charge	14,500	14,500
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760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:

41070 Assessment Charge	6,061	6,061
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770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:

41065 Assessment Charge	10,481	10,481
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771 CORNERSTONE LANDSCAPE MAINTENANCE DISTRICT:

41071 Assessment Charge	14,079	14,079
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772 VINEYARDS LANDSCAPE MAINTENANCE DISTRICT:

41072 Assessment Charge	64,939	64,939
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773 ALEXANDRA LANDSCAPE MAINTENANCE DISTRICT:

41073 Assessment Charge	5,553	5,397
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780 LIGHTING DISTRICT:

41010 Property Tax - Current Secured	16,369	16,057
41011 Property Tax - Current Unsecured	925	907
41012 SB-813	100	732
41021 Property Tax - Prior Unsecured	10	10
41025 Property Tax - Redevelopment Add'l	25,000	28,222
41030 Homeowner's Relief	100	110
41040 Interest & Penalty	1,000	1,551
51900 Misc Revenue	0	0
41085 Assessment Charge	270,000	274,805

SUBTOTAL:	<hr/> 313,504	322,394
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ESTIMATED RECEIPTS 2024-25	ACTUAL RECEIPTS 2023-24
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9 CAPITAL FUNDS:

50010 Water Fee	110,000	321,894
50010 SSJID Water Connection Fee	15,000	0
51020 Water Meter Surcharge	190,000	192,669
50020 Refuse Fee	10,000	15,948
50040 Parks Fee	35,000	49,974
50050 Circulation Fee	0	0
50103 Mitigation Fee	50,000	44,570
50110 RTIF	100,000	117,118
51900 Grants	0	1,121,518
54000 Interest	680,000	1,527,081
56050 Economic Development	0	0
56052 North Pointe Specific Plan	0	51,697
57001 Library Fee	2,000	1,633
57002 Police Fee	9,000	30,590
57003 City Hall Fee	9,000	0
57003 Transportation Fee	230,000	1,042,991
57004 Storm Drain Fee	62,000	258,306
57005 Sewer Fee	150,000	598,729
57006 Corp Yard	28,000	60,912
57007 Underground Utilities	0	0
 Total Capital Fees	 1,680,000	 5,435,630

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