

# FISCAL YEAR 2025 - 2026



## JULY 8, 2025 ADOPTED BUDGET

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



## **CITY OF RIPON**

259 N. Wilma Avenue  
Ripon California

Phone: (209) 599-2108

Fax (209) 599-2685

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

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

Population: 17,146 (2024)

County of San Joaquin

Incorporated: November 27, 1945

Type of Government: General Law

Number of Employees: 108

## **City Council**

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

## **Administration**

Kevin Werner.....	City Administrator
Kevin Werner .....	City Engineer
Ken Zuidervaart .....	Director of Planning
Lisa Roos .....	City Clerk
James Pease.....	Public Works Director
Kye Stevens .....	Recreation Director
Daniel Sauer .....	Police Chief
Tom Terpstra Jr.....	City Attorney



# MEMO

---

**TO:** Honorable City Council

**FROM:** Kevin Werner

**SUBJECT:** Fiscal Year 2025-26 Annual Operating and Capital Budget

**DATE:** June 25, 2025

The purpose of this memorandum is to summarize the attached proposed Fiscal Year 2025-26 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 2025-26 Budget is balanced, funds all debt service obligations, and funds critical deferred maintenance items.

Like many communities, Ripon is facing a unique time where General Fund expenditures are increasing at a faster rate than the City's General Fund revenue. Since FY 2023-24, expenditures have increased on average 7.3% per year while revenue has increased on average 4.0%. Expenditures have largely been impacted by persistent inflation, increases in CalPERS unfunded liability annual payments, increases in liability/worker compensation deposits as part of the City's self-insured pool, and property insurance premium increases. Revenue has largely been impacted by a reduction in sales tax. Sales tax revenue is down \$475,000 since FY 2022-23.

During this year's strategic planning meeting, the following steps were discussed to proactively stabilize the General Fund finances:

- Evaluate the 115 Trust Balance – At the end of each fiscal year, staff to provide the City Council with the status of CalPERS unfunded liability and 115 Trust Financials. As part of this discussion, the City Council will consider transferring funds to the 115 Trust to offset future CalPERS financial obligations with interest generated from the 115 Trust.
- Manage Liability Exposure – City will continue to implement the various programs to reduce exposure, such as the sidewalk repair program to reduce trip and falls and the Fats, Oils, and Grease program to prevent sewer overflows. Also, staff will participate in the various training provided by the City's risk management pool.
- Manage Worker Compensation Exposure – City will discuss a State Carve-out Program with union representatives with the goal of accessing the necessary healthcare provider(s) so an injured employee is able to return to work as quickly as possible. At this point, the Public Works union has agreed to participate in the City's Carve-out Program.

- Manage Property Insurance – City to update property appraisals that considers recent changes to the cost of construction to allow property insurance premiums to be based on the most accurate appraisals.
- Economic Development to Increase Revenue – Evaluate the annexation of property west of Jack Tone Road (across from Tractor Supply development) for commercial development opportunities.

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

*FY 2025-26 Annual Operating Budget Summary*

	FY 2025-26 Revenue	FY 2025-26 Expenses	Proposed Transfers	Transfer Summary
General Fund	\$18,440,530	(\$17,782,296)	(\$658,234)	\$35,429 to CNG Capital Fund \$363,141 to the Dept Capital Fund \$123,600 to the Park & Rec Capital Fund \$136,064 to the CALPERS Cont. Fund
Water Operating Fund	\$4,140,350	(\$3,226,906)	(\$913,444)	To Water Enterprise Capital Fund
Garbage Operating Fund	\$3,088,686	(\$2,870,270)	(\$218,416)	To Garbage Enterprise Capital Fund
Sewer Operating Fund	\$2,207,227	(\$1,498,350)	(\$708,877)	To Sewer Enterprise Capital Fund
Street and Road Operating Fund	\$2,057,533	(\$992,035)	(\$739,955)	\$666,049 to S&R Reconstruction Fund \$73,906 to L&L Districts
Transit Fund	\$148,688	(\$129,135)		
Redevelopment Obligations	\$1,144,339	(\$1,134,150)		
Landscaping & Lighting Districts	\$465,126	(\$507,098)	\$73,906	From Street & Road 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 91 full-time employees; of these employees, 17 full-time positions have been added since the Great Recession, as described below:

Dispatchers:	8
Sworn Police Officers:	2
Code Enforcement Officer:	1
Police Administration Supervisor	1
IT Technician:	1
Public Works Maintenance:	2
Regulatory Compliance:	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, 8 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 2025-26 budget includes the following staffing changes:

**Dispatch Supervisor:** The Police Department Dispatch Center provides dispatch services to the Cities of Ripon, Escalon and Lathrop. The City is reimbursed for the expenses associated with these services from the Cities of Escalon and Lathrop. When the City started to provide dispatch services to the City of Lathrop, the staffing of the dispatch center increased 6 dispatchers to 13.

The FY 2025-26 budget proposes to add a full-time Dispatch Supervisor. This position would provide supervision of the dispatch center including overseeing all training, personnel reviews, and any technical issues that need to be resolved, but would also work scheduled shifts as a dispatcher. The overall fiscal impact to the General Fund would be \$169,000, of which, 57% of this expense would be reimbursed by the Cities of Escalon and Lathrop.

**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 who do not sponsor individuals to attend the police academy, such as the City of Ripon.

The proposed Police Officer Trainee position would be a temporary position for FY 2025-26 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 2025-26, this position may be filled on a case-by-case basis with approval from the City Council.

**Community Service Officer Supervisor (re-classification):** The Police Department currently employs 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 2025-26 Budget proposed to create a Community Service Officer Supervisor that will be responsible to oversee the day-to-day functions of the Community Service Officers and provide training, as needed. The Community Service Officer Supervisor will report to the Lieutenant.

The FY 2025-26 budget proposed to reclassify the Lead Community Service Officer to a Community Service Officer Supervisor. The overall fiscal impact to the General Fund with this reclassification is an increase of \$25,000.

**Police Administrative Supervisor (re-classification):** The Police Department currently employs a Communications/Records Supervisor who oversees the operations of the dispatch center, IT support, records, and other administrative oversight within the Police Department. This position has been

instrumental in upgrading the dispatch center to be able to provide dispatch services for the City of Lathrop, which started in 2023. Since then, it has become clear that oversight of the dispatch center requires a dedicated individual in this role. Staff is proposing the current Communications/Records Supervisor be re-classified to Police Administrative Supervisor and continue to supervisor all administrative functions of the Police Department, including IT, records, and the other administrative function of the department.

The FY 2025-26 budget proposed to reclassify the Communications/Records Supervisor to Police Administrative Supervisor. The overall fiscal impact to the General Fund with this reclassification is a decrease of \$11,000.

## 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.

The FY 2025-26 General Fund budget is balanced and all debt obligations are funded.

### General Fund Revenue

For FY 2025-26, the projected overall General Fund revenue is \$18,440,530, as described below.

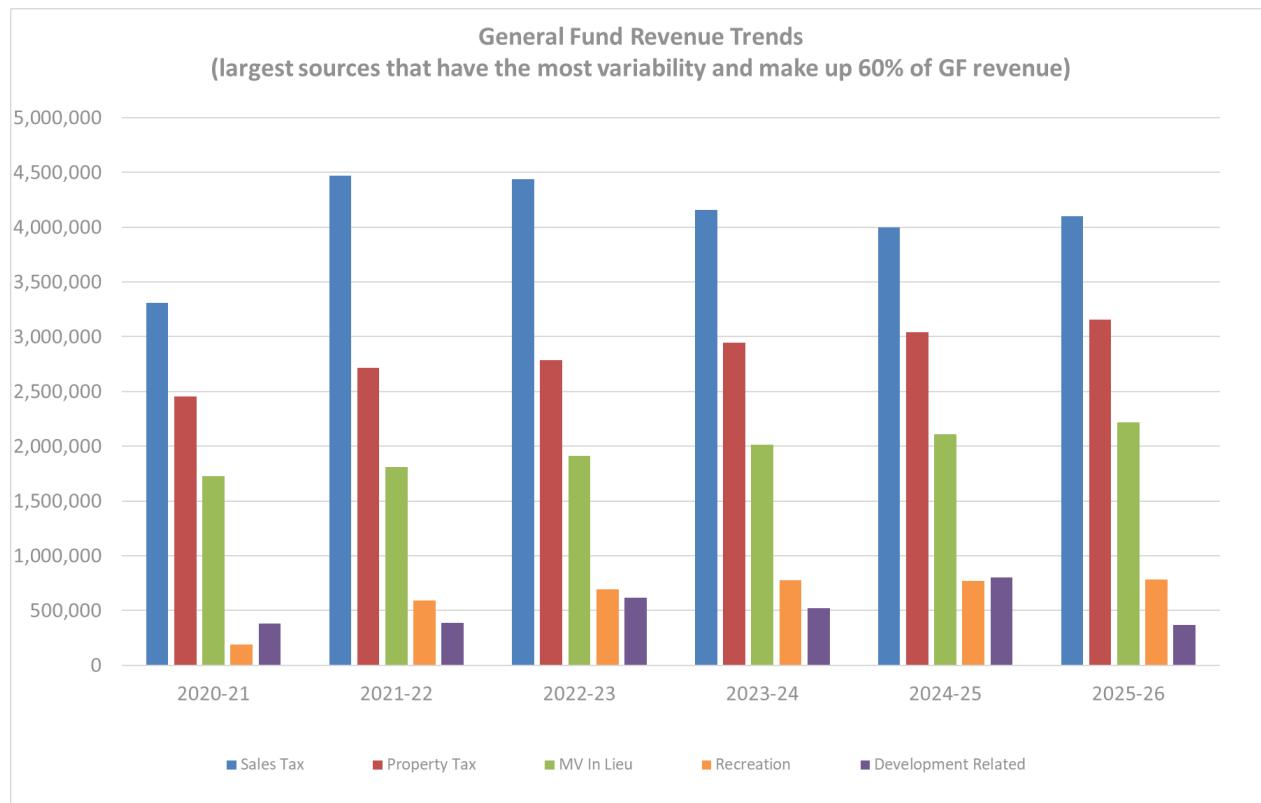
#### *FY 2025-26 General Fund Revenue Summary*

Source	FY 2025-26 Budget	FY 2024-25 Projected	Difference
Taxes	\$9,670,691	\$9,346,368	+3.5%
Licenses & Permits	\$1,325,595	\$1,256,765	+5.5%
Fees & Charges for Service	\$2,917,050	\$3,310,107	-11.9%
Interest, Rents, & Reimbursements	\$1,067,500	\$1,091,784	-2.2%
Overhead	\$3,414,195	\$3,384,860	+0.9%
Fines & Penalties	\$45,500	\$40,500	+12.3%
<b>Total</b>	<b>\$18,440,530</b>	<b>\$18,430,384</b>	<b>+0.1%</b>

Overall, General Fund revenue is projected to have a minimal increase of 0.1 percent from what is projected to be collected in FY 2024-25. The largest reductions in revenue is expected in the Fees & Charges for Service category as a result of a budgeted reduction in development related revenue.

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 2020-21.

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

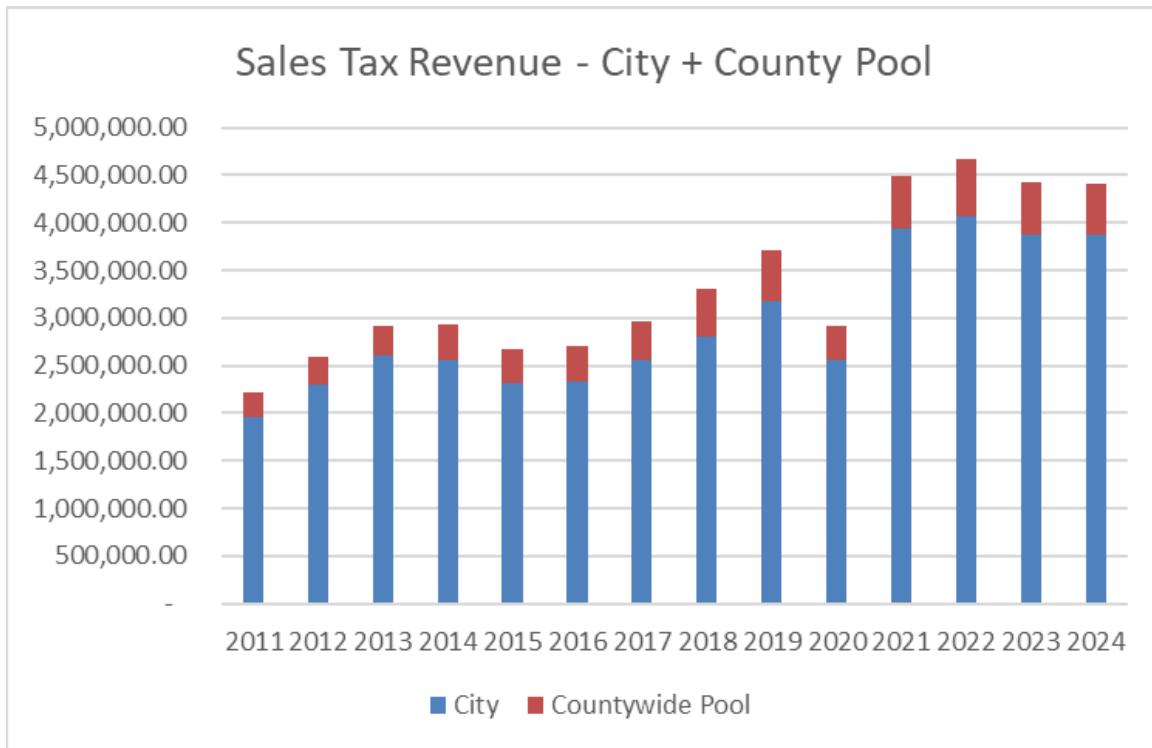


All sources have steadily increased over the last 5 years except for sales tax and development related revenue sources. Sales tax revenue sources increased by 35% in FY 2021-22 following the COVID-19 pandemic. It continues to exceed the pre-pandemic revenue, even with a reduction of sales tax revenue of \$475,000 since the highest revenue years in FY 2021-22 and 2022-23.

Development related revenue varies based on the projects being developed in Ripon. Over the last 5 years, the City received between \$380,000 and \$800,000 per year. Because of the year-to-year variability of this revenue source, the budget includes a conservative estimate of future development related revenue of \$366,000.

**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. Over the last 4 years, the City's share of the pool has remained nearly \$540,000.

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 22% 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 40 percent over the last 10 years.

The FY 2025-26 proposed budget assumes an increase in sales tax revenue of 2.5% as compared to FY 2024-25.

**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 2025-26 proposed budget assumes an increase in property tax revenue of 3.9% as compared to FY 2024-25.

**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 2025-26 proposed budget assumes an increase of Motor Vehicle in-lieu revenue of 5% as compared to FY 2024-25.

### **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 2025-26, the projected overall General Fund operating expenses is \$17,782,296 (not including transfers), as described below.

#### *FY 2025-26 General Fund Expense Summary*

Department	FY 2025-26 Budget	FY 2024-25 Projected	Difference
Legislative	\$428,829	\$482,748	-11.2%
Administration	\$2,327,978	\$2,237,942	+4.0%
CNG Fueling Station	\$164,571	\$145,995	+12.7%
Building	\$507,064	\$440,880	+15.0%
Planning	\$314,758	\$300,853	+4.6%
Engineering	\$342,630	\$502,199	-31.8%
Police	\$10,850,344	\$9,877,750	+9.9%
Parks	\$1,656,369	\$1,630,122	+1.6%
Recreation	\$873,345	\$834,945	+4.6%
RDA Successor Agency	\$267,409	\$245,251	+9.0%
Almond Blossom	\$48,999	\$42,245	+16.0%
<b>Total</b>	<b>\$17,782,296</b>	<b>\$16,740,929</b>	<b>+6.2%</b>

The following summarizes the largest changes in budgeted expenses as compared to fiscal year 2025-26:

- Legislative Department: Expenses are projected to be 11.2 percent lower as compared to last fiscal year. This change is a result of a budgeted reduction in legal fees.
- Building Department: Expenses are projected to be 15.0 percent higher as compared to last fiscal year. This change is a result of a new software to process building department permits. Staff is updating the permit fee schedule so this expense is recovered as part of permits issued.
- Engineering Department: Expenses are projected to be 31.8 percent lower as compared to last fiscal year. This change is a result of staffing changes within the Engineering Department, largely the resignation of the Senior Engineering staff and backfilling the position with an Associate Engineer.
- Police Department: Expenses are projected to be 9.9 percent higher as compared to last fiscal year. This change is a result of unfilled sworn police officer and dispatcher positions during FY 2024-25, 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 2025-26:

Category	Benefit	# Employees	FY2025-26 Employer Compensation Rate	FY2025-26 Employer Compensation Amount	
				Total	\$/Employee
Tier 1	3%@50	7	81.3%	\$802,228	\$114,604
Tier 2	3%@55	0	23.0%	\$24,285	n/a
Tier 3	2.7%@57	18	14.6%	\$276,616	\$15,367

The City Council approved establishing a Section 115 Retirement Trust in 2023, 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., 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	FY2025-26 Employer Contribution	FY2025-26 Employer Compensation Amount	
			Total	\$/Employee
City Contribution	67	15-18.3%	\$1,004,942	\$15,000

#### General Fund Transfers

The following summarizes the General Fund transfers included in the FY 2025-26 budget:

##### *Department Capital Fund: \$363,141*

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

Each year the amount of the transfer is based on a calculation that considers all capital items, service life, and replacement cost. For FY 2025-26, the calculated amount to be transferred was \$570,000. Because of the increase in expenses of the General Fund and reduction in revenue, the full transfer is not budgeted.

##### *Parks Capital Fund: \$123,600*

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

##### *CNG Capital Fund: \$35,429*

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: \$136,064*

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.

FY 2025-26 will be the last year a savings will be generated from the refunding of the bonds to transfer to this fund.

Capital Outlay

The following summarizes the General Fund capital outlay items being funded through the Department Capital Fund for FY 2025-26:

*FY 2025-26 General Fund Capital Outlay*

Dept Capital Fund (Bal: \$1,900,000)	FY 2025-26
Paint Exterior Trim at City Hall (24/25)	\$25,000
Roof Repairs at City Hall (24/25)	\$38,000
HVAC Duct Cleaning at City Hall (24/25)	\$65,000
Surveying System for Engineering & Police Dept (24/25)	\$32,000
Vehicle for Building Dept (24/25)	\$30,000
Virtualization Server	\$32,000
Misc. Landscape Rehab Projects (FY 22-23)	\$50,000
Desktop Computers/Devices – up to 12 ea	\$20,000
Portable Radios - 5 ea	\$32,500
Vehicle Radios - 2 ea	\$15,000
MESH Camera Site Upgrades - 10 ea	\$50,000
LPR Camera Site Upgrades – 4 ea	\$38,000
Rifle Rated Shield	\$13,000
Police Vehicle Cradle Point Modem – 6 ea	\$7,200
West Side Master Plan (22/23)	\$500,000
<b>Total</b>	<b>\$947,700</b>

The following summarizes the General Fund capital outlay items being funded through the Park & Recreation General Capital Fund for FY 2025-26:

### FY 2025-26 Park & Recreation General Capital Outlay

Park & Rec Capital Fund (Bal: \$2,700,000)	FY 2025-26
4 Foot Lawn Mower (24/25)	\$26,000
6 Foot All Terrain Mower	\$60,000
Community Center Small Hall Roof (24/25)	\$75,000
Paint Gazebo near Fountain at Mistlin Sports Park (24/25)	\$22,000
Replace Baseball Cage Netting at Mistlin Sports Park (24/25)	\$50,000
Exterior Painting at Community Center (24/25)	\$35,000
Gator 4x2	\$17,000
Tractor – 50 hp	\$40,000
Fertilizer Spreader	\$3,000
Frame and Door at Library	\$15,000
Replace Kitchen Roof at Community Center	\$32,000
<b>Total</b>	<b>\$375,000</b>

### 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.

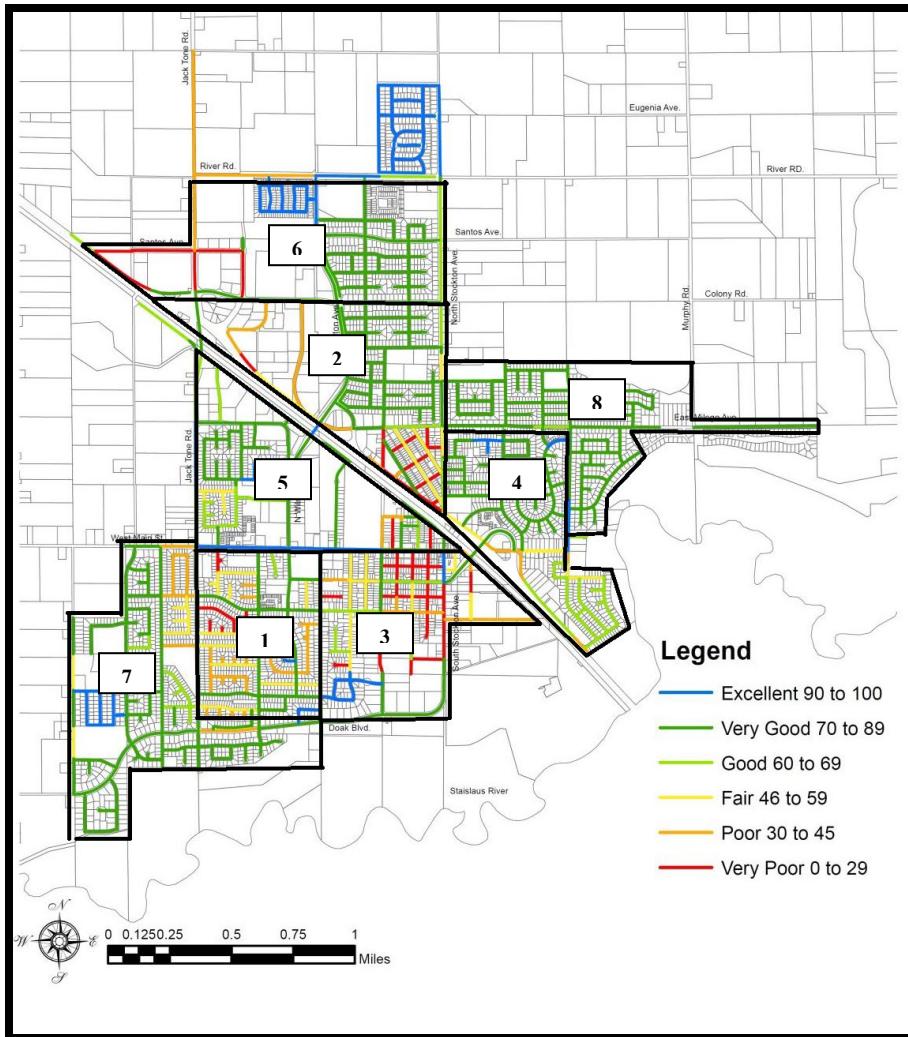
Revenue from gas taxes is primarily used to fund the City's street and road maintenance program. Prior to the passing of the Road Repair and Accountability Act of 2017 (Senate Bill 1), the gas tax rates approved in the mid-1990s have not been sufficient to maintain streets and roads. Because of this 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



#### FY 2024-25 Completed Projects

- Area 1
  - \$2.05 million: 7.7 miles of roads resurfaced
  - \$0.35 million: 450 feet of roads reconstructed

#### FY 2025-26 Planned Projects

- Overlay River Road
  - \$1 million
- Area 2
  - \$1.3 million: 8 miles of roads resurfaced
  - \$0.3 million: 400 feet of roads reconstructed

#### FY 2027-28 Planned Projects

- Area 3
  - Projected expense: \$11 million
  - Includes Downtown Circulation Master Plan improvements

### Street & Road Transfers

The following summarizes the Street & Road transfers included in the FY 2025-26 budget:

#### Landscape Districts: \$73,906

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.

#### Street & Road Reconstruction: \$666,049

The Ripon City Council established a policy that half of Street & Road funds that remain at the end of each fiscal year be split between the Street & Road Reconstruction Fund (used to fund

reconstruction of roads) and the Street & Road Operating Fund (used to complete surface restoration of roads).

## 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 2025-26 City’s enterprise funds operating budget:

### *FY 2025-26 Annual Enterprise Fund Budget Summary*

	FY 2025-26 Beginning Balance	FY 2025-26 Revenue	FY 2025-26 Expenses	FY 2025-26 Transfer to Ent. Capital	FY 2025-26 Ending Balance
Water Operating	925,000	4,140,350	3,226,906	913,444	925,000
Sewer Operating	700,000	2,207,227	1,498,350	708,877	700,000
Garbage Operating	60,000	3,088,686	2,870,270	218,416	100,000

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 over the five-year study period.

The City is in the process of preparing an Engineering Study that will be used to establish utility rates that would be planned for Feb 1<sup>st</sup> of 2026 through 2030. Depending on the results of that study, it may change the budgeted water, sewer, and garbage operating revenue for FY 2025-26.

### 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 2025-26.

*FY 2025-26 Annual Enterprise Fund Capital Outlay Budget Summary*

<b>Water Enterprise Capital (Bal: \$7.6 million)</b>	<b>FY 2025-26</b>
Truck – Standard Service Body (1/2 cost)	\$32,500
Gator – 4x2 (1/2 cost)	\$8,500
Scissor Lift – 31 ft (1/2 cost)	\$12,500
<b>Total</b>	<b>\$53,500</b>
<b>Sewer Enterprise Capital (Bal: \$1.0 million)</b>	<b>FY 2025-26</b>
Truck – Standard Service Body (1/2 cost)	\$32,500
Gator – 4x2 (1/2 cost)	\$8,500
Scissor Lift – 31 ft (1/2 cost)	\$12,500
<b>Total</b>	<b>\$53,500</b>
<b>Garbage Enterprise Capital (Bal: \$0.65 million)</b>	<b>FY 2025-26</b>
CNG Garbage Truck (23/24)	\$500,000
<b>Total</b>	<b>\$500,000</b>

**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 2025-26 budget for each district.

## FY 2025-26 Annual Landscape and Lighting District Budget Summary

L&L District	FY 2025-26						FY 2025-26 Ending Balance	FY 2025-26 Recommended Assessment Changes
	Beginning Balance	FY 2025-26 Revenue	FY 2025-26 Expenses	FY 2025-26 Transfers	Capital Proj			
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	\$ (16,055)	\$ 8,246	\$ -	\$ -	-	N/A - Original district did not include annual adjustments for inflation.
Farmland Maint. Dist.	\$ -	\$ 3,350	\$ (8,869)	\$ 5,519	\$ -	\$ -	-	N/A - Original district did not include annual adjustments for inflation.
Main St. Maint. Dist.	\$ -	\$ 10,481	\$ (53,364)	\$ 42,883	\$ -	\$ -	-	N/A - Original district did not include annual adjustments for inflation.
Jacobs Landing Maint. Dist.	\$ 19,589	\$ 5,701	\$ (7,159)	\$ -	\$ -	\$ -	18,131	N/A - Original district did not include annual adjustments for inflation.
Boesch-Kingery Maint. Dist.	\$ -	\$ 6,061	\$ (13,780)	\$ 7,719	\$ -	\$ -	-	N/A - Original district did not include annual adjustments for inflation.
Carolina's Maint. Dist. <sup>a</sup>	\$ 28,479	\$ 15,225	\$ (15,909)	\$ -	\$ -	\$ -	27,795	Proposed 2025-26 increase from \$250 to \$262.50 per parcel (5%).
Cornerstone Maint. Dist. <sup>b</sup>	\$ 84,848	\$ 14,079	\$ (14,054)	\$ -	\$ -	\$ -	84,873	No change proposed in the \$130.36 per parcel assessment for 2025-26.
Vineyard Maint. Dist. <sup>c</sup>	\$ 184,549	\$ 64,939	\$ (43,293)	\$ -	\$ -	\$ -	206,195	No change proposed in the \$488.26 per parcel assessment for 2025-26.
Alexandra Maint. Dist.	\$ -	\$ 5,731	\$ (7,288)	\$ 1,557	\$ -	\$ -	-	Proposed 2025-26 increase from \$292.28 to \$301.62 per parcel (3.2%).
Lighting District	\$ 106,980	\$ 327,210	\$ (314,805)	\$ -	\$ -	\$ -	119,386	

At the time of establishing 6 of the landscape 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 5 of these 6 districts, Street & Road revenue is transferred to the district to continue to maintain and service these districts. There is one remaining landscape district that has an available balance to cover the budgeted operating shortfall.

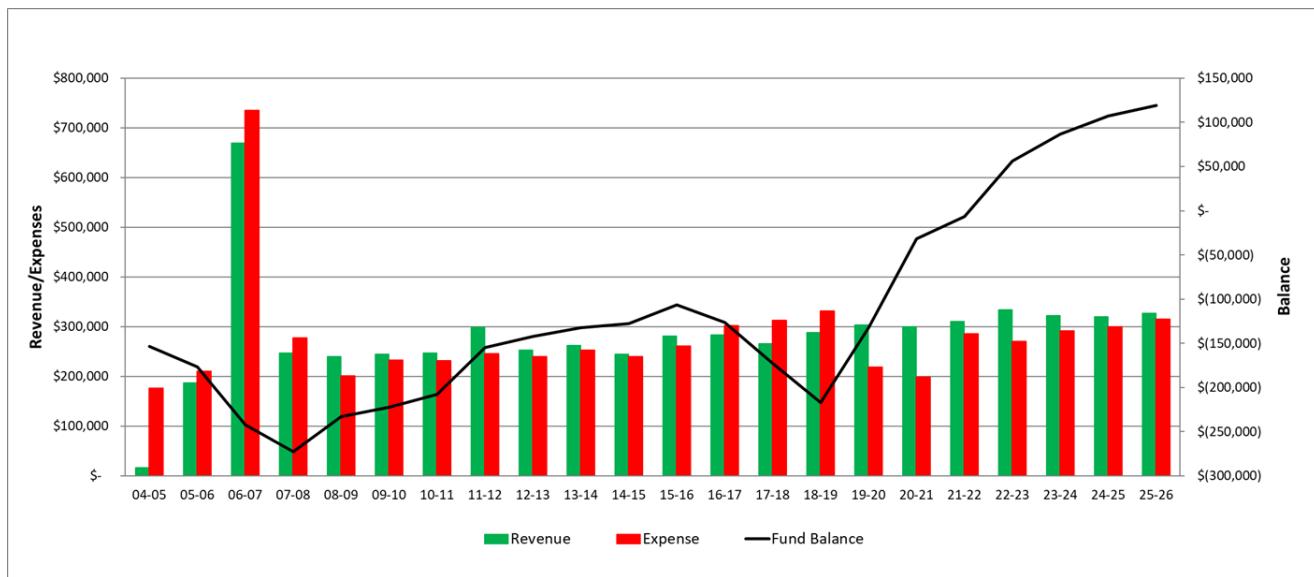
There are 4 landscape districts that included the indexing of the assessments each year when the district was established. As part of the budget process, each of these district's finances are evaluated to determine if an increase in the assessment is necessary so the revenue generated is sufficient to 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:

**Carolinas Maintenance District** assessment increased from \$250.00 to \$262.50 per parcel within this district. This represents a 5% increase.

**Alexandra Maintenance District** assessment increased from \$292.28 to \$301.62 to per parcel within this district. This represents a 3.2% increase. This district also requires a transfer from the Street & Road fund to cover the operational shortfall for FY 2025-26.

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 summarizing revenue and expenses since the district was established, along with the fund balance.



The projected fund balance at the end of the FY 2025-26 is projected to be just over \$100,000. The assessments used to fund the operations of the lighting district will need to be increased within the next 3 years to continue to provide a balanced budget, as well as fund capital replacement needs of the lighting district and ensure a sufficient reserve balance is available.

## CAPITAL IMPROVEMENT PROGRAM

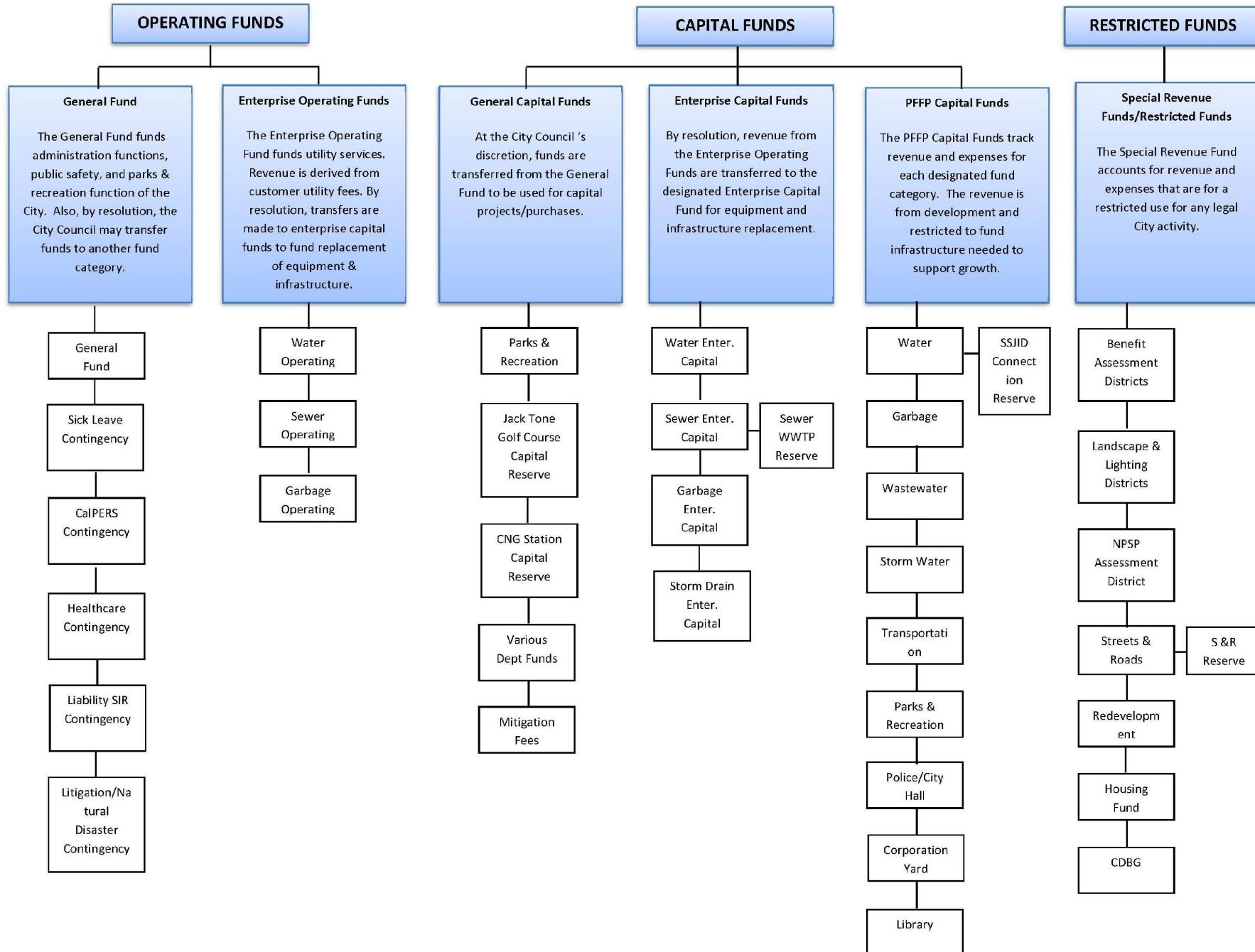
The table below summarizes the recommended Capital Improvement Program for FY 2025-26 and the fund(s) where those expenses are to be allocated.

*FY 2025-26 Capital Improvement Program Summary*

Item	FY 2025-26	FY 2026-27	FY 2027-28	Funding Source
S&R Area #2 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
Second Street & Ripona Area Improvements		\$1,300,000		SR2S Grant
Stanislaus River Bike Trail		\$600,000		ATP Grant
S&R Area #3 Improvements			\$11,000,000	S&R Fund + Grants
Signal at River & N. Ripon		\$1,400,000		AB1600 + Grants
Community Center Pkg Lot + Baseball Fields	\$2,000,000			Park & Rec Gen. Capital
M.S.P Tennis Courts		\$3,000,000		Donation + AB1600
WWTP Disposal Pond Rehabilitation	\$60,000			Sewer Enterprise Capital
WWTP Headworks Screen Replacement	\$90,000			Sewer Enterprise Capital
Well 3 Treatment System	\$200,000			Water Enterprise Capital
Well 9 Rehabilitation	\$200,000	\$1,500,000		Water Enterprise Capital
Well 14 Non-Potable Water Interconnect		\$600,000		Water Enterprise Capital
SSJID Surface Water Connection & Pump Station			\$15,500,000	AB1600 + Water Enterprise Capital
ACE Transit Station			\$10,000,000	FTA 5307 Federal Funds
<b>Total</b>	<b>\$5,330,000</b>	<b>\$8,400,000</b>	<b>\$36,500,000</b>	

**CONCLUSION**

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



## **Capital Expenditures For 2025-2026**

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

Misc. Landscape Rehab Projects (FY 22-23) .....	\$50,000
Paint Exterior Trim at City Hall (FY 24-25) .....	\$25,000
Roof Repairs at City Hall (FY 24-25).....	\$38,000
HVAC Duct Cleaning at City Hall (FY 24-25) .....	\$65,000
Surveying System for Eng & Police Dept (FY 24-25) .....	\$32,000
Vehicle for Building Dept (FY 24-25).....	\$30,000
Virtualization Server.....	\$32,000
Desktop Computers (12) .....	\$20,000

Page 9

West Side Master Plan (FY 22-23).....	\$500,000
Page 15	

Portable Radios – (5) .....	\$32,500
Vehicle Radios – (2) .....	\$15,000
Police Vehicle Cradle Point Modem (6).....	\$7,200
MESH Camera Site Upgrades (10).....	\$50,000
LPR Camera Site Upgrades .....	\$38,000
Rifle Rated Shield (1) .....	\$13,000

Page 22

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

4 Foot Mower (FY 24-25).....	\$26,000
6 Foot All Terrain Mower.....	\$60,000
Paint Gazebo at Mistlin Sports Park (FY 24-25) .....	\$22,000
Baseball Cage Netting at Mistlin Sports Park (FY 24-25) ...	\$50,000
Exterior Painting at Community Center (FY 24-25) .....	\$35,000
Replace Small Hall Roof at Comm. Center (FY 24-25).....	\$75,000
Parking Lot & Fields at Comm. Center (FY 24-25) .....	\$2,000,000
Gator 4x2 .....	\$17,000
Tractor – 50 hp.....	\$40,000
Fertilizer Spreader.....	\$3,000
Frame and Door at Library .....	\$15,000
Replace Kitchen Roof at Senior Center .....	\$32,000

Page 25

### **Affordable Housing Fund**

Affordable Housing Project Design .....	\$200,000
Page 62	

## **Capital Expenditures For 2025-2026**

### **Enterprise Capital Fund Water**

Truck – Standard Service Body - ½ Cost .....	\$32,500
Gator 4x2 - ½ Cost.....	\$8,500
Scissor Lift – 31 ft – ½ Cost .....	\$12,500

Page 39

Well 9 Rehabilitation .....	\$200,000
Well 3 Treatment .....	\$200,000

Page 62

### **Enterprise Capital Fund Garbage**

CNG Garbage Truck (FY 23-24) .....	\$500,000
Page 41	

### **Enterprise Capital Fund Sewer**

Truck – Standard Service Body - ½ Cost .....	\$32,500
Gator 4x2 - ½ Cost.....	\$8,500
Scissor Lift – 31 ft – ½ Cost .....	\$12,500

Page 43

Headworks Screen Collector (24-25).....	\$90,000
Pond Restoration .....	\$30,000

Page 62

### **Street and Road Fund**

Hydraulic Concrete Breaker Attachment.....	\$15,000
Equipment Trailer .....	\$12,000

Page 45

Paint Street Lights and Arbors.....	\$180,000
River Road Overlay .....	\$1,000,000
Area 2 Improvement Project.....	\$1,600,000

Page 62

### **Blossom Express**

9-Person CNG Bus.....	\$43,000
Page 48	

**Capital Expenditures  
For 2025-2026**

**CDBG Fund**

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

## TABLE OF CONTENTS

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

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

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

## SUMMARY OF 2025-26 BUDGET

Fund	Beginning Balance July 1, 2025	Budgeted Revenue	Budgeted Expenses	Transfers	Capital Outlay	Projected Balance June 30, 2026
<b>GENERAL FUNDS</b>						
General Fund	7,500,000	18,440,530	(17,782,296)	(658,234)	0	7,500,000
Sick Leave Contingency Fund	440,000	15,000	0	258,000	0	713,000
CalPERS Contingency Fund	1,900,000	125,000	0	136,064	0	2,161,064
Healthcare Contingency Fund	228,000	5,000	0	(83,000)	0	150,000
Liability SIR Contingency Fund	685,000	15,000	0	(100,000)	0	600,000
Litigation/Natural Disaster Cont. Fund	560,000	15,000	0	(75,000)	0	500,000
<b>STREET &amp; ROADS FUNDS</b>						
Street & Roads Operating	4,300,000	2,057,533	(992,035)	(739,955)	(2,507,000)	2,118,543
Street & Roads Reconstruction	1,500,000	0	0	666,049	(300,000)	1,866,049
Street & Roads Reserve	3,700,000	0	0	0	0	3,700,000
Transit Operating	8,300	148,688	(129,135)	0	0	27,853
LTF Transit	950,000	266,600	0	0	(43,000)	1,173,600
<b>ENTERPRISE OPERATING FUNDS</b>						
Water Operating	925,000	4,140,350	(3,226,906)	(913,444)	0	925,000
Sewer Operating	700,000	2,207,227	(1,498,350)	(708,877)	0	700,000
Garbage Operating	60,000	3,088,686	(2,870,270)	(218,416)	0	100,000
<b>GENERAL CAPITAL FUNDS</b>						
Department Capital	1,750,000	0	0	363,141	(947,700)	1,165,441
Parks & Recreation Capital	2,700,000	0	0	123,600	(2,375,000)	448,600
JTG Capital	550,000	80,000	0	0	0	630,000
CNG Station Capital	300,000	0	0	35,429	0	335,429
Mitigation Fees	3,450,000	100,000	0	85,000	0	3,635,000
<b>ENTERPRISE CAPITAL FUNDS</b>						
Water Enterprise Capital	7,400,000	0	(424,469)	913,444	(453,500)	7,435,476
Sewer Enterprise Capital	1,300,000	0	(47,163)	708,877	(203,500)	1,758,214
Sewer WWTP Reserve	1,950,000	0	0	0	0	1,950,000
Garbage Enterprise Capital	640,000	0	0	218,416	(500,000)	358,416
Storm Drain Enterprise Capital	0	0	0	0	0	-
<b>PFFP CAPITAL FUNDS</b>						
Water	4,000,000	200,000	0	0	0	4,200,000
SSJID Connection Reserve	1,175,000	50,000	0	0	0	1,225,000
Garbage	(700,000)	15,000	0	0	0	(685,000)
Wastewater	7,000,000	300,000	0	0	0	7,300,000
Storm Drainage	2,900,000	100,000	0	0	0	3,000,000
Transportation	3,200,000	500,000	0	0	0	3,700,000
Regional Transportation Impact Fee	1,875,000	100,000	0	0	0	1,975,000
Parks & Recreation	1,075,000	50,000	0	0	0	1,125,000
Parks & Recreation Loan Repayment	550,000	0	0	0	0	550,000
Police	(1,250,000)	15,000	0	0	0	(1,235,000)
City Hall	(3,950,000)	40,000	0	0	0	(3,910,000)
Corporation Yard	0	40,000	0	(40,000)	0	-
Library	(620,000)	2,000	0	0	0	(618,000)
<b>RESTRICTED FUNDS</b>						
Dutch Meadows Maint. Dist.	0	4,540	(12,521)	7,981	0	0
Countrywoods Maint. Dist.	0	7,809	(16,055)	8,246	0	0
Farmland Maint. Dist.	0	3,350	(8,869)	5,519	0	0
Jacobs Landing Maint. Dist.	19,589	5,701	(7,159)	0	0	18,131
Carolina's Maint. Dist.	28,479	15,225	(15,909)	0	0	27,795
Main St. Maint. Dist.	0	10,481	(53,364)	42,883	0	0
Cornerstone Maint. Dist.	84,848	14,079	(14,054)	0	0	84,873
Boesch-Kingery Maint. Dist.	39	6,061	(13,780)	7,719	0	39
Vineyard Maint. Dist.	184,549	64,939	(43,293)	0	0	206,195
Alexandra Maint. Dist.	0	5,731	(7,288)	1,558	0	0
Ripon Lighting Dist.	106,980	327,210	(314,805)	0	0	119,386
Benefit Assessment Districts	745,000	0	0	0	0	745,000
NPSP Assessment District	926,000	0	0	0	0	926,000
Redevelopment-Successor Agency	17,000	1,144,339	(1,134,150)	0	0	27,189
Redevelopment-City	17,000	0	0	0	0	17,000
Redevelopment - Housing	5,585,187	0	0	0	0	5,585,187
Housing Fund	2,509,766	0	0	0	(200,000)	2,309,766
CDBG	0	195,886	(15,788)	0	(180,000)	98

## 2025-26 BURDEN & OVERHEAD ALLOCATION

Page - 2

Overhead % charge rate =

16.65%

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital Outlay
<b>GENERAL FUND - OVERHEAD DEPARTMENTS:</b>								
Legislative	169,852	193,677	65,300	428,829	0	N/A	428,829	0
Administration	410,992	371,172	1,545,813	2,327,978	622,805	N/A	2,950,783	292,000
Planning	171,315	85,403	58,040	314,758	0	N/A	314,758	500,000
Engineering	180,123	89,782	72,725	342,630	0	N/A	342,630	0
<b>Subtotal</b>	<b>932,283</b>	<b>740,034</b>	<b>1,741,878</b>	<b>3,414,195</b>	<b>622,805</b>	<b>0</b>	<b>4,037,000</b>	<b>792,000</b>
<b>DEPARTMENTS EXEMPT FROM OVERHEAD CHARGES:</b>								
Abandon Vehicle	0	0	1,630	1,630	0	N/C	1,630	0
Senior Center	43,073	11,254	58,650	112,977	0	N/C	112,977	0
Museum	10,323	6,648	14,550	31,522	0	N/C	31,522	0
CDBG	1,141	447	14,200	15,788	0	N/C	15,788	0
<b>Subtotal</b>	<b>54,537</b>	<b>18,350</b>	<b>89,030</b>	<b>161,917</b>	<b>0</b>	<b>0</b>	<b>161,917</b>	<b>0</b>
<b>GENERAL FUND NON-EXEMPT DEPARTMENTS:</b>								
Building	242,803	122,428	69,450	434,681	0	72,383	507,064	0
Police	5,167,858	3,217,399	914,810	9,300,067	0	1,548,648	10,848,714	155,700
Parks	453,065	260,757	214,700	928,523	0	154,618	1,083,140	2,375,000
Recreation	199,884	82,504	168,850	451,237	0	75,140	526,378	0
Comm. Center	24,046	8,843	36,700	69,589	0	11,588	81,177	0
CNG Fueling Station	8,881	5,448	126,750	141,079	35,429	23,492	200,000	0
Almond Blossom	28,347	7,608	6,050	42,005	0	6,995	48,999	0
Stouffer Hall	6,841	1,314	2,450	10,605	0	1,766	12,371	0
Mistlin Park	181,097	98,964	166,050	446,111	0	74,286	520,397	0
Boesch Park	11,936	7,588	3,225	22,750	0	3,788	26,538	0
Lan Park	11,936	7,588	3,015	22,540	0	3,753	26,293	0
Successor Agency	149,905	70,532	8,800	229,236	0	38,172	267,409	0
Library	10,411	2,861	80,100	93,373	0	15,548	108,921	0
<b>Subtotal</b>	<b>6,497,010</b>	<b>3,893,834</b>	<b>1,800,950</b>	<b>12,191,795</b>	<b>35,429</b>	<b>2,030,178</b>	<b>14,257,402</b>	<b>2,530,700</b>
<b>NON-GENERAL FUND NON-EXEMPT DEPARTMENTS:</b>								
Water	591,169	358,282	1,816,816	2,766,267	913,444	460,639	4,140,350	53,500
Garbage	711,171	477,969	1,271,400	2,460,540	218,416	409,729	3,088,686	500,000
Sewer	365,159	192,862	726,440	1,284,462	708,877	213,889	2,207,227	53,500
Streets	250,215	132,743	144,975	527,933	0	87,911	615,844	27,000
Landscape Maint.	102,417	58,748	161,325	322,490	0	53,701	376,191	0
State Transit Assistance	500	74	4,856	5,430	0	904	6,334	0
Blossom Express	7,578	4,034	93,660	105,272	0	17,530	122,801	43,000
Redevelopment	0	0	0	0	0	0	1,134,150	0
Capital Projects	128,213	65,294	210,800	404,307	0	67,325	471,632	3,710,000
Dutch Meadows Maint. Dist.	1,070	603	9,061	10,734	0	1,787	12,521	0
Countrywoods Maint. Dist.	1,070	603	12,090	13,763	0	2,292	16,055	0
Farmland Maint. Dist.	1,070	603	5,930	7,603	0	1,266	8,869	0
Jacobs Landing Maint. Dist.	1,070	603	4,464	6,137	0	1,022	7,159	0
Carolina's Maint. Dist.	1,070	603	11,965	13,638	0	2,271	15,909	0
Main St. Maint. Dist.	26,671	13,180	5,895	45,746	0	7,618	53,364	0
Cornerstone Maint. Dist.	1,070	603	10,375	12,048	0	2,006	14,054	0
Boesch-Kingery Maint. Dist.	1,070	603	10,140	11,813	0	1,967	13,780	0
Vineyards Maint. Dist.	1,070	603	35,440	37,113	0	6,180	43,293	0
Alexandra Maint. Dist.	1,070	603	4,575	6,248	0	1,040	7,288	0
Ripon Lighting Dist.	30,710	10,247	228,910	269,866	0	44,938	314,805	0
<b>Subtotal</b>	<b>2,223,432</b>	<b>1,318,859</b>	<b>4,769,117</b>	<b>8,311,409</b>	<b>1,840,738</b>	<b>1,384,016</b>	<b>12,670,313</b>	<b>4,387,000</b>

## STAFFING ALLOCATION BY DEPARTMENT

Page - 3

Department	2024-25 Positions			2025-26 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	0	0	0
Associate Civil Engineer	0	0	0	1	0	1
Assistant Civil Engineer	0	0	0	0	0	0
Engineering Tech 3	0	0	0	0	0	0
Engineering Tech 2	1	0	1	1	0	1
Engineering Tech 1	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)	1	0	1	1	0	1
Dispatch Supervisor (New Position)	0	0	0	1	0	1
Dispatchers	13	0	13	13	0	13
CSO Supervisor (a)	1	0	1	1	0	1
CSO Officers	2	0	2	2	0	2
Administration Supervisor (b)	1	0	1	1	0	1
Shelter Helpers	0	2	2	0	2	2
IT Tech 3	0	0	0	0	0	0
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	45	3	48	46	3
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	25	8	33	25	8	33
Public Works / Building Secretary	0.5	1	1.5	0.5	1	1.5
	Sub-total	32.5	9	41.5	32.5	9
	<b>TOTAL</b>	<b>92</b>	<b>15</b>	<b>107</b>	<b>93</b>	<b>15</b>

Notes:

- Lead CSO re-classified to CSO Supervisor.
- Communications Supervisor/Records Clerk re-classified to Administration Supervisor.

## **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 **\$24,869,348**. The amount of the City's budget to the appropriations limit amounts to:

**\$9,670,691**

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 = 6.44 percent

Population Change = 0.28 percent

Factor for FY 2025-26:	1.0674
Last Year's Gann Limit:	\$23,298,996

<b>FY 2025-26 Gann Limit:</b>	<b>\$24,869,348</b>
-------------------------------	---------------------

# LEGISLATIVE DEPARTMENT

Page - 5

FUND-100 : DEPARTMENT-6110

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	Council Comp.	18,000	18,000	14,400
60000	General Salaries	148,352	139,895	143,400
60100	Over Time Salaries	0	0	0
61200	Holidays Paid Legislative	0	0	0
61250	Additional Compensation	3,500	3,500	3,475
62000	FICA	12,994	12,347	10,000
63600	Additional Retirement	4,896	4,617	4,800
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	11,790	12,152	12,600
64920	Health Insurance	134,059	127,925	128,852
64930	Dental Insurance	5,670	5,670	5,669
64940	Group Vision Insurance	1,055	1,055	1,050
64950	Group Life Insurance	431	404	400
64960	LTD	297	278	277
64970	Chiro	93	37	90
64980	LTC	142	91	113
65000	Retirement	22,253	20,984	21,930
<b>SUBTOTAL:</b>		<b>363,529</b>	<b>346,954</b>	<b>347,057</b>

## OPERATING EXPENSES

70000	General Operating Expenses	550	550	0
100-6160-60000	Fourth of July Fireworks	0	0	0
71930	Employment Insurance	0	0	0
72000	Office Supplies	500	1,500	200
73000	Subscriptions & Books	550	550	0
73500	Fees	0	0	0
74000	Memberships	8,200	8,000	8,155
75000	Postage	1,000	1,000	900
76200	Conference Expenses	1,000	0	705
76201	Conference - Barton	0	0	0
76202	Conference - Uecker	0	0	0
76203	Conference - de Graaf	0	0	0
76204	Conference - Restuccia	0	0	0
76205	Conference - Zuber	0	0	0
76300	Legal Advertising	2,000	2,000	832
76350	Local Advertising	1,500	1,500	400
77000	Prof. Service Legal	50,000	25,000	109,000
77040	Prof. Service Other	0	0	15,500
80000	Office Equipment Maintenance	0	0	0
89100	Municipal Election	0	40,000	0
<b>SUBTOTAL:</b>		<b>65,300</b>	<b>80,100</b>	<b>135,691</b>
<b>TOTAL:</b>		<b>428,829</b>	<b>427,054</b>	<b>482,748</b>

# ALMOND BLOSSOM FESTIVAL

Page - 6

FUND-100 : DEPARTMENT-6111

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	7,203	7,282	7,173
60100	Over Time Salaries	20,000	20,000	19,272
61000	Hourly	1,000	1,000	730
61100	Hourly OT	0	0	0
61250	Additional Compensation	144	146	0
62000	FICA	2,169	2,175	2,033
63600	Additional Retirement	198	240	173
64900	Workers Comp.	1,999	2,177	2,329
64920	Health Insurance	2,000	2,011	909
64930	Dental Insurance	87	85	44
64940	Vision Insurance	17	17	8
64950	Life Insurance	8	8	4
64960	LTD	18	21	9
64970	Chiro	4	2	2
64980	LTC	28	17	7
65000	Retirement	1,080	1,092	1,044
65500	Retirement - PERS	0	0	0
<b>SUBTOTAL:</b>		<b>35,955</b>	<b>36,272</b>	<b>33,737</b>

## OPERATING EXPENSES

68000	Uniforms	50	100	22
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76350	Advertising Promotional	0	0	0
79000	Utilities	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	6,000	2,500	6,142
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	600	0
89150	Refunds	0	0	0
<b>SUBTOTAL:</b>		<b>6,050</b>	<b>3,200</b>	<b>6,164</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>42,005</b>	<b>39,472</b>	<b>39,900</b>
89400	Overhead Charge	6,995	6,849	2,345
<b>TOTAL :</b>		<b>48,999</b>	<b>46,321</b>	<b>42,245</b>

# ADMINISTRATIVE DEPARTMENT

Page - 7

FUND-100 : DEPARTMENT-6120

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	342,492	336,867	316,000
60100	Over Time Salaries	3,000	3,000	1,000
61000	Hourly	62,000	60,000	61,900
61200	Holidays Paid	0	0	0
61250	Additional Compensation	3,500	4,500	2,922
62000	FICA	31,441	30,934	27,145
63500	Retirement, 403b Admin Fees	140,000	120,000	140,000
63550	125 Plan Administrative Fees	3,100	2,000	3,082
63600	Additional Retirement	10,581	10,082	9,360
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	28,880	30,774	30,600
64910	Unemployment Ins.	0	0	0
64920	Health Ins.	97,677	90,171	92,058
64930	Dental Ins.	4,210	4,226	4,320
64940	Group Vision Insurance	747	755	740
64950	Group Life Insurance	403	361	560
64960	LTD	870	824	865
64970	Chiro	179	173	190
64980	LTC	710	642	740
65000	Retirement	51,374	50,530	46,120
67000	Physical Exams	0	0	160
69100	Training	1,000	1,000	200
<b>SUBTOTAL:</b>		<b>782,165</b>	<b>746,840</b>	<b>737,962</b>

# ADMINISTRATIVE DEPARTMENT

Page - 8

FUND-100 : DEPARTMENT-6120

ACCT:	OPERATING EXPENSES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
69400	Booking Fees	0	0	0
70000	General Operating Expenses	2,000	2,000	1,600
71900	Liability Insurance	573,394	515,700	516,000
71910	Property Insurance	537,702	538,600	540,000
71920	General Insurance	11,682	9,473	9,500
71930	Employment Insurance	18,000	17,000	17,000
72000	Office Supplies	12,500	12,500	12,500
73000	Subscriptions & Books	500	500	250
73500	Fees	5,000	5,000	4,000
73600	Hazmat	65,000	62,000	62,250
73700	Fire Dept Fuel (a)	35,000	35,000	33,200
74000	Memberships & Dues	1,500	1,500	1,320
75000	Postage	6,500	1,500	6,300
76000	Telephone	9,000	7,800	8,400
76100	Auto Allowance	200	200	0
76200	Conference Expenses	1,500	1,500	30
76300	Advertising/Legal	300	300	0
76350	Advertising Promotional	3,000	2,000	3,420
77000	Professional Services Legal	3,500	30,000	35,700
77025	Professional Services Audit	38,110	37,000	37,000
77030	Professional Services Computer	7,725	7,000	15,000
77040	Professional Services Other	5,000	7,545	16,000
77900	Property Tax Collection Fee	36,000	36,000	29,000
79000	Utilities	59,000	53,000	56,900
80000	Office Equipment Maintenance	45,000	45,000	40,000
81000	Vehicle Maintenance	4,000	4,000	1,000
81500	Fuel	1,700	1,700	900
81501	CNG Fuel	300	300	300
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	800	350	610
82000	Equipment Maintenance	400	400	400
83000	Equipment & Tools	7,000	7,000	3,500
84000	System Maintenance	0	0	0
85000	Building Maintenance	30,000	30,000	25,000
85200	Janitor Supply	4,000	4,000	2,500
87000	Landscape Maintenance	500	500	400
89300	Donation Chamber	20,000	20,000	20,000
<b>SUBTOTAL:</b>		<b>1,545,813</b>	<b>1,496,368</b>	<b>1,499,980</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>2,327,978</b>	<b>2,243,208</b>	<b>2,237,942</b>
57050	Oper. Transfer to General Capital Fund	363,141	475,000	475,000
57050	Oper. Transfer to Parks Capital Fund	123,600	110,000	120,000
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	0	76,779	0
57050	Oper. Transfer to CalPERS Reserve	136,064	160,000	162,117
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
<b>TOTAL:</b>		<b>2,950,783</b>	<b>3,064,987</b>	<b>2,995,059</b>

# ADMINISTRATIVE DEPARTMENT

Page - 9

FUND-100 : DEPARTMENT-6120

	<b>CAPITAL OUTLAY</b>	<b>2025-26 BUDGETED</b>	<b>2024-25 BUDGETED</b>	<b>2024-25 ACTUAL</b>
90000	2024-25	0	0	462,500
	Misc. Landscape Rehab Projects (FY 22-23)	50,000	365,000	315,000
	Paint Exterior Trim at City Hall (24-25)	25,000	50,000	
	Roof Repairs at City Hall (24-25)	38,000	38,000	
	HVAC Duct Cleaning at City Hall (24-25)	65,000	60,000	
	Surveying System for Eng & PD (24-25)	32,000	32,000	
	Vehicle for Building Dept (24-25)	30,000	30,000	
	Virtualization Server	32,000	0	0
	Desktop Computers/Devices (up to 12 ea)	20,000	15,000	
	<b>SUBTOTAL <sup>b</sup>:</b>	<b>292,000</b>	<b>590,000</b>	<b>777,500</b>

Note(s):

- a. On Sept 18, 2007, the Ripon City Council approved the Ripon Consolidated Fire Department use of the City fueling station at Doak Blvd and to reimburse the City for actual cost of fuel used.
- b. Funded by the General Capital Fund - Department Funds.

# FUELING STATION

Page - 10

FUND-100 : DEPARTMENT-6124

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	8,413	7,821	3,100
60100	Over Time Salaries	100	100	0
61000	Hourly	200	200	0
61250	Additional Compensation	168	156	0
62000	FICA	679	633	300
63600	Additional Retirement	278	258	150
64900	Workers Comp.	617	625	350
64920	Health Insurance	2,440	2,104	1,200
64930	Dental Insurance	80	75	50
64940	Vision Insurance	18	17	10
64950	Life Insurance	11	9	6
64960	LTD	23	22	15
64970	Chiro	5	5	3
64980	LTC	35	22	12
65000	Retirement	1,262	1,173	500
<b>SUBTOTAL:</b>		<b>14,329</b>	<b>13,222</b>	<b>5,695</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	50	50	0
70000	General Operating	5,200	5,000	5,200
71930	Unemployment Insurance	0	0	0
72000	Office Supplies	0	0	0
73500	Fees	8,500	8,500	6,700
75000	Postage	0	0	0
76000	Telephone	2,500	2,500	2,200
79000	Utilities	105,000	100,000	100,700
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	1,000
83000	Equipment & Tools	0	0	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	0
87000	Landscape Maintenance	0	0	0
<b>SUBTOTAL:</b>		<b>126,750</b>	<b>121,550</b>	<b>115,800</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>141,079</b>	<b>134,772</b>	<b>121,495</b>
89400	Overhead Charge	23,492	23,386	24,500
57060	Oper. Transfer to Contingency Fund	35,429	36,842	49,005
<b>TOTAL :</b>		<b>200,000</b>	<b>195,000</b>	<b>195,000</b>

**FUELING STATION**

Page - 11

FUND-100 : DEPARTMENT-6124

CAPITAL OUTLAY		2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
90000	2024-25	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

# BUILDING DEPARTMENT

Page - 12

FUND-100 : DEPARTMENT-6210

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	189,023	179,673	180,150
60100	Over Time Salaries	0	0	0
61000	Hourly	50,000	50,000	45,000
61100	Hourly Over Time	0	0	0
61250	Additional Compensation	3,780	3,593	466
62000	FICA	18,574	17,845	15,900
63600	Additional Retirement	6,238	5,929	5,800
64900	Workers Comp.	16,940	17,676	17,500
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	48,226	44,320	41,850
64930	Dental Insurance	2,134	2,134	2,140
64940	Vision Insurance	380	380	381
64950	Life Insurance	188	166	167
64960	LTD	523	480	480
64970	Chiro	113	106	106
64980	LTC	257	164	215
65000	Retirement	28,353	26,951	26,400
67000	Physical Exams	0	0	0
69100	Training	500	500	700
<b>SUBTOTAL:</b>		<b>365,231</b>	<b>349,916</b>	<b>337,255</b>

# BUILDING DEPARTMENT

Page - 13

FUND-100 : DEPARTMENT-6210

ACCT:	OPERATING EXPENSES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
70000	Operating Expenses	100	100	0
71930	Unemployment Insurance	0	0	0
72000	Office Supplies	500	500	300
73000	Subscriptions & Books	1,500	1,500	0
73500	Fees	2,000	2,000	1,500
74000	Memberships & Dues	300	150	300
75000	Postage	1,500	1,000	1,200
76000	Telephone	4,300	4,000	4,100
76100	Auto Allowance	0	0	0
76200	Conference Expenses	0	500	0
76300	Prof. Service Legal Advert.	0	0	0
77000	Prof. Service Legal	0	0	0
77030	Prof. Service Computer	2,300	1,600	4,400
77040	Prof. Service Other	0	0	0
77050	Prof. Service Plan Check	10,000	50,000	10,000
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	34,700	3,000	500
81000	Vehicle Maintenance	1,000	1,000	500
81500	Fuel	0	82	0
81501	CNG Fuel	700	700	650
81900	Vehicle Insurance (2)	375	20	300
82000	Equipment Maintenance	25	25	200
83000	Equipment & Tools	100	50	75
85000	Building Maintenance	50	50	0
85200	Janitor Supply	0	0	0
88800	SMIP	10,000	10,000	10,000
<b>SUBTOTAL:</b>		<b>69,450</b>	<b>76,277</b>	<b>34,025</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>434,681</b>	<b>426,193</b>	<b>371,280</b>
89400	Overhead Charge	72,383	73,954	69,600
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>72,383</b>	<b>73,954</b>	<b>69,600</b>
<b>TOTAL:</b>		<b>507,064</b>	<b>500,147</b>	<b>440,880</b>
<b>CAPITAL OUTLAY (a)</b>				
90000	2024-25	0	0	0
<b>TOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

## PLANNING DEPARTMENT

Page - 14

FUND-100 : DEPARTMENT-6220

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	168,815	162,323	160,355
60100	Over Time Salaries	0	0	30
61000	Hourly	0	0	0
61250	Additional Compensation	2,500	2,500	2,329
62000	FICA	13,106	12,609	11,000
63600	Additional Retirement	5,571	5,357	4,500
64900	Workers Comp.	12,142	12,685	12,700
64920	Health Insurance	26,538	25,717	25,300
64930	Dental Insurance	1,110	1,110	1,105
64940	Vision Insurance	215	215	215
64950	Life Insurance	167	144	144
64960	LTD	351	338	332
64970	Chiro	0	0	0
64980	LTC	381	173	162
65000	Retirement	25,322	24,348	20,600
67000	Physical Exams	0	0	0
69100	Training	500	500	0
<b>SUBTOTAL:</b>		<b>256,718</b>	<b>248,019</b>	<b>238,773</b>

# PLANNING DEPARTMENT

Page - 15

FUND-100 : DEPARTMENT-6220

ACCT:	OPERATING EXPENSES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
70000	Operating Expenses	50	50	0
71930	Unemployment Insurance	0	0	0
72000	Office Supplies	100	50	50
73000	Subscriptions & Books	0	50	0
73500	Fees	150	3,100	150
74000	Memberships & Dues	0	0	0
75000	Postage	2,000	2,000	1,200
76000	Telephone	5,200	5,000	5,080
76100	Auto Allowance	120	120	0
76200	Conference Expenses	0	650	0
76300	Advertising/Legal	2,500	2,500	1,800
77000	Prof. Services Legal	25,000	25,000	30,000
77020	Prof. Services Planning	0	0	0
77023	LAFCO Operation Fees	6,500	6,500	6,500
77030	Prof. Services Computer	7,725	4,000	15,000
77040	Prof. Services Other	1,000	1,000	1,000
78000	Economic Development Activity	0	0	0
79000	Utilities	0	26	0
80000	Office Equipment Maintenance	6,000	1,300	500
81000	Vehicle Maintenance	100	100	50
81500	Fuel	1,000	1,000	400
81501	CNG Fuel	20	20	0
81900	Vehicle Insurance (1)	375	50	300
82000	Equipment Maintenance	50	50	50
83000	Equipment & Tools	50	50	0
85000	Building Maintenance	50	50	0
85200	Janitor Supply	50	50	0
<b>SUBTOTAL:</b>		<b>58,040</b>	<b>52,716</b>	<b>62,080</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>314,758</b>	<b>300,736</b>	<b>300,853</b>
89450	Oper. Transfer to Capital Fund	0	0	0
<b>TOTAL:</b>		<b>314,758</b>	<b>300,736</b>	<b>300,853</b>
<b>SPECIAL PROJECTS</b>				
90000	2024-25	0	0	131,261
	West Side Master Plan (FY 22-23)	500,000	130,000	
<b>SUBTOTAL:</b>		<b>500,000</b>	<b>130,000</b>	<b>131,261</b>

# ENGINEERING DEPARTMENT

Page - 16

FUND-100 : DEPARTMENT-6230

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	176,323	223,137	244,200
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	25
61200	Holidays Paid	0	0	0
61250	Additional Compensation	3,800	3,800	1,327
62000	FICA	13,779	17,361	17,045
63600	Additional Retirement	4,361	5,524	5,950
64900	Workers Comp.	12,766	17,465	18,900
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	30,249	38,536	42,350
64930	Dental Insurance	1,010	1,515	1,965
64940	Vision Insurance	238	325	450
64950	Life Insurance	180	198	220
64960	LTD	447	548	600
64970	Chiro	28	58	65
64980	LTC	274	292	300
65000	Retirement	26,448	33,471	34,400
67000	Physical Exams	0	0	20
69100	Training	0	0	1,500
<b>SUBTOTAL:</b>		<b>269,905</b>	<b>342,230</b>	<b>369,317</b>

# ENGINEERING DEPARTMENT

Page - 17

FUND-100 : DEPARTMENT-6230

ACCT:	OPERATING EXPENSES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
69100	Training	2,000	2,000	0
70000	Operating Expenses	100	3,500	50
71930	Unemployment Insurance	0	0	0
72000	Office Supplies	1,500	2,500	1,150
73000	Subscriptions & Books	200	100	200
73500	Fees	250	250	0
74000	Memberships & Dues	0	0	0
75000	Postage	1,500	2,500	1,200
76000	Telephone	7,700	7,500	7,400
76100	Auto Allowance	0	0	100
76200	Conference Expenses	0	500	0
76300	Advertising, Legal	8,000	3,500	8,000
76350	Advertising, Promo	0	0	0
77000	Prof. Services Legal	10,000	10,000	20,000
77010	Prof. Services Engineering	15,000	0	32,000
77030	Prof. Services Computer	6,550	3,400	12,700
77040	Prof. Services Other	10,000	10,000	35,000
79000	Utilities	200	63	150
80000	Office Equipment Maint.	3,500	3,500	4,000
81000	Vehicle Maintenance	1,000	1,000	500
81500	Fuel	1,300	840	1,100
81501	CNG Fuel	0	71	0
81900	Vehicle Insurance (2)	750	50	707
82000	Equipment Maintenance	100	100	50
83000	Equipment & Tools	3,000	3,000	8,500
84000	System Maintenance	0	0	0
85000	Building Maintenance	50	500	50
85200	Janitorial Supplies	25	25	25
<b>SUBTOTAL:</b>		<b>72,725</b>	<b>54,899</b>	<b>132,882</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>342,630</b>	<b>397,129</b>	<b>502,199</b>
89450	Oper. Transfer to Capital Fund	0	0	0
<b>TOTAL:</b>		<b>342,630</b>	<b>397,129</b>	<b>502,199</b>
<b>SPECIAL PROJECTS</b>				
90000	2024-25	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

**POLICE DEPARTMENT**

Page - 18

FUND-100 : DEPARTMENT-6310

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	4,516,234	4,138,083	3,883,080
60100	Over Time Salaries	300,000	340,000	400,000
61000	Hourly	44,000	44,000	42,800
61100	Hourly O.T.	200	200	0
61200	Holidays Paid	40,000	40,000	40,550
61250	Additional Compensation	160,000	76,000	161,428
62000	FICA	387,123	354,829	336,250
63600	Additional Retirement	31,144	33,124	23,100
64900	Workers Comp.	358,646	356,968	348,700
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	978,551	902,945	824,300
64930	Dental Insurance	41,808	39,876	37,500
64940	Vision Insurance	8,275	7,740	7,300
64950	Life Insurance	4,449	3,543	3,425
64960	LTD	12,813	11,550	11,000
64970	Chiro	1,806	1,623	1,540
64980	LTC	6,957	4,024	4,900
65000	Retirement (General)	240,467	211,901	195,000
65500	Retirement PERS	1,084,410	964,179	915,500
67000	Physical Exams	4,000	4,000	4,500
<b>SUBTOTAL:</b>		<b>8,220,883</b>	<b>7,534,584</b>	<b>7,240,873</b>

# POLICE DEPARTMENT

Page - 19

FUND-100 : DEPARTMENT-6310

ACCT:	OPERATING EXPENSES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
68000	Uniforms	43,000	43,000	42,000
69100	Training	50,000	85,000	49,840
69200	Police Academy Reimbursement	5,000	7,000	5,000
69300	Community Service NNO	8,600	6,500	8,572
69325	Community Service Voucher Program	1,500	1,000	1,500
69350	Community Service JPA	1,000	1,000	250
69410	DUI Alcohol Test	2,100	2,100	1,610
69450	Parking Citation Expense	13,000	13,000	4,000
70000	Operating Expenses	20,000	20,000	15,000
71930	Employment Insurance	0	0	0
72000	Office Supplies	19,000	15,000	19,000
73000	Subscriptions & Books	9,000	8,000	9,050
73500	Fees	3,500	3,500	3,200
74000	Memberships & Dues	2,000	2,000	1,600
75000	Postage	6,000	6,000	4,400
76000	Telephone	85,000	80,000	85,000
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	25,000	20,000	23,500
77030	Professional Services Computer	25,800	18,000	40,000
77035	Data Processing - County	20,000	20,000	20,400
77040	Professional Services Other	20,000	20,000	16,136
79000	Utilities	75,000	63,000	72,000
80000	Office Equipment Maintenance	83,300	90,000	176,500
81000	Vehicle Maintenance	60,000	60,000	55,000
81500	Fuel	100,000	100,000	75,000
81501	CNG Fuel	0	100	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (11)	15,500	18,000	14,506
82000	Equipment & Radio Maintenance	38,000	5,000	15,300
83000	Equipment & Tools	80,000	80,000	75,800
84000	System Maintenance	0	3,000	0
85000	Building Maintenance	20,000	20,000	31,000
85200	Janitorial Supplies	3,500	3,500	2,500
87000	Pistol Range Landscape Maintenance	250	250	0
88250	K-9	8,000	8,000	16,000
88300	SWAT Expenses	2,000	2,000	500
88400	Range Expenses	3,500	3,500	20,000
89160	Special Projects	0	0	0
<b>SUBTOTAL:</b>		<b>851,800</b>	<b>830,700</b>	<b>904,164</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>9,072,683</b>	<b>8,365,284</b>	<b>8,145,037</b>
89400	Overhead Charge	1,510,784	1,451,556	1,500,000
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>1,510,784</b>	<b>1,451,556</b>	<b>1,500,000</b>
<b>TOTAL:</b>		<b>10,583,467</b>	<b>9,816,840</b>	<b>9,645,037</b>

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	0	0	1,150
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	50
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	0	0	0
62000	FICA	0	0	90
63600	Additional Retirement	0	0	35
64900	Workers Comp.	0	0	100
64920	Health Insurance	0	0	400
64930	Dental Insurance	0	0	15
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	215
65500	Retirement PERS	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>2,062</b>

**OPERATING EXPENSES**

67000	Physical Exams	50	50	53
68000	Uniforms	500	1,000	500
69100	Training	0	1,000	0
69300	Community Services	0	0	0
70000	General Operating Expenses	250	250	50
71930	Employment Insurance	0	0	2
72000	Office Supplies	0	0	12
73500	Fees	0	0	27
76000	Telephone	150	150	100
76200	Conference Expenses	0	0	0
79000	Utilities	60	60	300
80000	Office Equip Maintenance	50	50	0
81000	Vehicle Maintenance	500	500	300
81500	Fuel	1,800	1,800	1,500
81501	CNG Fuel	350	21	300
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	50	1,350	32
82000	Equipment Maintenance	150	150	150
83000	Tools and Equipment	150	150	100
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	0	100
85200	Janitor Supplies	0	0	0
<b>SUBTOTAL:</b>		<b>4,060</b>	<b>6,531</b>	<b>3,525</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>4,060</b>	<b>6,531</b>	<b>5,587</b>
89400	Overhead Charge	676	1,133	1,100
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>676</b>	<b>1,133</b>	<b>1,100</b>
<b>TOTAL:</b>		<b>4,736</b>	<b>7,664</b>	<b>6,687</b>

**ANIMAL CONTROL**

FUND-108 : DEPARTMENT-7128

Page - 21

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	79,827	73,393	74,500
60100	Over Time Salaries	1,000	1,000	1,000
61000	Hourly	25,000	25,000	20,000
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	1,597	1,468	0
62000	FICA	8,218	7,716	6,900
63600	Additional Retirement	2,634	2,422	2,350
64900	Workers Comp.	7,613	7,762	7,580
64920	Health Insurance	24,949	22,985	23,800
64930	Dental Insurance	820	825	850
64940	Vision Insurance	186	187	190
64950	Life Insurance	110	98	100
64960	LTD	222	191	190
64970	Chiro	62	59	60
64980	LTC	162	110	110
65000	Retirement (General)	11,974	11,009	10,600
65500	Retirement PERS	0	0	0
<b>SUBTOTAL:</b>		<b>164,374</b>	<b>154,224</b>	<b>148,230</b>

**OPERATING EXPENSES**

67000	Physical Exams	0	0	10
68000	Uniforms	1,000	1,000	600
69100	Training	500	500	0
70000	General Operating Expenses	5,000	5,000	3,600
71930	Employment Insurance	0	0	0
72000	Office Supplies	100	100	0
73000	Subscription & Books	100	100	60
73500	Fees	500	500	400
74000	Membership	150	140	150
76000	Telephone	900	900	850
76200	Conference Expenses	0	0	0
76350	Advertise	0	0	0
79000	Utilities	8,000	8,000	6,000
80000	Office Equip Maintenance	0	0	0
81000	Vehicle Maintenance	500	500	200
81500	Fuel	1,600	1,600	800
81501	CNG Fuel	0	43	0
81900	Vehicle Insurance	400	350	375
82000	Equipment Maintenance	500	500	100
83000	Tools & Equipment	3,500	3,500	5,000
85000	Building Maintenance	7,000	7,000	7,000
85200	Janitorial Supplies	1,700	1,500	1,700
87000	Landscape Maintenance	1,000	1,000	0
88100	Animal Shelter Supplies	0	0	0
88200	Spay & Neuter	7,500	7,500	3,650
88250	Rabies/Misc.	2,500	2,500	1,600
<b>SUBTOTAL:</b>		<b>42,450</b>	<b>42,233</b>	<b>32,096</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>206,824</b>	<b>196,457</b>	<b>180,326</b>
89400	Overhead Charge	34,440	34,090	30,500
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>34,440</b>	<b>34,090</b>	<b>30,500</b>
<b>TOTAL:</b>		<b>241,264</b>	<b>230,547</b>	<b>210,826</b>

## CADET

Page - 22

FUND-104 : DEPARTMENT-6324

ACCT:	OPERATING EXPENSES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
68000	Uniforms	1,500	1,500	700
70000	General Operating Expenses	15,000	15,000	14,400
83000	Tools & Equipt	0	0	0
	<b>SUBTOTAL:</b>	<b>16,500</b>	<b>16,500</b>	<b>15,100</b>
89400	Overhead Charge	2,748	2,863	100
89450	Oper. Transfer to Capital Fund	0	0	0
	<b>SUBTOTAL:</b>	<b>2,748</b>	<b>2,863</b>	<b>100</b>
	<b>TOTAL:</b>	<b>19,248</b>	<b>19,363</b>	<b>15,200</b>

## POLICE DEPARTMENT TOTALS

	Salaries & Burden	8,385,257	7,688,808	7,391,165
	Operating	914,810	895,964	954,885
89400	Overhead Charge	1,548,648	1,489,642	1,531,700
89450	Oper. Transfer to Capital Fund	0	0	0
	<b>TOTAL :</b>	<b>10,848,714</b>	<b>10,074,414</b>	<b>9,877,750</b>

## ACCT: CAPITAL OUTLAY (a)

90000	2024-25	0	0	596,621
	Portable Radios - 5 ea	32,500	0	
	Vehicle Radios - 2 ea	15,000	0	
	Police Vehicle Cradle Point Modem - 6 ea	7,200	0	
	MESH Camera Site Upgrades - 10 ea	50,000	0	
	LPR Camera Site Upgrades - 4 ea	38,000	0	
	Rifle Rated Shield - 1 ea	13,000	0	
	<b>TOTAL:</b>	<b>155,700</b>	<b>0</b>	<b>596,621</b>

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

# ABANDONED VEHICLE ABATEMENT

Page - 23

FUND-105 : DEPARTMENT-6325

ACCT:	OPERATING EXPENSES	2025-26	2024-25	2024-25
		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
<b>SUBTOTAL:</b>		<b>1,630</b>	<b>1,630</b>	<b>0</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>1,630</b>	<b>1,630</b>	<b>0</b>

**PARKS**

Page - 24

FUND-100 : DEPARTMENT-8100

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	425,365	389,297	424,000
60100	Over Time Salaries	200	200	100
61000	Hourly	25,000	40,000	21,800
61100	Hourly Overtime	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	2,500	2,500	592
62000	FICA	34,659	33,048	31,100
63600	Additional Retirement	5,647	8,461	5,360
64900	Workers Comp.	31,933	33,055	34,000
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	114,007	137,012	136,400
64930	Dental Insurance	5,843	5,770	6,575
64940	Vision Insurance	1,108	1,099	1,233
64950	Life Insurance	558	477	515
64960	LTD	1,140	1,052	1,066
64970	Chiro	177	145	185
64980	LTC	1,581	779	966
65000	Retirement	63,805	58,394	50,100
67000	Physical Exams	300	300	350
<b>SUBTOTAL:</b>		<b>713,823</b>	<b>711,589</b>	<b>714,342</b>

**OPERATING EXPENSES**

68000	Uniforms	2,000	2,000	1,700
69100	Public Works Training	1,500	1,000	1,500
70000	Operating Expenses	1,000	1,000	500
71930	Employment Insurance	0	0	0
72000	Office Supplies	100	100	100
73000	Subscription and Books	0	0	0
73500	Fees	800	800	500
74000	Membership/Dues	0	120	0
75000	Postage	0	0	0
76000	Telephone	4,500	4,000	4,161
76200	Conference Expenses	0	50	0
76300	Advertise Legal	0	700	0
77000	Prof Service Legal	0	0	0
77010	Prof Service Eng	0	0	25,000
77030	Prof Service Computer	0	0	0
79000	Utilities	65,000	59,000	61,785
80000	Off Equipment Maintenance	3,000	2,000	2,850
81000	Vehicle Maintenance	10,000	10,000	9,000
81500	Fuel	30,000	30,000	28,700
81501	CNG Fuel	4,000	4,000	3,900
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	5,800	2,100	5,531
82000	Equipment Maintenance	25,000	25,000	30,000
83000	Equipment & Tools	6,000	6,000	6,000
84000	System Maintenance	0	1,000	0
85000	Building Maintenance	10,000	10,000	7,350
85200	Janitorial Supplies	5,000	5,000	3,900
87000	Landscape Maintenance	40,000	40,000	65,000
87100	Graffiti	1,000	1,000	1,000
<b>SUBTOTAL:</b>		<b>214,700</b>	<b>204,870</b>	<b>257,477</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>928,523</b>	<b>916,459</b>	<b>971,819</b>
89400	Overhead Charge	154,618	159,025	160,000
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL :</b>		<b>154,618</b>	<b>159,025</b>	<b>160,000</b>
<b>TOTAL:</b>		<b>1,083,140</b>	<b>1,075,484</b>	<b>1,131,819</b>

## PARKS

Page - 25

FUND-100 : DEPARTMENT-8100

ACCT:	CAPITAL OUTLAY (a)	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
90000	2024-25	0	0	86,571
	4 Foot Mower (24-25)	26,000	26,000	
	6 Foot All Terrain Mower	60,000	0	
	Paint Gazebo at Mistlin SP (24-25)	22,000	15,000	
	Baseball Cage Net at Mistlin SP (24-25)	50,000	50,000	
	Exterior Paint at Comm. Ctr. (24-25)	35,000	55,000	
	Small Hall Roof at Comm. Ctr. (24-25)	75,000	70,000	
	Parking Lot & Fields at Comm. Ctr. (24-25)	2,000,000	2,000,000	
	Gator 4x2	17,000	0	
	Tractor - 50 hp	40,000	0	
	Fertilizer Spreader	3,000	0	
	Frame & Door at Library	15,000	0	
	Replace Kitchen Roof at Comm. Ctr.	32,000	0	
<b>SUBTOTAL:</b>		<b>2,375,000</b>	<b>2,216,000</b>	<b>86,571</b>

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

**STOUFFER HALL**

Page - 26

FUND-100 : DEPARTMENT-8126

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	824	792	930
60100	Over Time Salaries	0	0	0
61000	Hourly	6,000	6,000	6,500
61250	Additional Compensation	16	16	0
62000	FICA	523	521	550
63600	Additional Retirement	27	26	20
64900	Workers Comp.	484	523	620
64920	Health Insurance	146	141	175
64930	Dental Insurance	5	5	10
64940	Vision Insurance	1	1	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	0	0	0
64980	LTC	2	2	1
65000	Retirement	124	119	85
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>8,155</b>	<b>8,149</b>	<b>8,896</b>

**OPERATING EXPENSES**

68000	Uniforms	0	0	0
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
79000	Utilities	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81501	CNG Fuel	0	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	50	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	1,000	1,000	30
85200	Janitorial Supplies	600	600	300
87000	Landscape Maintenance	0	0	0
89150	Refunds	800	800	0
<b>SUBTOTAL:</b>		<b>2,450</b>	<b>2,450</b>	<b>330</b>

**SUBTOTAL SALARY & OPERATING:** **10,605** **10,599** **9,226**

89400	Overhead Charge	1,766	1,839	1,500
<b>TOTAL :</b>		<b>12,371</b>	<b>12,438</b>	<b>10,726</b>

# MISTLIN SPORTS PARK

Page - 27

FUND-100 : DEPARTMENT-8135

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	153,897	158,750	145,200
60100	Over Time Salaries	200	200	200
61000	Hourly	25,000	15,000	24,300
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,000	2,000	317
62000	FICA	13,854	13,460	12,350
63600	Additional Retirement	4,416	5,017	4,700
64900	Workers Comp.	12,693	13,387	11,060
64920	Health Insurance	41,780	30,486	39,100
64930	Dental Insurance	1,743	1,171	1,840
64940	Vision Insurance	344	270	375
64950	Life Insurance	192	137	215
64960	LTD	411	442	440
64970	Chiro	34	58	50
64980	LTC	413	383	403
65000	Retirement	23,085	23,813	18,400
67000	Physical Exams	0	0	20
<b>SUBTOTAL:</b>		<b>280,061</b>	<b>264,575</b>	<b>258,970</b>

## OPERATING EXPENSES

68000	Uniforms	950	950	650
69100	Public Works Training	0	0	0
70000	Operating Expenses	1,000	1,000	810
71930	Employment Insurance	0	0	0
72000	Office Supplies	0	0	0
73500	Fees	1,000	1,000	650
75000	Postage	0	0	0
76000	Telephone	1,500	1,500	1,060
79000	Utilities	110,000	97,000	104,400
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	1,500	1,500	550
81500	Fuel	5,000	10,000	3,050
81501	CNG Fuel	350	350	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	250	250	57
82000	Equipment Maintenance	3,500	3,500	600
83000	Equipment & Tools	2,500	2,500	250
84000	System Maintenance	0	0	0
85000	Building Maintenance	10,000	10,000	5,467
85200	Janitorial Supplies	3,500	3,500	400
87000	Landscape Maintenance	25,000	25,000	17,900
87100	Graffiti	0	0	0
89030	Street Signs	0	0	0
<b>SUBTOTAL:</b>		<b>166,050</b>	<b>158,050</b>	<b>135,844</b>

## SUBTOTAL SALARY & OPERATING:

	<b>446,111</b>	<b>422,625</b>	<b>394,814</b>
89400	Overhead Charge	74,286	73,334
<b>TOTAL:</b>		<b>520,397</b>	<b>495,959</b>
			<b>464,814</b>

# LAN PARK

Page - 28

FUND-100 : DEPARTMENT-8137

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	11,604	10,858	7,200
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	0
61250	Additional Compensation	232	217	0
62000	FICA	913	855	600
63600	Additional Retirement	96	82	80
64900	Workers Comp.	829	843	450
64920	Health Insurance	3,725	3,427	2,400
64930	Dental Insurance	156	156	90
64940	Vision Insurance	29	29	21
64950	Life Insurance	17	15	11
64960	LTD	31	29	22
64970	Chiro	9	8	6
64980	LTC	42	16	17
65000	Retirement	1,741	1,629	1,200
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>19,525</b>	<b>18,265</b>	<b>12,098</b>

## OPERATING EXPENSES

68000	Uniforms	0	0	0
70000	General Operating Expenses	25	25	0
71930	Employment Insurance	0	0	0
72000	Office Supplies	0	20	0
73500	Fees	0	20	0
76000	Telephone	50	50	0
79000	Utilities	50	50	0
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	150	150	50
81500	Fuel	500	300	420
81501	CNG Fuel	0	60	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	0	30	0
82000	Equipment Maintenance	150	150	25
83000	Equipment & Tools	90	90	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	20	0
85200	Janitor Supply	0	20	0
87000	Landscape Maintenance	2,000	2,000	600
<b>SUBTOTAL:</b>		<b>3,015</b>	<b>2,985</b>	<b>1,096</b>

**SUBTOTAL SALARY & OPERATING:** **22,540** **21,250** **13,193**

89400	Overhead Charge	3,753	3,687	2,700
<b>TOTAL :</b>		<b>26,293</b>	<b>24,938</b>	<b>15,893</b>

# BOESCH KINGERY PARK

Page - 29

FUND-100 : DEPARTMENT-8138

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	11,604	10,858	7,800
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	50
61250	Additional Compensation	232	217	0
62000	FICA	913	855	600
63600	Additional Retirement	96	82	60
64900	Workers Comp.	829	843	483
64920	Health Insurance	3,725	3,427	2,624
64930	Dental Insurance	156	156	139
64940	Vision Insurance	29	29	24
64950	Life Insurance	17	15	13
64960	LTD	31	29	24
64970	Chiro	9	8	7
64980	LTC	42	16	19
65000	Retirement	1,741	1,629	1,200
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>19,525</b>	<b>18,265</b>	<b>13,044</b>

## OPERATING EXPENSES

68000	Uniforms	0	0	0
70000	General Operating	25	30	0
71930	Employment Insurance	0	0	0
72000	Office Supplies	0	20	0
73500	Fees	0	25	0
75000	Postage	0	0	0
76000	Telephone	50	50	0
79000	Utilities	50	50	0
80000	Office Equip Maintenance	0	20	0
81000	Vehicle Maintenance	150	50	50
81500	Fuel	700	200	650
81501	CNG Fuel	0	60	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	0	30	0
82000	Equipment Maintenance	150	150	50
83000	Equipment & Tools	100	100	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	20	0
85200	Janitor Supply	0	20	0
87000	Landscape Maintenance	2,000	5,000	900
<b>SUBTOTAL:</b>		<b>3,225</b>	<b>5,825</b>	<b>1,650</b>

**SUBTOTAL SALARY & OPERATING:** **22,750** **24,090** **14,694**

89400	Overhead Charge	3,788	4,180	2,900
<b>TOTAL :</b>		<b>26,538</b>	<b>28,271</b>	<b>17,594</b>

# SENIOR CITIZEN CENTER

FUND-100 : DEPARTMENT-8300

Page - 30

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	Salaries	10,365	9,896	5,600
61000	Hourly	32,500	30,000	32,500
61250	Additional Compensation	207	198	0
62000	FICA	3,295	3,067	2,600
63600	Additional Retirement	342	327	275
64900	Workers Comp.	3,038	3,070	2,750
64910	Unemployment	0	0	0
64920	Health Insurance	2,823	2,630	2,200
64930	Dental Insurance	97	94	80
64940	Vision Insurance	21	21	20
64950	Life Insurance	12	13	12
64960	LTD	24	28	28
64970	Chiro	7	7	7
64980	LTC	40	37	40
65000	Retirement	1,555	1,484	750
<b>SUBTOTAL:</b>		<b>54,327</b>	<b>50,872</b>	<b>46,863</b>
<b>OPERATING EXPENSES</b>				
70000	Operating Expenses	0	750	0
71930	Employment Insurance	0	0	0
72000	Office Supplies	1,500	2,000	850
73000	Subscription & Books	250	200	216
74000	Membership & Dues	50	300	15
75000	Postage	0	500	0
76000	Telephone	2,200	2,200	2,180
76100	Auto Allowance	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	36,000	35,000	34,500
80000	Office Equipment Maintenance	1,500	2,000	1,300
82000	Equip Maintenance	0	0	0
83000	Tools & Equipment	0	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	15,000	15,000	20,000
85200	Janitorial Supplies	1,700	1,700	650
87000	Landscape Maint.	450	450	50
<b>SUBTOTAL:</b>		<b>58,650</b>	<b>60,150</b>	<b>59,761</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>112,977</b>	<b>111,022</b>	<b>106,624</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>112,977</b>	<b>111,022</b>	<b>106,624</b>
<b>CAPITAL OUTLAY (a)</b>				
90000	2024-25	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

**MUSEUM**

Page - 31

FUND-100 : DEPARTMENT-8400

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	Salaries	9,631	6,784	8,551
60100	Salaries Overtime	0	0	0
61000	Hourly	500	500	0
61250	Additional Compensation	193	136	0
62000	FICA	790	568	652
63600	Additional Retirement	292	224	268
64900	Workers Comp.	718	561	670
64920	Health Insurance	3,176	2,208	2,456
64930	Dental Insurance	117	83	111
64940	Vision Insurance	24	18	22
64950	Life Insurance	13	9	11
64960	LTD	27	19	24
64970	Chiro	7	5	6
64980	LTC	40	24	31
65000	Retirement	1,445	1,018	1,240
<b>SUBTOTAL:</b>		<b>16,972</b>	<b>12,156</b>	<b>14,043</b>
<b>OPERATING EXPENSES</b>				
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76000	Telephone	1,000	0	780
79000	Utilities	11,000	9,500	9,800
82000	Equipment Maintenance	0	0	0
85000	Building Maintenance	2,000	1,500	2,000
85200	Janitorial Supplies	50	50	0
87000	Landscape Maintenance	500	50	800
<b>SUBTOTAL:</b>		<b>14,550</b>	<b>11,100</b>	<b>13,380</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>31,522</b>	<b>23,256</b>	<b>27,423</b>

# LIBRARY DEPARTMENT

Page - 32

FUND-100 : DEPARTMENT-8500

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	Salaries	2,854	3,048	1,900
60100	Salaries - Overtime	0	0	0
61000	Hourly	7,500	7,500	7,300
61250	Additional Compensation	57	61	0
62000	FICA	796	812	700
63600	Additional Retirement	69	101	51
64900	Workers Comp.	734	812	750
64920	Health Insurance	771	893	350
64930	Dental Insurance	34	36	20
64940	Vision Insurance	6	7	5
64950	Life Insurance	3	2	1
64960	LTD	8	9	5
64970	Chiro	1	1	1
64980	LTC	11	8	5
65000	Retirement	428	457	250
<b>SUBTOTAL:</b>		<b>13,273</b>	<b>13,748</b>	<b>11,337</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	22,200	22,200	22,200
70000	Matching Book & Materials (see note a)	0	0	0
70000	Extra Days & Hours	0	0	0
71930	Employment Insurance	0	0	0
73000	Subscriptions & Books	0	0	0
76000	Telephone	3,000	3,000	2,400
79000	Utilities	47,000	40,000	45,000
80000	Office Equipment Maintenance	850	850	0
82000	Equipment Maintenance	0	100	0
83000	Tools & Equipment	50	50	0
85000	Building Maintenance	4,500	4,500	4,000
85200	Janitorial Supplies	2,000	2,000	800
87000	Landscape Maintenance	500	1,500	0
<b>SUBTOTAL:</b>		<b>80,100</b>	<b>74,200</b>	<b>74,400</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>93,373</b>	<b>87,948</b>	<b>85,737</b>
89400	Overhead Charge	15,548	15,261	14,000
<b>TOTAL:</b>		<b>108,921</b>	<b>103,209</b>	<b>99,737</b>
<b>CAPITAL OUTLAY (b)</b>				
90000	2024-25	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

b. Funded by the Parks & Recreation Capital Fund.

# COMMUNITY CENTER

Page - 33

FUND-150 : DEPARTMENT-6150

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	11,614	17,235	10,000
60100	Over Time Salaries	200	200	300
61000	Hourly	12,000	11,000	12,000
61250	Additional Compensation	232	345	0
62000	FICA	1,840	2,202	1,500
63600	Additional Retirement	383	569	260
64900	Workers Comp.	1,688	2,188	1,700
64920	Health Insurance	2,984	4,227	1,800
64930	Dental Insurance	102	150	60
64940	Vision Insurance	23	34	15
64950	Life Insurance	13	20	8
64960	LTD	26	49	25
64970	Chiro	7	10	6
64980	LTC	36	58	25
65000	Retirement	1,742	2,585	1,300
<b>SUBTOTAL:</b>		<b>32,889</b>	<b>40,874</b>	<b>28,999</b>

## OPERATING EXPENSES

68000	Uniforms	100	250	75
70000	General Operating Expenses	0	0	0
71930	Community Center Insurance	1,000	1,000	50
76000	Telephone	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	22,500	20,000	21,500
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	100	600	0
83000	Equipment & Tools	0	100	0
85000	Building Maintenance	6,500	6,500	7,000
85200	Janitorial Supplies	3,500	3,000	3,200
87000	Landscape Maintenance	0	0	0
89150	Refunds	3,000	3,000	900
<b>SUBTOTAL:</b>		<b>36,700</b>	<b>34,450</b>	<b>32,725</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>69,589</b>	<b>75,324</b>	<b>61,724</b>
89400	Overhead Charge	11,588	13,070	10,100
<b>TOTAL :</b>		<b>81,177</b>	<b>88,394</b>	<b>71,824</b>

**RECREATION**

Page - 34

FUND-300 : DEPARTMENT-8200

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	150,866	148,985	145,000
60100	Salary Overtime	0	0	100
61000	Hourly	46,000	46,000	47,500
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	3,017	2,980	0
62000	FICA	14,991	14,847	14,500
63600	Additional Retirement	4,979	4,917	4,550
64900	Workers Comp.	13,952	15,006	15,300
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	24,271	31,217	27,300
64930	Dental Insurance	787	1,465	1,593
64940	Vision Insurance	179	261	273
64950	Life Insurance	188	168	173
64960	LTD	382	381	383
64970	Chiro	1	5	3
64980	LTC	143	130	157
65000	Retirement	22,630	22,348	20,800
<b>SUBTOTAL:</b>		<b>282,387</b>	<b>288,710</b>	<b>277,632</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	0	0	0
70000	Operating Expenses	85,000	80,000	85,000
71930	Employment Insurance	0	0	0
72000	Office Supplies	0	0	0
73500	Fees	11,000	10,000	11,000
74000	Membership / Dues	600	500	555
76000	Telephone	3,000	3,000	2,500
76200	Conference Expenses	0	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	3,000
79000	Utilities	17,000	16,000	16,000
80000	Office Equip Maintenance	400	350	400
81000	Vehicle Maintenance	150	150	70
81500	Fuel	1,500	1,500	850
81501	CNG Fuel	0	65	0
81900	Vehicle Insurance (1)	400	400	328
82000	Equipment Maintenance	500	500	100
83000	Tools & Equipment	500	500	300
85000	Building Maintenance	100	100	0
85200	Janitorial Supplies	0	0	0
87500	Swimming Pool	45,000	45,000	44,875
87600	Movie Night	1,300	1,300	1,000
89150	Refunds	900	900	0
<b>SUBTOTAL:</b>		<b>168,850</b>	<b>162,565</b>	<b>165,978</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>451,237</b>	<b>451,275</b>	<b>443,610</b>
89400	Overhead Charge	75,140	78,306	75,000
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL :</b>		<b>75,140</b>	<b>78,306</b>	<b>75,000</b>
<b>TOTAL:</b>		<b>526,378</b>	<b>529,580</b>	<b>518,610</b>
<b>CAPITAL OUTLAY</b>				
90000	2024-25	0	0	119,402
<b>SUBTOTAL <sup>a</sup>:</b>		<b>0</b>	<b>0</b>	<b>119,402</b>

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

# SUCCESSOR AGENCY

Page - 35

FUND-100 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	146,355	139,075	140,000
60100	Over Time Salaries	0	0	20
61000	Hourly	0	0	0
61250	Additional Compensation	3,550	3,550	3,115
62000	FICA	11,468	10,911	9,050
63600	Additional Retirement	4,830	4,589	4,300
64900	Workers Comp.	10,373	10,703	11,100
64920	Health Insurance	20,306	19,677	20,500
64930	Dental Insurance	817	817	820
64940	Vision Insurance	161	161	160
64950	Life Insurance	134	116	118
64960	LTD	277	268	270
64970	Chiro	0	0	0
64980	LTC	214	109	97
65000	Retirement	21,953	20,861	19,500
<b>SUBTOTAL:</b>		<b>220,436</b>	<b>210,838</b>	<b>209,051</b>

## OPERATING EXPENSES

70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
72000	Office Supplies	0	0	0
75000	Postage	0	0	0
76000	Telephone	0	0	0
76100	Auto Allowance	0	0	0
76300	Advertising/Legal	500	500	0
77000	Prof. Services Legal	4,000	4,000	0
77020	Prof. Services Planning	0	0	0
77025	Prof. Services Audit	3,200	3,000	3,200
77030	Prof. Services Computer	0	0	0
77040	Prof. Services Other	1,100	1,100	0
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	0	0	0
<b>SUBTOTAL:</b>		<b>8,800</b>	<b>8,600</b>	<b>3,200</b>

**SUBTOTAL SALARY & OPERATING:** **229,236** **219,438** **212,251**

89400	Overhead Charge	38,172	38,077	33,000
<b>TOTAL:</b>		<b>267,409</b>	<b>257,516</b>	<b>245,251</b>

## BUDGET SUMMARY

Page - 36

### GENERAL FUND

GENERAL FUND OPERATING	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
Total Salaries	7,482,689	7,031,236	6,884,688
Total Burden	4,651,771	4,379,066	4,171,547
Total Operational Costs	3,617,658	3,507,949	3,687,349
Total Salary & Operations	15,752,118	14,918,252	14,743,584
Total Overhead Costs	2,030,178	1,980,611	1,997,345
Total Capital Outlay	3,322,700	2,936,000	1,711,355
<b>TOTAL OPERATING BUDGET:</b>	<b>21,104,996</b>	<b>19,834,863</b>	<b>18,452,284</b>
Total Oper. Transfer	658,234	858,621	806,122

# WATER DEPARTMENT

Page - 37

FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	560,669	506,038	561,000
60100	Over Time Salaries	12,000	12,000	15,000
61000	Hourly	10,000	10,000	10,800
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	8,500	8,500	9,863
62000	FICA	45,224	41,045	44,700
63600	Additional Retirement	16,388	15,756	17,289
64900	Workers Comp.	41,295	40,638	47,300
64920	Health Insurance	159,282	142,817	151,690
64930	Dental Insurance	6,831	6,622	7,316
64940	Vision Insurance	1,254	1,250	1,330
64950	Life Insurance	698	582	667
64960	LTD	1,528	1,313	1,650
64970	Chiro	256	254	265
64980	LTC	1,274	904	1,200
65000	Retirement	84,100	75,906	84,483
67000	Physical Exams	150	150	151
<b>SUBTOTAL:</b>		<b>949,451</b>	<b>863,775</b>	<b>954,704</b>

# WATER DEPARTMENT

Page - 38

FUND-110 : DEPARTMENT-7100

ACCT:	OPERATING EXPENSES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
68000	Uniforms	2,100	2,700	2,020
69100	Training	700	600	660
70000	General Operating Expenses	1,500	1,800	1,214
71930	Employment Insurance	0	0	0
72000	Office Supplies	11,000	11,000	10,325
73000	Subscriptions & Books	0	50	0
73500	State Fees	46,000	45,000	45,754
74000	Memberships & Dues	1,000	1,000	350
75000	Postage	14,000	13,000	13,500
76000	Telephone	6,500	6,500	6,000
76100	Auto Allowance	0	0	0
76200	Conference Expenses	0	1,000	0
76300	Advertise	0	500	0
77000	Professional Services Legal	10,000	5,000	14,000
77010	Professional Services Eng.	20,000	20,000	15,000
77025	Professional Services Audit	5,000	5,000	4,800
77030	Professional Services Computer	0	250	0
77040	Professional Services Other	10,000	10,000	17,000
77060	Prof. Services Water Analysis	30,000	30,000	46,500
79000	Utilities	375,000	360,000	358,000
79001	Utilities Non Potable	20,000	20,000	18,200
79100	Meter Cellular Service	60,000	60,000	57,752
79500	Water Purchase from SSJID	172,117	85,000	152,400
79600	SSJGSA Share	30,000	25,000	29,560
80000	Office Equipment Maintenance	7,000	7,000	5,700
81000	Vehicle Maintenance	5,000	10,000	2,800
81500	Fuel	25,000	30,000	20,000
81501	CNG Fuel	500	500	0
81900	Vehicle Insurance (2)	12,000	9,000	11,144
82000	Equipment Maintenance	6,000	6,000	5,200
83000	Equipment & Tools	8,000	8,000	3,200
84000	System Maintenance	160,000	140,000	160,000
85000	Building Maintenance	2,000	1,500	7,160
85200	Janitorial Supply	100	100	80
85500	Generator Rental	0	0	0
87000	Landscape Maint.	1,000	1,000	1,027
89000	Street Maint.	0	0	0
89150	Refunds	0	0	3,000
89150	Water Conservation Rebate	0	0	0
29007/8	Bond Payment - Principal	610,000	590,000	590,000
89360	Bond Payment - Interest	165,299	188,744	188,744
<b>SUBTOTAL:</b>		<b>1,816,816</b>	<b>1,695,244</b>	<b>1,791,089</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>2,766,267</b>	<b>2,559,019</b>	<b>2,745,794</b>

## WATER DEPARTMENT

Page - 39

FUND-110 : DEPARTMENT-7100

ACCT:		2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
89400	Overhead Charge	460,639	444,045	453,920
89450	Oper. Transfer to Capital Fund	913,444	940,937	765,673
	<b>SUBTOTAL :</b>	<b>1,374,083</b>	<b>1,384,981</b>	<b>1,219,593</b>
	<b>TOTAL:</b>	<b>4,140,350</b>	<b>3,944,000</b>	<b>3,965,387</b>
	<b>CAPITAL OUTLAY (a)</b>			
90000	2024-25	0	0	0
	Truck - Standard Service Body <sup>b</sup>	32,500		
	Gator 4x2 <sup>b</sup>	8,500		
	Scissor Lift - 31 ft <sup>b</sup>	12,500		
	<b>SUBTOTAL:</b>	<b>53,500</b>	<b>0</b>	<b>0</b>

a. Funded by the Enterprise Capital Fund - Water.

b. Cost split with Sewer Department.

## GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

Page - 40

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	686,571	645,579	661,063
60100	Over Time Salaries	600	600	1,880
61000	Hourly	20,000	20,000	25,050
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	4,000	4,000	2,970
62000	FICA	54,405	51,269	51,611
63600	Additional Retirement	18,474	19,950	17,380
64900	Workers Comp.	50,119	51,270	59,000
64920	Health Insurance	234,142	200,574	209,150
64930	Dental Insurance	10,427	9,218	8,700
64940	Vision Insurance	2,029	1,869	1,645
64950	Life Insurance	872	693	783
64960	LTD	1,936	1,765	1,810
64970	Chiro	246	266	240
64980	LTC	1,834	1,233	1,400
65000	Retirement	102,986	96,837	90,000
67000	Physical Exams	500	500	1,100
<b>SUBTOTAL:</b>		<b>1,189,140</b>	<b>1,105,622</b>	<b>1,133,782</b>

### OPERATING EXPENSES

68000	Uniforms	3,000	4,000	2,740
69100	Training	700	0	700
70000	General Operating Expenses	4,500	4,500	4,040
71930	Employment Insurance	0	0	0
72000	Office Supplies	6,500	5,500	6,320
73000	Subscriptions	0	0	0
73500	Fees	3,000	3,000	2,300
74000	Membership Dues/Fees	0	0	0
75000	Postage	16,500	12,000	16,350
76000	Telephone	8,000	5,200	7,750
76200	Conference Expenses	0	200	0
76300	Advertising/Legal	200	200	0
76350	Advertising/Promotional	0	200	0
77000	Professional Services Legal	0	0	325
77025	Professional Services Audit	3,000	3,000	3,000
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	10,000	10,000	850
77070	Regulatory Compliance	6,500	6,500	0
78000	Disposal Fee	898,000	882,000	856,000
79000	Utilities	10,000	10,000	17,900
80000	Office Equipment Maintenance	6,000	6,000	5,700
81000	Vehicle Maintenance	75,000	75,000	111,500
81500	Fuel	25,000	30,000	20,200
81501	CNG Fuel	110,000	100,000	104,420
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance - Truck	59,000	55,000	55,979
82000	Equipment Maintenance	12,000	12,000	15,991
83000	Equipment & Tools	6,000	6,000	6,421
84000	System Maintenance	5,000	5,000	0
85000	Building Maintenance	3,000	3,000	6,955
85200	Janitorial Supply	500	500	250
87000	Landscape Maintenance	0	0	0
89150	Refunds	0	0	3,000
<b>SUBTOTAL:</b>		<b>1,271,400</b>	<b>1,238,800</b>	<b>1,248,691</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>2,460,540</b>	<b>2,344,422</b>	<b>2,382,473</b>

## GARBAGE DEPARTMENT

Page - 41

FUND-120: DEPARTMENT-7200

ACCT:		2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
89400	Overhead Charge	409,729	406,807	525,543
89450	Oper. Transfer to Capital Fund	218,416	10,019	-154,566
	<b>SUBTOTAL :</b>	<b>628,146</b>	<b>416,826</b>	<b>370,977</b>
	<b>TOTALS:</b>	<b>3,088,686</b>	<b>2,761,248</b>	<b>2,753,450</b>

<b>CAPITAL OUTLAY (a)</b>				
90000	2024-25	0	0	0
	CNG Garbage Truck (FY 23-24)	500,000	500,000	
	<b>SUBTOTALS:</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>

a. Funded by the Enterprise Capital Fund - Garbage.

**RIPON MUNICIPAL SEWER DISTRICT NO. 1**

Page - 42

FUND-130 : DEPARTMENT-7300

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	328,159	327,856	322,200
60100	Over Time Salaries	2,000	2,000	500
61000	Hourly	30,000	30,000	30,000
61100	Hourly OT	0	0	0
61250	Additional Compensation	5,000	5,000	3,993
62000	FICA	27,935	27,912	26,500
63600	Additional Retirement	9,686	10,036	9,200
64900	Workers Comp.	25,525	27,695	30,800
64920	Health Insurance	74,674	72,594	78,400
64930	Dental Insurance	3,008	3,081	4,100
64940	Vision Insurance	593	614	750
64950	Life Insurance	373	335	360
64960	LTD	868	849	850
64970	Chiro	98	103	107
64980	LTC	629	480	622
65000	Retirement	49,224	49,178	45,000
67000	Physical Exams	250	250	300
<b>SUBTOTAL:</b>		<b>558,022</b>	<b>557,983</b>	<b>553,682</b>

**OPERATING EXPENSES**

68000	Uniforms	2,000	2,500	1,400
69100	Training	750	750	750
70000	General Operating Expenses	4,000	4,000	4,500
71930	Employment Insurance	0	0	772
72000	Office Supplies	6,200	6,000	6,066
73000	Subscriptions	0	0	0
73500	Fees	63,000	62,000	63,000
74000	Membership	800	800	800
75000	Postage	16,000	12,000	16,310
76000	Telephone	4,000	4,000	3,820
76200	Conference Expense	0	500	0
76300	Advertising/Legal	0	1,000	0
77000	Prof. Services	0	0	0
77010	Prof. Services Engineering	15,000	15,000	10,300
77025	Prof. Services Audit	3,500	3,500	3,200
77030	Prof. Services Computer	0	0	0
77040	Professional Services Other	20,000	20,000	16,800
77060	Sewer Analysis	75,000	75,000	76,841
77070	Regulatory Compliance	0	0	7,500
77900	Property Tax Collection Fee	1,500	1,500	1,161
79000	Utilities	165,000	165,000	161,244
80000	Office Equipment Maintenance	6,100	6,100	5,000
81000	Vehicle Maintenance	25,000	25,000	16,000
81500	Fuel	15,000	15,000	6,300
81501	CNG Fuel	12,000	9,000	10,500
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	10,500	10,500	8,642
82000	Equipment Maintenance	5,000	5,000	4,400
83000	Equipment & Tools	4,000	4,000	1,800
84000	System Maintenance	60,000	60,000	58,250
85000	Building Maintenance	3,000	3,000	3,500
85200	Janitorial Supplies	100	100	200
85500	Generator Rental	0	0	0
87000	Landscape Maint.	15,000	15,000	7,900
89000	Street Maint	0	0	0
89150	Refunds	0	0	2,000
29006	Bond Payment - Principal	190,000	185,000	185,000
89355	Bond Payment - Interest	3,990	11,865	11,865
<b>SUBTOTAL:</b>		<b>726,440</b>	<b>723,115</b>	<b>695,821</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>1,284,462</b>	<b>1,281,098</b>	<b>1,249,503</b>

# RIPON MUNICIPAL SEWER DISTRICT NO. 1

Page - 43

FUND-130 : DEPARTMENT-7300

ACCT:	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
89400 Overhead Charge	213,889	222,298	218,725
89450 Oper. Transfer to Capital Fund	708,877	631,449	693,675
<b>SUBTOTAL :</b>	<b>922,766</b>	<b>853,747</b>	<b>912,400</b>
<b>TOTAL:</b>	<b>2,207,227</b>	<b>2,134,845</b>	<b>2,161,903</b>

<b>CAPITAL OUTLAY (a)</b>			
90000 2024-25	0	0	0
Truck - Standard Service Body <sup>b</sup>	32,500		
Gator 4x2 <sup>b</sup>	8,500		
Scissor Lift - 31 ft <sup>b</sup>	12,500		
<b>TOTAL:</b>	<b>53,500</b>	<b>0</b>	<b>0</b>

a. Funded by the Enterprise Capital Fund - Sewer.

b. Cost split with Water Department.

## STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

Page - 44

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	241,878	221,191	165,000
60100	Over Time Salaries	500	500	1,000
61000	Hourly	3,000	3,000	3,900
61250	Additional Compensation	4,838	4,424	1,264
62000	FICA	19,141	17,527	13,000
63600	Additional Retirement	6,254	6,742	3,950
64900	Workers Comp.	17,391	17,293	15,800
64920	Health Insurance	49,553	58,305	29,900
64930	Dental Insurance	1,927	2,180	900
64940	Vision Insurance	398	472	200
64950	Life Insurance	217	258	90
64960	LTD	584	621	250
64970	Chiro	46	33	30
64980	LTC	650	501	250
65000	Retirement	36,282	33,179	19,200
67000	Physical Exams	300	300	50
<b>SUBTOTAL:</b>		<b>382,958</b>	<b>366,526</b>	<b>254,784</b>

### OPERATING EXPENSES

68000	Uniforms	600	600	580
69200	Training	500	500	80
70000	General Operating Expenses	300	300	100
71930	Employment Insurance	0	0	0
72000	Office Supplies	250	250	0
73500	Fees	260	260	50
75000	Postage	40	40	0
76000	Telephone	1,100	1,100	670
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	0	150	0
77000	Professional Services Legal	0	5,000	0
77010	Professional Services Engineering	5,000	5,000	0
77025	Professional Services Audit	7,000	7,000	6,900
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	19,000	16,000	18,000
80000	Office Equip Maintenance	2,000	2,000	2,300
81000	Vehicle Maintenance	5,000	5,000	2,000
81500	Fuel	5,000	7,000	3,200
81501	CNG Fuel	0	274	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (2)	3,500	5,500	3,358
82000	Equipment Maintenance	2,500	2,500	3,500
83000	Equipment & Tools	2,000	2,000	500
84000	System Maintenance	0	0	0
85000	Building Maintenance	750	750	300
85200	Janitorial Supplies	75	75	20
87000	Landscape Maintenance	50	50	0
87100	Graffiti	50	50	50
89000	Street Maintenance	50,000	50,000	39,100
89010	Signal Light Maintenance	25,000	25,000	25,000
89030	Street Signs	10,000	10,000	5,000
<b>SUBTOTAL:</b>		<b>144,975</b>	<b>151,399</b>	<b>110,708</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>527,933</b>	<b>517,925</b>	<b>365,491</b>

# STREET DEPARTMENT

Page - 45

FUND-200 : DEPARTMENT-6500

ACCT:	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
89400 Overhead Charge	87,911	89,871	60,300
57060 Oper. Transfer to Contingency Fund	73,906	76,779	70,000
<b>TOTAL:</b>	<b>615,844</b>	<b>607,796</b>	<b>425,791</b>

## CONSTRUCTION PROJECTS

90000 2024-25	0	0	1,772,000
Hydraulic Concrete Breaker Attachment	15,000	0	
Equipment Trailer	12,000	0	
<b>SUBTOTAL:</b>	<b>27,000</b>	<b>0</b>	<b>1,772,000</b>
<b>TOTAL:</b>	<b>642,844</b>	<b>607,796</b>	<b>2,197,791</b>

# LANDSCAPE MAINTENANCE

Page - 46

FUND-200 : DEPARTMENT-8136

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	88,644	88,184	55,800
60100	Over Time Salaries	0	0	0
61000	Hourly	12,000	12,000	9,200
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	1,773	1,764	254
62000	FICA	7,835	7,799	5,500
63600	Additional Retirement	1,377	2,910	960
64900	Workers Comp.	7,133	7,710	6,000
64920	Health Insurance	26,950	27,350	19,000
64930	Dental Insurance	999	1,016	750
64940	Vision Insurance	213	218	160
64950	Life Insurance	121	101	80
64960	LTD	250	240	200
64970	Chiro	29	32	11
64980	LTC	545	205	168
65000	Retirement	13,297	13,228	9,500
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>161,165</b>	<b>162,756</b>	<b>107,583</b>

## OPERATING EXPENSES

68000	Uniforms	700	700	300
69100	Training	0	0	0
70000	General Operating	0	0	0
71930	Employment Insurance	0	0	0
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	0	50	0
81500	Fuel	300	300	100
81501	CNG Fuel	0	25	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	25	25	0
82000	Equipment Maintenance	100	160	0
83000	Equipment & Tools	200	200	500
84000	System Maintenance	0	1,000	0
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87000	Landscape Maintenance	160,000	168,000	160,000
<b>SUBTOTAL:</b>		<b>161,325</b>	<b>170,460</b>	<b>160,901</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>322,490</b>	<b>333,216</b>	<b>268,484</b>
89400	Overhead Charge	53,701	57,820	40,000
<b>TOTAL :</b>		<b>376,191</b>	<b>391,036</b>	<b>308,484</b>

**STA DEPARTMENT**

Page - 47

FUND-270 : DEPARTMENT-6610

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	0	0	800
60100	Overtime	0	0	0
61000	Hourly	500	500	0
61250	Additional Compensation	0	0	0
62000	FICA	38	38	60
63600	Additional Retirement	0	0	24
64900	Workers Comp.	35	38	70
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	120
<b>SUBTOTAL:</b>		<b>574</b>	<b>577</b>	<b>1,097</b>
<b>OPERATING EXPENSES</b>				
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	800	750	800
79000	Utilities	60	60	0
80000	Office Equipment Maintenance	20	20	0
81000	Vehicle Maintenance	1,500	1,500	1,500
81500	Fuel	500	500	100
81501	CNG Fuel	0	32	0
81502	Fueling Station Maintenance	0	6	0
81900	Vehicle Insurance (1)	1,600	300	1,471
82000	Equip Maintenance	100	100	0
83000	Tools & Equipment	100	100	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	10	10	0
85200	Janitor Supplies	10	10	0
<b>SUBTOTAL:</b>		<b>4,856</b>	<b>3,544</b>	<b>3,871</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>5,430</b>	<b>4,120</b>	<b>4,968</b>
89400	Overhead Charge	904	715	2,000
<b>CAPITAL OUTLAY</b>				
90000	2024-25	0	0	<b>41,920</b>
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>41,920</b>
<b>TOTAL:</b>		<b>6,334</b>	<b>4,835</b>	<b>48,888</b>

**BLOSSOM EXPRESS**

Page - 48

FUND-270: DEPARTMENT-6650

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	5,910	7,523	5,000
60100	Over Time Salaries	50	50	0
61000	Hourly	1,500	1,500	0
61250	Additional Compensation	118	150	0
62000	FICA	580	706	350
63600	Additional Retirement	195	248	150
63700	Deferred Comp	0	0	0
64900	Workers Comp.	529	698	370
64920	Health Insurance	1,734	1,841	1,200
64930	Dental Insurance	56	66	50
64940	Vision Insurance	13	15	10
64950	Life Insurance	8	8	5
64960	LTD	17	21	15
64970	Chiro	3	5	4
64980	LTC	13	12	8
65000	Retirement	886	1,128	680
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>11,612</b>	<b>13,971</b>	<b>7,842</b>

**OPERATING EXPENSES**

70000	General Operating Expenses	34,000	34,000	28,200
71930	Employment Insurance	0	0	14
72000	Office Supplies	100	100	0
73500	Fees	100	0	100
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	800	1,600	800
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	25,000	25,000	0
81000	Vehicle Maintenance	15,000	15,000	2,000
81501	CNG Fuel	9,000	9,000	8,750
81900	Vehicle Insurance	9,000	10,500	8,493
83000	Tools and Equipment	100	100	500
<b>SUBTOTAL:</b>		<b>93,660</b>	<b>95,860</b>	<b>48,857</b>

**SUBTOTAL SALARY & OPERATING:**

105,272      109,831      56,699

89400	Overhead Charge	17,530	19,058	12,000
<b>TOTAL:</b>		<b>134,413</b>	<b>142,861</b>	<b>76,541</b>

**CAPITAL OUTLAY**

90000	2024-25	0	0	75,000
	9 Person CNG Bus	43,000	43,000	
<b>SUBTOTAL:</b>		<b>43,000</b>	<b>43,000</b>	<b>75,000</b>

# REDEVELOPMENT AGENCY

Page - 49

FUND-450 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	0	0	0
60100	Over Time Salaries	0	0	0
62000	FICA	0	0	0
63600	Additional Retirement	0	0	0
63700	Deferred Comp	0	0	0
64900	Workers Comp.	0	0	0
64920	Health Insurance	0	0	0
64930	Dental Insurance	0	0	0
64940	Vision Insurance	0	0	0
64950	Life Insurance	0	0	0
64960	LTD	0	0	0
64970	Chiro	0	0	0
64980	LTC	0	0	0
65000	Retirement	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

## 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
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

## SUBTOTAL SALARY & OPERATING:

89400	Overhead Charge	0	0	0
-------	-----------------	---	---	---

## 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	867,150	660,300	660,300
77050	Administrative Fee	250,000	250,000	250,000
77040	Professional Fees	17,000	17,000	6,850
<b>SUBTOTAL:</b>		<b>1,134,150</b>	<b>927,300</b>	<b>917,150</b>
<b>TOTAL:</b>		<b>1,134,150</b>	<b>927,300</b>	<b>917,150</b>

**CDBG**

Page - 50

FUND-600 : DEPARTMENT- 6220

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	824	792	2,781
60100	Over Time Salaries	300	300	0
61000	Hourly	0	0	0
61250	Additional Compensation	16	16	0
62000	FICA	87	85	209
63600	Additional Retirement	0	0	30
64900	Workers Comp.	80	84	218
64920	Health Insurance	146	141	1,323
64930	Dental Insurance	5	5	58
64940	Vision Insurance	1	1	11
64950	Life Insurance	1	1	5
64960	LTD	2	2	13
64970	Chiro	0	0	7
64980	LTC	2	2	3
65000	Retirement	124	119	344
<b>SUBTOTAL:</b>		<b>1,588</b>	<b>1,548</b>	<b>5,002</b>

**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	10,500

<b>SUBTOTAL:</b>	<b>14,200</b>	<b>14,200</b>	<b>15,500</b>
------------------	---------------	---------------	---------------

<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>15,788</b>	<b>15,748</b>	<b>20,502</b>
---	---------------	---------------	---------------

89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>15,788</b>	<b>15,748</b>	<b>20,502</b>

**CAPITAL OUTLAY**

90000	2024-25	0	0	20,059
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>20,059</b>
<b>TOTAL:</b>		<b>15,788</b>	<b>15,748</b>	<b>40,561</b>

# DUTCH MEADOWS MAINTENANCE DIST.

Page - 51

FUND-710 : DEPARTMENT-8110

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,170
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	0
63600	Additional Retirement	35	33	81
64900	Workers Comp.	74	78	37
64920	Health Insurance	239	223	87
64930	Dental Insurance	9	9	258
64940	Vision Insurance	2	2	12
64950	Life Insurance	1	1	2
64960	LTD	3	2	1
64970	Chiro	0	0	3
64980	LTC	1	1	1
65000	Retirement	157	151	166
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>1,817</b>

## OPERATING EXPENSES

68000	Uniforms	20	20	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
76300	Advertising Legal	65	65	35
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	45
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	50
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	9,500
<b>SUBTOTAL:</b>		<b>9,061</b>	<b>9,061</b>	<b>9,682</b>

**SUBTOTAL SALARY & OPERATING:** **10,734** **10,669** **11,499**

89400	Overhead Charge	1,787	1,851	2,000
<b>TOTAL :</b>		<b>12,521</b>	<b>12,521</b>	<b>13,499</b>

# COUNTRY WOODS MAINTENANCE DIST.

Page - 52

FUND-720 : DEPARTMENT-8120

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,700
61000	Hourly	0	0	200
61250	Additional Compensation	21	20	0
62000	FICA	82	79	130
63600	Additional Retirement	35	33	50
64900	Workers Comp.	74	78	200
64920	Health Insurance	239	223	500
64930	Dental Insurance	9	9	17
64940	Vision Insurance	2	2	3
64950	Life Insurance	1	1	2
64960	LTD	3	2	4
64970	Chiro	0	0	1
64980	LTC	1	1	3
65000	Retirement	157	151	280
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>3,090</b>

## OPERATING EXPENSES

68000	Uniforms	25	25	10
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76300	Advertising Legal	65	65	50
77000	Prof. Services Legal	100	100	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	78
79000	Utilities	650	500	600
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	50
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	11,000
<b>SUBTOTAL:</b>		<b>12,090</b>	<b>11,940</b>	<b>11,788</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>13,763</b>	<b>13,549</b>	<b>14,878</b>
89400	Overhead Charge	2,292	2,351	2,680
<b>TOTAL :</b>		<b>16,055</b>	<b>15,900</b>	<b>17,558</b>

# FARMLAND ESTATES MAINTENANCE DIST

Page - 53

FUND- 730: DEPARTMENT-8130

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,550
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	105
63600	Additional Retirement	35	33	43
64900	Workers Comp.	74	78	115
64920	Health Insurance	239	223	366
64930	Dental Insurance	9	9	15
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	3	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	157	151	205
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>2,409</b>

## OPERATING EXPENSES

68000	Uniforms	20	20	10
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	2
76300	Advertising Legal	60	60	35
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	50
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	5,100
<b>SUBTOTAL:</b>		<b>5,930</b>	<b>5,930</b>	<b>5,231</b>

**SUBTOTAL SALARY & OPERATING:** **7,603** **7,539** **7,640**

89400	Overhead Charge	1,266	1,308	1,300
<b>TOTAL :</b>		<b>8,869</b>	<b>8,847</b>	<b>8,940</b>

**JACOBS LANDING**

Page - 54

FUND- 740: DEPARTMENT-8140

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,170
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	0
63600	Additional Retirement	35	33	81
64900	Workers Comp.	74	78	37
64920	Health Insurance	239	223	87
64930	Dental Insurance	9	9	258
64940	Vision Insurance	2	2	12
64950	Life Insurance	1	1	2
64960	LTD	3	2	1
64970	Chiro	0	0	3
64980	LTC	1	1	1
65000	Retirement	157	151	2
				166
	<b>SUBTOTAL:</b>	<b>1,673</b>	<b>1,609</b>	<b>1,653</b>

**OPERATING EXPENSES**

68000	Uniforms	20	20	10
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76300	Advertising Legal	60	60	32
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	65
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	50
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	3,600
	<b>SUBTOTAL:</b>	<b>4,464</b>	<b>4,464</b>	<b>3,814</b>

	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>6,137</b>	<b>6,073</b>	<b>5,467</b>
--	---	--------------	--------------	--------------

89400	Overhead Charge	1,022	1,054	1,000
	<b>TOTAL :</b>	<b>7,159</b>	<b>7,127</b>	<b>6,467</b>

**CAROLINA'S**

Page - 55

FUND- 750: DEPARTMENT- 8150

ACCT:	<b>SALARIES &amp; WAGES</b>	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	1,049	1,009	1,170
60100	Overtime	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	81
63600	Additional Retirement	35	33	37
64900	Workers Comp.	74	78	87
64920	Health Insurance	239	223	258
64930	Dental Insurance	9	9	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	3	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	157	151	166
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>1,819</b>

**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	150	130	145
79000	Utilities	7,500	6,000	7,070
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	50
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	4,000	4,000	3,400
<b>SUBTOTAL:</b>		<b>11,965</b>	<b>10,445</b>	<b>10,703</b>

**SUBTOTAL SALARY & OPERATING:** **13,638** **12,054** **12,521**

89400	Overhead Charge	2,271	2,092	2,200
<b>TOTAL :</b>		<b>15,909</b>	<b>14,145</b>	<b>14,721</b>

# BOESCH-KINGERY MAINTENANCE DIST

Page - 56

FUND- 760: DEPARTMENT- 8160

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,170
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	81
63600	Additional Retirement	35	33	37
64900	Workers Comp.	74	78	87
64920	Health Insurance	239	223	258
64930	Dental Insurance	9	9	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	3	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	157	151	166
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>1,819</b>

## OPERATING EXPENSES

68000	Uniforms	20	20	5
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76300	Advertising Legal	60	60	32
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	50
81502	Fueling Station Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	9,500	9,500	9,350
<b>SUBTOTAL:</b>		<b>10,140</b>	<b>10,140</b>	<b>9,498</b>

**SUBTOTAL SALARY & OPERATING:** **11,813** **11,749** **11,317**

89400	Overhead Charge	1,967	2,039	1,900
<b>TOTAL :</b>		<b>13,780</b>	<b>13,788</b>	<b>13,217</b>

# MAIN STREET MAINTENANCE DISTRICT

Page - 57

FUND- 770: DEPARTMENT- 8170

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	18,305	18,311	21,500
60100	Salaries O.T.	0	0	0
61000	Hourly	8,000	8,000	1,700
61250	Additional Compensation	366	366	0
62000	FICA	2,040	2,041	1,700
63600	Additional Retirement	51	604	75
64900	Workers Comp.	1,864	2,025	1,800
64920	Health Insurance	6,020	7,967	4,550
64930	Dental Insurance	266	371	190
64940	Vision Insurance	49	66	40
64950	Life Insurance	24	25	26
64960	LTD	51	49	51
64970	Chiro	14	2	4
64980	LTC	55	57	38
65000	Retirement	2,746	2,747	1,000
<b>SUBTOTAL:</b>		<b>39,851</b>	<b>42,631</b>	<b>32,675</b>

## OPERATING EXPENSES

68000	Uniforms	125	125	63
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76300	Advertising Legal	60	60	32
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	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	200	200	0
87000	Landscape Maint.	5,000	11,000	2,500
<b>SUBTOTAL:</b>		<b>5,895</b>	<b>11,895</b>	<b>2,750</b>

**SUBTOTAL SALARY & OPERATING:** **45,746** **54,526** **35,426**

89400	Overhead Charge	7,618	9,461	5,100
<b>TOTAL :</b>		<b>53,364</b>	<b>63,987</b>	<b>40,526</b>

# CORNERSTONE MAINTENANCE DISTRICT

Page - 58

FUND- 771: DEPARTMENT- 8171

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,170
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	81
63600	Additional Retirement	35	33	37
64900	Workers Comp.	74	78	87
64920	Health Insurance	239	223	258
64930	Dental Insurance	9	9	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	3	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	157	151	166
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>1,819</b>

## OPERATING EXPENSES

68000	Uniforms	25	25	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76300	Advertising Legal	100	100	32
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	200	200	141
79000	Utilities	50	160	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	50
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	9,500
<b>SUBTOTAL:</b>		<b>10,375</b>	<b>10,485</b>	<b>9,727</b>

**SUBTOTAL SALARY & OPERATING:** **12,048** **12,094** **11,546**

89400	Overhead Charge	2,006	2,099	1,950
<b>TOTAL :</b>		<b>14,054</b>	<b>14,192</b>	<b>13,496</b>

# VINEYARDS MAINTENANCE DISTRICT

Page - 59

FUND- 772: DEPARTMENT- 8172

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,170
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	81
63600	Additional Retirement	35	33	37
64900	Workers Comp.	74	78	87
64920	Health Insurance	239	223	258
64930	Dental Insurance	9	9	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	3	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	157	151	166
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>1,819</b>

## OPERATING EXPENSES

68000	Uniforms	40	40	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76300	Advertising Legal	100	100	32
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	2,500	850	2,300
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	32,000	32,000	31,750
<b>SUBTOTAL:</b>		<b>35,440</b>	<b>33,790</b>	<b>34,535</b>

**SUBTOTAL SALARY & OPERATING:** **37,113** **35,399** **36,354**

89400	Overhead Charge	6,180	6,142	6,100
<b>TOTAL :</b>		<b>43,293</b>	<b>41,541</b>	<b>42,454</b>

# ALEXANDRA MAINTENANCE DISTRICT

Page - 60

FUND- 773: DEPARTMENT- 8173

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	1,049	1,009	1,170
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	21	20	0
62000	FICA	82	79	81
63600	Additional Retirement	35	33	37
64900	Workers Comp.	74	78	87
64920	Health Insurance	239	223	258
64930	Dental Insurance	9	9	12
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	3	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	157	151	166
<b>SUBTOTAL:</b>		<b>1,673</b>	<b>1,609</b>	<b>1,819</b>

## OPERATING EXPENSES

68000	Uniforms	25	25	4
70000	Operating Expenses	0	0	0
71930	Employment Insurance	0	0	0
76300	Advertising Legal	100	100	32
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	50
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	3,500
<b>SUBTOTAL:</b>		<b>4,575</b>	<b>4,575</b>	<b>3,640</b>

**SUBTOTAL SALARY & OPERATING:** **6,248** **6,184** **5,459**

89400	Overhead Charge	1,040	1,073	1,010
<b>TOTAL :</b>		<b>7,288</b>	<b>7,257</b>	<b>6,469</b>

**RIPON LIGHTING DISTRICT**

Page - 61

FUND- 780: DEPARTMENT- 8180

ACCT:	SALARIES & WAGES	2025-26 BUDGETED	2024-25 BUDGETED	2024-25 ACTUAL
60000	General Salaries	29,716	29,000	26,000
60100	Salaries O.T.	0	0	0
61000	Hourly	400	400	0
61250	Additional Compensation	594	580	0
62000	FICA	2,349	2,293	2,100
63600	Additional Retirement	0	0	830
64900	Workers Comp.	2,134	2,263	2,200
64920	Health Insurance	1,189	1,682	2,950
64930	Dental Insurance	45	64	120
64940	Vision Insurance	10	14	25
64950	Life Insurance	6	39	12
64960	LTD	21	84	35
64970	Chiro	2	3	2
64980	LTC	32	91	25
65000	Retirement	4,457	4,350	3,800
<b>SUBTOTAL:</b>		<b>40,956</b>	<b>40,864</b>	<b>38,099</b>

**OPERATING EXPENSES**

68000	Uniforms	150	150	84
70000	Operating Expenses	100	100	0
71930	Employment Insurance	0	0	0
72000	Office Supplies	50	50	0
73500	Fees	1,030	1,030	820
75000	Postage	0	0	0
76000	Telephone	850	850	240
76200	Conference Expenses	0	0	80
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	2,876
79000	Utilities	185,000	185,000	180,000
80000	Office Equip Maint	0	0	2,100
81000	Vehicle Maintenance	3,000	3,000	1,100
81500	Fuel	3,000	2,500	2,800
81501	CNG Fuel	0	170	0
81502	Fueling Station Maintenance	0	300	0
81900	Vehicle Insurance	700	550	615
82000	Equipment Maintenance	300	300	100
83000	Tools & Equipment	300	300	600
84000	System Maintenance	100	100	0
89000	Street Maintenance	200	200	0
89010	Signal Light Maintenance	5,000	3,500	5,000
89030	Street Signs Maintenance	0	0	0
89100	Street Light Maintenance	25,000	25,000	20,000
89375	Municipal Finance Rental	0	0	0
<b>SUBTOTAL:</b>		<b>228,910</b>	<b>227,230</b>	<b>216,511</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>269,866</b>	<b>268,094</b>	<b>254,610</b>
89400	Overhead Charge	44,938	46,520	45,000
<b>TOTAL :</b>		<b>314,805</b>	<b>314,615</b>	<b>299,610</b>

**CAPITAL PROJECTS**

Page - 62

FUND-900 : DEPARTMENT- Various

ACCT:	SALARIES & WAGES	2025-26	2024-25	2024-25
		BUDGETED	BUDGETED	ACTUAL
60000	General Salaries	125,699	128,165	52,000
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	2,514	2,563	0
62000	FICA	9,808	10,001	3,425
63600	Additional Retirement	3,601	3,494	1,700
64900	Workers Comp.	8,909	9,864	4,300
64920	Health Insurance	22,528	22,869	11,500
64930	Dental Insurance	776	933	470
64940	Vision Insurance	177	192	100
64950	Life Insurance	131	112	65
64960	LTD	309	298	130
64970	Chiro	0	0	20
64980	LTC	200	140	80
65000	Retirement	18,855	19,225	7,900
<b>SUBTOTAL:</b>		<b>193,507</b>	<b>197,856</b>	<b>81,690</b>

**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
<b>SUBTOTAL:</b>		<b>210,800</b>	<b>210,800</b>	<b>66,077</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>404,307</b>	<b>408,656</b>	<b>147,767</b>

89400	Overhead Charge	67,325	70,911	45,980
-------	-----------------	--------	--------	--------

**CAPITAL PROJECTS**

90000	2024-25	0	0	9,367,281
	Senior Center Building Improvements (FY 22-23) <sup>a</sup>	180,000	180,000	0
	Affordable Housing Project Design <sup>b</sup>	200,000	200,000	
	Well 9 Rehabilitation <sup>c</sup>	200,000	200,000	
	Well 3 Treatment <sup>c</sup>	200,000	200,000	
	Headworks Screen Collector (24-25) <sup>d</sup>	90,000	80,000	
	Pond Restoration <sup>d</sup>	60,000	0	
	Paint Street Lights/Arbors (24-25) <sup>e</sup>	180,000	180,000	
	River Road Overlay (24-25) <sup>e</sup>	1,000,000	1,000,000	
	Area #2 Improvement Project <sup>e</sup>	1,600,000	0	
<b>SUBTOTAL:</b>		<b>3,710,000</b>	<b>2,040,000</b>	<b>9,367,281</b>
<b>TOTAL:</b>		<b>4,181,632</b>	<b>2,519,566</b>	<b>9,561,028</b>

## Note(s):

- a. Funded by CDBG grant.
- b. Funded by City Affordable Housing funds.
- c. Funded by Water Enterprise Capital fund.
- d. Funded by Sewer Enterprise Capital fund.
- e. Funded by Street & Road fund.

## BUDGET TOTALS

Page - 63

	<b>2025-26 BUDGETED</b>	<b>2024-25 BUDGETED</b>	<b>2024-25 ACTUAL</b>
Total Salaries	9,707,262	9,141,349	8,886,847
Total Burden	5,971,078	5,637,542	5,358,392
Total Operational	8,400,975	8,151,326	8,146,742
Total Overhead	<u>3,414,195</u>	<u>3,368,126</u>	<u>3,426,053</u>
<b>Sub-Total</b>	<b>27,493,509</b>	<b>26,298,343</b>	<b>25,818,033</b>
Capital Outlay	7,709,700	5,519,000	12,987,615
Redevelopment Enforceable Obligations	1,134,150	927,300	917,150
<b>Total Budget</b>	<b>36,337,359</b>	<b>32,744,643</b>	<b>39,722,797</b>
Total Transfers	2,572,878	2,517,805	2,180,904

# CHART OF RECEIPTS

Page - 64

ACCOUNT	ESTIMATED RECEIPTS 2025-26	ACTUAL RECEIPTS 2024-25
100 GENERAL FUND:		
Taxes		
41010 Property Tax Current Secured	2,175,478	2,091,806
41011 Property Tax-Current Unsecured	128,712	123,762
41012 SB813 Taxes	97,000	95,000
41021 Property Tax-Prior Unsecured	2,000	2,000
41025 Prop Tax Redevelopment	520,000	500,000
41030 Homeowner's Relief	17,000	16,000
41035 Documentary Transfer Tax	65,000	65,000
41040 Property Tax - Interest & Penalty	25,000	25,000
42100 Hotel - Motel Tax	200,000	192,800
47100 Vehicle (In Lieu) - Normal	21,000	20,000
47200 Vehicle (In Lieu) - VLF & Prop Tax Swap	2,194,500	2,090,000
47300 Sales Tax	4,100,000	4,000,000
47301 SB509 - Prop 172 Funds	125,000	125,000
47305 Sales Tax In Lieu - triple flip	0	0
SUBTOTAL:	9,670,691	9,346,368
Franchise Fees		
43010 PG&E Gas	106,080	102,000
43100 Electric - PG&E / MID	371,800	357,500
43200 Cable T.V.	90,000	90,000
43300 Commercial Garbage	156,000	150,000
SUBTOTAL:	723,880	699,500
License		
44010 Business License	272,950	265,000
44020 Massage Permits	750	750
44050 Home Occupation	23,000	22,000
108-44100 Dog Licenses	10,000	10,000
44200 Bike Licenses	15	15
SUBTOTAL:	306,715	297,765

	ESTIMATED RECEIPTS 2025-26	ACTUAL RECEIPTS 2024-25
<b>Fees</b>		
51500 Planning Fees	30,000	30,000
51505 Code Enforcement	5,000	8,000
51600 Engineering Fees	30,000	500,000
51650 GIS Fees	0	0
51655 Transportation Permit Fees	6,000	6,000
<b>SUBTOTAL:</b>	<b>71,000</b>	<b>544,000</b>
<b>Permits</b>		
45000 Building Permits	285,000	250,000
45800 SMIP	8,000	8,000
45810 Building Standards Fund	2,000	1,500
<b>SUBTOTAL:</b>	<b>295,000</b>	<b>259,500</b>
<b>Police Activity Revenue</b>		
47302 AB3229 - COPS	210,000	200,000
108-49001 Impound Dog	3,000	2,000
49005 Fingerprint	3,000	3,000
49010 Police Reports	0	0
49020 Reimbursement Police	80,000	80,000
49025 Range Rent	7,500	0
49026 Parking Permit Program	100	100
107-49030 Auto Theft Fund	0	0
105-49035 Abandoned Vehicle Abatement Prog.	200	200
49600 Traffic	10,000	10,000
49610 Parking	20,000	15,000
49620 Court Fine-Penalty	500	500
49640 Proof of Correction	200	200
49650 Booking Fees Recovery	200	200
49660 Fees Alcohol Lab	400	400
49670 Fees Red Light Surcharge	500	500
49680 Domestic Violence Registration	0	0
49690 Towed Vehicle	15,000	15,000
49720 Reimbursement Traffic-Safety	4,000	4,000
106-49882 Drug Seizure Fund + Interest	850	850
108-49883 Spay & Neuter	1,400	1,400
108-49884 Rabies/Misc Shots	150	150
108-49885 Animal Shelter Donation	1,500	4,700
49885 Lathrop Dispatch	1,300,000	1,200,000
49886 Escalon Dispatch	185,000	210,000
49887 Police Training	16,000	16,000
49888 Cadet Grants	0	14,392
109-49102 Police Grants	0	915
49889 Christmas Fund	0	0
49890 Donation	0	8,000
49905 Donation-YPAC	0	0
108-49895 AVID	250	250
108-49900 Animal Adoption	0	0
<b>SUBTOTAL:</b>	<b>1,859,750</b>	<b>1,787,757</b>

	ESTIMATED RECEIPTS 2025-26	ACTUAL RECEIPTS 2024-25
<b>Miscellaneous</b>		
51200 CNG Income	200,000	195,000
51250 Fuel Income	40,000	34,000
51300 Golf Lease Revenue	83,000	80,000
51550 Fireworks Booth Income	0	0
51900 Misc. Revenue	120,000	120,000
51901 W/Comp Third Party Cks	0	9,826
51905 Transfer From General Capital	0	0
51906 Cash Over/Short	0	0
51915 State Mandate Reimbursement	15,000	27,843
51930 Return Check Fee	300	300
51935 Overhead Recovery	1,384,016	1,387,515
51955 Almond Crop Income	0	0
51966 Donations	0	0
150-53000 Community Center Rental	65,000	65,000
53005 House Rental	10,200	10,200
53010 PAL Bldg Rental	49,500	48,000
53030 Gazebo Rental	3,500	3,500
53040 Council Chamber Rental	0	0
53051 Sprint/NEXTEL	13,500	13,000
53052 Cellular One - AT&T Rent	16,000	53,115
53053 T-Mobile Rent	0	0
53056 Ag Land Rental	3,000	3,000
53060 Stouffer Hall Rental	15,000	14,500
53065 Rental - Misc	16,000	16,000
54000 Interest	361,000	333,000
54010 G.F. Mitigation Interest Transfer	0	0
54020 GAP ++ Interest	6,500	6,500
56000 Benefit District Pass Thru	10,000	20,000
57000 Housing/Loan Income	40,000	39,000
COVID-19 Cares Act Funding	0	0
57025 Successor Agency Admin Fee	250,000	250,000
 SUBTOTAL:	 2,701,516	 2,729,299
 <b>300 RECREATION</b>		
51400 Recreation Fees	0	-1,500
51410 Concessions	0	0
51415 Field Rent - Mistlin BB Fields	187,200	180,000
51420 Baseball Sponsor	10,000	10,000
51421 Basketball Sponsor	500	1,000
51422 Flag Football Sponsor	3,500	4,250
51425 Soccer Sponsor	12,000	12,000
51430 Vender Permit	3,000	3,100
51440 Concessions - Mistlin Sports Park	20,000	20,000
51450 Field Rent - Mistlin Soccer Fields	103,000	100,000
51455 Field Rent - Veterans & Stouffer Parks	10,000	20,000
51456 Field Rent - Mistlin Indoor Sports Facility	123,600	120,000
52XXX Activities/Classes	309,000	300,000
54000 Interest	0	0
 SUBTOTAL:	 781,800	 768,850
100-51938 General Fund Department Recovery	2,030,178	1,997,345
<b>TOTAL GENERAL FUND REVENUE:</b>	<b>18,440,530</b>	<b>18,430,384</b>

<b>ESTIMATED</b>	<b>ACTUAL</b>
<b>RECEIPTS</b>	<b>RECEIPTS</b>
<b>2025-26</b>	<b>2024-25</b>

## 110 WATER SUPPLY FUND: Charges for Current Services

51000 Water Revenue	4,123,350	3,938,137
51010 Consumer Deposits	0	0
51011 Water Turn Off	0	500
51900 Misc. Revenue	500	550
54000 Interest	15,000	25,000
54002 Bond Interest Income	1,500	1,200
 TOTAL:	 4,140,350	 3,965,387

\*\*\*\*\*

## 120 GARBAGE FUND: Charges for Current Services

51100 Garbage Revenue	3,056,086	2,730,450
51190 Garbage Misc.	30,000	18,000
54000 Interest	2,600	5,000
 TOTAL:	 3,088,686	 2,753,450

\*\*\*\*\*

## 130 SEWER FUND:

41010 Property Taxes - Secured	85,817	83,404
41011 Property Taxes - Unsecured	5,000	4,864
41012 SB813 Taxes	2,575	2,500
41020 Prior Secured	0	0
41021 Prior Unsecured	200	75
41025 Property Taxes - Redev Addl	115,000	113,740
41026 Property Taxes - LMIHF Addl	0	0
41030 Homeowner Relief	700	450
41040 Interest & Penalty	500	950
51200 Sewer User Charge	1,977,435	1,936,500
51900 Misc. Revenue	0	150
53300 80% Golf Lease Revenue	0	0
54000 Interest	20,000	19,270
54001 Bond Interest Income	0	0
 TOTAL:	 2,207,227	 2,161,903

<b>ESTIMATED</b>	<b>ACTUAL</b>
<b>RECEIPTS</b>	<b>RECEIPTS</b>
<b>2025-26</b>	<b>2024-25</b>

**200 TRAFFIC & SAFETY:**

47305 AB2928 - Prop. 42	0	0
47310 Curb & Gutter	0	5,397
51900 Miscellaneous	0	15,121
54000 Interest for All Street Funds	200,000	222,500
55000 Grants	0	160,700
	200,000	403,718

**203 HIGHWAY USERS TAX 2103 FUNDS**

47310 Highway Users Tax 2103	145,496	147,948
54000 Interest	800	2,632
	146,296	150,580

**210 HIGHWAY USERS TAX 2105 FUNDS**

47350 Highway Users Tax 2105	101,777	100,988
54000 Interest	600	1,753
	102,377	102,741

**220 HIGHWAY USERS TAX 2106 FUNDS**

47400 Highway Users Tax 2106	66,160	65,676
54000 Interest	400	2,832
	66,560	68,508

**230 HIGHWAY USERS TAX 2107 FUNDS**

47500 Highway Users Tax 2107	138,903	137,793
54000 Interest	3,300	14,254
	142,203	152,047

**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 2025-26	ACTUAL RECEIPTS 2024-25
----------------------------------	-------------------------------

## 250 MEASURE "K" FUNDS

47650 Measure "K" Funds	375,000	375,000
54000 Interest	35,000	66,562
	410,000	441,562

## 260 COG ALLOTMENT LTF FUNDS

46000 General LTF Funds	799,803	750,000
47601 Bike & Pedestrian	24,840	24,000
54000 Interest	8,100	8,000
	832,743	782,000

## 270 COG ALLOTMENT - TRANSPORTATION

46000 COG Allotment - LTF Transit Set Aside	266,600	260,000
46060 MKR Transit Assistance	43,896	34,800
49700 Bus Fare	1,000	1,000
49800 Blossom Express Bus Fare	1,000	900
FTA 5311	87,792	85,000
54000 Interest	15,000	14,277
	415,288	395,977

## 246 SB1 STREET &amp; ROAD TAX

47306 Road Maintenance & Rehabilitation	419,474	403,685
54000 Interest	450	17,006
47306 Loan Repayment	0	0
	419,924	420,691

\*\*\*\*\*

## 450 REDEVELOPMENT AGENCY

41005 Property Taxes - Enforceable Obligations	1,134,150	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
	1,144,339	1,145,035

ESTIMATED RECEIPTS 2025-26	ACTUAL RECEIPTS 2024-25
----------------------------------	-------------------------------

## 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
-------------------------	-------	-------

## 720 COUNTRY WOODS LANDSCAPE MAINTENANCE DISTRICT:

41055 Assessment Charge	7,809	7,809
-------------------------	-------	-------

## 730 FARMLAND ESTATES LANDSCAPE MAINTENANCE DISTRICT:

41060 Assessment Charge	3,350	3,350
-------------------------	-------	-------

## 740 JACOBS LANDING LANDSCAPE MAINTENANCE DISTRICT:

41075 Assessment Charge	5,701	5,701
-------------------------	-------	-------

## 750 CAROLINA'S LANDSCAPE MAINTENANCE DISTRICT:

41080 Assessment Charge	15,225	14,500
-------------------------	--------	--------

## 760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:

41070 Assessment Charge	6,061	6,061
-------------------------	-------	-------

## 770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:

41065 Assessment Charge	10,481	10,481
-------------------------	--------	--------

## 771 CORNERSTONE LANDSCAPE MAINTENANCE DISTRICT:

41071 Assessment Charge	14,079	14,079
-------------------------	--------	--------

## 772 VINEYARDS LANDSCAPE MAINTENANCE DISTRICT:

41072 Assessment Charge	64,939	64,939
-------------------------	--------	--------

## 773 ALEXANDRA LANDSCAPE MAINTENANCE DISTRICT:

41073 Assessment Charge	5,731	5,553
-------------------------	-------	-------

## 780 LIGHTING DISTRICT:

41010 Property Tax - Current Secured	17,000	16,334
41011 Property Tax - Current Unsecured	1,000	951
41012 SB-813	100	100
41021 Property Tax - Prior Unsecured	10	10
41025 Property Tax - Redevelopment Add'l	28,000	26,000
41030 Homeowner's Relief	100	100
41040 Interest & Penalty	1,000	1,500
51900 Misc Revenue	0	0
41085 Assessment Charge	280,000	275,000

SUBTOTAL:	327,210	319,995
-----------	---------	---------

ESTIMATED RECEIPTS 2025-26	ACTUAL RECEIPTS 2024-25
----------------------------------	-------------------------------

## 9 CAPITAL FUNDS:

50010 Water Fee	110,000	110,000
50010 SSJID Water Connection Fee	15,000	15,000
51020 Water Meter Surcharge	0	192,669
50020 Refuse Fee	10,000	16,000
50040 Parks Fee	35,000	40,000
50050 Circulation Fee	0	0
50103 Mitigation Fee	50,000	44,570
50110 RTIF	100,000	140,000
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	1,500
57002 Police Fee	9,000	1,500
57003 City Hall Fee	9,000	0
57003 Transportation Fee	230,000	250,000
57004 Storm Drain Fee	62,000	75,000
57005 Sewer Fee	150,000	167,300
57006 Corp Yard	40,000	30,000
57007 Underground Utilities	0	0
 Total Capital Fees	 1,502,000	 3,783,835

# INDEX

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

Farmland Estates Maintenance District .....	53
Garbage Department .....	40
General Fund Budget Summary.....	36
Jacob's Landing Maintenance District .....	54
Lan Park .....	28
Landscape Maintenance.....	46
Legislative Department.....	5
Library.....	32
Main Street Maintenance District .....	57
Mistlin Sports Park .....	27
Municipal Sewer District No. 1 .....	42
Museum.....	31
Parks.....	24
Planning Department .....	14
Police Department.....	18
Recreation .....	34
Redevelopment Agency .....	49
Ripon Lighting District .....	61
Senior Citizens Center .....	30
STA Department .....	47
Stouffer Hall.....	26
Street Department .....	44
Successor Agency .....	35

V.I.P.S.....	20
Vineyards Maintenance District .....	59
Water Department.....	37