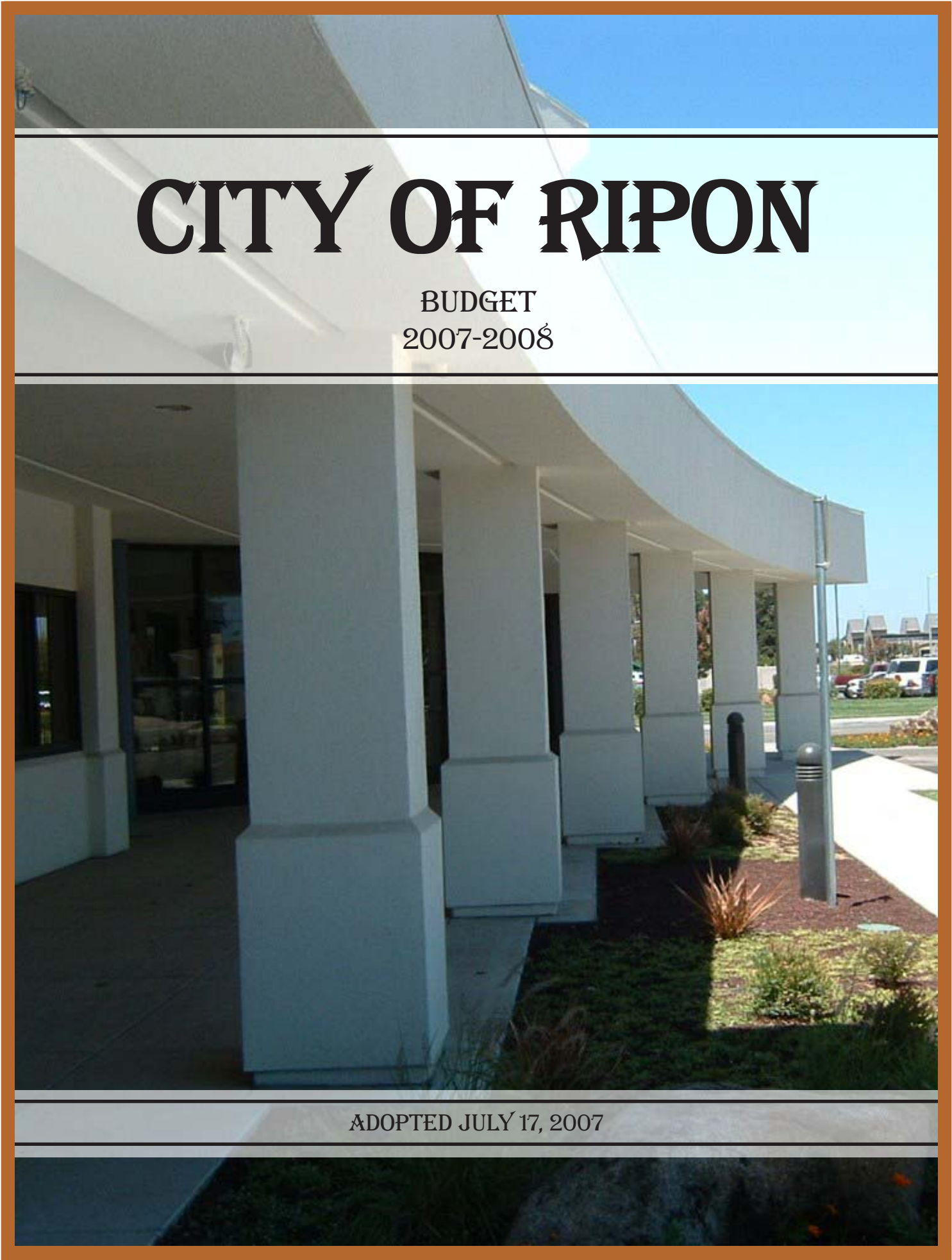




# CITY OF RIPON

BUDGET  
2007-2008

ADOPTED JULY 17, 2007

## **CITY OF RIPON**

259 N. Wilma Avenue  
Ripon California

Phone: (209) 599-2108

Fax (209) 599-2685

Web site: [www.cityofripon.org](http://www.cityofripon.org)

Population: 14,575 (Jan. 2007)

County of San Joaquin

Incorporated: November 27, 1945

Type of Government: General Law

Number of Employees: 96

### **City Council**

|                      |                |
|----------------------|----------------|
| Curt Pernice         | Mayor          |
| Chuck Winn           | Vice-Mayor     |
| Michael P. Restuccia | Council Member |
| Dean Uecker          | Council Member |
| Elden "Red" Nutt     | Council Member |

### **Administration**

|                    |                                         |
|--------------------|-----------------------------------------|
| Everett L. Compton | City Administrator                      |
| Kevin Werner       | City Engineer                           |
| Ken Zuidervaat     | Director of Planning                    |
| Sheryl Prater      | Development Specialist                  |
| Lynette Van Laar   | City Clerk                              |
| Ted Johnston       | Public Works Director/Building Official |
| Kye Stevens        | Recreation Director                     |
| Richard A. Bull    | Police Chief                            |
| Tom Terpstra       | City Attorney                           |

# PERSONNEL LISTING

|                                                      | Actual    | Approved  |
|------------------------------------------------------|-----------|-----------|
| <b><u>ADMINISTRATION</u></b>                         |           |           |
| City Administrator                                   | 1         | 1         |
| City Clerk / Office Manager                          | 1         | 1         |
| Secretaries / Bookkeepers                            | 5         | 5         |
| Receptionist                                         | 1         | 1         |
| IT Tech                                              | 1         | 1         |
| Subtotal                                             | <b>9</b>  | <b>9</b>  |
| <b><u>Engineering</u></b>                            |           |           |
| City Engineer                                        | 1         | 1         |
| Engineer, Civil                                      | 1         | 2         |
| Engineering, Tech                                    | 3         | 3         |
| Secretary                                            | 1         | 1         |
| Subtotal                                             | <b>6</b>  | <b>7</b>  |
| <b><u>Planning &amp; Economic Development</u></b>    |           |           |
| Planning Director                                    | 1         | 1         |
| Housing & Rehab Officer                              | 1         | 1         |
| Secretary                                            | 1         | 1         |
| Subtotal                                             | <b>3</b>  | <b>3</b>  |
| <b><u>Recreation</u></b>                             |           |           |
| Director                                             | <b>1</b>  | <b>1</b>  |
| <b><u>Police Department</u></b>                      |           |           |
| Police Chief                                         | 1         | 1         |
| Police Lieutenant                                    | 0         | 1         |
| Sergeants                                            | 5         | 5         |
| Officer Manager                                      | 1         | 1         |
| Police Officers                                      | 18        | 20        |
| Community Service Supervisor                         | 1         | 1         |
| CSO Officer                                          | 3         | 4         |
| Dispatchers                                          | 6         | 6         |
| Subtotal                                             | <b>35</b> | <b>39</b> |
| <b><u>Public Works &amp; Building Department</u></b> |           |           |
| Public Works Director / Building Official            | 1         | 1         |
| Public Works Supervisor                              | 0         | 1         |
| Senior Building Inspector                            | 1         | 1         |
| Building Inspector                                   | 1         | 1         |
| Foreman                                              | 4         | 4         |
| Maintenance Workers                                  | 24        | 26        |
| Janitor                                              | 1         | 1         |
| Secretary                                            | 2         | 2         |
| Subtotal                                             | <b>34</b> | <b>37</b> |
| Total                                                | <b>88</b> | <b>96</b> |

**OVERVIEW**  
Capital Expenditures  
For 2007-2008

**Legislative Department**

Fourth of July Fireworks Show . . . . . \$35,000

*Totals on page 6*

**Administration Department**

Computer and Office Equipment . . . . . \$0.00

*Totals on page 10*

**Inspection Department**

Computer and Office Equipment . . . . . \$0.00

*Totals on page 12*

**Engineering Department**

Plotter . . . . . \$10,000

*Totals on page 15*

**Police Department**

Ballistic Vests . . . . . \$16,000

2 Replacement Police Vehicles . . . . . 98,000

Computer System Upgrades . . . . . 25,000

Police Car Upgrades . . . . . 10,000

License Plate Reader System . . . . . 75,000

Digital Camera Upgrades . . . . . 3,000

Surveillance Equipment . . . . . 10,000

Animal Shelter Fencing . . . . . 5,000

LED Power Flares . . . . . 6,000

Firearms & Accessories Upgrades . . . . . 6,000

VIPS Mobile Trailer . . . . . 5,000

*Totals on page 21*

### **Parks**

|                                   |             |
|-----------------------------------|-------------|
| Mistlin Sports Complex . . . . .  | \$1,300,000 |
| Lawnmower Trailer . . . . .       | 5,000       |
| John Deer Gater . . . . .         | 7,500       |
| Pickup with Utility Bed . . . . . | 30,000      |
| 100 gallon Weed Sprayer . . . . . | 6,000       |
| Walker Riding Mower . . . . .     | 16,000      |
| Country Woods . . . . .           | 20,000      |
| Lan Park . . . . .                | 100,000     |
| Swimming Pool Expansion . . . . . | 100,000     |
| Skate Park Expansion . . . . .    | 400,000     |
| Boesch-Kingery Park . . . . .     | 300,000     |

*Totals on page 24*

### **Water Department**

|                                          |           |
|------------------------------------------|-----------|
| Bond Payment Principals . . . . .        | \$265,000 |
| Well No. 15 . . . . .                    | 300,000   |
| Well No. 16 . . . . .                    | 300,000   |
| Well No. 17 . . . . .                    | 200,000   |
| Jack Tone Bike Path Water Line . . . . . | 384,876   |
| Main Street Water Line . . . . .         | 388,800   |
| S. Frontage Road Water Line . . . . .    | 176,000   |
| Bore & Jack Equipment . . . . .          | 6,000     |
| Water Leak Detector . . . . .            | 3,000     |
| Computer with Mess Equipment . . . . .   | 6,000     |
| SCADA Upgrade . . . . .                  | 50,000    |
| Pipe Freezing Equipment . . . . .        | 2,000     |
| 1/2 Arrow Board . . . . .                | 3,500     |
| SMI - III Test Program . . . . .         | 250,000   |

*Totals on page 36*

### **Garbage Department**

|                               |          |
|-------------------------------|----------|
| Roll Off Containers . . . . . | \$20,000 |
| Trash Cans . . . . .          | 50,000   |

*Totals on page 38*

### **Sewer Department**

|                                         |           |
|-----------------------------------------|-----------|
| Bond Payment Principle                  | \$115,000 |
| Stanislaus River Trail Sewer Fencing    | 70,631    |
| Street Sweeper for Storm Pollution      | 300,000   |
| SCADA Upgrades                          | 50,000    |
| One-Ton Utility Truck                   | 35,000    |
| Sewer Cleaning Truck                    | 300,000   |
| Portable Sewer Rodding Machine          | 3,500     |
| Portable Sewer Line Camera System       | 10,000    |
| 1/2 Arrow Board                         | 3,500     |
| 70 KW Generator for Acacia Lift Station | 45,000    |
| Jack Tone Bike Path Storm Sewer         | 42,535    |
| Main Street Storm Sewer                 | 50,000    |
| S. Frontage Storm Sewer                 | 24,500    |

*Totals on page 40*

### **Streets**

|                               |           |
|-------------------------------|-----------|
| Wilma Avenue Round-About      | \$150,000 |
| Pickup with Utility Bed       | 30,000    |
| Jack Tone Class One Bike Path | 1,400,000 |

*Totals on page 42*

### **Redevelopment**

|                                        |           |
|----------------------------------------|-----------|
| Bond Payment Principal                 | \$369,266 |
| Police Facility                        | 1,000,000 |
| Motorola Radio for New Police Facility | 400,000   |
| Stanislaus River Trail                 | 625,000   |
| Lower Stouffer Park Expansion          | 75,000    |
| Upper Stouffer Park Expansion          | 500,000   |
| Main Street / Stockton Avenue Project  | 3,861,200 |
| Frontage Road Phase II                 | 681,677   |

*Totals on page 45*

### **Redevelopment Low/Mod**

|                                          |           |
|------------------------------------------|-----------|
| Bond Payment Principal                   | \$23,734  |
| Low/Mod Loan Program - Gap Financing     | \$0.00    |
| Development Agreement Low/Mod Assistance | 1,100,000 |
| Housing Rehab                            | 35,000    |

*Totals on page 47*

## TABLE OF CONTENTS

|                                                                                                         | <u>page</u> |
|---------------------------------------------------------------------------------------------------------|-------------|
| City of Ripon & Ripon Community Redevelopment Agency<br>Burden & Overhead Allocations . . . . .         | 1           |
| Summary of 2006-2007 Budgets of the City of Ripon and<br>Ripon Community Redevelopment Agency . . . . . | 2           |
| Legislative Department . . . . .                                                                        | 6           |
| Almond Blossom Festival . . . . .                                                                       | 7           |
| Administrative Department . . . . .                                                                     | 8           |
| Inspection Department . . . . .                                                                         | 11          |
| Planning Department . . . . .                                                                           | 13          |
| Engineering Department . . . . .                                                                        | 14          |
| Police Department . . . . .                                                                             | 16          |
| PALS . . . . .                                                                                          | 18          |
| V.I.P.S. . . . .                                                                                        | 19          |
| Animal Control . . . . .                                                                                | 20          |
| Cadet . . . . .                                                                                         | 21          |
| Abandoned Vehicle Abatement . . . . .                                                                   | 22          |
| City Trust Fund . . . . .                                                                               | 22          |
| Auto Theft . . . . .                                                                                    | 22          |
| Parks . . . . .                                                                                         | 23          |
| Jack Tone Interchange . . . . .                                                                         | 25          |
| Mistlin Sports Park . . . . .                                                                           | 26          |
| Landscape Maintenance . . . . .                                                                         | 27          |
| Senior Citizens . . . . .                                                                               | 28          |
| Museum . . . . .                                                                                        | 29          |

|                                                 |    |
|-------------------------------------------------|----|
| Library . . . . .                               | 30 |
| Community Center . . . . .                      | 31 |
| Recreation . . . . .                            | 32 |
| General Fund Totals . . . . .                   | 33 |
| Water Department . . . . .                      | 34 |
| Garbage Department . . . . .                    | 37 |
| Municipal Sewer District No. 1 . . . . .        | 39 |
| Street Department . . . . .                     | 41 |
| STA Department . . . . .                        | 43 |
| Redevelopment Agency Regular . . . . .          | 44 |
| Redevelopment Agency Low/Mod . . . . .          | 46 |
| CDBG . . . . .                                  | 48 |
| Dutch Meadows Maintenance District . . . . .    | 49 |
| Country Woods Maintenance District . . . . .    | 50 |
| Farmland Estates Maintenance District . . . . . | 51 |
| Jacob's Landing . . . . .                       | 52 |
| Carolina's . . . . .                            | 53 |
| Boesch-Kingery Maintenance District . . . . .   | 54 |
| Main Street Maintenance District . . . . .      | 55 |
| Ripon Lighting District . . . . .               | 56 |
| Capital Projects . . . . .                      | 57 |
| Budget Totals . . . . .                         | 58 |
| Chart of Receipts . . . . .                     | 59 |

## 2007-08 BURDEN &amp; OVERHEAD ALLOCATIONS

Page - 1

Overhead % charge rate = 14.30%

| Department                                | Salaries  | Burden    | Operating | Salary +<br>Burden +<br>Operating | Operating<br>Transfer | Overhead  | Total      | Capital    |
|-------------------------------------------|-----------|-----------|-----------|-----------------------------------|-----------------------|-----------|------------|------------|
| OVERHEAD DEPARTMENTS:                     |           |           |           |                                   |                       |           |            |            |
| Legislative                               | 85,440    | 84,594    | 172,650   | 342,684                           | 0                     | N/A       | 342,684    | 0          |
| Administration                            | 344,582   | 219,176   | 441,303   | 1,005,060                         | 75,000                | N/A       | 1,080,060  | 0          |
| Planning                                  | 116,971   | 52,593    | 56,652    | 226,216                           | 1,500                 | N/A       | 227,716    | 0          |
| Engineering                               | 193,916   | 83,015    | 39,979    | 316,911                           | 5,000                 | N/A       | 321,911    | 10,000     |
| Subtotal                                  | 740,909   | 439,378   | 710,584   | 1,890,871                         | 81,500                | 0         | 1,972,371  | 10,000     |
| DEPARTMENTS EXEMPT FROM OVERHEAD CHARGES: |           |           |           |                                   |                       |           |            |            |
| Trust Fund                                | 0         | 0         | 1,050     | 1,050                             | 0                     | N/C       | 1,050      | 0          |
| Auto Theft                                | 0         | 0         | 0         | 0                                 | 0                     | N/C       | 0          | 0          |
| Abandon Vehicle                           | 0         | 0         | 5,500     | 5,500                             | 0                     | N/C       | 5,500      | 0          |
| Senior Center                             | 26,000    | 6,857     | 4,925     | 37,782                            | 0                     | N/C       | 37,782     | 16,500     |
| Museum                                    | 0         | 0         | 3,000     | 3,000                             | 0                     | N/C       | 3,000      | 0          |
| CDBG                                      | 3,377     | 1,643     | 100,000   | 105,020                           | 0                     | N/C       | 105,020    | 0          |
| Subtotal                                  | 29,377    | 8,501     | 114,475   | 152,352                           | 0                     | 0         | 152,352    | 16,500     |
| OVERHEAD CHARGED DEPARTMENTS:             |           |           |           |                                   |                       |           |            |            |
| Inspection                                | 237,568   | 108,497   | 21,135    | 367,199                           | 2,500                 | 52,518    | 422,217    | 0          |
| Police                                    | 2,855,035 | 1,542,345 | 634,494   | 5,031,874                         | 200,000               | 719,672   | 5,951,546  | 263,500    |
| Parks                                     | 423,329   | 202,804   | 142,450   | 768,583                           | 75,000                | 109,925   | 953,508    | 2,284,500  |
| Recreation                                | 138,477   | 43,691    | 126,845   | 309,013                           | 1,000                 | 44,196    | 354,208    | 0          |
| Comm. Center                              | 29,161    | 10,795    | 35,475    | 75,431                            | 0                     | 10,788    | 86,219     | 0          |
| Almond Blossom                            | 15,769    | 6,532     | 1,715     | 24,016                            | 0                     | 3,435     | 27,451     | 0          |
| Jack Tone Int.                            | 95,073    | 48,791    | 26,400    | 170,264                           | 0                     | 24,352    | 194,616    | 0          |
| Mistlin Park                              | 80,054    | 26,076    | 38,250    | 144,380                           | 0                     | 20,650    | 165,030    | 0          |
| Landscape Maint.                          | 46,939    | 23,093    | 4,750     | 74,782                            | 0                     | 10,695    | 85,477     | 0          |
| D.M. Mt. Dist.                            | 4,127     | 1,354     | 517       | 5,998                             | 0                     | 858       | 6,856      | 0          |
| C.W. Mt. Dist.                            | 4,127     | 1,354     | 777       | 6,258                             | 0                     | 895       | 7,153      | 0          |
| Frmd Mt. Dist.                            | 3,877     | 1,327     | 487       | 5,691                             | 0                     | 814       | 6,505      | 0          |
| Jacobs Landing                            | 3,877     | 1,327     | 647       | 5,851                             | 0                     | 837       | 6,688      | 0          |
| Carolina's Mt. Dist.                      | 3,877     | 884       | 1,462     | 6,223                             | 0                     | 890       | 7,113      | 0          |
| Main St. Mt. Dist.                        | 13,079    | 5,827     | 1,862     | 20,768                            | 0                     | 2,970     | 23,739     | 0          |
| Boesch-K Mt. Dist.                        | 3,777     | 1,316     | 507       | 5,601                             | 0                     | 801       | 6,402      | 0          |
| Lighting Dist.                            | 4,032     | 25,481    | 131,075   | 160,588                           | 0                     | 22,968    | 183,555    | 0          |
| Library                                   | 14,700    | 5,370     | 101,150   | 121,220                           | 0                     | 17,337    | 138,557    | 0          |
| Water                                     | 350,637   | 153,454   | 1,166,796 | 1,670,887                         | 510,638               | 238,975   | 2,420,500  | 2,335,176  |
| Garbage                                   | 307,799   | 142,968   | 477,615   | 928,382                           | 462,513               | 132,780   | 1,523,675  | 70,000     |
| Sewer                                     | 308,832   | 134,167   | 644,901   | 1,087,900                         | 76,945                | 155,594   | 1,320,439  | 1,049,666  |
| Streets                                   | 166,583   | 74,011    | 182,205   | 422,800                           | 0                     | 60,470    | 483,269    | 1,886,857  |
| STA                                       | 1,517     | 771       | 1,925     | 4,214                             | 0                     | 603       | 4,816      | 0          |
| Red'v Regular                             | 131,989   | 53,513    | 1,124,345 | 1,309,847                         | 0                     | 187,338   | 1,497,185  | 7,512,143  |
| Red'v L/M                                 | 142,092   | 64,422    | 99,155    | 305,668                           | 0                     | 43,717    | 349,386    | 1,158,734  |
| Capital Proj.                             | 262,048   | 115,581   | 379,550   | 757,178                           | 0                     | 108,294   | 865,472    | 0          |
| Subtotal                                  | 5,648,377 | 2,795,751 | 5,346,490 | 13,790,617                        | 1,328,595             | 1,972,371 | 17,091,583 | 16,560,576 |
| Total                                     | 6,418,662 | 3,243,629 | 6,171,549 | 15,833,840                        | 1,410,095             | 1,972,371 | 19,216,306 | 16,587,076 |

**SUMMARY OF 2007-08 BUDGETS OF  
THE CITY OF RIPON AND RIPON COMMUNITY REDEVELOPMENT AGENCY**

| <b>REVENUE</b>           |                                                         | <b>EXPENDITURES</b> |
|--------------------------|---------------------------------------------------------|---------------------|
| <b>General Fund - 1</b>  | Overhead Department's Operation Budget                  | 1,890,871           |
|                          | Operating Transfer to Capital Fund                      | 81,500              |
|                          | <b>Total</b>                                            | <b>1,972,371</b>    |
| =====                    |                                                         |                     |
|                          | Oper. Budget of G.F. Depts Exempt from Overhead Charges | 47,332              |
|                          | Operation Budget for Non Exempt G.F. Departments        | 7,086,761           |
|                          | Overhead Charge for Non Exempt Departments              | 1,013,567           |
|                          | Charge Against General Fund for Overhead Department     | 958,803             |
|                          | Operating Transfer to Capital Fund                      | 277,500             |
| 8,521,088                | Base Revenue                                            |                     |
| 958,803                  | Overhead Recovery                                       |                     |
| 0                        | Transfer from General Reserves                          |                     |
| <b>9,479,891</b>         | <b>Subtotal</b>                                         | <b>9,383,964</b>    |
| <b>1,545,000</b>         | Capital                                                 | <b>2,574,500</b>    |
| <b>11,024,891</b>        | <b>Subtotal General Fund Budget</b>                     | <b>11,958,464</b>   |
| <b>1,029,500</b>         | <b>Transfer from/to Capital Reserve</b>                 | <b>0</b>            |
| <b>Water Fund - 11</b>   |                                                         |                     |
| 2,420,500                | General                                                 | 1,670,887           |
|                          | Overhead Charges                                        | 238,975             |
|                          | Operating Transfer to Capital Fund                      | 510,638             |
| 800,000                  | Capital                                                 | 2,335,176           |
| <b>3,220,500</b>         | <b>Total</b>                                            | <b>4,755,676</b>    |
| <b>1,535,176</b>         | <b>Transfer from/to Capital Reserve</b>                 | <b>0</b>            |
| <b>Garbage Fund - 12</b> |                                                         |                     |
| 1,523,675                | General                                                 | 928,382             |
|                          | Overhead Charges                                        | 132,780             |
|                          | Operating Transfer to Capital Fund                      | 462,513             |
| 55,000                   | Capital                                                 | 70,000              |
| <b>1,578,675</b>         | <b>Total</b>                                            | <b>1,593,675</b>    |
| <b>15,000</b>            | <b>Transfer from/to Capital Reserve</b>                 | <b>0</b>            |

**Sewer Fund - 13**

|                  |                                    |                  |
|------------------|------------------------------------|------------------|
| 1,320,439        | General                            | 1,087,900        |
|                  | Overhead Charges                   | 155,594          |
| 445,000          | Operating Transfer to Capital Fund | 76,945           |
|                  | Capital                            | 1,049,666        |
| <u>1,765,439</u> | <b>Total</b>                       | <u>2,370,105</u> |
| <b>604,666</b>   | <b>Transfer from/to Reserve</b>    | <b>0</b>         |

**Street Fund - 2**

|                  |                                 |                  |
|------------------|---------------------------------|------------------|
| 1,075,300        | General                         | 427,013          |
|                  | Overhead Charges                | 61,073           |
| 640,000          | Capital                         | 1,886,857        |
| <u>1,715,300</u> | <b>Total</b>                    | <u>2,374,943</u> |
| <b>1,246,857</b> | <b>Transfer from/to Reserve</b> | <b>0</b>         |

**Redevelopment General - 4**

|                  |                                 |                   |
|------------------|---------------------------------|-------------------|
| 4,682,307        | General                         | 1,309,847         |
|                  | Overhead Charges                | 187,338           |
|                  | Capital                         | 7,512,143         |
|                  | Fire District Pass Thru         | 246,243           |
|                  | San Joaquin Co. Pass Thru       | 1,149,761         |
| <u>4,682,307</u> | <b>Total</b>                    | <u>10,405,331</u> |
| <b>5,723,024</b> | <b>Funds from Bond Proceeds</b> |                   |

**Redevelopment Low/Mod - 5**

|                  |                                 |                  |
|------------------|---------------------------------|------------------|
| 1,293,487        | General                         | 305,668          |
|                  | Overhead Charges                | 43,717           |
|                  | Capital                         | 1,158,734        |
| <u>1,293,487</u> | <b>Total</b>                    | <u>1,508,120</u> |
| <b>214,633</b>   | <b>Funds from Bond Proceeds</b> |                  |

**Capital Projects - 9**

|                  |                                      |                |
|------------------|--------------------------------------|----------------|
| 5,595,095        | Operations Total for All Departments | 757,178        |
|                  | Overhead Charges                     | 108,294        |
| <u>5,595,095</u> | <b>Total</b>                         | <u>865,472</u> |

**CDBG - 6**

|                |                                                          |                |
|----------------|----------------------------------------------------------|----------------|
| 125,661        | Operations Total for All Departments<br>Overhead Charges | 105,020<br>0   |
| <u>125,661</u> | <b>Total</b>                                             | <u>105,020</u> |

**DUTCH MEADOWS MAINTENANCE DISTRICT - 71**

|              |                                                          |              |
|--------------|----------------------------------------------------------|--------------|
| 4,540        | Operations Total for All Departments<br>Overhead Charges | 5,998<br>858 |
| <u>4,540</u> | <b>Total</b>                                             | <u>6,856</u> |

**COUNTRY WOODS MAINTENANCE DISTRICT - 72**

|              |                                                          |              |
|--------------|----------------------------------------------------------|--------------|
| 7,809        | Operations Total for All Departments<br>Overhead Charges | 6,258<br>895 |
| <u>7,809</u> | <b>Total</b>                                             | <u>7,153</u> |

**FARMLAND ESTATES MAINTENANCE DISTRICT - 73**

|              |                                                          |              |
|--------------|----------------------------------------------------------|--------------|
| 3,250        | Operations Total for All Departments<br>Overhead Charges | 5,691<br>814 |
| <u>3,250</u> | <b>Total</b>                                             | <u>6,505</u> |

**JACOBS LANDING MAINTENANCE DISTRICT - 74**

|              |                                                          |              |
|--------------|----------------------------------------------------------|--------------|
| 5,700        | Operations Total for All Departments<br>Overhead Charges | 5,851<br>837 |
| <u>5,700</u> | <b>Total</b>                                             | <u>6,688</u> |

**CAROLIN'S MAINTENANCE DISTRICT -75**

|              |                                                          |              |
|--------------|----------------------------------------------------------|--------------|
| 7,003        | Operations Total for All Departments<br>Overhead Charges | 6,223<br>890 |
| <u>7,003</u> | <b>Total</b>                                             | <u>7,113</u> |

**BOESCH-KINGERY MAINTENANCE DISTRICT - 76**

|              |                                      |              |
|--------------|--------------------------------------|--------------|
| 6,060        | Operations Total for All Departments | 5,601        |
|              | Overhead Charges                     | 801          |
| <u>6,060</u> | <b>Total</b>                         | <u>6,402</u> |

**MAIN STREET MAINTENANCE DISTRICT - 77**

|               |                                      |               |
|---------------|--------------------------------------|---------------|
| 11,671        | Operations Total for All Departments | 20,768        |
|               | Overhead Charges                     | 2,970         |
| <u>11,671</u> | <b>Total</b>                         | <u>23,739</u> |

**RIPON LIGHTING DISTRICT**

|                |                                      |                |
|----------------|--------------------------------------|----------------|
| 230,000        | Operations Total for All Departments | 160,588        |
|                | Overhead Charges                     | 22,968         |
| <u>230,000</u> | <b>Total</b>                         | <u>183,555</u> |

It is recommended that the city 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 \$10,641,150. The amount of the City's budget to the appropriations limit amounts to:

5,502,438

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

Change in population X Change in per capital personal income X  
Last years Gann Limit

$$1.0396 \times 1.0476 \times 8,931,125 =$$

10,641,150

**LEGISLATIVE DEPARTMENT**

Page - 6

FUND-100 : DEPARTMENT-6110

| ACCT: | SALARIES & WAGES          | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|---------------------------|---------------------|---------------------|-------------------|
| 60000 | Council Comp.             | 18,000              | 18,000              | 18,000            |
| 60000 | General Salaries          | 67,040              | 67,432              | 85,535            |
| 60100 | Over Time Salaries        | 400                 | 400                 | 400               |
| 61000 | Hourly                    | 0                   | 0                   | 0                 |
| 62000 | FICA                      | 6,536               | 7,943               | 7,951             |
| 63600 | Additional Retirement     | 2,090               | 2,441               | 2,419             |
| 63700 | City Paid Deferred Comp   | 2,260               | 2,260               | 1,917             |
| 64900 | Workers Compensation      | 2,683               | 3,068               | 3,193             |
| 64920 | Health Insurance          | 55,966              | 44,483              | 39,532            |
| 64930 | Dental Insurance          | 5,712               | 5,892               | 4,005             |
| 64940 | Group Vision Insurance    | 1,524               | 1,627               | 1,212             |
| 64950 | Group Life Insurance      | 382                 | 240                 | 300               |
| 64960 | LTD                       | 207                 | 291                 | 323               |
|       | Employee Health Deduction | -2,715              | 315                 |                   |
| 65000 | Retirement                | 9,948               | 12,707              | 12,755            |
|       | <b>SUBTOTALS:</b>         | <b>170,034</b>      | <b>167,098</b>      | <b>177,542</b>    |

**OPERATING EXPENSES**

|       |                              |                |                |                |
|-------|------------------------------|----------------|----------------|----------------|
| 70000 | General Operating Expenses   | 200            | 100            | 265            |
| 70001 | Fourth of July Fireworks     | 35,000         | 35,000         | 35,000         |
| 72000 | Office Supplies              | 500            | 1,500          | 1,283          |
| 73000 | Subscriptions & Books        | 4,000          | 3,000          | 4,965          |
| 74000 | Memberships                  | 5,700          | 5,500          | 5,447          |
| 75000 | Postage                      | 4,000          | 4,300          | 3,689          |
| 76000 | Telephone                    | 250            | 400            | 220            |
| 76200 | Conference Expenses          | 1,000          | 3,000          | 918            |
| 76201 | Conference - Restuccia       | 2,400          | 2,400          | 75             |
| 76202 | Conference - Uecker          | 2,400          | 2,400          | 2,018          |
| 76203 | Conference - Winn            | 2,400          | 2,400          | 831            |
| 76204 | Conference - Pernice         | 2,400          | 2,400          | 1,631          |
| 76205 | Conference - Nutt            | 2,400          | 2,400          | 25             |
| 76300 | Legal Advertising            | 4,000          | 4,000          | 4,220          |
| 76350 | Local Advertising            | 15,000         | 15,000         | 13,676         |
| 77000 | Prof. Service Legal          | 90,000         | 110,000        | 71,479         |
| 77040 | Prof. Service Other          | 1,000          | 5,000          | 68             |
| 80000 | Office Equipment Maintenance | 0              | 250            | 0              |
| 89100 | Municipal Election           | 0              | 13,300         | 11,157         |
| 89300 | Donation                     | 0              | 0              | 0              |
|       | <b>SUBTOTALS:</b>            | <b>172,650</b> | <b>212,350</b> | <b>156,967</b> |

|               |                |                |                |
|---------------|----------------|----------------|----------------|
| <b>TOTAL:</b> | <b>342,684</b> | <b>379,448</b> | <b>334,509</b> |
|---------------|----------------|----------------|----------------|

**ALMOND BLOSSOM FESTIVAL:**

FUND-100 : DEPARTMENT-6111

Page - 7

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 10,269              | 9,404               | 4,363             |
| 60100 | Over Time Salaries                      | 5,000               | 5,000               | 421               |
| 61000 | Hourly                                  | 500                 | 500                 | 710               |
| 62000 | FICA                                    | 1,206               | 1,140               | 420               |
| 63600 | Additional Retirement                   | 154                 | 0                   | 91                |
| 64900 | Workers Comp.                           | 495                 | 440                 | 169               |
| 64920 | Health Insurance                        | 2,582               | 3,101               | 2,461             |
| 64930 | Dental Insurance                        | 384                 | 358                 | 205               |
| 64940 | Vision Insurance                        | 106                 | 103                 | 61                |
| 64950 | Life Insurance                          | 25                  | 19                  | 20                |
| 64960 | LTD                                     | 40                  | 36                  | 38                |
|       | Employee Health Deduction               | 0                   | 19                  | 0                 |
| 65000 | Retirement                              | 1,540               | 1,411               | 654               |
| 65500 | Retirement - PERS                       | 0                   | 0                   | 0                 |
|       | <b>SUBTOTALS:</b>                       | <b>22,301</b>       | <b>21,531</b>       | <b>9,613</b>      |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 90                  | 90                  | 0                 |
| 70000 | Operating Expenses                      | 500                 | 500                 | 515               |
| 76350 | Advertising Promotional                 | 0                   | 0                   | 0                 |
| 79000 | Utilities                               | 0                   | 0                   | 0                 |
| 82000 | Equipment Maintenance                   | 25                  | 25                  | 0                 |
| 83000 | Equipment & Tools                       | 250                 | 250                 | 790               |
| 85000 | Building Maintenance                    | 500                 | 500                 | 1                 |
| 85200 | Janitorial Supplies                     | 350                 | 350                 | 0                 |
| 89150 | Refunds                                 | 0                   | 0                   | 0                 |
|       | <b>SUBTOTALS:</b>                       | <b>1,715</b>        | <b>1,715</b>        | <b>1,306</b>      |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>24,016</b>       | <b>23,246</b>       | <b>10,919</b>     |
| 89400 | Overhead Charge                         | 3,435               | 3,684               | 2,070             |
|       | <b>SUBTOTAL :</b>                       | <b>27,451</b>       | <b>26,930</b>       | <b>12,989</b>     |

**ADMINISTRATIVE DEPARTMENT:**

Page - 8

FUND-100 : DEPARTMENT-6120

| ACCT: | SALARIES & WAGES                   | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                   | 339,332             | 309,058             | 363,496           |
| 60100 | Over Time Salaries                 | 250                 | 250                 | 3,253             |
| 61000 | Hourly                             | 5,000               | 5,000               | 10,717            |
| 61250 | Additional Comp. Vacation Buy Back | 0                   | 0                   | 147               |
| 62000 | FICA                               | 25,978              | 23,662              | 28,068            |
| 63500 | Retirement, General                | 53,600              | 53,600              | 57,788            |
| 63550 | 125 Plan Administrative Fees       | 1,080               | 1,080               | 1,285             |
| 63600 | Additional Retirement              | 6,627               | 6,414               | 7,495             |
| 63700 | City Paid Deferred Comp            | 3,000               | 3,000               | 2,876             |
| 64900 | Workers Compensation               | 10,821              | 9,287               | 11,597            |
| 64910 | Unemployment Ins.                  | 7,500               | 7,500               | 8,852             |
| 64920 | Health Ins.                        | 53,119              | 49,681              | 49,621            |
| 64930 | Dental Ins.                        | 5,763               | 4,821               | 6,456             |
| 64940 | Group Vision Insurance             | 1,648               | 1,320               | 1,746             |
| 64950 | Group Life Insurance               | 579                 | 415                 | 287               |
| 64960 | LTD                                | 1,239               | 1,078               | 1,561             |
|       | Employee Health Deduction          | -2,076              | 384                 | 0                 |
| 65000 | Retirement                         | 50,198              | 46,197              | 43,868            |
| 67000 | Physical Exams                     | 100                 | 100                 | 705               |
| 69100 | Training                           | 0                   | 0                   | 10                |
|       | <b>SUBTOTALS:</b>                  | <b>563,757</b>      | <b>522,846</b>      | <b>599,828</b>    |

**ADMINISTRATIVE DEPARTMENT:**

Page - 9

FUND-100 : DEPARTMENT-6120

|                           |                                         | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|-----------------------------------------|---------------------|---------------------|-------------------|
| <b>OPERATING EXPENSES</b> |                                         |                     |                     |                   |
| 69400                     | Booking Fee                             | 0                   | 30,000              | 24,624            |
| 70000                     | General Operating Expenses              | 1,000               | 1,000               | 4,274             |
| 71900                     | Liability Insurance                     | 132,732             | 120,381             | 117,860           |
| 71910                     | Property Insurance                      | 30,955              | 12,341              | 10,637            |
| 71920                     | General Insurance                       | 17,186              | 15,020              | 16,394            |
| 72000                     | Office Supplies                         | 15,000              | 15,000              | 25,221            |
| 73000                     | Subscriptions & Books                   | 1,400               | 1,400               | 1,664             |
| 73500                     | Fees                                    | 2,400               | 2,400               | 94                |
| 73600                     | Hazmat                                  | 32,400              | 32,400              | 31,758            |
| 74000                     | Memberships & Dues                      | 900                 | 900                 | 791               |
| 75000                     | Postage                                 | 1,000               | 1,000               | 1,050             |
| 76000                     | Telephone                               | 20,000              | 20,000              | 13,718            |
| 76100                     | Auto Allowance                          | 100                 | 100                 | 316               |
| 76200                     | Conference Expenses                     | 4,000               | 4,000               | 6,219             |
| 76300                     | Advertising/Legal                       | 500                 | 500                 | 108               |
| 77000                     | Professional Services Legal             | 1,800               | 1,800               | 2,714             |
| 77025                     | Professional Services Audit             | 30,000              | 30,000              | 29,155            |
| 77030                     | Professional Services Computer          | 10,000              | 10,000              | 14,006            |
| 77040                     | Professional Services Other             | 7,000               | 7,000               | 200               |
| 77900                     | Property Tax Collection Fee             | 16,520              | 12,000              | 41,327            |
| 79000                     | Utilities                               | 15,000              | 15,000              | 34,105            |
| 80000                     | Office Equipment Maintenance            | 14,000              | 14,000              | 15,861            |
| 81000                     | Vehicle Maintenance                     | 1,200               | 1,200               | 3,998             |
| 81500                     | Fuel                                    | 3,000               | 3,000               | 4,198             |
| 81501                     | CNG Fuel                                | 60                  | 60                  | 308               |
| 81900                     | Vehicle Insurance (3)                   | 250                 | 250                 | 104               |
| 82000                     | Equipment Maintenance                   | 1,500               | 1,500               | 3,249             |
| 83000                     | Equipment & Tools                       | 750                 | 750                 | 2,652             |
| 85000                     | Building Maintenance                    | 10,000              | 10,000              | 13,987            |
| 85200                     | Janitor Supply                          | 2,500               | 2,500               | 2,720             |
| 87000                     | Landscape Maintenance                   | 600                 | 600                 | 3,309             |
| 89150                     | Refunds                                 | 50                  | 50                  | 0                 |
| 89200                     | Donation Senior Center                  | 50,000              | 50,000              | 50,000            |
| 89300                     | Donation General                        | 0                   | 0                   | 0                 |
| 89300                     | Donation Chamber                        | 12,500              | 12,500              | 12,500            |
| 89300                     | Donation Partnership                    | 5,000               | 5,000               | 5,000             |
|                           | <b>SUBTOTALS:</b>                       | <b>441,303</b>      | <b>433,652</b>      | <b>494,121</b>    |
| 89450                     | Oper. Transfer to Capital Fund          | 75,000              | 75,000              | 120,000           |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>1,080,060</b>    | <b>1,031,498</b>    | <b>1,213,949</b>  |

**ADMINISTRATIVE DEPARTMENT:**

Page - 10

FUND-100 : DEPARTMENT-6120

|       |                       | <b>2007-08<br/>BUDGETED</b> | <b>2006-07<br/>BUDGETED</b> | <b>2006-07<br/>ACTUAL</b> |
|-------|-----------------------|-----------------------------|-----------------------------|---------------------------|
|       | <b>CAPITAL OUTLAY</b> |                             |                             |                           |
| 90000 | 2006-07               |                             | 3,190,000                   | 4,407,895                 |
| 90000 |                       |                             |                             |                           |
| 90000 |                       |                             |                             |                           |
|       | <b>SUBTOTALS:</b>     | <u>0</u>                    | <u>3,190,000</u>            | <u>26,365</u>             |
|       | <b>TOTALS:</b>        | <u>1,080,060</u>            | <u>4,221,498</u>            | <u>1,240,314</u>          |

**INSPECTION DEPARTMENT:**

FUND-100 : DEPARTMENT-6210

Page - 11

|       |                             | <b>2007-08</b>  | <b>2006-07</b>  | <b>2006-07</b> |
|-------|-----------------------------|-----------------|-----------------|----------------|
|       |                             | <b>BUDGETED</b> | <b>BUDGETED</b> | <b>ACTUAL</b>  |
| ACCT: | <b>SALARIES &amp; WAGES</b> |                 |                 |                |
| 60000 | General Salaries            | 235,368         | 221,357         | 211,674        |
| 60100 | Over Time Salaries          | 200             | 200             | 51             |
| 61000 | Hourly                      | 2,000           | 2,000           | 7,056          |
| 62000 | FICA                        | 18,174          | 17,102          | 16,737         |
| 63600 | Additional Retirement       | 5,467           | 5,177           | 5,081          |
| 64900 | Workers Comp.               | 7,460           | 6,605           | 6,722          |
| 64920 | Health Insurance            | 49,646          | 39,202          | 31,232         |
| 64930 | Dental Insurance            | 4,805           | 4,490           | 4,181          |
| 64940 | Vision Insurance            | 1,360           | 1,318           | 1,259          |
| 64950 | Life Insurance              | 333             | 257             | 290            |
| 64960 | LTD                         | 923             | 789             | 936            |
|       | Employee Health Deduction   | -14,976         | 0               | 0              |
| 65000 | Retirement                  | 35,305          | 33,204          | 31,647         |
| 67000 | Physical Exams              | 0               | 0               | 289            |
|       | <b>SUBTOTALS:</b>           | <b>346,064</b>  | <b>331,701</b>  | <b>317,155</b> |

**INSPECTION DEPARTMENT:**

FUND-100 : DEPARTMENT-6210

Page - 12

|                           |                                         | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|-----------------------------------------|---------------------|---------------------|-------------------|
| <b>OPERATING EXPENSES</b> |                                         |                     |                     |                   |
| 70000                     | Operating Expenses                      | 50                  | 50                  | 296               |
| 72000                     | Office Supplies                         | 1,000               | 1,000               | 1,297             |
| 73000                     | Subscriptions & Books                   | 400                 | 400                 | 406               |
| 73500                     | Fees                                    | 50                  | 50                  | 0                 |
| 74000                     | Memberships & Dues                      | 900                 | 900                 | 875               |
| 75000                     | Postage                                 | 0                   | 0                   | 21                |
| 76000                     | Telephone                               | 350                 | 350                 | 5,710             |
| 76100                     | Auto Allowance                          | 100                 | 0                   | 79                |
| 76200                     | Conference Expenses                     | 2,000               | 2,500               | 1,151             |
| 76300                     | Prof. Service Legal Advert.             | 0                   | 0                   | 108               |
| 77000                     | Prof. Service Legal                     | 0                   | 0                   | 0                 |
| 77040                     | Prof. Service Other                     | 0                   | 0                   | 0                 |
| 77050                     | Prof. Service Plan Check                | 7,500               | 7,500               | 21,885            |
| 7900                      | Utilities                               | 0                   | 0                   | 1,121             |
| 80000                     | Office Equipment Maintenance            | 150                 | 150                 | 110               |
| 81000                     | Vehicle Maintenance                     | 500                 | 500                 | 3,738             |
| 81500                     | Fuel                                    | 1,200               | 650                 | 2,873             |
| 81501                     | CNG Fuel                                | 400                 | 400                 | 206               |
| 81900                     | Vehicle Insurance (2)                   | 235                 | 235                 | 104               |
| 82000                     | Equipment Maintenance                   | 150                 | 150                 | 1,447             |
| 83000                     | Equipment & Tools                       | 150                 | 150                 | 1,031             |
| 88800                     | SMIP                                    | 6,000               | 6,000               | 4,706             |
|                           | <b>SUBTOTALS:</b>                       | <b>21,135</b>       | <b>20,985</b>       | <b>47,164</b>     |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>367,199</b>      | <b>352,686</b>      | <b>364,319</b>    |
| 89400                     | Overhead Charge                         | 52,518              | 55,934              | 69,064            |
| 89450                     | Oper. Transfer to Capital Fund          | 2,500               | 25,000              | 25,000            |
|                           | <b>SUBTOTAL:</b>                        | <b>422,217</b>      | <b>433,620</b>      | <b>458,383</b>    |
| <b>CAPITAL OUTLAY</b>     |                                         |                     |                     |                   |
| 90000                     | 2006-07                                 |                     | 24,000              | 202,319           |
| 90000                     | Computer & Office Equipment             |                     |                     |                   |
|                           | <b>SUBTOTALS:</b>                       | <b>0</b>            | <b>24,000</b>       | <b>2,319</b>      |
|                           | <b>TOTALS:</b>                          | <b>422,217</b>      | <b>457,620</b>      | <b>460,702</b>    |

**PLANNING DEPARTMENT:**

FUND-100 : DEPARTMENT-6220

Page - 13

| ACCT: | SALARIES & WAGES                   | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                   | 116,171             | 108,098             | 159,434           |
| 60100 | Over Time Salaries                 | 800                 | 800                 | 391               |
| 61000 | Hourly                             | 0                   | 0                   | 0                 |
| 61250 | Additional Comp. Vacation Buy Back | 0                   | 0                   | 548               |
| 62000 | FICA                               | 8,948               | 8,331               | 12,269            |
| 63600 | Additional Retirement              | 3,834               | 2,820               | 3,420             |
| 64900 | Workers Comp.                      | 3,673               | 3,218               | 4,927             |
| 64920 | Health Insurance                   | 18,689              | 17,795              | 21,771            |
| 64930 | Dental Insurance                   | 1,920               | 1,934               | 2,554             |
| 64940 | Vision Insurance                   | 517                 | 530                 | 740               |
| 64950 | Life Insurance                     | 142                 | 128                 | 217               |
| 64960 | LTD                                | 458                 | 425                 | 655               |
|       | Employee Health Deduction          | -3,014              | 150                 | 0                 |
| 65000 | Retirement                         | 17,426              | 16,215              | 23,914            |
|       | <b>SUBTOTALS:</b>                  | <b>169,564</b>      | <b>160,443</b>      | <b>230,840</b>    |
|       | <b>OPERATING EXPENSES</b>          |                     |                     |                   |
| 70000 | Operating Expenses                 | 2,000               | 850                 | 14,151            |
| 72000 | Office Supplies                    | 1,000               | 1,200               | 370               |
| 73000 | Subscriptions & Books              | 500                 | 500                 | 2,423             |
| 73500 | Fees                               | 5,000               | 5,000               | 10,727            |
| 74000 | Memberships & Dues                 | 1,800               | 1,600               | 1,561             |
| 75000 | Postage                            | 2,000               | 2,000               | 2,404             |
| 76000 | Telephone                          | 3,000               | 2,000               | 4,733             |
| 76100 | Auto Allowance                     | 100                 | 25                  | 652               |
| 76200 | Conference Expenses                | 9,000               | 9,000               | 3,074             |
| 76300 | Advertising/Legal                  | 2,100               | 2,100               | 1,891             |
| 77000 | Prof. Services Legal               | 20,000              | 20,000              | 19,966            |
| 77020 | Prof. Services Planning            | 2,000               | 2,000               | 0                 |
| 77023 | LAFCO Operation Fees               | 5,000               | 2,500               | 5,507             |
| 77030 | Prof. Services Computer            | 600                 | 600                 | 1,260             |
| 77040 | Prof. Services Other               | 1,000               | 1,000               | 780               |
| 80000 | Office Equipment Maintenance       | 500                 | 1,500               | 0                 |
| 81000 | Vehicle Maintenance                | 250                 | 250                 | 18                |
| 81500 | Fuel                               | 750                 | 750                 | 1,775             |
| 81900 | Vehicle Insurance (1)              | 52                  | 125                 | 46                |
|       | <b>SUBTOTALS:</b>                  | <b>56,652</b>       | <b>53,000</b>       | <b>71,338</b>     |
| 89450 | Oper. Transfer to Capital Fund     | 1,500               | 1,500               | 1,500             |
|       | <b>SUBTOTAL:</b>                   | <b>227,716</b>      | <b>214,943</b>      | <b>303,678</b>    |
|       | <b>CAPITAL OUTLAY</b>              |                     |                     |                   |
| 90000 | 2006-07                            |                     | 0                   | 8,917             |
| 90000 |                                    | 0                   |                     |                   |
|       | <b>SUBTOTALS:</b>                  | <b>0</b>            | <b>0</b>            | <b>8,917</b>      |
|       | <b>TOTALS:</b>                     | <b>227,716</b>      | <b>214,943</b>      | <b>312,595</b>    |

# ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

Page - 14

| ACCT: | SALARIES & WAGES                   | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                   | 191,416             | 177,538             | 143,864           |
| 60100 | Over Time Salaries                 | 500                 | 500                 | 2,319             |
| 61000 | Hourly                             | 2,000               | 2,000               | 4,394             |
| 61250 | Additional Comp. Vacation Buy Back | 0                   | 0                   | 1,796             |
| 62000 | FICA                               | 14,835              | 13,773              | 11,657            |
| 63600 | Additional Retirement              | 5,408               | 4,414               | 3,385             |
| 64900 | Workers Comp.                      | 6,089               | 5,320               | 4,681             |
| 64920 | Health Insurance                   | 27,470              | 28,834              | 14,505            |
| 64930 | Dental Insurance                   | 2,242               | 2,928               | 1,682             |
| 64940 | Vision Insurance                   | 707                 | 819                 | 843               |
| 64950 | Life Insurance                     | 253                 | 215                 | 197               |
| 64960 | LTD                                | 718                 | 739                 | 590               |
|       | Employee Health Deduction          | -3,419              | 231                 | 0                 |
| 65000 | Retirement                         | 28,712              | 26,631              | 15,419            |
| 69100 | Training                           | 0                   | 0                   | 6,833             |
|       | <b>SUBTOTALS:</b>                  | <b>276,932</b>      | <b>263,942</b>      | <b>212,165</b>    |

# ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

Page - 15

| ACCT:                                   |                                | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-----------------------------------------|--------------------------------|---------------------|---------------------|-------------------|
| <b>OPERATING EXPENSES</b>               |                                |                     |                     |                   |
| 70000                                   | Operating Expenses             | 2,500               | 2,500               | 157               |
| 72000                                   | Office Supplies                | 5,000               | 5,000               | 4,020             |
| 73000                                   | Subscriptions & Books          | 1,000               | 1,000               | 1,642             |
| 73500                                   | Fees                           | 200                 | 200                 | 139               |
| 74000                                   | Memberships & Dues             | 500                 | 500                 | 371               |
| 75000                                   | Postage                        | 2,000               | 2,000               | 2,453             |
| 76000                                   | Telephone                      | 8,500               | 6,000               | 7,870             |
| 76100                                   | Auto Allowance                 | 25                  | 25                  | 454               |
| 76200                                   | Conference Expenses            | 2,500               | 5,000               | 674               |
| 76300                                   | Advertising, Legal             | 0                   | 0                   | 6,124             |
| 76350                                   | Advertising, Promotional       | 0                   | 0                   | 0                 |
| 77000                                   | Prof. Services Legal           | 0                   | 0                   | 0                 |
| 77010                                   | Prof. Services Engineering     | 0                   | 0                   | 16,717            |
| 77030                                   | Prof. Services Computer        | 4,000               | 4,000               | 1,971             |
| 77040                                   | Prof. Services Other           | 1,000               | 1,000               | 53,472            |
| 80000                                   | Office Equipment Maint.        | 5,000               | 5,000               | 2,604             |
| 81000                                   | Vehicle Maintenance            | 1,500               | 1,500               | 429               |
| 81500                                   | Fuel                           | 5,000               | 3,000               | 3,742             |
| 81501                                   | CNG Fuel                       | 150                 | 100                 | 98                |
| 81900                                   | Vehicle Insurance (2)          | 104                 | 600                 | 230               |
| 82000                                   | Equipment Maintenance          | 500                 | 500                 | 74                |
| 83000                                   | Equipment & Tools              | 500                 | 500                 | 516               |
| <b>SUBTOTALS:</b>                       |                                | <b>39,979</b>       | <b>38,425</b>       | <b>103,757</b>    |
| 89450                                   | Oper. Transfer to Capital Fund | 5,000               | 5,000               | 5,000             |
| <b>SUBTOTAL SALARY &amp; OPERATING:</b> |                                | <b>321,911</b>      | <b>307,367</b>      | <b>320,922</b>    |
| <b>CAPITAL OUTLAY</b>                   |                                |                     |                     |                   |
| 90000                                   | 2006-07                        |                     | 10,000              | 15,926            |
| 90000                                   | Plotter                        | 10,000              |                     |                   |
| 90000                                   |                                |                     |                     |                   |
| <b>SUBTOTALS:</b>                       |                                | <b>10,000</b>       | <b>10,000</b>       | <b>13,000</b>     |
| <b>TOTALS:</b>                          |                                | <b>331,911</b>      | <b>317,367</b>      | <b>333,922</b>    |

**POLICE DEPARTMENT:**  
FUND-100 : DEPARTMENT-6310

Page - 16

| ACCT: | SALARIES & WAGES                   | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                   | 2,384,439           | 2,240,180           | 2,147,418         |
| 60100 | Over Time Salaries                 | 150,000             | 135,000             | 190,608           |
| 61000 | Hourly                             | 55,000              | 65,000              | 41,547            |
| 61100 | Hourly O.T.                        | 0                   | 0                   | 1,320             |
| 61200 | Holidays Paid                      | 100,000             | 69,000              | 93,615            |
| 61250 | Additional Comp. Vacation Buy Back | 0                   | 0                   | 10,547            |
| 62000 | FICA                               | 205,742             | 191,952             | 190,107           |
| 63600 | Additional Retirement              | 3,761               | 3,124               | 3,662             |
| 64900 | Workers Comp.                      | 84,454              | 74,138              | 76,350            |
| 64920 | Health Insurance                   | 371,298             | 360,494             | 300,335           |
| 64930 | Dental Insurance                   | 41,402              | 39,108              | 38,153            |
| 64940 | Vision Insurance                   | 12,264              | 12,678              | 12,468            |
| 64950 | Life Insurance                     | 3,644               | 2,737               | 3,185             |
| 64960 | LTD                                | 9,238               | 8,296               | 8,939             |
|       | Employee Health Deduction          | -40,054             | 3,009               | 0                 |
| 65000 | Retirement (General)               | 90,396              | 90,552              | 67,898            |
| 65500 | Retirement PERS                    | 663,547             | 555,292             | 596,880           |
| 67000 | Physical Exams                     | 3,000               | 1,500               | 2,959             |
|       | <b>SUBTOTALS:</b>                  | <b>4,138,129</b>    | <b>3,852,059</b>    | <b>3,785,991</b>  |

**POLICE DEPARTMENT:**

FUND-100 : DEPARTMENT-6310

Page - 17

| ACCT: |                                         | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 36,000              | 36,000              | 41,160            |
| 69000 | Training - Reimburse                    | 35,000              | 45,000              | 13,756            |
| 69100 | Training                                | 10,000              | 45,000              | 9,349             |
| 69300 | Community Service NNO                   | 19,000              | 12,000              | 21,886            |
| 69350 | Community Service JPA                   | 1,000               | 3,000               | 249               |
| 69410 | DUI Alcohol Test                        | 4,000               | 4,000               | 3,255             |
| 69450 | Parking Citation Expense                | 10,000              | 8,500               | 18,619            |
| 70000 | Operating Expenses                      | 17,000              | 17,000              | 19,731            |
| 72000 | Office Supplies                         | 30,000              | 30,000              | 28,885            |
| 73000 | Subscriptions & Books                   | 4,000               | 4,000               | 4,909             |
| 73500 | Fees                                    | 700                 | 700                 | 834               |
| 74000 | Memberships & Dues                      | 3,500               | 3,000               | 4,476             |
| 75000 | Postage                                 | 7,500               | 6,000               | 7,452             |
| 76000 | Telephone                               | 62,000              | 50,000              | 50,939            |
| 76100 | Auto Allowance                          | 250                 | 50                  | 2,956             |
| 76200 | Conference Expenses                     | 8,000               | 4,000               | 17,997            |
| 76300 | Advertising, Legal                      | 3,000               | 3,000               | 7,580             |
| 77000 | Prof. Services Legal                    | 8,000               | 3,000               | 25,687            |
| 77030 | Professional Services Computer          | 10,000              | 30,000              | 11,385            |
| 77035 | Data Processing - County                | 7,300               | 7,300               | 7,882             |
| 77040 | Professional Services Other             | 10,000              | 10,000              | 2,547             |
| 79000 | Utilities                               | 21,000              | 21,000              | 26,585            |
| 80000 | Office Equipment Maintenance            | 20,000              | 15,000              | 21,923            |
| 81000 | Vehicle Maintenance                     | 50,000              | 50,000              | 52,926            |
| 81500 | Fuel                                    | 90,000              | 64,000              | 83,722            |
| 81501 | CNG Fuel                                | 2,400               | 2,400               | 2,471             |
| 81900 | Vehicle Insurance (11)                  | 1,500               | 3,300               | 1,393             |
| 82000 | Equipment & Radio Maintenance           | 20,000              | 20,000              | 9,141             |
| 83000 | Equipment & Tools                       | 40,000              | 40,000              | 44,408            |
| 85000 | Building Maintenance                    | 15,000              | 15,000              | 16,721            |
| 85200 | Janitorial Supplies                     | 3,000               | 3,000               | 2,770             |
| 87000 | Pistol Range Maintenance                | 5,000               | 5,000               | 1,304             |
| 88100 | Animal Shelter                          | 25,000              | 20,000              | 28,049            |
| 88250 | K-9                                     | 5,000               | 5,000               | 3,506             |
| 88400 | Range Expenses                          | 0                   | 0                   | 7,858             |
| 89160 | Special Projects                        | 2,000               | 2,000               | 0                 |
|       | <b>SUBTOTALS:</b>                       | <b>586,150</b>      | <b>587,250</b>      | <b>604,311</b>    |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>4,724,279</b>    | <b>4,439,309</b>    | <b>4,390,302</b>  |
| 89400 | Overhead Charge                         | 675,679             | 696,429             | 832,277           |
| 89450 | Oper. Transfer to Capital Fund          | 200,000             | 350,000             | 350,000           |
|       | <b>SUBTOTALS:</b>                       | <b>5,599,958</b>    | <b>5,485,738</b>    | <b>5,572,579</b>  |

**PALS**

FUND-101 : DEPARTMENT-6321

Page - 18

|                   |                                    | <b>2007-08</b>  | <b>2006-07</b>  | <b>2006-07</b> |
|-------------------|------------------------------------|-----------------|-----------------|----------------|
|                   |                                    | <b>BUDGETED</b> | <b>BUDGETED</b> | <b>ACTUAL</b>  |
| ACCT:             | <b>SALARIES &amp; WAGES</b>        |                 |                 |                |
| 60000             | General Salaries                   | 65,300          | 62,788          | 62,788         |
| 60100             | Over Time Salaries                 | 2,500           | 2,500           | 2,672          |
| 61000             | Hourly                             | 2,500           | 2,500           | 9,488          |
| 61200             | Holidays Paid                      | 1,500           | 1,500           | 3,140          |
| 61250             | Additional Comp. Vacation Buy Back | 0               | 0               | 0              |
| 62000             | FICA                               | 5,493           | 5,301           | 5,974          |
| 63600             | Additional Retirement              | 0               | 0               | 0              |
| 64900             | Workers Comp.                      | 2,176           | 1,973           | 2,108          |
| 64920             | Health Insurance                   | 9,100           | 8,242           | 7,401          |
| 64930             | Dental Insurance                   | 1,014           | 954             | 955            |
| 64940             | Vision Insurance                   | 237             | 230             | 225            |
| 64950             | Life Insurance                     | 99              | 75              | 91             |
| 64960             | LTD                                | 264             | 224             | 274            |
|                   | Employee Health Deduction          | 0               | 57              | 0              |
| 65000             | Retirement (General)               | 0               | 0               | 0              |
| 65500             | Retirement PERS                    | 23,312          | 21,121          | 23,659         |
| <b>SUBTOTALS:</b> |                                    | <b>113,495</b>  | <b>107,465</b>  | <b>118,774</b> |

**OPERATING EXPENSES**

|                   |                            |               |               |               |
|-------------------|----------------------------|---------------|---------------|---------------|
| 68000             | Uniforms                   | 1,200         | 150           | 965           |
| 69100             | Training                   | 150           | 150           | 0             |
| 69300             | Community Services         | 0             | 0             | 0             |
| 70000             | General Operating Expenses | 3,000         | 6,000         | 1,018         |
| 72000             | Office Supplies            | 350           | 750           | 37            |
| 75000             | Postage                    | 0             | 25            | 63            |
| 76000             | Telephone                  | 1,000         | 600           | 1,041         |
| 76300             | Advertising Legal          | 0             | 150           | 0             |
| 76100             | Auto Allowance             | 0             | 0             | 210           |
| 76200             | Conference Expenses        | 0             | 0             | 2,243         |
| 79000             | Utilities                  | 4,100         | 2,400         | 3,852         |
| 81000             | Vehicle Maintenance        | 500           | 500           | 347           |
| 81500             | Fuel                       | 1,600         | 1,000         | 1,534         |
| 82000             | Equipment Maintenance      | 0             | 300           | 0             |
| 83000             | Tools and Equipment        | 1,000         | 1,000         | 240           |
| 85000             | Building Maintenance       | 1,000         | 1,000         | 108           |
| 85200             | Janitor Supplies           | 300           | 600           | 191           |
| <b>SUBTOTALS:</b> |                            | <b>14,200</b> | <b>14,625</b> | <b>11,849</b> |

|                                         |                |                |                |
|-----------------------------------------|----------------|----------------|----------------|
| <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>127,695</b> | <b>122,090</b> | <b>130,623</b> |
|-----------------------------------------|----------------|----------------|----------------|

|       |                                |        |        |        |
|-------|--------------------------------|--------|--------|--------|
| 89400 | Overhead Charge                | 18,263 | 19,389 | 24,762 |
| 89450 | Oper. Transfer to Capital Fund | 0      | 0      | 0      |

|                   |                |                |                |
|-------------------|----------------|----------------|----------------|
| <b>SUBTOTALS:</b> | <b>145,958</b> | <b>141,478</b> | <b>155,386</b> |
|-------------------|----------------|----------------|----------------|

**VIPS:**

Page - 19

FUND-102 : DEPARTMENT-6322

|                           |                                         | <b>2007-08</b>  | <b>2006-07</b>  | <b>2006-07</b> |
|---------------------------|-----------------------------------------|-----------------|-----------------|----------------|
|                           |                                         | <b>BUDGETED</b> | <b>BUDGETED</b> | <b>ACTUAL</b>  |
| <b>ACCT:</b>              | <b>SALARIES &amp; WAGES</b>             |                 |                 |                |
| 60000                     | General Salaries                        | 26,120          | 23,342          | 23,408         |
| 60100                     | Over Time Salaries                      | 1,200           | 1,200           | 622            |
| 61000                     | Hourly                                  | 0               | 0               | 0              |
| 61100                     | Hourly O.T.                             | 0               | 0               | 0              |
| 61200                     | Holidays Paid                           | 1,050           | 1,050           | 1,167          |
| 61250                     | Additional Comp. Vacation Buy Back      | 0               | 0               | 0              |
| 62000                     | FICA                                    | 2,170           | 1,958           | 1,928          |
| 63600                     | Additional Retirement                   | 0               | 0               | 0              |
| 64900                     | Workers Comp.                           | 891             | 756             | 774            |
| 64920                     | Health Insurance                        | 2,080           | 1,884           | 2,766          |
| 64930                     | Dental Insurance                        | 178             | 174             | 367            |
| 64940                     | Vision Insurance                        | 65              | 64              | 90             |
| 64950                     | Life Insurance                          | 32              | 22              | 36             |
| 64960                     | LTD                                     | 106             | 83              | 102            |
|                           | Employee Health Deduction               | 0               | 15              | 0              |
| 65000                     | Retirement (General)                    | 0               | 0               | 0              |
| 65500                     | Retirement PERS                         | 9,325           | 7,852           | 8,815          |
|                           | <b>SUBTOTALS:</b>                       | <b>43,216</b>   | <b>38,400</b>   | <b>40,075</b>  |
| <b>OPERATING EXPENSES</b> |                                         |                 |                 |                |
| 67000                     | Physical Exams                          | 100             | 100             | 0              |
| 68000                     | Uniforms                                | 3,000           | 3,000           | 2,129          |
| 69100                     | Training                                | 300             | 300             | 470            |
| 69300                     | Community Services                      | 250             | 250             | 0              |
| 70000                     | General Operating Expenses              | 750             | 500             | 965            |
| 72000                     | Office Supplies                         | 500             | 150             | 582            |
| 75000                     | Postage                                 | 0               | 0               | 0              |
| 76200                     | Conference Expenses                     | 0               | 0               | 936            |
| 81000                     | Vehicle Maintenance                     | 500             | 500             | 1,621          |
| 81500                     | Fuel                                    | 1,600           | 1,600           | 1,383          |
| 81900                     | Vehicle Insurance                       | 100             | 250             | 92             |
| 82000                     | Equipment Maintenance                   | 0               | 0               | 1,443          |
| 83000                     | Tools and Equipment                     | 500             | 500             | 1,465          |
|                           | <b>SUBTOTALS:</b>                       | <b>7,600</b>    | <b>7,150</b>    | <b>11,086</b>  |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>50,816</b>   | <b>45,550</b>   | <b>51,161</b>  |
| 89400                     | Overhead Charge                         | 7,268           | 7,219           | 9,699          |
| 89450                     | Oper. Transfer to Capital Fund          | 0               | 0               | 0              |
|                           | <b>SUBTOTALS:</b>                       | <b>58,084</b>   | <b>52,769</b>   | <b>60,859</b>  |

# ANIMAL CONTROL:

FUND-108 : DEPARTMENT-6328

Page - 20

|                                         |                                    | 2007-08        | 2006-07  | 2006-07  |
|-----------------------------------------|------------------------------------|----------------|----------|----------|
|                                         |                                    | BUDGETED       | BUDGETED | ACTUAL   |
| ACCT:                                   | <b>SALARIES &amp; WAGES</b>        |                |          |          |
| 60000                                   | General Salaries                   | 67,926         | 0        |          |
| 60100                                   | Over Time Salaries                 | 0              | 0        |          |
| 61000                                   | Hourly                             | 0              | 0        |          |
| 61100                                   | Hourly O.T.                        | 0              | 0        |          |
| 61200                                   | Holidays Paid                      | 0              | 0        |          |
| 61250                                   | Additional Comp. Vacation Buy Back | 0              | 0        |          |
| 62000                                   | FICA                               | 5,196          | 0        | 0        |
| 63600                                   | Additional Retirement              | 0              | 0        |          |
| 64900                                   | Workers Comp.                      | 2,133          | 0        | 0        |
| 64920                                   | Health Insurance                   | 14,202         | 0        |          |
| 64930                                   | Dental Insurance                   | 1,914          | 0        |          |
| 64940                                   | Vision Insurance                   | 584            | 0        |          |
| 64950                                   | Life Insurance                     | 136            | 0        |          |
| 64960                                   | LTD                                | 259            | 0        |          |
|                                         | Employee Health Deduction          | 0              | 0        |          |
| 65000                                   | Retirement (General)               | 0              | 0        |          |
| 65500                                   | Retirement PERS                    | 10,189         | 0        |          |
| <b>SUBTOTALS:</b>                       |                                    | <b>102,540</b> | <b>0</b> | <b>0</b> |
| <b>OPERATING EXPENSES</b>               |                                    |                |          |          |
| 67000                                   | Physical Exams                     | 0              | 0        |          |
| 68000                                   | Uniforms                           | 2,400          | 0        |          |
| 70000                                   | General Operating Expenses         | 1,200          | 0        |          |
| 76000                                   | Telephone                          | 1,320          | 0        |          |
| 79000                                   | Utilities                          | 10,500         | 0        |          |
| 83000                                   | Tools & Equipment                  | 3,600          | 0        |          |
| 85000                                   | Building Maintenance               | 900            | 0        |          |
| 85200                                   | Janitorial Supplies                | 24             | 0        |          |
| 88100                                   | Animal Shelter Supplies            | 3,600          | 0        |          |
| <b>SUBTOTALS:</b>                       |                                    | <b>23,544</b>  | <b>0</b> | <b>0</b> |
| <b>SUBTOTAL SALARY &amp; OPERATING:</b> |                                    | <b>126,084</b> | <b>0</b> | <b>0</b> |
| 89400                                   | Overhead Charge                    | 18,033         | 0        | 0        |
| 89450                                   | Oper. Transfer to Capital Fund     | 0              | 0        | 0        |
| <b>SUBTOTALS:</b>                       |                                    | <b>144,116</b> | <b>0</b> | <b>0</b> |

**CADET:**  
FUND-104 : DEPARTMENT-6324

Page - 21

|                           |                                | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|--------------------------------|---------------------|---------------------|-------------------|
| <b>OPERATING EXPENSES</b> |                                |                     |                     |                   |
| 68000                     | Uniforms                       | 1,500               | 1,500               | 2,604             |
| 70000                     | General Operating Expenses     | 1,500               | 1,500               | 2,302             |
| <b>SUBTOTALS:</b>         |                                | <b>3,000</b>        | <b>3,000</b>        | <b>4,906</b>      |
|                           |                                |                     |                     |                   |
| 89400                     | Overhead Charge                | 429                 | 475                 | 930               |
| 89450                     | Oper. Transfer to Capital Fund | 0                   | 0                   | 0                 |
| <b>SUBTOTALS:</b>         |                                | <b>3,429</b>        | <b>3,475</b>        | <b>5,836</b>      |

**POLICE DEPARTMENT TOTALS**

|                   |                                |                  |                  |                  |
|-------------------|--------------------------------|------------------|------------------|------------------|
|                   | Salaries                       | 4,397,380        | 3,997,924        | 3,944,840        |
|                   | Operating                      | 634,494          | 567,275          | 632,152          |
| 89400             | Overhead Charge                | 719,672          | 723,512          | 867,668          |
| 89450             | Oper. Transfer to Capital Fund | 200,000          | 350,000          | 350,000          |
| <b>SUBTOTAL :</b> |                                | <b>5,951,546</b> | <b>5,638,711</b> | <b>5,794,660</b> |

ACCT: **CAPITAL OUTLAY**

|                   |                                 |                  |                  |                  |
|-------------------|---------------------------------|------------------|------------------|------------------|
| 90000             | 2006-07                         |                  | 232,500          | 436,759          |
| 90000             | Ballistic Vests                 | 16,000           |                  |                  |
| 90000             | Keyless City ID Card System     | 4,500            |                  |                  |
| 90000             | 2 Replacement Police Vehicle    | 98,000           |                  |                  |
| 90000             | Computer System Upgrades        | 25,000           |                  |                  |
| 90000             | Police Car Upgrades             | 10,000           |                  |                  |
| 90000             | License Plate Reader System     | 75,000           |                  |                  |
| 90000             | Digital Camera Upgrades         | 3,000            |                  |                  |
| 90000             | Surveillance Equipment          | 10,000           |                  |                  |
| 90000             | Animal Shelter Fencing          | 5,000            |                  |                  |
| 90000             | LED Powered Flares              | 6,000            |                  |                  |
| 90000             | Firearms & Accessories Upgrades | 6,000            |                  |                  |
| 90000             | VIPS Mobile Trailer             | 5,000            |                  |                  |
| <b>SUBTOTALS:</b> |                                 | <b>263,500</b>   | <b>232,500</b>   | <b>589,567</b>   |
| <b>TOTALS:</b>    |                                 | <b>6,215,046</b> | <b>5,871,211</b> | <b>6,384,227</b> |

|  |                 |                 |                |
|--|-----------------|-----------------|----------------|
|  | <b>2007-08</b>  | <b>2006-07</b>  | <b>2006-07</b> |
|  | <b>BUDGETED</b> | <b>BUDGETED</b> | <b>ACTUAL</b>  |

## ABANDONED VEHICLE ABATEMENT

FUND-105 : DEPARTMENT-6325

**ACCT:            OPERATING EXPENSES**

|       |                            |              |               |              |
|-------|----------------------------|--------------|---------------|--------------|
| 70000 | General Operating Expenses | 0            | 3,000         | 0            |
| 75000 | Postage                    | 0            | 500           | 0            |
| 76000 | Telephone                  | 0            | 2,000         | 0            |
| 80000 | Office Equipment Maint.    | 0            | 0             | 0            |
| 83000 | Tools & Equipment          | 5,500        | 5,500         | 1,745        |
|       | <b>TOTALS:</b>             | <b>5,500</b> | <b>11,000</b> | <b>1,745</b> |
| 89400 | Overhead Charge            | 0            | 0             | 0            |

## CITY TRUST FUND:

FUND-106 : DEPARTMENT-6326

**OPERATING EXPENSES**

|       |                      |              |              |              |
|-------|----------------------|--------------|--------------|--------------|
| 70000 | Operating Expenses   | 50           | 50           | 0            |
| 88200 | Drug Ed./Enforcement | 1,000        | 1,000        | 4,318        |
|       | <b>TOTALS:</b>       | <b>1,050</b> | <b>1,050</b> | <b>4,318</b> |
| 89400 | Overhead Charge      | 0            | 0            | 0            |

## AUTO THEFT

FUND-107 : DEPARTMENT-6327

|  |                 |                 |                |
|--|-----------------|-----------------|----------------|
|  | <b>2007-08</b>  | <b>2006-07</b>  | <b>2006-07</b> |
|  | <b>BUDGETED</b> | <b>BUDGETED</b> | <b>ACTUAL</b>  |

**ACCT:**

**OPERATING EXPENSES**

|       |                               |          |          |          |
|-------|-------------------------------|----------|----------|----------|
| 69000 | Police Training Reimbursement | 0        | 0        | 0        |
| 70000 | General Operating Expenses    | 0        | 0        | 0        |
| 73000 | Subscriptions & Books         | 0        | 0        | 0        |
| 83000 | Tools & Equipment             | 0        | 0        | 0        |
|       | <b>TOTALS:</b>                | <b>0</b> | <b>0</b> | <b>0</b> |
| 89400 | Overhead Charge               | 0        | 0        | 0        |

# PARKS

FUND-100 : DEPARTMENT-8100

Page - 23

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 402,829             | 371,740             | 320,576           |
| 60100 | Over Time Salaries                      | 500                 | 500                 | 4,416             |
| 61000 | Hourly                                  | 20,000              | 20,000              | 35,370            |
| 61250 | Addition Comp - Vacation Buy Back       | 0                   | 0                   | 1,915             |
| 62000 | FICA                                    | 32,385              | 30,006              | 27,714            |
| 63600 | Additional Retirement                   | 4,585               | 34,501              | 3,513             |
| 64900 | Workers Comp.                           | 13,293              | 11,589              | 3,127             |
| 64920 | Health Insurance                        | 82,996              | 77,935              | 62,593            |
| 64930 | Dental Insurance                        | 8,965               | 8,136               | 6,948             |
| 64940 | Vision Insurance                        | 2,557               | 2,366               | 2,287             |
| 64950 | Life Insurance                          | 803                 | 586                 | 620               |
| 64960 | LTD                                     | 1,590               | 1,493               | 1,421             |
|       | Employee Health Deduction               | -6,594              | 648                 | 0                 |
| 65000 | Retirement                              | 60,424              | 54,487              | 41,075            |
| 67000 | Physical Exams                          | 1,800               | 1,800               | 289               |
|       | <b>SUBTOTALS:</b>                       | <b>626,133</b>      | <b>615,788</b>      | <b>511,864</b>    |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 10,000              | 8,000               | 5,479             |
| 69100 | Public Works Training                   | 1,500               | 1,000               | 1,785             |
| 70000 | Operating Expenses                      | 1,000               | 1,000               | 1,751             |
| 73500 | Fees                                    | 750                 | 1,000               | 28                |
| 74000 | Membership/Dues                         | 250                 | 300                 | 205               |
| 76000 | Telephone                               | 0                   | 50                  | 1,668             |
| 76200 | Conference Expenses                     | 250                 | 250                 | 8                 |
| 79000 | Utilities                               | 30,000              | 17,500              | 23,834            |
| 81000 | Vehicle Maintenance                     | 5,000               | 5,000               | 9,751             |
| 81500 | Fuel                                    | 22,000              | 15,000              | 20,448            |
| 81501 | CNG Fuel                                | 2,000               | 500                 | 1,389             |
| 81900 | Vehicle Insurance                       | 500                 | 1,100               | 426               |
| 82000 | Equipment Maintenance                   | 10,000              | 10,000              | 10,334            |
| 83000 | Equipment & Tools                       | 10,000              | 10,000              | 10,652            |
| 84000 | System Maintenance                      | 1,200               | 1,200               | 233               |
| 85000 | Building Maintenance                    | 6,000               | 2,000               | 9,408             |
| 85200 | Janitorial Supplies                     | 2,000               | 2,000               | 1,199             |
| 87000 | Landscape Maintenance                   | 40,000              | 40,000              | 40,982            |
|       | <b>SUBTOTALS:</b>                       | <b>142,450</b>      | <b>115,900</b>      | <b>139,580</b>    |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>768,583</b>      | <b>731,688</b>      | <b>651,444</b>    |
| 89400 | Overhead Charge                         | 109,925             | 116,040             | 123,495           |
| 89450 | Oper. Transfer to Capital Fund          | 75,000              | 150,000             | 150,000           |
|       | <b>SUBTOTAL :</b>                       | <b>953,508</b>      | <b>997,728</b>      | <b>924,940</b>    |

# PARKS

FUND-100 : DEPARTMENT-8100

Page - 24

|                                          | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|------------------------------------------|---------------------|---------------------|-------------------|
| <b>CAPITAL OUTLAY</b>                    |                     |                     |                   |
| 90000 2006-07                            |                     | 2,886,500           | 2,729,987         |
| 90000 Mistlin Sports Complex Parking Lot | 1,300,000           |                     |                   |
| 90000 Lawnmower Trailer                  | 5,000               |                     |                   |
| 90000 John Deer Gater                    | 7,500               |                     |                   |
| 90000 Pickup With Utility Bed            | 30,000              |                     |                   |
| 90000 100 gal Weed Sprayer               | 6,000               |                     |                   |
| 90000 Walker Riding Mower                | 16,000              |                     |                   |
| 90000 Country Woods                      | 20,000              |                     |                   |
| 90000 Lan Park                           | 100,000             |                     |                   |
| 90000 Swimming Pool Expansion            | 100,000             |                     |                   |
| 90000 Skate Park Expansion               | 400,000             |                     |                   |
| 90000 Boesch-Kingery Park                | 300,000             |                     |                   |
| <b>SUBTOTALS:</b>                        | <b>2,284,500</b>    | <b>2,886,500</b>    | <b>2,729,987</b>  |
| <b>TOTALS:</b>                           | <b>3,238,008</b>    | <b>3,884,228</b>    | <b>3,654,927</b>  |

# JACK TONE INTERCHANGE

FUND-100 : DEPARTMENT-8125

Page - 25

| ACCT:                     | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000                     | General Salaries                        | 85,073              | 87,336              | 58,395            |
| 60100                     | Over Time Salaries                      | 0                   | 0                   | 0                 |
| 61000                     | Hourly                                  | 10,000              | 10,000              | 21,854            |
| 61250                     | Addition Comp - Vacation Buy Back       | 0                   | 0                   | 0                 |
| 62000                     | FICA                                    | 7,273               | 7,446               | 6,139             |
| 63600                     | Additional Retirement                   | 1,663               | 1,629               | 1,580             |
| 64900                     | Workers Comp.                           | 2,985               | 2,876               | 2,466             |
| 64920                     | Health Insurance                        | 26,154              | 24,234              | 13,778            |
| 64930                     | Dental Insurance                        | 2,452               | 2,646               | 1,789             |
| 64940                     | Vision Insurance                        | 663                 | 736                 | 507               |
| 64950                     | Life Insurance                          | 172                 | 155                 | 111               |
| 64960                     | LTD                                     | 340                 | 360                 | 304               |
|                           | Employee Health Deduction               | -5,672              | 206                 | 0                 |
| 65000                     | Retirement                              | 12,761              | 13,100              | 8,352             |
| 67000                     | Physical Exams                          | 0                   | 0                   | 0                 |
|                           | <b>SUBTOTALS:</b>                       | <b>143,864</b>      | <b>150,723</b>      | <b>115,275</b>    |
| <b>OPERATING EXPENSES</b> |                                         |                     |                     |                   |
| 68000                     | Uniforms                                | 1,000               | 1,500               | 1,236             |
| 69100                     | Public Works Training                   | 0                   | 0                   | 0                 |
| 70000                     | Operating Expenses                      | 1,000               | 1,200               | 849               |
| 79000                     | Utilities                               | 0                   | 3,050               | 4,015             |
| 81000                     | Vehicle Maintenance                     | 200                 | 200                 | 115               |
| 81500                     | Fuel                                    | 3,500               | 3,000               | 2,995             |
| 81501                     | CNG Fuel                                | 0                   | 75                  | 0                 |
| 81900                     | Vehicle Insurance (1)                   | 0                   | 0                   | 0                 |
| 82000                     | Equipment Maintenance                   | 200                 | 200                 | 81                |
| 83000                     | Equipment & Tools                       | 500                 | 500                 | 192               |
| 84000                     | System Maintenance                      | 0                   | 0                   | 0                 |
| 85200                     | Janitorial Supplies                     | 0                   | 0                   | 0                 |
| 87000                     | Landscape Maintenance                   | 20,000              | 15,000              | 23,346            |
|                           | <b>SUBTOTALS:</b>                       | <b>26,400</b>       | <b>24,725</b>       | <b>32,829</b>     |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>170,264</b>      | <b>175,448</b>      | <b>148,104</b>    |
| 89400                     | Overhead Charge                         | 24,352              | 27,806              | 28,076            |
|                           | <b>SUBTOTAL :</b>                       | <b>194,616</b>      | <b>203,254</b>      | <b>176,180</b>    |

**MISTLIN SPORTS PARK**

FUND-100 : DEPARTMENT-8135

Page - 26

| ACCT:             | SALARIES & WAGES                  | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------------------|-----------------------------------|---------------------|---------------------|-------------------|
| 60000             | General Salaries                  | 51,854              | 81,767              | 96,432            |
| 60100             | Over Time Salaries                | 200                 | 200                 | 1,740             |
| 61000             | Hourly                            | 28,000              | 28,000              | 39,408            |
| 61250             | Addition Comp - Vacation Buy Back | 0                   | 0                   | 0                 |
| 62000             | FICA                              | 6,124               | 8,412               | 10,525            |
| 63600             | Additional Retirement             | 113                 | 10,812              | 538               |
| 64900             | Workers Comp.                     | 2,514               | 3,249               | 4,227             |
| 64920             | Health Insurance                  | 8,423               | 18,101              | 16,089            |
| 64930             | Dental Insurance                  | 1,094               | 1,539               | 2,178             |
| 64940             | Vision Insurance                  | 389                 | 338                 | 562               |
| 64950             | Life Insurance                    | 107                 | 128                 | 205               |
| 64960             | LTD                               | 207                 | 321                 | 430               |
|                   | Employee Health Deduction         | -675                | 86                  | 0                 |
| 65000             | Retirement                        | 7,778               | 11,628              | 11,918            |
| 67000             | Physical Exams                    | 0                   | 0                   | 0                 |
| <b>SUBTOTALS:</b> |                                   | <b>106,130</b>      | <b>164,582</b>      | <b>184,252</b>    |

**OPERATING EXPENSES**

|                   |                       |               |               |               |
|-------------------|-----------------------|---------------|---------------|---------------|
| 68000             | Uniforms              | 600           | 1,200         | 2,092         |
| 69100             | Public Works Training | 50            | 50            | 0             |
| 70000             | Operating Expenses    | 0             | 500           | 0             |
| 79000             | Utilities             | 9,000         | 7,400         | 8,483         |
| 81000             | Vehicle Maintenance   | 250           | 250           | 137           |
| 81500             | Fuel                  | 3,000         | 2,200         | 5,055         |
| 81501             | CNG Fuel              | 0             | 25            | 0             |
| 81900             | Vehicle Insurance (1) | 0             | 0             | 0             |
| 82000             | Equipment Maintenance | 500           | 500           | 538           |
| 83000             | Equipment & Tools     | 1,000         | 500           | 1,465         |
| 84000             | System Maintenance    | 100           | 100           | 0             |
| 85000             | Building Maintenance  | 3,000         | 250           | 7,951         |
| 85200             | Janitorial Supplies   | 750           | 300           | 445           |
| 87000             | Landscape Maintenance | 20,000        | 40,000        | 61,421        |
| <b>SUBTOTALS:</b> |                       | <b>38,250</b> | <b>53,275</b> | <b>87,587</b> |

|                                         |                |                |                |
|-----------------------------------------|----------------|----------------|----------------|
| <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>144,380</b> | <b>217,857</b> | <b>271,839</b> |
|-----------------------------------------|----------------|----------------|----------------|

|       |                 |        |        |        |
|-------|-----------------|--------|--------|--------|
| 89400 | Overhead Charge | 20,650 | 34,527 | 51,533 |
|-------|-----------------|--------|--------|--------|

|                   |                |                |                |
|-------------------|----------------|----------------|----------------|
| <b>SUBTOTAL :</b> | <b>165,030</b> | <b>252,384</b> | <b>323,372</b> |
|-------------------|----------------|----------------|----------------|

# LANDSCAPE MAINTENANCE

FUND-100 : DEPARTMENT-8136

Page - 27

| ACCT:                     | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000                     | General Salaries                        | 36,939              | 23,593              | 43,513            |
| 60100                     | Over Time Salaries                      | 0                   | 0                   | 253               |
| 61000                     | Hourly                                  | 10,000              | 500                 | 8,066             |
| 61250                     | Addition Comp - Vacation Buy Back       | 0                   | 0                   | 0                 |
| 62000                     | FICA                                    | 3,591               | 1,843               | 3,965             |
| 63600                     | Additional Retirement                   | 2,242               | 311                 | 736               |
| 64900                     | Workers Comp.                           | 1,474               | 712                 | 1,592             |
| 64920                     | Health Insurance                        | 8,527               | 4,828               | 10,572            |
| 64930                     | Dental Insurance                        | 1,211               | 775                 | 1,221             |
| 64940                     | Vision Insurance                        | 334                 | 220                 | 349               |
| 64950                     | Life Insurance                          | 80                  | 42                  | 86                |
| 64960                     | LTD                                     | 144                 | 92                  | 186               |
|                           | Employee Health Deduction               | -50                 | 60                  | 0                 |
| 65000                     | Retirement                              | 5,541               | 3,539               | 5,734             |
| 67000                     | Physical Exams                          | 0                   | 0                   | 0                 |
|                           | <b>SUBTOTALS:</b>                       | <b>70,032</b>       | <b>36,515</b>       | <b>76,274</b>     |
| <b>OPERATING EXPENSES</b> |                                         |                     |                     |                   |
| 68000                     | Uniforms                                | 500                 | 500                 | 794               |
| 81000                     | Vehicle Maintenance                     | 250                 | 250                 | 0                 |
| 81500                     | Fuel                                    | 1,800               | 750                 | 1,387             |
| 81900                     | Vehicle Insurance (1)                   | 0                   | 0                   | 0                 |
| 82000                     | Equipment Maintenance                   | 100                 | 100                 | 4                 |
| 83000                     | Equipment & Tools                       | 100                 | 100                 | 610               |
| 84000                     | System Maintenance                      | 0                   | 0                   | 27                |
| 87000                     | Landscape Maintenance                   | 2,000               | 3,000               | 5,717             |
|                           | <b>SUBTOTALS:</b>                       | <b>4,750</b>        | <b>4,700</b>        | <b>8,539</b>      |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>74,782</b>       | <b>41,215</b>       | <b>84,813</b>     |
| 89400                     | Overhead Charge                         | 10,695              | 6,532               | 16,078            |
|                           | <b>SUBTOTAL :</b>                       | <b>85,477</b>       | <b>47,747</b>       | <b>100,891</b>    |

# SENIOR CITIZENS

FUND-100 : DEPARTMENT-8300

Page - 28

| ACCT: | SALARIES & WAGES                         | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|------------------------------------------|---------------------|---------------------|-------------------|
| 60000 | Salaries                                 | 2,567               | 6,242               | 3,886             |
| 61000 | Hourly                                   | 26,000              | 22,000              | 28,290            |
| 62000 | FICA                                     | 2,185               | 2,161               | 2,461             |
| 63600 | Additional Retirement                    | 39                  | 20                  | 85                |
| 64900 | Workers Comp.                            | 897                 | 834                 | 989               |
| 64920 | Health Insurance                         | 646                 | 2,015               | 542               |
| 64930 | Dental Insurance                         | 96                  | 233                 | 57                |
| 64940 | Vision Insurance                         | 27                  | 67                  | 19                |
| 64950 | Life Insurance                           | 6                   | 12                  | 9                 |
| 64960 | LTD                                      | 10                  | 24                  | 20                |
|       | Employee Health Deduction                | 0                   | 13                  | 0                 |
| 65000 | Retirement                               | 385                 | 936                 | 550               |
|       | <b>SUBTOTALS:</b>                        | <b>32,857</b>       | <b>34,557</b>       | <b>36,908</b>     |
|       | <b>OPERATING EXPENSES</b>                |                     |                     |                   |
| 70000 | Operating Expenses                       | 0                   | 0                   | 0                 |
| 72000 | Office Supplies                          | 250                 | 250                 | 0                 |
| 76000 | Telephone                                | 0                   | 0                   | 0                 |
| 76100 | Auto Allowance                           | 0                   | 0                   | 0                 |
| 82000 | Equipment Maintenance                    | 0                   | 0                   | 0                 |
| 83000 | Tools & Equipment                        | 25                  | 25                  | 31                |
| 84000 | System Maintenance                       | 0                   | 0                   | 0                 |
| 85000 | Building Maintenance                     | 4,500               | 4,500               | 3,909             |
| 85200 | Janitorial Supplies                      | 100                 | 100                 | 75                |
| 87000 | Landscape Maint.                         | 50                  | 50                  | 159               |
|       | <b>SUBTOTALS:</b>                        | <b>4,925</b>        | <b>4,925</b>        | <b>4,174</b>      |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b>  | <b>37,782</b>       | <b>39,482</b>       | <b>41,082</b>     |
| 89400 | Overhead Charge                          | 0                   | 0                   | 0                 |
|       | <b>TOTAL SAL., OPER. &amp; OVERHEAD:</b> | <b>37,782</b>       | <b>39,482</b>       | <b>41,082</b>     |
| 90000 | <b>CAPITAL OUTLAY</b>                    | 0                   | 0                   |                   |
| 90000 | New Chairs                               | 10,000              |                     |                   |
| 90000 | Copy Machine                             | 6,500               |                     |                   |
|       | <b>SUBTOTALS:</b>                        | <b>16,500</b>       | <b>0</b>            | <b>0</b>          |
|       | <b>TOTALS:</b>                           | <b>54,282</b>       | <b>39,482</b>       | <b>41,082</b>     |

# MUSEUM

FUND-100 : DEPARTMENT-8400

Page - 29

| ACCT: | OPERATING EXPENSES                     | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|----------------------------------------|---------------------|---------------------|-------------------|
| 70000 | Operating Expenses                     | 2,000               | 2,000               | 395               |
| 76000 | Telephone                              | 0                   | 0                   | 0                 |
| 79000 | Utilities                              | 0                   | 0                   | 0                 |
| 82000 | Equipment Maintenance                  | 500                 | 500                 | 0                 |
| 85000 | Building Maintenance                   | 500                 | 500                 | 1,560             |
| 85200 | Janitorial Supplies                    | 0                   | 0                   | 0                 |
| 87000 | Landscape Maintenance                  | 0                   | 0                   | 0                 |
|       | <b>SUBTOTALS:</b>                      | <b>3,000</b>        | <b>3,000</b>        | <b>1,955</b>      |
| 89400 | Overhead Charge                        | 0                   | 0                   | 0                 |
|       | <b>TOTAL OPERATION &amp; OVERHEAD:</b> | <b>3,000</b>        | <b>3,000</b>        | <b>1,955</b>      |

# LIBRARY DEPARTMENT

FUND-100 : DEPARTMENT-8500

Page - 30

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | Salaries                                | 14,670              | 2,722               | 11,599            |
| 60100 | Salaries - Overtime                     | 0                   | 0                   | 92                |
| 61000 | Hourly                                  | 30                  | 30                  | 670               |
| 62000 | FICA                                    | 1,125               | 210                 | 946               |
| 63600 | Additional Retirement                   | 0                   | 0                   | 147               |
| 64900 | Workers Comp.                           | 462                 | 81                  | 377               |
| 64920 | Health Insurance                        | 1,270               | 620                 | 1,638             |
| 64930 | Dental Insurance                        | 167                 | 90                  | 196               |
| 64940 | Vision Insurance                        | 61                  | 26                  | 65                |
| 64950 | Life Insurance                          | 30                  | 5                   | 21                |
| 64960 | LTD                                     | 56                  | 11                  | 44                |
|       | Employee Health Deduction               | 0                   | 7                   | 0                 |
| 65000 | Retirement                              | 2,201               | 408                 | 804               |
|       | <b>SUBTOTALS:</b>                       | <b>20,070</b>       | <b>4,209</b>        | <b>16,599</b>     |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 70000 | General Operating Expenses              | 0                   | 0                   | 6,161             |
| 70000 | Matching Book & Materials               | 20,000              | 20,000              | 20,000            |
| 70000 | Extra Days & Hours                      | 62,000              | 61,611              | 61,611            |
| 73000 | Subscriptions & Books                   | 0                   | 0                   | 0                 |
| 76000 | Telephone                               | 1,100               | 1,900               | 1,912             |
| 79000 | Utilities                               | 14,000              | 6,000               | 14,179            |
| 80000 | Office Equipment Maintenance            | 1,750               | 1,750               | 964               |
| 82000 | Equipment Maintenance                   | 750                 | 750                 | 313               |
| 83000 | Tools & Equipment                       | 50                  | 50                  | 1,503             |
| 85000 | Building Maintenance                    | 1,200               | 750                 | 3,654             |
| 85200 | Janitorial Supplies                     | 300                 | 200                 | 419               |
| 89100 | Election Supplies                       | 0                   | 0                   | 0                 |
|       | <b>SUBTOTALS:</b>                       | <b>101,150</b>      | <b>93,011</b>       | <b>110,716</b>    |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>121,220</b>      | <b>97,220</b>       | <b>127,315</b>    |
| 89400 | Overhead Charge                         | 17,337              | 15,408              | 24,135            |
|       | <b>SUBTOTAL:</b>                        | <b>138,557</b>      | <b>112,627</b>      | <b>151,450</b>    |
|       | <b>CAPITAL OUTLAY</b>                   |                     |                     |                   |
| 90000 | 2006-07                                 | 0                   | 0                   | 159,766           |
|       | <b>SUBTOTALS CAPITAL:</b>               | <b>0</b>            | <b>0</b>            | <b>159,766</b>    |
|       | <b>TOTALS:</b>                          | <b>138,557</b>      | <b>112,627</b>      | <b>311,216</b>    |

# COMMUNITY CENTER

FUND-150 : DEPARTMENT-6150

Page - 31

| ACCT:                     | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000                     | General Salaries                        | 21,161              | 17,473              | 18,915            |
| 60100                     | Over Time Salaries                      | 0                   | 0                   | 288               |
| 61000                     | Hourly                                  | 8,000               | 8,000               | 6,304             |
| 62000                     | FICA                                    | 2,231               | 1,949               | 1,951             |
| 63600                     | Additional Retirement                   | 133                 | 64                  | 205               |
| 64900                     | Workers Comp.                           | 916                 | 753                 | 784               |
| 64920                     | Health Insurance                        | 3,819               | 2,850               | 2,333             |
| 64930                     | Dental Insurance                        | 512                 | 336                 | 272               |
| 64940                     | Vision Insurance                        | 159                 | 107                 | 92                |
| 64950                     | Life Insurance                          | 43                  | 27                  | 34                |
| 64960                     | LTD                                     | 81                  | 64                  | 73                |
|                           | Employee Health Deduction               | -272                | 0                   | 0                 |
| 65000                     | Retirement                              | 3,174               | 2,621               | 2,630             |
|                           | <b>SUBTOTALS:</b>                       | <b>39,956</b>       | <b>34,242</b>       | <b>33,881</b>     |
| <b>OPERATING EXPENSES</b> |                                         |                     |                     |                   |
| 68000                     | Uniforms                                | 425                 | 425                 | 388               |
| 71930                     | Community Center Insurance              | 5,000               | 5,000               | 4,143             |
| 76000                     | Telephone                               | 900                 | 900                 | 710               |
| 79000                     | Utilities                               | 15,000              | 13,000              | 12,686            |
| 81900                     | Vehicle Insurance (1)                   | 50                  | 120                 | 46                |
| 82000                     | Equipment Maintenance                   | 0                   | 0                   | 474               |
| 83000                     | Equipment & Tools                       | 100                 | 100                 | -28               |
| 85000                     | Building Maintenance                    | 9,000               | 9,000               | 5,799             |
| 85200                     | Janitorial Supplies                     | 4,000               | 4,000               | 2,052             |
| 87000                     | Landscape Maintenance                   | 0                   | 0                   | 0                 |
| 89150                     | Refunds                                 | 1,000               | 1,000               | 0                 |
|                           | <b>SUBTOTALS:</b>                       | <b>35,475</b>       | <b>33,545</b>       | <b>26,270</b>     |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>75,431</b>       | <b>67,787</b>       | <b>60,151</b>     |
| 89400                     | Overhead Charge                         | 10,788              | 10,748              | 11,403            |
|                           | <b>SUBTOTAL :</b>                       | <b>86,219</b>       | <b>78,535</b>       | <b>71,554</b>     |

# RECREATION

FUND-300 : DEPARTMENT-8200

Page - 32

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 96,477              | 96,413              | 99,688            |
| 61000 | Hourly                                  | 42,000              | 40,000              | 39,932            |
| 61250 | Addition Comp Vacation Buy Back         | 0                   | 0                   | 0                 |
| 62000 | FICA                                    | 10,386              | 10,231              | 10,472            |
| 63600 | Additional Retirement                   | 3,184               | 3,182               | 3,172             |
| 64900 | Workers Comp.                           | 4,348               | 4,031               | 4,290             |
| 64920 | Health Insurance                        | 9,100               | 13,060              | 12,584            |
| 64930 | Dental Insurance                        | 1,534               | 1,523               | 1,642             |
| 64940 | Vision Insurance                        | 178                 | 438                 | 607               |
| 64950 | Life Insurance                          | 99                  | 163                 | 189               |
| 64960 | LTD                                     | 390                 | 369                 | 446               |
|       | Employee Health Deduction               | 0                   | 0                   | 0                 |
| 65000 | Retirement                              | 14,472              | 14,462              | 14,826            |
|       | <b>SUBTOTALS:</b>                       | <b>182,168</b>      | <b>183,870</b>      | <b>187,847</b>    |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 70000 | Operating Expenses                      | 50,000              | 48,000              | 51,006            |
| 72000 | Office Supplies                         | 30                  | 30                  | 0                 |
| 74000 | Membership / Dues                       | 415                 | 415                 | 415               |
| 76000 | Telephone                               | 22,000              | 1,300               | 2,208             |
| 76200 | Conference Expenses                     | 1,500               | 1,500               | 492               |
| 76300 | Advertising                             | 0                   | 0                   | 25                |
| 77040 | Professional Services Other             | 0                   | 0                   | 5,000             |
| 79000 | Utilities                               | 5,500               | 5,500               | 3,827             |
| 81000 | Vehicle Maintenance                     | 300                 | 300                 | 1,414             |
| 81500 | Fuel                                    | 1,300               | 1,300               | 931               |
| 81900 | Vehicle Insurance (1)                   | 50                  | 120                 | 46                |
| 82000 | Equipment Maint.                        | 0                   | 0                   | 0                 |
| 83000 | Tools & Equipment                       | 300                 | 300                 | 3,084             |
| 85000 | Building Maint.                         | 100                 | 100                 | 8                 |
| 87500 | Swimming Pool                           | 45,000              | 43,000              | 71,857            |
| 89150 | Refunds                                 | 300                 | 300                 | 0                 |
|       | <b>SUBTOTALS:</b>                       | <b>126,845</b>      | <b>102,215</b>      | <b>140,313</b>    |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>309,013</b>      | <b>286,085</b>      | <b>328,160</b>    |
| 89400 | Overhead Charge                         | 44,196              | 45,359              | 62,210            |
| 89450 | Oper. Transfer to Capital Fund          | 1,000               | 1,000               | 1,000             |
|       | <b>TOTAL :</b>                          | <b>354,208</b>      | <b>332,444</b>      | <b>391,370</b>    |
|       | <b>CAPITAL OUTLAY</b>                   |                     |                     |                   |
| 90000 |                                         | 0                   | 0                   | 4,888             |
|       | <b>SUBTOTALS:</b>                       | <b>0</b>            | <b>0</b>            | <b>4,888</b>      |
|       | <b>TOTALS:</b>                          | <b>354,208</b>      | <b>332,444</b>      | <b>396,258</b>    |

**TOTALS****GENERAL FUND**

|                                   |            |            |            |
|-----------------------------------|------------|------------|------------|
| Total Salaries & Benefits         | 7,167,241  | 6,689,971  | 6,654,881  |
| Total Operational Costs           | 1,857,723  | 1,819,498  | 2,064,831  |
| Total Salary & Operations         | 9,024,964  | 8,509,469  | 8,719,712  |
| Total Overhead Costs              | 1,013,567  | 1,039,549  | 1,255,733  |
| Total Oper. Transfer to Cap. Fund | 360,000    | 607,500    | 652,500    |
| Total Capital Expenditures        | 2,574,500  | 6,343,000  | 3,534,809  |
| Total Budget                      | 12,973,032 | 16,499,517 | 14,162,754 |

# WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

Page - 34

| ACCT: | SALARIES & WAGES                    | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                    | 338,137             | 259,212             | 256,980           |
| 60100 | Over Time Salaries                  | 6,000               | 6,000               | 4,491             |
| 61000 | Hourly                              | 6,500               | 6,500               | 7,400             |
| 61250 | Additional Comp - Vacation Buy Back | 0                   | 0                   | 796               |
| 62000 | FICA                                | 26,824              | 20,786              | 20,630            |
| 63600 | Additional Retirement               | 7,549               | 6,217               | 6,014             |
| 64900 | Workers Comp.                       | 11,011              | 8,028               | 8,261             |
| 64920 | Health Insurance                    | 55,760              | 47,654              | 46,887            |
| 64930 | Dental Insurance                    | 5,860               | 5,095               | 4,580             |
| 64940 | Vision Insurance                    | 1,672               | 1,655               | 1,428             |
| 64950 | Life Insurance                      | 627                 | 322                 | 475               |
| 64960 | LTD                                 | 1,377               | 1,005               | 1,218             |
|       | Employee Health Deduction           | -2,849              | 0                   | 0                 |
| 65000 | Retirement                          | 45,423              | 33,787              | 35,318            |
| 67000 | Physical Exams                      | 200                 | 200                 | 289               |
|       | <b>SUBTOTALS:</b>                   | <b>504,091</b>      | <b>396,461</b>      | <b>394,766</b>    |

# WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

Page - 35

| ACCT: | SALARIES & WAGES | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|------------------|---------------------|---------------------|-------------------|
|-------|------------------|---------------------|---------------------|-------------------|

## OPERATING EXPENSES

|            |                               |           |         |         |
|------------|-------------------------------|-----------|---------|---------|
| 68000      | Uniforms                      | 4,500     | 4,500   | 4,071   |
| 69100      | Training                      | 1,500     | 1,300   | 1,699   |
| 70000      | General Operating Expenses    | 100,000   | 1,500   | 1,422   |
| 72000      | Office Supplies               | 10,000    | 10,000  | 10,113  |
| 73000      | Subscriptions & Books         | 300       | 300     | 42      |
| 73500      | State Fees                    | 16,500    | 16,500  | 19,341  |
| 74000      | Memberships & Dues            | 1,000     | 1,000   | 1,006   |
| 75000      | Postage                       | 5,500     | 6,500   | 4,930   |
| 76000      | Telephone                     | 1,300     | 2,600   | 3,194   |
| 76200      | Conference Expenses           | 1,000     | 1,000   | 970     |
| 77000      | Professional Services Legal   | 10,000    | 10,000  | 13,218  |
| 77010      | Professional Services Eng.    | 1,000     | 1,000   | 26,046  |
| 77025      | Professional Services Audit   | 4,000     | 4,000   | 4,000   |
| 77040      | Professional Services Other   | 12,000    | 12,000  | 2,998   |
| 77060      | Prof. Services Water Analysis | 30,000    | 43,000  | 31,551  |
| 79000      | Utilities                     | 205,000   | 175,000 | 183,176 |
| 79001      | Utilities Non Potable         | 12,000    | 10,000  | 11,587  |
| 79500      | Water Purchase from SSJID     | 9,000     | 6,000   | 7,664   |
| 80000      | Office Equipment Maintenance  | 2,000     | 2,000   | 2,051   |
| 81000      | Vehicle Maintenance           | 5,000     | 5,000   | 3,784   |
| 81500      | Fuel                          | 9,000     | 5,000   | 8,662   |
| 81501      | CNG Fuel                      | 500       | 500     | 27      |
| 81900      | Vehicle Insurance (2)         | 200       | 475     | 196     |
| 82000      | Equipment Maintenance         | 3,000     | 3,500   | 4,232   |
| 83000      | Equipment & Tools             | 7,500     | 5,000   | 8,873   |
| 84000      | System Maintenance            | 200,000   | 200,000 | 239,462 |
| 85000      | Building Maintenance          | 1,000     | 1,800   | 2,314   |
| 87000      | Landscape Maint.              | 1,000     | 4,000   | 237     |
| 89150      | Refunds                       | 0         | 1,000   | 0       |
| 89360      | Bond Payment - Interest       | 512,996   | 184,717 | 96,546  |
| SUBTOTALS: |                               | 1,166,796 | 719,192 | 693,412 |

|       |                                         | <b>2007-08<br/>BUDGETED</b> | <b>2006-07<br/>BUDGETED</b> | <b>2006-07<br/>ACTUAL</b> |
|-------|-----------------------------------------|-----------------------------|-----------------------------|---------------------------|
| ACCT: |                                         |                             |                             |                           |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>1,670,887</b>            | <b>1,115,653</b>            | <b>1,088,178</b>          |
| 89400 | Overhead Charge                         | 238,975                     | 176,954                     | 206,288                   |
| 89450 | Oper. Transfer to Capital Fund          | 510,638                     | 251,007                     |                           |
|       | <b>SUBTOTAL :</b>                       | <b>2,420,500</b>            | <b>1,543,614</b>            | <b>1,294,466</b>          |

**CAPITAL OUTLAY**

|       |                                |                  |                  |                  |
|-------|--------------------------------|------------------|------------------|------------------|
| 90000 | 2006-07                        |                  | 6,066,000        | 5,954,111        |
| 90000 | Bond Payment Principle         | 265,000          |                  | 93,795           |
| 90000 | Well No 15                     | 300,000          |                  |                  |
| 90000 | Well No 16                     | 300,000          |                  |                  |
| 90000 | Well No 17                     | 200,000          |                  |                  |
| 90000 | Jack Tone Bike Path Water Line | 384,876          |                  |                  |
| 90000 | Main Street Water Line         | 388,800          |                  |                  |
| 90000 | S. Frontage Rd. Water Line     | 176,000          |                  |                  |
| 90000 | Bore & Jack Equipment          | 6,000            |                  |                  |
| 90000 | Water Leak Detector            | 3,000            |                  |                  |
| 90000 | Scada Upgrade                  | 50,000           |                  |                  |
| 90000 | Computer With Mesh Equipment   | 6,000            |                  |                  |
| 90000 | Pipe Freezing Equipment        | 2,000            |                  |                  |
| 90000 | 1/2 Arrow Board                | 3,500            |                  |                  |
| 90000 | SMI - III Test Program         | 250,000          |                  |                  |
|       | <b>SUBTOTALS:</b>              | <b>2,335,176</b> | <b>6,066,000</b> | <b>6,047,906</b> |
|       | <b>TOTALS:</b>                 | <b>4,755,676</b> | <b>7,609,614</b> | <b>7,342,372</b> |

# GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

Page - 37

| ACCT: |                                     | 2007-08        | 2006-07        | 2006-07        |
|-------|-------------------------------------|----------------|----------------|----------------|
|       | SALARIES & WAGES                    | BUDGETED       | BUDGETED       | ACTUAL         |
| 60000 | General Salaries                    | 301,299        | 263,011        | 269,911        |
| 60100 | Over Time Salaries                  | 1,500          | 1,500          | 1,281          |
| 61000 | Hourly                              | 5,000          | 5,000          | 17,388         |
| 61250 | Additional Comp - Vacation Buy Back | 0              | 0              | 1,285          |
| 62000 | FICA                                | 23,547         | 20,618         | 22,175         |
| 63600 | Additional Retirement               | 7,579          | 6,317          | 7,148          |
| 64900 | Workers Comp.                       | 9,666          | 7,963          | 8,866          |
| 64920 | Health Insurance                    | 51,984         | 50,596         | 40,853         |
| 64930 | Dental Insurance                    | 4,575          | 4,611          | 4,387          |
| 64940 | Vision Insurance                    | 1,339          | 1,318          | 1,507          |
| 64950 | Life Insurance                      | 496            | 391            | 493            |
| 64960 | LTD                                 | 1,181          | 970            | 1,237          |
|       | Employee Health Deduction           | -3,093         | 0              | 0              |
| 65000 | Retirement                          | 45,195         | 39,452         | 39,147         |
| 67000 | Physical Exams                      | 500            | 500            | 289            |
|       | <b>SUBTOTALS:</b>                   | <b>450,767</b> | <b>402,248</b> | <b>415,967</b> |

## OPERATING EXPENSES

|       |                                         |                |                |                |
|-------|-----------------------------------------|----------------|----------------|----------------|
| 68000 | Uniforms                                | 5,400          | 5,400          | 4,424          |
| 69100 | Training                                | 0              | 150            | 10             |
| 70000 | General Operating Expenses              | 10,000         | 5,000          | 9,245          |
| 72000 | Office Supplies                         | 6,500          | 6,500          | 5,572          |
| 73500 | Fees                                    | 65             | 50             | 90             |
| 75000 | Postage                                 | 4,900          | 4,900          | 4,354          |
| 76000 | Telephone                               | 0              | 0              | 1,668          |
| 76200 | Conference Expenses                     | 500            | 500            | 385            |
| 76300 | Advertising/Legal                       | 200            | 600            | 169            |
| 77025 | Professional Services Audit             | 2,800          | 2,800          | 2,800          |
| 77030 | Professional Services Computer          | 250            | 250            | 129            |
| 78000 | Disposal Fee                            | 355,000        | 350,000        | 350,214        |
| 79000 | Utilities                               | 0              | 0              | 1,121          |
| 80000 | Office Equipment Maintenance            | 2,000          | 1,800          | 2,051          |
| 81000 | Vehicle Maintenance                     | 40,000         | 40,000         | 29,573         |
| 81500 | Fuel                                    | 17,000         | 13,000         | 15,206         |
| 81501 | CNG Fuel                                | 24,000         | 24,000         | 10,411         |
| 81900 | Vehicle Insurance - Truck               | 500            | 1,500          | 471            |
| 82000 | Equipment Maintenance                   | 6,000          | 6,000          | 3,663          |
| 83000 | Equipment & Tools                       | 2,000          | 3,500          | 1,966          |
| 85000 | Building Maintenance                    | 500            | 500            | 1,344          |
| 89150 | Refunds                                 | 0              | 0              | 0              |
|       | <b>SUBTOTALS:</b>                       | <b>477,615</b> | <b>466,450</b> | <b>444,866</b> |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>928,382</b> | <b>868,698</b> | <b>860,833</b> |

|       |                                | <b>2007-08<br/>BUDGETED</b> | <b>2006-07<br/>BUDGETED</b> | <b>2006-07<br/>ACTUAL</b> |
|-------|--------------------------------|-----------------------------|-----------------------------|---------------------------|
| 89400 | Overhead Charge                | 132,780                     | 138,227                     | 163,190                   |
| 89450 | Oper. Transfer to Capital Fund | 462,513                     | 291,271                     |                           |
|       | <b>SUBTOTAL :</b>              | <b>1,523,675</b>            | <b>1,298,195</b>            | <b>1,024,022</b>          |

**CAPITAL OUTLAY**

|       |                     |               |                |                |
|-------|---------------------|---------------|----------------|----------------|
| 90000 | 2006-07             |               | 155,000        | 495,532        |
| 90000 |                     |               |                |                |
| 90000 |                     |               |                |                |
| 90000 |                     |               |                |                |
| 90000 | Roll Off Containers | 20,000        |                |                |
| 90000 | Trash Cans          | 50,000        |                |                |
|       | <b>SUBTOTALS:</b>   | <b>70,000</b> | <b>155,000</b> | <b>495,532</b> |

|                |                  |                  |                  |
|----------------|------------------|------------------|------------------|
| <b>TOTALS:</b> | <b>1,593,675</b> | <b>1,453,195</b> | <b>1,519,554</b> |
|----------------|------------------|------------------|------------------|

**RIPON MUNICIPAL SEWER DISTRICT NO. 1**

Page - 39

FUND-130 : DEPARTMENT-7300

| ACCT: | SALARIES & WAGES                    | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                    | 297,832             | 156,164             | 198,790           |
| 60100 | Over Time Salaries                  | 2,000               | 2,000               | 2,608             |
| 61000 | Hourly                              | 9,000               | 9,000               | 6,926             |
| 61250 | Additional Comp - Vacation Buy Back | 0                   | 0                   | 2,018             |
| 62000 | FICA                                | 23,626              | 12,788              | 16,091            |
| 63600 | Additional Retirement               | 5,254               | 4,015               | 4,935             |
| 64900 | Workers Comp.                       | 9,698               | 4,939               | 6,400             |
| 64920 | Health Insurance                    | 45,561              | 25,067              | 32,456            |
| 64930 | Dental Insurance                    | 5,082               | 2,549               | 3,049             |
| 64940 | Vision Insurance                    | 1,554               | 765                 | 931               |
| 64950 | Life Insurance                      | 537                 | 218                 | 339               |
| 64960 | LTD                                 | 1,181               | 577                 | 902               |
|       | Employee Health Deduction           | -1,811              | 0                   | 0                 |
| 65000 | Retirement                          | 43,086              | 23,425              | 28,371            |
| 67000 | Physical Exams                      | 400                 | 400                 | 289               |
|       | <b>SUBTOTALS:</b>                   | <b>442,999</b>      | <b>241,907</b>      | <b>304,106</b>    |

**OPERATING EXPENSES**

|       |                              |                |                |                |
|-------|------------------------------|----------------|----------------|----------------|
| 68000 | Uniforms                     | 3,600          | 3,000          | 3,168          |
| 69100 | Training                     | 500            | 750            | 160            |
| 70000 | General Operating Expenses   | 5,000          | 5,000          | 3,240          |
| 72000 | Office Supplies              | 6,000          | 6,000          | 8,284          |
| 73500 | Fees                         | 19,000         | 15,000         | 13,480         |
| 75000 | Postage                      | 5,000          | 5,500          | 4,374          |
| 76000 | Telephone                    | 1,500          | 900            | 3,273          |
| 76200 | Conference Expense           | 500            | 750            | 385            |
| 76300 | Advertising/Legal            | 100            | 500            | 107            |
| 77010 | Prof. Services Engineering   | 2,500          | 2,500          | 7,140          |
| 77025 | Prof. Services Audit         | 3,000          | 3,000          | 880            |
| 77040 | Professional Services Other  | 50,000         | 4,000          | 117,676        |
| 77060 | Sewer Analysis               | 40,000         | 32,000         | 43,460         |
| 77900 | Property Tax Collection Fee  | 150            | 500            | 890            |
| 77905 | ERAF III Shift S.J. County   | 42,910         | 0              | 40,866         |
| 79000 | Utilities                    | 76,000         | 72,000         | 65,345         |
| 80000 | Office Equipment Maintenance | 2,000          | 2,000          | 2,051          |
| 81000 | Vehicle Maintenance          | 2,000          | 2,000          | 11,037         |
| 81500 | Fuel                         | 13,000         | 5,000          | 9,423          |
| 81900 | Vehicle Insurance            | 300            | 590            | 284            |
| 82000 | Equipment Maintenance        | 5,000          | 7,000          | 10,015         |
| 83000 | Equipment & Tools            | 2,500          | 2,500          | 2,458          |
| 84000 | System Maintenance           | 150,000        | 120,000        | 205,830        |
| 85000 | Building Maintenance         | 1,500          | 1,500          | 1,717          |
| 87000 | Landscape Maint.             | 22,500         | 2,500          | 915            |
| 89150 | Refunds                      | 0              | 250            | 0              |
| 89350 | Bond Payment - Interest      | 190,341        | 190,341        | 132,373        |
|       | <b>SUBTOTALS:</b>            | <b>644,901</b> | <b>485,081</b> | <b>688,831</b> |

**RIPON MUNICIPAL SEWER DISTRICT NO. 1**

Page - 40

FUND-130 : DEPARTMENT-7300

| ACCT:                                   |                                         | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-----------------------------------------|-----------------------------------------|---------------------|---------------------|-------------------|
| <b>SUBTOTAL SALARY &amp; OPERATING:</b> |                                         | <b>1,087,900</b>    | <b>726,988</b>      | <b>992,937</b>    |
| 89400                                   | Overhead Charge                         | 155,594             | 115,319             | 188,233           |
| 89450                                   | Oper. Transfer to Capital Fund          | 76,945              | 307,844             |                   |
| <b>SUBTOTAL :</b>                       |                                         | <b>1,320,439</b>    | <b>1,150,151</b>    | <b>1,181,169</b>  |
| <b>CAPITAL OUTLAY</b>                   |                                         |                     |                     |                   |
| 90000                                   | 2006-07                                 |                     | 530,000             | 351,129           |
| 90000                                   | Bond Payment Principle                  | 115,000             |                     | 95,000            |
| 90000                                   | Stanislaus River Trail Sewer Fencing    | 70,631              |                     |                   |
| 90000                                   | Street Sweeper For Storm Pollution      | 300,000             |                     |                   |
| 90000                                   | Scada Upgrade                           | 50,000              |                     |                   |
| 90000                                   | One Ton Utility Truck                   | 35,000              |                     |                   |
| 90000                                   | Sewer Cleaning Truck                    | 300,000             |                     |                   |
| 90000                                   | Portable Sewer Roding Machine           | 3,500               |                     |                   |
| 90000                                   | Portable Sewer Line Camera Sys          | 10,000              |                     |                   |
| 90000                                   | 1/2 Arrow Board                         | 3,500               |                     |                   |
| 90000                                   | 70 KW Generator For Acacia Lift Station | 45,000              |                     |                   |
| 90000                                   | Jack Tone Bike Path Storm Sewer         | 42,535              |                     |                   |
| 90000                                   | Main Street Storm Sewer                 | 50,000              |                     |                   |
| 90000                                   | S. Frontage Storm Sewer                 | 24,500              |                     |                   |
| <b>SUBTOTALS:</b>                       |                                         | <b>1,049,666</b>    | <b>530,000</b>      | <b>446,129</b>    |
| <b>TOTALS:</b>                          |                                         | <b>2,370,105</b>    | <b>1,680,151</b>    | <b>1,627,298</b>  |

# STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

Page - 41

| ACCT: | SALARIES & WAGES                    | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                    | 142,583             | 194,770             | 116,104           |
| 60100 | Over Time Salaries                  | 2,000               | 2,000               | 944               |
| 61000 | Hourly                              | 22,000              | 22,000              | 20,292            |
| 61250 | Additional Comp - Vacation Buy Back | 0                   | 0                   | 649               |
| 62000 | FICA                                | 12,744              | 16,736              | 10,556            |
| 63600 | Additional Retirement               | 3,859               | 3,971               | 2,824             |
| 64900 | Workers Comp.                       | 5,231               | 6,464               | 4,064             |
| 64920 | Health Insurance                    | 31,457              | 42,875              | 17,220            |
| 64930 | Dental Insurance                    | 2,480               | 4,236               | 1,979             |
| 64940 | Vision Insurance                    | 765                 | 1,185               | 718               |
| 64950 | Life Insurance                      | 227                 | 318                 | 187               |
| 64960 | LTD                                 | 559                 | 736                 | 1,113             |
|       | Employee Health Deduction           | -4,469              | 0                   | 0                 |
| 65000 | Retirement                          | 20,858              | 29,216              | 14,144            |
| 67000 | Physical Exams                      | 300                 | 300                 | 289               |
|       | <b>SUBTOTALS:</b>                   | <b>240,595</b>      | <b>324,807</b>      | <b>191,083</b>    |

## OPERATING EXPENSES

|       |                                   |                |                |                |
|-------|-----------------------------------|----------------|----------------|----------------|
| 68000 | Uniforms                          | 3,400          | 3,400          | 2,100          |
| 69200 | Training                          | 0              | 100            | 10             |
| 72000 | Office Supplies                   | 25             | 750            | 427            |
| 75000 | Postage                           | 50             | 50             | 86             |
| 76000 | Telephone                         | 500            | 240            | 2,148          |
| 76200 | Conference Expenses               | 500            | 500            | 8              |
| 76300 | Advertising/Legal                 | 300            | 300            | 369            |
| 77010 | Professional Services Engineering | 0              | 0              | 5,712          |
| 77025 | Professional Services Audit       | 7,500          | 7,500          | 7,500          |
| 77040 | Professional Services Other       | 1,000          | 1,000          | 18,777         |
| 78000 | Refuse Disposal Fee               | 8,000          | 8,000          | 4,846          |
| 79000 | Utilities                         | 8,100          | 15,000         | 8,390          |
| 81000 | Vehicle Maintenance               | 17,000         | 17,000         | 16,927         |
| 81500 | Fuel                              | 13,000         | 13,000         | 11,740         |
| 81900 | Vehicle Insurance (2)             | 830            | 830            | 292            |
| 82000 | Equipment Maintenance             | 5,000          | 10,000         | 3,121          |
| 83000 | Equipment & Tools                 | 2,000          | 5,000          | 1,855          |
| 85000 | Building Maintenance              | 500            | 500            | 1,051          |
| 85200 | Janitorial Supplies               | 1,000          | 0              | 1,125          |
| 87000 | Landscape Maintenance             | 2,500          | 1,000          | 882            |
| 89000 | Street Maintenance                | 75,000         | 50,000         | 55,103         |
| 89010 | Signal Light Maintenance          | 30,000         | 30,000         | 22,371         |
| 89030 | Street Signs                      | 6,000          | 10,000         | 4,302          |
|       | <b>SUBTOTALS:</b>                 | <b>182,205</b> | <b>174,170</b> | <b>169,142</b> |

|                                             |                               | <b>2007-08<br/>BUDGETED</b> | <b>2006-07<br/>BUDGETED</b> | <b>2006-07<br/>ACTUAL</b> |
|---------------------------------------------|-------------------------------|-----------------------------|-----------------------------|---------------------------|
| <b>SUBTOTAL SALARY &amp; OPERATING:</b>     |                               | <b>422,800</b>              | <b>447,563</b>              | <b>360,225</b>            |
| 89400                                       | Overhead Charge               | 60,470                      | 79,555                      | 68,288                    |
| <b>SUBTOTAL SAL., OPER. &amp; OVERHEAD:</b> |                               | <b>483,269</b>              | <b>527,118</b>              | <b>428,514</b>            |
| <b>CAPITAL OUTLAY</b>                       |                               |                             |                             |                           |
| 90000                                       | 2006-07                       |                             | 2,569,000                   | 1,630,642                 |
| 90000                                       | Landscape Wilma Roundabout    | 150,000                     |                             | 370,000                   |
| 90000                                       | Pickup With Utility Bed       | 30,000                      |                             |                           |
| 90000                                       | Jack Tone Class One Bike Path | 1,706,857                   |                             |                           |
| <b>SUBTOTALS:</b>                           |                               | <b>1,886,857</b>            | <b>2,569,000</b>            | <b>1,344,160</b>          |
| <b>TOTALS:</b>                              |                               | <b>2,370,126</b>            | <b>3,096,118</b>            | <b>1,772,674</b>          |

**STA DEPARTMENT:**  
FUND-270 : DEPARTMENT-6610

Page - 43

| ACCT:                     | SALARIES & WAGES                            | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|---------------------------------------------|---------------------|---------------------|-------------------|
| 60000                     | General Salaries                            | 1,517               | 2,779               | 1,514             |
| 61000                     | Hourly                                      | 0                   | 0                   | 0                 |
| 62000                     | FICA                                        | 116                 | 213                 | 116               |
| 63600                     | Additional Retirement                       | 50                  | 92                  | 39                |
| 64900                     | Workers Comp.                               | 48                  | 82                  | 47                |
| 64920                     | Health Insurance                            | 258                 | 496                 | 266               |
| 64930                     | Dental Insurance                            | 38                  | 72                  | 43                |
| 64940                     | Vision Insurance                            | 11                  | 21                  | 12                |
| 64950                     | Life Insurance                              | 2                   | 4                   | 3                 |
| 64960                     | LTD                                         | 6                   | 11                  | 6                 |
|                           | Employee Health Deduction                   | 15                  | 0                   | 0                 |
| 65000                     | Retirement                                  | 228                 | 417                 | 227               |
|                           | <b>SUBTOTALS:</b>                           | <u>2,289</u>        | <u>4,184</u>        | <u>2,272</u>      |
| <b>OPERATING EXPENSES</b> |                                             |                     |                     |                   |
| 68000                     | Uniforms                                    | 40                  | 40                  | 23                |
| 70000                     | General Operating Expenses                  | 10                  | 10                  | 5                 |
| 76300                     | Advertising Legal                           | 50                  | 50                  | 39                |
| 77025                     | Professional Services Audit                 | 600                 | 600                 | 615               |
| 81000                     | Vehicle Maintenance                         | 500                 | 500                 | 250               |
| 81500                     | Fuel                                        | 600                 | 600                 | 355               |
| 81900                     | Vehicle Insurance (1)                       | 125                 | 125                 | 46                |
|                           | <b>SUBTOTALS:</b>                           | <u>1,925</u>        | <u>1,925</u>        | <u>1,333</u>      |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b>     | <u>4,214</u>        | <u>6,109</u>        | <u>3,605</u>      |
| 89400                     | Overhead Charge                             | 603                 | 969                 | 683               |
|                           | <b>SUBTOTAL SAL., OPER. &amp; OVERHEAD:</b> | <u>4,816</u>        | <u>7,078</u>        | <u>4,289</u>      |

**REDEVELOPMENT AGENCY REGULAR**

Page - 44

FUND-400 : DEPARTMENT-9100

| ACCT: | SALARIES & WAGES                            | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|---------------------------------------------|---------------------|---------------------|-------------------|
| 60000 | Directors Salaries                          | 4,800               | 4,800               | 4,800             |
| 60000 | General Salaries                            | 124,189             | 119,573             | 118,357           |
| 60100 | Over Time Salaries                          | 3,000               | 3,000               | 602               |
| 61000 | Salaries Hourly                             | 0                   | 0                   | 0                 |
| 62000 | FICA                                        | 9,730               | 9,377               | 9,100             |
| 63600 | Additional Retirement                       | 3,945               | 3,419               | 2,863             |
| 63700 | Deferred Comp                               | 2,500               | 0                   | 2,397             |
| 64900 | Workers Comp.                               | 4,145               | 3,763               | 3,802             |
| 64920 | Health Insurance                            | 14,323              | 13,993              | 16,883            |
| 64930 | Dental Insurance                            | 1,428               | 1,425               | 1,803             |
| 64940 | Vision Insurance                            | 383                 | 387                 | 503               |
| 64950 | Life Insurance                              | 139                 | 125                 | 176               |
| 64960 | LTD                                         | 410                 | 399                 | 413               |
|       | Employee Health Deduction                   | -1,982              | 0                   | 0                 |
| 65000 | Retirement                                  | 18,493              | 17,801              | 17,921            |
|       | <b>SUBTOTALS:</b>                           | <b>185,502</b>      | <b>178,063</b>      | <b>179,621</b>    |
|       | <b>OPERATING EXPENSES</b>                   |                     |                     |                   |
| 70000 | General Operating Expenses                  | 0                   | 25,000              | 0                 |
| 72000 | Office Supplies                             | 500                 | 500                 | 0                 |
| 73000 | Subscriptions & Books                       | 1,000               | 2,000               | 0                 |
| 74000 | Memberships & Dues                          | 2,000               | 2,000               | 3,520             |
| 75000 | Postage                                     | 100                 | 250                 | 23                |
| 76200 | Conference Expenses                         | 500                 | 500                 | 0                 |
| 76300 | Advertising/Legal                           | 150                 | 150                 | 0                 |
| 77000 | Professional Services Legal                 | 3,000               | 3,000               | 3,246             |
| 77010 | Professional Services Engineering           | 5,000               | 5,000               | 0                 |
| 77025 | Professional Services Audit                 | 10,000              | 10,000              | 10,000            |
| 77040 | Professional Services Other                 | 20,000              | 20,000              | 7,140             |
| 77900 | Property Tax Collection Fee                 | 51,860              | 55,000              | 49,394            |
| 81500 | Fuel                                        | 0                   | 0                   | 0                 |
| 84000 | System Maintenance                          | 0                   | 0                   | 0                 |
| 89360 | Loan Payment - Interest                     | 1,030,235           | 1,029,392           | 920,407           |
|       | <b>SUBTOTALS:</b>                           | <b>1,124,345</b>    | <b>1,152,792</b>    | <b>993,730</b>    |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b>     | <b>1,309,847</b>    | <b>1,330,855</b>    | <b>1,173,351</b>  |
| 89400 | Overhead Charge                             | 187,338             | 210,937             | 222,434           |
|       | <b>SUBTOTAL SAL., OPER. &amp; OVERHEAD:</b> | <b>1,497,185</b>    | <b>1,541,792</b>    | <b>1,395,785</b>  |
|       | <b>SPECIAL &amp; FIXED CHARGES</b>          |                     |                     |                   |
| 89450 | ERAF Tax Shift                              | 0                   | 0                   |                   |
| 89500 | Pass-thru Funds (county)                    | 1,149,761           | 841,317             | 1,458,723         |
| 89600 | Pass-thru Funds (fire)                      | 246,243             | 180,184             | 174,685           |
|       | <b>SUBTOTALS:</b>                           | <b>1,396,004</b>    | <b>1,021,501</b>    | <b>1,633,408</b>  |

# REDEVELOPMENT AGENCY

FUND-400 : DEPARTMENT-9100

Page - 45

| ACCT:                                  | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|----------------------------------------|---------------------|---------------------|-------------------|
| <b>REDEVELOPMENT GENERAL 15:</b>       |                     |                     |                   |
| <b>CAPITAL OUTLAY</b>                  |                     |                     |                   |
| 2006-07                                |                     | 6,376,266           | 5,672,129         |
| Bond Payment Principle                 | 369,266             |                     |                   |
| Police Facility                        | 1,000,000           |                     |                   |
| Motorola Radio For New Police Facility | 400,000             |                     |                   |
| Stanislaus River Trail                 | 625,000             |                     |                   |
| Lower Mavis Park Expansion             | 75,000              |                     |                   |
| Upper Mavis Park Expansion             | 500,000             |                     |                   |
| Main St. Stockton St. Project          | 3,861,200           |                     |                   |
| Frontage Road Phase II                 | 681,677             |                     |                   |
| <b>SUBTOTALS:</b>                      | <b>7,512,143</b>    | <b>6,376,266</b>    | <b>5,672,129</b>  |
| <b>TOTALS:</b>                         | <b>10,405,331</b>   | <b>8,939,559</b>    | <b>8,701,322</b>  |

**REDEVELOPMENT AGENCY LOW/MOD**

Page - 46

FUND-500 : DEPARTMENT-9200

| ACCT: | SALARIES & WAGES                            | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|---------------------------------------------|---------------------|---------------------|-------------------|
| 60000 | Director's Salaries                         | 1,200               | 1,200               | 1,200             |
| 60000 | General Salaries                            | 140,592             | 135,345             | 152,198           |
| 60100 | Over Time Salaries                          | 300                 | 300                 | 602               |
| 61000 | Hourly                                      | 1,500               | 1,500               | 0                 |
| 62000 | FICA                                        | 10,870              | 10,469              | 11,781            |
| 63600 | Additional Retirement                       | 4,486               | 3,940               | 3,928             |
| 63700 | Deferred Comp                               | 2,500               | 0                   | 2,396             |
| 64900 | Workers Comp.                               | 4,462               | 4,043               | 4,731             |
| 64920 | Health Insurance                            | 19,027              | 18,110              | 18,522            |
| 64930 | Dental Insurance                            | 1,731               | 1,715               | 1,899             |
| 64940 | Vision Insurance                            | 450                 | 450                 | 521               |
| 64950 | Life Insurance                              | 168                 | 143                 | 200               |
| 64960 | LTD                                         | 482                 | 454                 | 552               |
|       | Employee Health Deduction                   | -2,208              | 135                 | 0                 |
| 65000 | Retirement                                  | 20,954              | 20,167              | 22,746            |
| 67000 | Physical Exams                              | 0                   | 0                   | 0                 |
|       | <b>SUBTOTALS:</b>                           | <b>206,513</b>      | <b>197,971</b>      | <b>221,276</b>    |
|       | <b>OPERATING EXPENSES</b>                   |                     |                     |                   |
| 70000 | General Operating Expenses                  | 2,000               | 2,000               | 2,269             |
| 72000 | Office Supplies                             | 500                 | 500                 | 0                 |
| 73000 | Subscriptions & Books                       | 500                 | 500                 | 0                 |
| 73500 | Fees                                        | 0                   | 0                   | 0                 |
| 74000 | Memberships & Dues                          | 200                 | 200                 | 880               |
| 75000 | Postage                                     | 0                   | 0                   | 0                 |
| 76100 | Auto Allowance                              | 0                   | 0                   | 0                 |
| 76200 | Conference Expenses                         | 1,000               | 1,000               | 0                 |
| 76300 | Advertising/Legal                           | 100                 | 100                 | 0                 |
| 77000 | Professional Services Legal                 | 2,500               | 2,500               | 379               |
| 77010 | Professional Services Engineering           | 0                   | 0                   | 0                 |
| 77025 | Professional Services Audit                 | 11,000              | 11,000              | 8,324             |
| 77040 | Professional Services Other                 | 5,000               | 10,000              | 5,379             |
| 77900 | Property Tax Collection Fee                 | 12,860              | 13,250              | 12,348            |
| 89360 | Loan Payment - Interest                     | 63,495              | 63,934              | 63,934            |
|       | <b>SUBTOTALS:</b>                           | <b>99,155</b>       | <b>104,984</b>      | <b>93,513</b>     |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b>     | <b>305,668</b>      | <b>302,955</b>      | <b>314,789</b>    |
| 89400 | Overhead Charge                             | 43,717              | 48,014              | 59,675            |
|       | <b>SUBTOTAL SAL., OPER. &amp; OVERHEAD:</b> | <b>349,386</b>      | <b>350,969</b>      | <b>374,465</b>    |

# REDEVELOPMENT AGENCY

FUND-500 : DEPARTMENT-9200

Page - 47

| ACCT:                                | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|--------------------------------------|---------------------|---------------------|-------------------|
| <b>REDEVELOPMENT LOW/MOD 20:</b>     |                     |                     |                   |
| <b>CAPITAL OUTLAY</b>                |                     |                     |                   |
| 2006-07                              |                     | 1,158,734           | 800,682           |
| Bond Payment - Principle             | 23,734              |                     |                   |
| Low/Mod Loan Program - Gap Financing | 0                   |                     |                   |
| Development Agreement L/M Assistance | 1,100,000           |                     |                   |
| Housing Rehab                        | 35,000              |                     |                   |
| <b>SUBTOTALS:</b>                    | <b>1,158,734</b>    | <b>1,158,734</b>    | <b>800,682</b>    |
| <b>TOTALS:</b>                       | <b>1,508,120</b>    | <b>1,509,702</b>    | <b>1,175,147</b>  |

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Page - 48

FUND-600 : DEPARTMENT- 6220

| ACCT: | SALARIES & WAGES                            | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|---------------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                            | 3,277               | 3,151               | 3,597             |
| 60100 | Over Time Salaries                          | 100                 | 100                 | 15                |
| 61000 | Hourly                                      | 0                   | 0                   | 0                 |
| 62000 | FICA                                        | 258                 | 249                 | 276               |
| 63600 | Additional Retirement                       | 0                   | 0                   | 84                |
| 64900 | Workers Comp.                               | 106                 | 96                  | 111               |
| 64920 | Health Insurance                            | 646                 | 620                 | 520               |
| 64930 | Dental Insurance                            | 96                  | 90                  | 84                |
| 64940 | Vision Insurance                            | 27                  | 26                  | 23                |
| 64950 | Life Insurance                              | 6                   | 5                   | 6                 |
| 64960 | LTD                                         | 13                  | 11                  | 16                |
|       | Employee Health Deduction                   | 0                   | 0                   | 0                 |
| 65000 | Retirement                                  | 491                 | 473                 | 539               |
|       | <b>SUBTOTALS:</b>                           | <b>5,020</b>        | <b>4,818</b>        | <b>5,271</b>      |
|       | <b>OPERATING EXPENSES</b>                   |                     |                     |                   |
| 70000 | General Operating Expenses                  |                     |                     | 79                |
| 70000 | Handicap Ramp Construction                  | 100,000             | 59,750              | 17,219            |
| 70000 | Women Crises Center                         |                     | 2,110               |                   |
| 70000 | Senior Adult Day Care                       |                     | 2,500               |                   |
| 70000 | Fair Housing                                |                     | 2,420               |                   |
| 70000 | S.J. County Food Bank                       |                     | 2,110               |                   |
| 70000 | Senior Center                               |                     |                     |                   |
| 75000 | Senior Service Agency                       |                     | 2,110               |                   |
| 76100 | Auto Allowance                              |                     |                     |                   |
| 76300 | Advertising/Legal                           |                     |                     |                   |
| 77040 | Prof. Services Other                        |                     |                     |                   |
|       | <b>SUBTOTALS:</b>                           | <b>100,000</b>      | <b>71,000</b>       | <b>17,298</b>     |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b>     | <b>105,020</b>      | <b>75,818</b>       | <b>22,569</b>     |
| 89400 | Overhead Charge                             | 0                   | 0                   | 0                 |
|       | <b>SUBTOTAL SAL., OPER. &amp; OVERHEAD:</b> | <b>105,020</b>      | <b>75,818</b>       | <b>22,569</b>     |

**DUTCH MEADOWS MAINTENANCE DIST.:**

Page - 49

FUND-710 : DEPARTMENT-8110

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 3,377               | 5,321               | 4,307             |
| 61000 | Hourly                                  | 750                 | 750                 | 2,453             |
| 62000 | FICA                                    | 316                 | 464                 | 517               |
| 63600 | Additional Retirement                   | 81                  | 109                 | 28                |
| 64900 | Workers Comp.                           | 130                 | 179                 | 208               |
| 64920 | Health Insurance                        | 283                 | 690                 | 549               |
| 64930 | Dental Insurance                        | 31                  | 101                 | 63                |
| 64940 | Vision Insurance                        | 10                  | 31                  | 23                |
| 64950 | Life Insurance                          | 4                   | 8                   | 8                 |
| 64960 | LTD                                     | 13                  | 20                  | 18                |
|       | Employee Health Deduction               | -20                 | 0                   | 0                 |
| 65000 | Retirement                              | 507                 | 798                 | 325               |
|       | <b>SUBTOTALS:</b>                       | <b>5,481</b>        | <b>8,472</b>        | <b>8,499</b>      |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 100                 | 125                 | 104               |
| 70000 | Operating Expenses                      | 0                   | 0                   | 0                 |
| 76300 | Advertising Legal                       | 32                  | 32                  | 0                 |
| 77000 | Prof. Services Legal                    | 0                   | 0                   | 0                 |
| 77040 | Prof. Services Other                    | 0                   | 0                   | 0                 |
| 79000 | Utilities                               | 110                 | 100                 | 96                |
| 81000 | Vehicle Maintenance                     | 0                   | 0                   | 0                 |
| 81500 | Fuel                                    | 125                 | 125                 | 60                |
| 82000 | Equipment Maintenance                   | 0                   | 0                   | 0                 |
| 83000 | Tools & Equipment                       | 0                   | 0                   | 0                 |
| 87000 | Landscape Maint.                        | 150                 | 250                 | 12                |
|       | <b>SUBTOTALS:</b>                       | <b>517</b>          | <b>632</b>          | <b>272</b>        |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>5,998</b>        | <b>9,104</b>        | <b>8,771</b>      |
| 89400 | Overhead Charge                         | 858                 | 1,444               | 1,663             |
|       | <b>SUBTOTAL :</b>                       | <b>6,856</b>        | <b>10,548</b>       | <b>10,434</b>     |

**COUNTRY WOODS MAINTENANCE DIST.**

Page - 50

FUND-720 : DEPARTMENT-8120

| ACCT: | SALARIES & WAGES          | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|---------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries          | 3,377               | 4,284               | 3,513             |
| 61000 | Hourly                    | 750                 | 750                 | 1,893             |
| 62000 | FICA                      | 316                 | 385                 | 396               |
| 63600 | Additional Retirement     | 81                  | 94                  | 34                |
| 64900 | Workers Comp.             | 130                 | 149                 | 166               |
| 64920 | Health Insurance          | 283                 | 484                 | 466               |
| 64930 | Dental Insurance          | 31                  | 66                  | 51                |
| 64940 | Vision Insurance          | 10                  | 21                  | 18                |
| 64950 | Life Insurance            | 4                   | 6                   | 6                 |
| 64960 | LTD                       | 13                  | 16                  | 13                |
|       | Employee Health Deduction | -20                 | 6                   | 0                 |
| 65000 | Retirement                | 507                 | 643                 | 323               |
|       | <b>SUBTOTALS:</b>         | <b>5,481</b>        | <b>6,902</b>        | <b>6,879</b>      |

**OPERATING EXPENSES**

|       |                       |            |            |            |
|-------|-----------------------|------------|------------|------------|
| 68000 | Uniforms              | 75         | 100        | 83         |
| 70000 | Operating Expenses    | 0          | 0          | 0          |
| 76300 | Advertising Legal     | 32         | 32         | 0          |
| 77000 | Prof. Services Legal  | 0          | 0          | 0          |
| 77040 | Prof. Services Other  | 0          | 0          | 0          |
| 79000 | Utilities             | 320        | 320        | 275        |
| 81000 | Vehicle Maintenance   | 0          | 0          | 0          |
| 81500 | Fuel                  | 100        | 125        | 60         |
| 82000 | Equipment Maintenance | 0          | 0          | 0          |
| 83000 | Tools & Equipment     | 0          | 0          | 0          |
| 87000 | Landscape Maint.      | 250        | 250        | 0          |
|       | <b>SUBTOTALS:</b>     | <b>777</b> | <b>827</b> | <b>418</b> |

|                                         |              |              |              |
|-----------------------------------------|--------------|--------------|--------------|
| <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>6,258</b> | <b>7,729</b> | <b>7,297</b> |
|-----------------------------------------|--------------|--------------|--------------|

|       |                 |     |       |       |
|-------|-----------------|-----|-------|-------|
| 89400 | Overhead Charge | 895 | 1,225 | 1,383 |
|-------|-----------------|-----|-------|-------|

|                   |              |              |              |
|-------------------|--------------|--------------|--------------|
| <b>SUBTOTAL :</b> | <b>7,153</b> | <b>8,954</b> | <b>8,680</b> |
|-------------------|--------------|--------------|--------------|

**FARMLAND ESTATES MAINTENANCE DIST**

Page - 51

FUND- 730: DEPARTMENT-8130

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 3,377               | 3,248               | 1,412             |
| 61000 | Hourly                                  | 500                 | 500                 | 671               |
| 62000 | FICA                                    | 297                 | 287                 | 159               |
| 63600 | Additional Retirement                   | 81                  | 78                  | 20                |
| 64900 | Workers Comp.                           | 122                 | 111                 | 64                |
| 64920 | Health Insurance                        | 283                 | 277                 | 96                |
| 64930 | Dental Insurance                        | 31                  | 30                  | 12                |
| 64940 | Vision Insurance                        | 10                  | 10                  | 6                 |
| 64950 | Life Insurance                          | 4                   | 4                   | 2                 |
| 64960 | LTD                                     | 13                  | 12                  | 6                 |
|       | Employee Health Deduction               | -20                 | 3                   | 0                 |
| 65000 | Retirement                              | 507                 | 487                 | 209               |
|       | <b>SUBTOTALS:</b>                       | <b>5,204</b>        | <b>5,047</b>        | <b>2,657</b>      |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 50                  | 50                  | 32                |
| 70000 | Operating Expenses                      | 0                   | 0                   | 0                 |
| 76300 | Advertising Legal                       | 32                  | 32                  | 0                 |
| 77000 | Prof. Services Legal                    | 0                   | 0                   | 0                 |
| 77010 | Prof. Services Engineering              | 0                   | 0                   | 0                 |
| 77040 | Prof. Services Other                    | 0                   | 0                   | 0                 |
| 79000 | Utilities                               | 105                 | 90                  | 96                |
| 81000 | Vehicle Maintenance                     | 0                   | 0                   | 0                 |
| 81500 | Fuel                                    | 100                 | 130                 | 60                |
| 82000 | Equipment Maintenance                   | 0                   | 0                   | 0                 |
| 83000 | Tools & Equipment                       | 0                   | 0                   | 0                 |
| 87000 | Landscape Maint.                        | 200                 | 250                 | 188               |
|       | <b>SUBTOTALS:</b>                       | <b>487</b>          | <b>552</b>          | <b>376</b>        |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>5,691</b>        | <b>5,599</b>        | <b>3,033</b>      |
| 89400 | Overhead Charge                         | 814                 | 887                 | 575               |
|       | <b>SUBTOTAL :</b>                       | <b>6,505</b>        | <b>6,486</b>        | <b>3,608</b>      |

# JACOBS LANDING

FUND- 740: DEPARTMENT-8140

Page - 52

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 3,377               | 3,766               | 2,668             |
| 61000 | Hourly                                  | 500                 | 500                 | 1,109             |
| 62000 | FICA                                    | 297                 | 326                 | 289               |
| 63600 | Additional Retirement                   | 81                  | 86                  | 23                |
| 64900 | Workers Comp.                           | 122                 | 126                 | 116               |
| 64920 | Health Insurance                        | 283                 | 381                 | 200               |
| 64930 | Dental Insurance                        | 31                  | 48                  | 23                |
| 64940 | Vision Insurance                        | 10                  | 15                  | 10                |
| 64950 | Life Insurance                          | 4                   | 5                   | 4                 |
| 64960 | LTD                                     | 13                  | 14                  | 9                 |
|       | Employee Health Deduction               | -20                 | 4                   | 0                 |
| 65000 | Retirement                              | 507                 | 565                 | 234               |
|       | <b>SUBTOTALS:</b>                       | <b>5,204</b>        | <b>5,836</b>        | <b>4,685</b>      |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 60                  | 75                  | 58                |
| 70000 | Operating Expenses                      | 0                   | 0                   | 0                 |
| 76300 | Advertising Legal                       | 32                  | 32                  | 0                 |
| 77000 | Prof. Services Legal                    | 0                   | 0                   | 0                 |
| 77010 | Prof. Services Engineering              | 0                   | 0                   | 0                 |
| 77040 | Prof. Services Other                    | 0                   | 0                   | 0                 |
| 79000 | Utilities                               | 205                 | 180                 | 194               |
| 81000 | Vehicle Maintenance                     | 0                   | 0                   | 0                 |
| 81500 | Fuel                                    | 100                 | 130                 | 60                |
| 82000 | Equipment Maintenance                   | 0                   | 0                   | 0                 |
| 83000 | Tools & Equipment                       | 0                   | 0                   | 0                 |
| 87000 | Landscape Maint.                        | 250                 | 250                 | 0                 |
|       | <b>SUBTOTALS:</b>                       | <b>647</b>          | <b>667</b>          | <b>312</b>        |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>5,851</b>        | <b>6,503</b>        | <b>4,997</b>      |
| 89400 | Overhead Charge                         | 837                 | 1,031               | 947               |
|       | <b>SUBTOTAL :</b>                       | <b>6,688</b>        | <b>7,534</b>        | <b>5,944</b>      |

**CAROLINA'S**

FUND- 750: DEPARTMENT- 8150

Page - 53

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 3,377               | 3,248               | 1,364             |
| 61000 | Hourly                                  | 100                 | 100                 | 60                |
| 62000 | FICA                                    | 266                 | 256                 | 109               |
| 63600 | Additional Retirement                   | 81                  | 78                  | 21                |
| 64900 | Workers Comp.                           | 109                 | 99                  | 44                |
| 64920 | Health Insurance                        | 283                 | 277                 | 111               |
| 64930 | Dental Insurance                        | 31                  | 30                  | 11                |
| 64940 | Vision Insurance                        | 10                  | 10                  | 5                 |
| 64950 | Life Insurance                          | 4                   | 4                   | 2                 |
| 64960 | LTD                                     | 13                  | 12                  | 6                 |
|       | Employee Health Deduction               | -20                 | 4                   | 0                 |
| 65000 | Retirement                              | 507                 | 487                 | 204               |
|       | <b>SUBTOTALS:</b>                       | <b>4,761</b>        | <b>4,606</b>        | <b>1,937</b>      |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 30                  | 30                  | 21                |
| 70000 | Operating Expenses                      | 0                   | 0                   | 0                 |
| 76300 | Advertising Legal                       | 32                  | 32                  | 0                 |
| 77000 | Prof. Services Legal                    | 0                   | 0                   | 0                 |
| 77010 | Prof. Services Engineering              | 0                   | 0                   | 0                 |
| 77040 | Prof. Services Other                    | 0                   | 0                   | 0                 |
| 79000 | Utilities                               | 1,200               | 1,200               | 0                 |
| 81000 | Vehicle Maintenance                     | 0                   | 0                   | 0                 |
| 81500 | Fuel                                    | 50                  | 50                  | 60                |
| 82000 | Equipment Maintenance                   | 0                   | 0                   | 0                 |
| 83000 | Tools & Equipment                       | 0                   | 0                   | 0                 |
| 87000 | Landscape Maint.                        | 150                 | 150                 | 3,900             |
|       | <b>SUBTOTALS:</b>                       | <b>1,462</b>        | <b>1,462</b>        | <b>3,981</b>      |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>6,223</b>        | <b>6,068</b>        | <b>5,918</b>      |
| 89400 | Overhead Charge                         | 890                 | 961                 | 1,122             |
|       | <b>SUBTOTAL :</b>                       | <b>7,113</b>        | <b>7,029</b>        | <b>7,040</b>      |

**BOESCH-KINGERY MAINTENANCE DIST**

Page - 54

FUND- 760: DEPARTMENT- 8160

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 3,377               | 3,766               | 1,735             |
| 60100 | Salaries O.T.                           | 0                   | 0                   | 0                 |
| 61000 | Hourly                                  | 400                 | 400                 | 703               |
| 62000 | FICA                                    | 289                 | 319                 | 187               |
| 63600 | Additional Retirement                   | 81                  | 86                  | 26                |
| 64900 | Workers Comp.                           | 119                 | 123                 | 75                |
| 64920 | Health Insurance                        | 283                 | 381                 | 245               |
| 64930 | Dental Insurance                        | 31                  | 48                  | 29                |
| 64940 | Vision Insurance                        | 10                  | 15                  | 11                |
| 64950 | Life Insurance                          | 4                   | 5                   | 3                 |
| 64960 | LTD                                     | 13                  | 14                  | 8                 |
|       | Employee Health Deduction               | -20                 | 0                   | 0                 |
| 65000 | Retirement                              | 507                 | 565                 | 260               |
|       | <b>SUBTOTALS:</b>                       | <b>5,094</b>        | <b>5,722</b>        | <b>3,281</b>      |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 75                  | 75                  | 38                |
| 70000 | Operating Expenses                      | 0                   | 0                   | 0                 |
| 76300 | Advertising Legal                       | 32                  | 32                  | 0                 |
| 77000 | Prof. Services Legal                    | 0                   | 0                   | 0                 |
| 77010 | Prof. Services Engineering              | 0                   | 0                   | 0                 |
| 79000 | Utilities                               | 0                   | 0                   | 0                 |
| 81500 | Fuel                                    | 150                 | 150                 | 60                |
| 83000 | Tools & Equipment                       | 0                   | 0                   | 0                 |
| 87000 | Landscape Maint.                        | 250                 | 250                 | 0                 |
|       | <b>SUBTOTALS:</b>                       | <b>507</b>          | <b>507</b>          | <b>98</b>         |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>5,601</b>        | <b>6,229</b>        | <b>3,379</b>      |
| 89400 | Overhead Charge                         | 801                 | 988                 | 641               |
|       | <b>SUBTOTAL :</b>                       | <b>6,402</b>        | <b>7,216</b>        | <b>4,020</b>      |

**MAIN STREET MAINTENANCE DISTRICT**

Page - 55

FUND- 770: DEPARTMENT- 8170

| ACCT: | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries                        | 11,079              | 8,431               | 6,960             |
| 60100 | Salaries O.T.                           | 0                   | 0                   | 0                 |
| 61000 | Hourly                                  | 2,000               | 2,000               | 524               |
| 62000 | FICA                                    | 1,001               | 798                 | 573               |
| 63600 | Additional Retirement                   | 81                  | 156                 | 49                |
| 64900 | Workers Comp.                           | 411                 | 308                 | 230               |
| 64920 | Health Insurance                        | 2,219               | 1,308               | 1,648             |
| 64930 | Dental Insurance                        | 318                 | 209                 | 253               |
| 64940 | Vision Insurance                        | 90                  | 62                  | 74                |
| 64950 | Life Insurance                          | 23                  | 13                  | 18                |
| 64960 | LTD                                     | 42                  | 32                  | 37                |
|       | Employee Health Deduction               | -20                 | 0                   | 0                 |
| 65000 | Retirement                              | 1,662               | 1,265               | 615               |
|       | <b>SUBTOTALS:</b>                       | <b>18,906</b>       | <b>14,582</b>       | <b>10,980</b>     |
|       | <b>OPERATING EXPENSES</b>               |                     |                     |                   |
| 68000 | Uniforms                                | 200                 | 200                 | 115               |
| 70000 | Operating Expenses                      | 0                   | 0                   | 0                 |
| 76300 | Advertising Legal                       | 32                  | 32                  | 0                 |
| 77000 | Prof. Services Legal                    | 0                   | 0                   | 0                 |
| 77010 | Prof. Services Engineering              | 0                   | 0                   | 0                 |
| 77040 | Prof. Services Other                    | 0                   | 0                   | 0                 |
| 79000 | Utilities                               | 0                   | 0                   | 0                 |
| 81000 | Vehicle Maintenance                     | 0                   | 0                   | 0                 |
| 81500 | Fuel                                    | 130                 | 130                 | 60                |
| 82000 | Equipment Maintenance                   | 0                   | 0                   | 0                 |
| 83000 | Tools & Equipment                       | 0                   | 0                   | 0                 |
| 87000 | Landscape Maint.                        | 1,500               | 1,500               | 465               |
|       | <b>SUBTOTALS:</b>                       | <b>1,862</b>        | <b>1,862</b>        | <b>640</b>        |
|       | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>20,768</b>       | <b>16,444</b>       | <b>11,620</b>     |
| 89400 | Overhead Charge                         | 2,970               | 2,609               | 2,203             |
|       | <b>SUBTOTAL :</b>                       | <b>23,739</b>       | <b>19,052</b>       | <b>13,823</b>     |

# RIPON LIGHTING DISTRICT

FUND- 780: DEPARTMENT- 8180

Page - 56

| ACCT:                     | SALARIES & WAGES                        | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|---------------------------|-----------------------------------------|---------------------|---------------------|-------------------|
| 60000                     | General Salaries                        | 17,529              | 17,690              | 10,363            |
| 60100                     | Salaries O.T.                           | 0                   | 0                   | 0                 |
| 61000                     | Hourly                                  | 2,500               | 2,500               | 405               |
| 62000                     | FICA                                    | 1,532               | 1,545               | 824               |
| 63600                     | Additional Retirement                   | 0                   | 0                   | 260               |
| 64900                     | Workers Comp.                           | 629                 | 597                 | 331               |
| 64920                     | Health Insurance                        | 4,183               | 4,274               | 1,376             |
| 64930                     | Dental Insurance                        | 332                 | 376                 | 138               |
| 64940                     | Vision Insurance                        | 332                 | 376                 | 42                |
| 64950                     | Life Insurance                          | 35                  | 30                  | 16                |
| 64960                     | LTD                                     | 70                  | 72                  | 40                |
|                           | Employee Health Deduction               | -258                | 0                   | 0                 |
| 65000                     | Retirement                              | 2,629               | 2,654               | 1,349             |
|                           | <b>SUBTOTALS:</b>                       | <b>29,513</b>       | <b>30,115</b>       | <b>15,144</b>     |
| <b>OPERATING EXPENSES</b> |                                         |                     |                     |                   |
| 68000                     | Uniforms                                | 200                 | 300                 | 166               |
| 70000                     | Operating Expenses                      | 250                 | 1,200               | 0                 |
| 73500                     | Fees                                    | 1,100               | 1,500               | 900               |
| 76200                     | Conference Expenses                     | 0                   | 0                   | 0                 |
| 76300                     | Advertising Legal                       | 175                 | 175                 | 154               |
| 77000                     | Prof. Services Legal                    | 0                   | 0                   | 421               |
| 77010                     | Prof. Services Engineering              | 0                   | 0                   | 0                 |
| 77040                     | Prof. Services Other                    | 100                 | 100                 | 732               |
| 79000                     | Utilities                               | 116,450             | 163,000             | 132,394           |
| 81000                     | Vehicle Maintenance                     | 1,000               | 500                 | 1,653             |
| 81500                     | Fuel                                    | 600                 | 600                 | 519               |
| 82000                     | Equipment Maintenance                   | 100                 | 500                 | 0                 |
| 83000                     | Tools & Equipment                       | 100                 | 250                 | 194               |
| 89000                     | Street Maintenance                      | 0                   | 0                   | 140               |
| 89010                     | Signal Light Maintenance                | 3,500               | 2,500               | 3,369             |
| 89100                     | Street Light Maintenance                | 7,500               | 10,000              | 7,364             |
|                           | <b>SUBTOTALS:</b>                       | <b>131,075</b>      | <b>180,625</b>      | <b>148,006</b>    |
|                           | <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>160,588</b>      | <b>210,740</b>      | <b>163,150</b>    |
| 89400                     | Overhead Charge                         | 22,968              | 33,404              | 30,929            |
|                           | <b>SUBTOTAL :</b>                       | <b>183,555</b>      | <b>244,143</b>      | <b>194,078</b>    |

# CAPITAL PROJECTS

FUND-900 : DEPARTMENT- 6120

Page - 57

| ACCT: | SALARIES & WAGES      | 2007-08<br>BUDGETED | 2006-07<br>BUDGETED | 2006-07<br>ACTUAL |
|-------|-----------------------|---------------------|---------------------|-------------------|
| 60000 | General Salaries      | 252,048             | 268,279             |                   |
| 60100 | Over Time Salaries    | 10,000              | 10,000              |                   |
| 61000 | Hourly                | 0                   | 0                   |                   |
| 62000 | FICA                  | 20,047              | 21,288              | 0                 |
| 63600 | Additional Retirement | 7,409               | 6,329               |                   |
| 64900 | Workers Comp.         | 5,068               | 5,068               | 0                 |
| 64920 | Health Insurance      | 39,519              | 45,259              |                   |
| 64930 | Dental Insurance      | 3,410               | 4,776               |                   |
| 64940 | Vision Insurance      | 1,031               | 1,368               |                   |
| 64950 | Life Insurance        | 329                 | 329                 |                   |
| 64960 | LTD                   | 961                 | 1,098               |                   |
| 65000 | Retirement            | 37,807              | 40,242              |                   |
|       | <b>SUBTOTALS:</b>     | <b>377,628</b>      | <b>404,036</b>      | <b>0</b>          |

## OPERATING EXPENSES

|       |                                   |                |                |          |
|-------|-----------------------------------|----------------|----------------|----------|
| 70000 | General Operating Expenses        | 0              | 0              |          |
| 72000 | Office Supplies                   | 0              | 0              |          |
| 73500 | Fees                              | 0              | 0              |          |
| 75000 | Postage                           | 100            | 100            |          |
| 76000 | Telephone                         | 0              | 0              |          |
| 76100 | Auto Allowance                    | 0              | 0              |          |
| 76200 | Conference Expenses               | 1,000          | 1,000          |          |
| 76300 | Advertising/Legal                 | 500            | 500            |          |
| 77000 | Professional Services Legal       | 1,000          | 1,000          |          |
| 77010 | Prof. Services Engineering        | 3,000          | 3,000          |          |
| 77040 | Professional Services Other       | 3,000          | 3,000          |          |
| 79000 | Utilities                         | 0              | 0              |          |
| 80000 | Office Equipment Maintenance      | 500            | 500            |          |
| 81500 | Fuel                              | 200            | 200            |          |
| 83000 | Equipment & Tools                 | 250            | 250            |          |
| 89350 | Loan Payment Principle J. T. Int. | 284,046        | 284,046        |          |
| 89360 | Loan Payment Interest J. T. Int.  | 85,954         | 85,954         |          |
|       | <b>SUBTOTALS:</b>                 | <b>379,550</b> | <b>379,550</b> | <b>0</b> |

|                                         |                |                |          |
|-----------------------------------------|----------------|----------------|----------|
| <b>SUBTOTAL SALARY &amp; OPERATING:</b> | <b>757,178</b> | <b>783,586</b> | <b>0</b> |
|-----------------------------------------|----------------|----------------|----------|

|       |                 |         |         |   |
|-------|-----------------|---------|---------|---|
| 89400 | Overhead Charge | 108,294 | 124,186 | 0 |
|-------|-----------------|---------|---------|---|

|                                             |                |                |          |
|---------------------------------------------|----------------|----------------|----------|
| <b>SUBTOTAL SAL., OPER. &amp; OVERHEAD:</b> | <b>865,472</b> | <b>907,772</b> | <b>0</b> |
|---------------------------------------------|----------------|----------------|----------|

# BUDGET TOTALS

Page - 58

|                                     | <b>2007-08<br/>BUDGETED</b> | <b>2006-07<br/>BUDGETED</b> | <b>2006-07<br/>ACTUAL</b> |
|-------------------------------------|-----------------------------|-----------------------------|---------------------------|
| Total Salaries Less Capital         | 9,284,663                   | 8,521,711                   | 8,423,306                 |
| Total Operational Less Capital      | 5,791,999                   | 5,182,226                   | 5,321,059                 |
| Overhead Less Capital               | 1,864,077                   | 1,852,071                   | 2,203,986                 |
| Total Oper Trans To Capital Reserve | 1,410,095                   | 1,457,621                   | 652,500                   |
| Capital Salaries                    | 377,628                     | 404,036                     | 0                         |
| Capital Operations                  | 379,550                     | 379,550                     | 0                         |
| Capital Overhead                    | 108,294                     | 124,186                     | 0                         |
| Capital Expenditures                | 16,587,076                  | 23,198,000                  | 18,341,347                |
| Total Capital Budget                | 17,452,548                  | 24,105,772                  | 18,341,347                |
| Total Salaries & Benefits           | 9,662,291                   | 8,925,746                   | 8,423,306                 |
| Total Operations                    | 6,171,549                   | 5,561,776                   | 5,321,059                 |
| Total Overhead Charges              | 1,972,371                   | 1,976,257                   | 2,203,986                 |
| Total Budget                        | 35,803,382                  | 41,119,400                  | 34,942,199                |

Total Budget Includes Salaries, Operational & Capital Expenses Only

# CHART OF RECEIPTS

Page - 59

| ACCOUNT | ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|---------|----------------------------------|-------------------------------|
|---------|----------------------------------|-------------------------------|

100 GENERAL FUND:

## Taxes

|                                           |           |           |
|-------------------------------------------|-----------|-----------|
| 41010 Property Tax Current Secured        | 1,015,778 | 970,346   |
| 41011 Property Tax-Current Unsecured      | 53,550    | 51,133    |
| 41012 SB813 Taxes                         | 75,000    | 150,026   |
| 41021 Property Tax-Prior Unsecured        | 50,000    | 1,086     |
| 41030 Homeowner's Relief                  | 13,000    | 14,209    |
| 41035 Documentary Transfer Tax            | 103,000   | 98,399    |
| 41040 Property Tax - Interest & Penalty   | 9,000     | 12,019    |
| 42100 Hotel - Motel Tax                   | 100,000   | 85,706    |
| 47100 Vehicle (In Lieu) - Normal          | 100,000   | 92,716    |
| 47200 Vehicle (In Lieu) - State Back Fill | 1,010,000 | 1,009,078 |
| 47300 Sales Tax                           | 2,175,000 | 2,035,127 |
| 47301 SB509 - Prop 172 Funds              | 51,600    | 53,283    |
| 47305 Sales Tax In Lieu                   | 746,000   | 710,746   |
| 47310 Off Hwy. M V Fee                    | 510       | 0         |
| SUBTOTAL:                                 | 5,502,438 | 5,283,874 |

## Franchise Fees

|                                         |         |         |
|-----------------------------------------|---------|---------|
| 43000 Franchise P.G.& E. Gas            | 65,000  | 64,219  |
| 43100 Franchise P.G.& E. Electric - MID | 183,000 | 174,382 |
| 43200 Cable T.V. Franchise              | 91,000  | 86,420  |
| 43300 Garbage Franchise Fees            | 50,000  | 52,216  |
| SUBTOTAL:                               | 389,000 | 377,237 |

|                                         | ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|-----------------------------------------|----------------------------------|-------------------------------|
| License                                 |                                  |                               |
| 44000 Business License                  | 147,000                          | 138,420                       |
| 44050 Home Occupation                   | 11,340                           | 10,778                        |
| 44100 Dog Licenses                      | 21,000                           | 21,508                        |
| 44200 Bike Licenses                     | 50                               | 47                            |
| SUBTOTAL:                               | 179,390                          | 170,753                       |
| Permits                                 |                                  |                               |
| 45000 Building Permits                  | 650,000                          | 622,824                       |
| 45800 SMIP                              | 6,000                            | 6,119                         |
| SUBTOTAL:                               | 656,000                          | 628,943                       |
| Police Activity Revenue                 |                                  |                               |
| 47302 AB3229 - COPS                     | 100,000                          | 100,000                       |
| 49000 Impound Dog                       | 10,750                           | 10,072                        |
| 49005 Fingerprint                       | 2,000                            | 1,984                         |
| 49010 Police Reports                    | 5,350                            | 4,568                         |
| 49020 Reimbursement Police              | 77,000                           | 61,038                        |
| 49025 Range Rent                        | 15,000                           | 11,000                        |
| 49030 Auto Theft Fund                   | 2,600                            | 1,556                         |
| 49035 Abandoned Vehicle Abatement Prog. | 11,500                           | 10,669                        |
| 49600 Traffic                           | 40,000                           | 41,104                        |
| 49610 Parking                           | 47,500                           | 53,226                        |
| 49620 Court Fine-Penalty                | 2,100                            | 2,645                         |
| 49640 Proof of Correction               | 1,500                            | 1,635                         |
| 49650 Booking Fees Recovery             | 3,000                            | 33,207                        |
| 49660 Fees Alcohol Lab                  | 800                              | 858                           |
| 49670 Fees Red Light Surcharge          | 750                              | 962                           |
| 49680 Domestic Violence Registration    | 500                              | 272                           |
| 49690 Towed Vehicle                     | 35,000                           | 33,502                        |
| 49720 Reimbursement Traffic-Safety      | 35,000                           | 28,088                        |
| 49882 Drug Seizure Fund                 | 1,050                            | 2,785                         |
| 49883 Spay & Neuter                     | -3,000                           | -1,396                        |
| 49886 Escalon Dispatch                  | 60,000                           | 53,955                        |
| 49887 Police Training                   | 15,000                           | 9,932                         |
| 49889 Christmas Fund                    | 2,500                            | 0                             |
| 49900 Animal Adoption                   | 1,500                            | 456                           |
| SUBTOTAL:                               | 467,400                          | 462,118                       |

|                                         | ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|-----------------------------------------|----------------------------------|-------------------------------|
| <b>Fees</b>                             |                                  |                               |
| 51500 Planning Fees                     | 70,000                           | 53,905                        |
| 51505 Code Enforcement                  | 2,500                            | 5,502                         |
| 51600 Engineering Fees                  | 350,000                          | 744,516                       |
| 51650 GIS Fees                          | 10,000                           | 10,232                        |
|                                         |                                  |                               |
| SUBTOTAL:                               | 432,500                          | 814,155                       |
| <b>Miscellaneous</b>                    |                                  |                               |
| 51200 CNG Income                        | 1,000                            | 361                           |
| 51300 20% Golf Lease Revenue            | 13,000                           | 16,175                        |
| 51900 Misc. Revenue                     | 125,000                          | 120,595                       |
| 51910 Senior Wage Reimbursement         | 26,000                           | 32,184                        |
| 51915 State Mandate Reimbursement       | 20,000                           | 170,442                       |
| 51930 Return Check Fee                  | 1,000                            | 1,013                         |
| 51935 Overhead Recovery                 | 958,803                          | 857,650                       |
| 51940 Donations                         | 0                                | 0                             |
| 51950 4th of July Income                | 0                                | 2,268                         |
| 51955 Almond Crop Income                | 7,500                            | 6,435                         |
| 53000 Community Center Rental           | 50,000                           | 48,668                        |
| 53005 House Rental                      | 10,260                           | 10,260                        |
| 53030 Gazebo Rental                     | 2,500                            | 2,500                         |
| 53051 Sprint/NEXTEL                     | 9,600                            | 8,392                         |
| 53053 T-Mobile Rent                     | 20,500                           | 19,145                        |
| 54000 Interest                          | 152,000                          | 132,524                       |
| 54010 G.F. Mitigation Interest Transfer | 120,000                          | 91,313                        |
| 56000 Benefit District Pass Thru        | 36,000                           | 7,118                         |
|                                         |                                  |                               |
| SUBTOTAL:                               | 1,553,163                        | 1,527,043                     |
|                                         |                                  |                               |
| TOTALS:                                 | 9,179,891                        | 9,264,123                     |

|                                                     | ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|-----------------------------------------------------|----------------------------------|-------------------------------|
| 110 WATER SUPPLY FUND: Charges for Current Services |                                  |                               |
| 51000 Water Revenue                                 | 2,264,000                        | 1,976,322                     |
| 51010 Consumer Deposits                             | 0                                | 0                             |
| 51011 Water Turn Off                                | 1,000                            | 0                             |
| 51900 Misc. Revenue                                 | 2,000                            | 469,246                       |
| 54000 Interest                                      | 3,500                            | 5,202                         |
| 54001 Bond Interest Income                          | 150,000                          | 271,948                       |
| TOTAL:                                              | <u>2,420,500</u>                 | <u>2,722,718</u>              |

\*\*\*\*\*

## 120 GARBAGE FUND: Charges for Current Services

|                       |                  |                  |
|-----------------------|------------------|------------------|
| 51100 Garbage Revenue | 1,522,000        | 1,219,553        |
| 51190 Garbage Misc.   | 175              | -5,000           |
| 54000 Interest        | 1,500            | 3,450            |
| TOTAL:                | <u>1,523,675</u> | <u>1,218,003</u> |

\*\*\*\*\*

## 130 SEWER FUND:

|                              |                  |                  |
|------------------------------|------------------|------------------|
| 41010 Property Taxes         | 64,600           | 48,348           |
| 41012 SB813 Taxes            | 1,989            | 3,653            |
| 41021 Prior Unsecured        | 2,800            | 2,757            |
| 41030 Homeowner Relief       | 1,200            | 656              |
| 41040 Interest & Penalty     | 350              | 341              |
| 51200 Sewer User Charge      | 1,192,000        | 1,081,328        |
| 51900 Misc. Revenue          | 0                | 0                |
| 53300 80% Golf Lease Revenue | 50,000           | 64,701           |
| 54000 Interest               | 1,500            | 4,770            |
| 54001 Bond Interest Income   | 6,000            | 17,464           |
| SUB TOTALS:                  | <u>1,320,439</u> | <u>1,224,018</u> |

|                                            | ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|--------------------------------------------|----------------------------------|-------------------------------|
| 200 TRAFFIC & SAFETY:                      |                                  |                               |
| 47305 AB2928                               | 105,000                          | 105,877                       |
| 47310 Curb & Gutter                        | 1,000                            | 185                           |
| 49200 Street Cuts                          | 0                                | 0                             |
| 51900 Miscellaneous                        | 0                                | 0                             |
| 54000 Interest for All Street Funds        | 10,000                           | 3,507                         |
|                                            | <hr/> 116,000                    | <hr/> 109,569                 |
| *****                                      |                                  |                               |
| 210 HIGHWAY USERS TAX 2105 FUNDS           |                                  |                               |
| 47350 Highway Users Tax 2105               | 79,880                           | 84,413                        |
| 54000 Interest                             | 0                                | 1,216                         |
|                                            | <hr/> 79,880                     | <hr/> 85,629                  |
| *****                                      |                                  |                               |
| 220 HIGHWAY USERS TAX 2106 FUNDS           |                                  |                               |
| 47400 Highway Users Tax 2106               | 54,320                           | 57,546                        |
| 54000 Interest                             | 0                                | 838                           |
|                                            | <hr/> 54,320                     | <hr/> 58,384                  |
| *****                                      |                                  |                               |
| 230 HIGHWAY USERS TAX 2107 FUNDS           |                                  |                               |
| 47500 Highway Users Tax 2107               | 106,100                          | 112,821                       |
| 54000 Interest                             | 0                                | 1,645                         |
|                                            | <hr/> 106,100                    | <hr/> 114,466                 |
| *****                                      |                                  |                               |
| 240 HIGHWAY USERS BICYCLE TAX 2107.5 FUNDS |                                  |                               |
| 47600 Highway Users Bicycle Tax 2107.5     | 3,000                            | 3,000                         |
| 54000 Interest                             | 0                                | 48                            |
|                                            | <hr/> 3,000                      | <hr/> 3,048                   |

| ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|----------------------------------|-------------------------------|
|----------------------------------|-------------------------------|

## 250 MEASURE "K" FUNDS

|                         |               |               |
|-------------------------|---------------|---------------|
| 47650 Measure "K" Funds | 224,000       | 211,009       |
| 54000 Interest          | 0             | 9,529         |
|                         | <hr/> 224,000 | <hr/> 220,538 |

\*\*\*\*\*

## 260 COG ALLOTMENT LTF FUNDS

|                               |               |               |
|-------------------------------|---------------|---------------|
| 46000 COG Allotment LTF Funds | 490,000       | 861,947       |
| 47601 Bike & Pedestrian       | 2,000         | 57,398        |
| 54000 Interest                | 0             | 14,411        |
|                               | <hr/> 492,000 | <hr/> 933,756 |

\*\*\*\*\*

## 270 COG ALLOTMENT - TRANSPORTATION

|                                      |             |             |
|--------------------------------------|-------------|-------------|
| 46000 COG Allotment - Transportation | 4,500       | 8,913       |
| 49700 Bus Fare                       | 925         | 882         |
| 54000 Interest                       | 0           | 179         |
|                                      | <hr/> 5,425 | <hr/> 9,974 |

| ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|----------------------------------|-------------------------------|
|----------------------------------|-------------------------------|

## 300 RECREATION

|                       |         |         |
|-----------------------|---------|---------|
| 51400 Recreation Fees | 300,000 | 303,906 |
| 54000 Interest        | 0       | 0       |
|                       | <hr/>   | <hr/>   |
|                       | 300,000 | 303,906 |

\*\*\*\*\*

## 400 REDEVELOPMENT REGULAR:

|                                        |           |           |
|----------------------------------------|-----------|-----------|
| 41010 Property Taxes - Secured         | 4,069,000 | 3,066,072 |
| 41011 Property Taxes - Unsecured       | 210,000   | 153,166   |
| 41012 SB813 Taxes                      | 100,000   | 177,203   |
| 41021 Property Taxes - Prior Unsecured | 2,500     | 0         |
| 41030 Homeowners Relief                | 41,400    | 35,524    |
| 41040 Interest & Penalties             | 9,407     | 20,385    |
| 51900 Misc. Revenue                    | 0         | 167,650   |
| 54000 Interest                         | 250,000   | 375,589   |
| 54001 Bond Interest                    | 0         | 0         |

|                                                      |           |           |
|------------------------------------------------------|-----------|-----------|
| TOTAL AVAILABLE BEFORE PASS THRU<br>(Includes Loans) | <hr/>     | <hr/>     |
|                                                      | 4,682,307 | 3,995,589 |

|                            |            |            |
|----------------------------|------------|------------|
| 89450 ERAF Tax Shift       | 0          | 0          |
| 89500 COUNTY PASS THRU     | -1,149,761 | -1,458,723 |
| 89600 FIRE DIST. PASS THRU | -246,243   | -174,685   |

|                                        |           |           |
|----------------------------------------|-----------|-----------|
| TOTAL AVAILABLE (Not Including Loans): | <hr/>     | <hr/>     |
|                                        | 3,286,303 | 2,362,181 |

\*\*\*\*\*

## 500 REDEVELOPMENT LOW/MOD:

|                                  |           |         |
|----------------------------------|-----------|---------|
| 41010 Property Taxes - Secured   | 1,017,250 | 766,518 |
| 41011 Property Taxes - Unsecured | 41,372    | 38,292  |
| 41012 SB813 Taxes                | 30,000    | 44,300  |
| 41030 Homeowners Relief          | 10,865    | 8,881   |
| 41040 Interest & Penalties       | 4,000     | 5,096   |
| 51900 Misc. Revenue              | 0         | 0       |
| 54000 Interest                   | 90,000    | 92,211  |
| 54001 Bond Interest              | 0         | 0       |
| 57000 Affordable Housing Revenue | 0         | 135,973 |
| 58000 Program Income             | 100,000   | 0       |

|                                   |           |           |
|-----------------------------------|-----------|-----------|
| TOTAL AVAILABLE (Includes Loans): | <hr/>     | <hr/>     |
|                                   | 1,293,487 | 1,091,271 |

|                                                      | ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|------------------------------------------------------|----------------------------------|-------------------------------|
| 600 CDBG:                                            |                                  |                               |
| 40700 CDBG Grant                                     | 125,661                          | 1,620                         |
| 54000 Interest                                       | 0                                | 0                             |
|                                                      | <hr/> 125,661                    | <hr/> 1,620                   |
| 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                              | 3,250                            | 3,350                         |
| 740 JACOBS LANDING LANDSCAPE MAINTENANCE DISTRICT:   |                                  |                               |
| 41075 Assessment Charge                              | 5,700                            | 5,701                         |
| 750 CAROLINA'S LANDSCAPE MAINTENANCE DISTRICT:       |                                  |                               |
| 41080 Assessment Charge                              | 7,003                            | 7,647                         |
| 760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:   |                                  |                               |
| 41070 Assessment Charge                              | 6,060                            | 6,061                         |
| 770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:      |                                  |                               |
| 41065 Assessment Charge                              | 11,671                           | 10,818                        |
| 780 LIGHTING DISTRICT:                               |                                  |                               |
| 41085 Assessment Charge                              | 230,000                          | 236,087                       |

| ESTIMATED<br>RECEIPTS<br>2007-08 | ACTUAL<br>RECEIPTS<br>2006-07 |
|----------------------------------|-------------------------------|
|----------------------------------|-------------------------------|

## 9 CAPITAL FUNDS:

|                            |               |               |
|----------------------------|---------------|---------------|
| 50010 Water Fee            | 800,000       | 862,615       |
| 50020 Refuse Fee           | 55,000        | 77,006        |
| 50040 Parks Fee            | 1,300,000     | 1,130,606     |
| 50050 Circulation Fee      | 40,000        | 234,367       |
| 50103 Mitigation Fee       | 700,000       | 697,893       |
| 50110 RTIP                 | 0             | 29,522        |
| 57001 Library Fee          | 55,000        | 55,532        |
| 57002 Police/City Hall Fee | 190,000       | 228,765       |
| 57003 Transportation Fee   | 600,000       | 920,831       |
| 57004 Storm Drain Fee      | 185,000       | 238,342       |
| 57005 Waste Water Fee      | 260,000       | 577,981       |
| 57006 Corp Yard            | 260,000       | 65,498        |
| <br>Total Capital Fees     | <br>4,445,000 | <br>5,118,958 |

## INDEX

|                                                                                                 | <u>page</u> |
|-------------------------------------------------------------------------------------------------|-------------|
| Abandoned Vehicle Abatement . . . . .                                                           | 22          |
| Administrative Department . . . . .                                                             | 8           |
| Almond Blossom Festival . . . . .                                                               | 7           |
| Animal Control . . . . .                                                                        | 20          |
| Auto Theft . . . . .                                                                            | 22          |
| Boesch-Kingery Maintenance District . . . . .                                                   | 54          |
| Budget Totals . . . . .                                                                         | 58          |
| Cadet . . . . .                                                                                 | 21          |
| Capital Projects . . . . .                                                                      | 57          |
| Carolina's . . . . .                                                                            | 53          |
| CDBG . . . . .                                                                                  | 48          |
| Chart of Receipts . . . . .                                                                     | 59          |
| City of Ripon & Ripon Community Redevelopment Agency<br>Burden & Overhead Allocations . . . . . | 1           |
| City Trust Fund . . . . .                                                                       | 22          |
| Community Center . . . . .                                                                      | 31          |
| Country Woods Maintenance District . . . . .                                                    | 50          |
| Dutch Meadows Maintenance District . . . . .                                                    | 49          |
| Engineering Department . . . . .                                                                | 14          |
| Farmland Estates Maintenance District . . . . .                                                 | 51          |
| Garbage Department . . . . .                                                                    | 37          |
| General Fund Totals . . . . .                                                                   | 33          |
| Inspection Department . . . . .                                                                 | 11          |
| Jack Tone Interchange . . . . .                                                                 | 25          |

|                                                                                                         |    |
|---------------------------------------------------------------------------------------------------------|----|
| Jacob's Landing . . . . .                                                                               | 52 |
| Landscape Maintenance . . . . .                                                                         | 27 |
| Legislative Department . . . . .                                                                        | 6  |
| Library . . . . .                                                                                       | 30 |
| Main Street Maintenance District . . . . .                                                              | 55 |
| Mistlin Sports Park . . . . .                                                                           | 26 |
| Municipal Sewer District No. 1 . . . . .                                                                | 39 |
| Museum . . . . .                                                                                        | 29 |
| PALS . . . . .                                                                                          | 18 |
| Parks . . . . .                                                                                         | 23 |
| Planning Department . . . . .                                                                           | 13 |
| Police Department . . . . .                                                                             | 16 |
| Recreation . . . . .                                                                                    | 32 |
| Redevelopment Agency Regular . . . . .                                                                  | 44 |
| Redevelopment Agency Low/Mod . . . . .                                                                  | 46 |
| Ripon Lighting District . . . . .                                                                       | 56 |
| Senior Citizens . . . . .                                                                               | 28 |
| STA Department . . . . .                                                                                | 43 |
| Street Department . . . . .                                                                             | 41 |
| Summary of 2006-2007 Budgets of the City of Ripon and<br>Ripon Community Redevelopment Agency . . . . . | 2  |
| V.I.P.S. . . . .                                                                                        | 19 |
| Water Department . . . . .                                                                              | 34 |