The

City of Ripon

Weston Elementary School students tour City Hall

Budget

2008 - 2009

Adopted November 4, 2008

CITY OF RIPON

259 N. Wilma Avenue
Ripon California

Phone: (209) 599-2108
Fax (209) 599-2685
Web site: www.cityofripon.org

Population: 14,915 (Jan. 2008)
County of San Joaquin
Incorporated: November 27, 1945
Type of Government: General Law
Number of Employees: 97

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 Zuidervaart . . . . 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
ADMINISTRATION		
City Administrator	1	1
City Clerk / Office Manager	1	1
Secretaries / Bookkeepers	5	5
Receptionist	1	1
IT Tech	1	1
Subtotal	***9***	***9***
Engineering		
City Engineer	1	1
Engineer, Civil	1	2
Engineering, Tech	4	3
Secretary	1	1
Subtotal	***7***	***7***
Planning & Economic Development		
Planning Director	1	1
Housing & Rehab Officer	1	1
Secretary	1	1
Subtotal	***3***	***3***
Recreation		
Director	**1**	**1**
Police Department		
Police Chief	1	1
Police Lieutenant	1	1
Sergeants	5	5
Officer Manager	1	1
Police Officers	20	21
Community Service Supervisor	1	1
CSO Officer	3	4
Dispatchers	6	6
Subtotal	***38***	***40***
Public Works & Building Department		
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	26	26
Janitor	1	1
Secretary	2	2
Subtotal	***36***	***37***
Total	**94**	**97**

OVERVIEW

Capital Expenditures
For 2008-2009

Administration Department

Final Caselle Software Payment	$17,125

Totals on page 11

Engineering Department

Storm Water Supplies	$1,500
Sewer Model	7,000

Totals on page 17

Parks

Netting for Baseball Diamonds	$180,000

Totals on page 26

Senior Citizens

Chairs	$10,000

Totals on page 31

Water Department

Bond Payment Principals	$305,000
2 Tablet Chlorinators	20,000
1/3 Roll Off Dump Containers	5,000
SCADA Computer System Upgrade	50,000
Pickup with Utility Bed	32,000
S. Frontage Road Water Line	176,000
½ Backhoe	50,000

Totals on page 39

Garbage Department

Roll Off Containers	$10,000
Trash Cans	30,000
Pickup with Utility Bed	32,000
Trailer	4,000

Totals on page 41

Sewer Department

Bond Payment Principle	$120,000
Lawnmower	45,000
SCADA Upgrades	50,000
One-Ton Utility Truck	35,000
Confined Space Entry Equipment	10,000
Sewer Cleaning Truck	300,000
1/3 Roll Off Dump Containers	5,000
½ Backhoe	50,000

Totals on page 43

Streets

Landscape Wilma Avenue Round-About	$500,000
Pickup with Utility Bed	30,000
1/3 Roll Off Dump Containers	5,000

Totals on page 45

Redevelopment

Bond Payment Principal	$ 530.079
Mistlin Park Parking Lot	2,100.000
Main Street / Stockton Avenue Project	4,000,000
Frontage Road Phase II	2,500,000

Totals on page 49

Redevelopment Low/Mod

Bond Payment Principal	$ 24,921
Development Agreement L/M Assistance	$1,100.000

Totals on page 51

TABLE OF CONTENTS

I n d e x

2008-09 BURDEN & OVERHEAD ALLOCATIONS

Overhead % charge rate = 13.44%

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital
OVERHEAD DEPARTMENTS:								
Legislative	85,501	90,872	117,130	293,503	0	N/A	293,503	0
Administration	439,605	266,429	481,826	1,187,860	0	N/A	1,187,860	17,125
Planning	119,139	69,984	50,458	239,581	0	N/A	239,581	0
Engineering	123,247	58,665	47,053	228,964	0	N/A	228,964	8,500
Subtotal	767,491	485,949	696,467	1,949,907	0	0	1,949,907	25,625
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	32,000	10,638	4,725	47,363	0	N/C	47,363	10,000
Museum	0	0	3,000	3,000	0	N/C	3,000	0
CDBG	3,375	1,791	50,000	55,166	0	N/C	55,166	0
Subtotal	35,375	12,429	64,275	112,080	0	0	112,080	10,000

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital
OVERHEAD CHARGED DEPARTMENTS:								
Inspection	180,429	76,469	16,674	273,572	0	36,763	310,335	0
Police	2,940,749	1,639,166	631,639	5,211,554	0	700,327	5,911,881	0
Parks	348,147	165,093	164,442	677,682	0	91,067	768,748	180,000
Recreation	143,582	51,738	110,957	306,277	1,000	41,157	348,435	0
Comm. Center	35,103	14,960	34,100	84,163	0	11,310	95,473	0
Almond Blossom	8,355	3,939	1,675	13,969	0	1,877	15,846	0
Jack Tone Int.	80,462	39,169	18,751	138,382	0	18,596	156,978	0
Mistlin Park	157,138	64,206	61,352	282,696	0	37,989	320,684	0
Lan Park	14,134	5,332	1,783	21,249	0	2,855	24,104	0
Boesch Park	9,415	4,468	1,976	15,858	0	2,131	17,989	0
D.M. Mt. Dist.	4,049	1,320	530	5,898	0	793	6,691	0
C.W. Mt. Dist.	4,049	1,320	780	6,149	0	826	6,975	0
Frmd Mt. Dist.	3,799	1,292	455	5,546	0	745	6,291	0
Jacobs Landing	3,799	1,292	305	5,396	0	725	6,121	0
Carolina's Mt. Dist.	3,799	847	290	4,936	0	663	5,599	0
Main St. Mt. Dist.	8,783	3,923	1,013	13,719	0	1,844	15,562	0
Conerstone Mt. D	5,299	1,460	310	7,069	0	950	8,019	0
Boesch-K Mt. Dist.	3,699	1,281	448	5,427	0	729	6,157	0
Lighting Dist.	3,484	14,775	187,798	206,057	0	27,690	233,747	0
Library	9,541	3,299	66,481	79,321	0	10,659	89,980	0
Water	332,315	158,652	1,580,848	2,071,816	-150,726	278,410	2,199,500	638,000
Garbage	325,288	138,610	520,945	984,842	220,490	132,343	1,337,675	76,000
Sewer	296,040	145,369	655,840	1,097,249	73,012	147,448	1,317,709	615,000
Streets	157,733	81,655	168,544	407,932	0	54,818	462,750	535,000
Landscape Maint.	111,224	50,270	10,627	172,121	0	23,130	195,251	0
STA	1,577	884	2,217	4,678	0	629	5,307	0
Red'v Regular	132,194	58,432	1,447,798	1,638,424	0	220,171	1,858,595	9,130,079
Red'v L/M	143,658	69,352	101,834	314,844	0	42,309	357,152	1,124,921
Capital Proj.	297,729	143,801	12,070	453,601	0	60,955	514,556	0
Subtotal	5,765,571	2,942,373	5,802,484	14,510,428	143,776	1,949,907	16,604,111	12,299,000
Total	6,568,437	3,440,752	6,563,226	16,572,415	143,776	1,949,907	18,666,098	12,334,625

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

REVENUE		EXPENDITURES
General Fund - 1	Overhead Department's Operation Budget	1,949,907
	Operating Transfer to Capital Fund	0
	Total	**1,949,907**

==

	Oper. Budget of G.F. Depts Exempt from Overhead Charges	56,913
	Operation Budget for Non Exempt G.F. Departments	7,537,042
	Overhead Charge for Non Exempt Departments	1,012,826
	Charge Against General Fund for Overhead Department	937,082
	Operating Transfer to Capital Fund	0
8,542,820	Base Revenue	
995,177	Overhead Recovery	
0	Transfer from General Reserves	
9,537,997	**Subtotal**	**9,543,862**
510,000	Capital	**215,625**
10,047,997	**Subtotal General Fund Budget**	**9,759,487**
0	**Transfer from/to Capital Reserve**	**294,375**
Water Fund - 11		
2,199,500	General	2,071,816
	Overhead Charges	278,410
	Operating Transfer to Capital Fund	-150,726
300,000	Capital	638,000
2,499,500	**Total**	**2,837,500**
338,000	**Transfer from/to Capital Reserve**	**0**
Garbage Fund - 12		
1,337,675	General	984,842
	Overhead Charges	132,343
	Operating Transfer to Capital Fund	220,490
35,000	Capital	76,000
1,372,675	**Total**	**1,413,675**
41,000	**Transfer from/to Capital Reserve**	**0**

Sewer Fund - 13

1,317,709	General	1,097,249
	Overhead Charges	147,448
	Operating Transfer to Capital Fund	73,012
300,000	Capital	615,000
1,617,709	**Total**	**1,932,709**
315,000	**Transfer from/to Reserve**	**0**

Street Fund - 2

970,100	General	412,611
	Overhead Charges	55,446
335,000	Capital	535,000
1,305,100	**Total**	**1,003,057**
200,000	**Transfer from/to Reserve**	**0**

Redevelopment General - 4

4,073,000	General	1,638,424
	Overhead Charges	220,171
	Capital	9,130,079
	ERAF Pass Thru	325,929
	Fire District Pass Thru	206,819
	San Joaquin Co. Pass Thru	965,681
4,073,000	**Total**	**12,487,102**
8,414,102	**Funds from Bond Proceeds**	

Redevelopment Low/Mod - 5

1,126,237	General	314,844
	Overhead Charges	42,309
	Capital	1,124,921
1,126,237	**Total**	**1,482,073**
355,836	**Funds from Bond Proceeds**	

Capital Projects - 9

1,823,776	Operations Total for All Departments	453,601
	Overhead Charges	60,955
1,823,776	**Total**	**514,556**

CDBG - 6

125,661	Operations Total for All Departments	55,166
	Overhead Charges	0
125,661	**Total**	**55,166**

DUTCH MEADOWS MAINTENANCE DISTRICT - 71

4,540	Operations Total for All Departments	**5,898**
	Overhead Charges	**793**
4,540	**Total**	**6,691**

COUNTRY WOODS MAINTENANCE DISTRICT - 72

7,809	Operations Total for All Departments	6,149
	Overhead Charges	826
7,809	**Total**	**6,975**

FARMLAND ESTATES MAINTENANCE DISTRICT - 73

3,350	Operations Total for All Departments	**5,546**
	Overhead Charges	**745**
3,350	**Total**	**6,291**

JACOBS LANDING MAINTENANCE DISTRICT - 74

5,700	Operations Total for All Departments	5,396
	Overhead Charges	725
5,700	**Total**	**6,121**

CAROLIN'S MAINTENANCE DISTRICT -75

8,512	Operations Total for All Departments	**4,936**
	Overhead Charges	**663**
8,512	**Total**	**5,599**

BOESCH-KINGERY MAINTENANCE DISTRICT - 76

6,063	Operations Total for All Departments	5,427
	Overhead Charges	729
6,063	**Total**	**6,157**

MAIN STREET MAINTENANCE DISTRICT - 77

10,817	Operations Total for All Departments	13,719
	Overhead Charges	1,844
10,817	**Total**	**15,562**

RIPON LIGHTING DISTRICT

244,838	Operations Total for All Departments	206,057
	Overhead Charges	27,690
244,838	**Total**	**233,747**

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 $11,441,683. The amount of the City's budget to the appropriations limit amounts to: 5,603,600

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

1.0310 x 1.0429x 10,641,150=

11,441,683

LEGISLATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6110

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	Council Comp.	18,000	18,000	18,000
60000	General Salaries	67,101	67,111	101,947
60100	Over Time Salaries	400	400	542
62000	FICA	6,541	6,542	9,217
63600	Additional Retirement	2,092	2,092	2,758
63700	City Paid Deferred Comp	2,260	2,260	2,060
64900	Workers Compensation	3,022	2,686	3,807
64920	Health Insurance	60,787	55,966	54,394
64930	Dental Insurance	4,532	5,712	3,779
64940	Group Vision Insurance	1,285	1,524	1,028
64950	Group Life Insurance	433	382	311
64960	LTD	201	207	300
64980	LTC	296	0	225
	Employee Health Deduction	-533	-2,715	0
65000	Retirement	9,957	9,959	15,163
	SUBTOTALS:	**176,373**	**170,126**	**213,531**

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
70000	General Operating Expenses	300	200	492
70001	Fourth of July Fireworks	0	35,000	35,000
72000	Office Supplies	350	500	159
73000	Subscriptions & Books	5,000	4,000	6,410
74000	Memberships	5,700	5,700	5,772
75000	Postage	3,500	4,000	3,272
76200	Conference Expenses	6,000	1,000	1,736
76201	Conference - Restuccia	0	2,400	205
76202	Conference - Uecker	0	2,400	627
76203	Conference - Winn	0	2,400	1,245
76204	Conference - Pernice	0	2,400	3,432
76205	Conference - Nutt	0	2,400	25
76250	Youth Commission	0	0	3,104
76300	Legal Advertising	3,000	4,000	2,714
76350	Local Advertising	1,000	15,000	14,001
77000	Prof. Service Legal	75,000	90,000	97,176
77040	Prof. Service Other	0	1,000	5,310
80000	Office Equipment Maintenance	0	0	0
89100	Municipal Election	17,280	0	0
89300	Donation	0	0	0
	SUBTOTALS:	**117,130**	**172,400**	**180,680**
	TOTAL:	**293,503**	**342,526**	**394,211**

ALMOND BLOSSOM FESTIVAL:

FUND-100 : DEPARTMENT-6111

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	5,605	10,269	6,115
60100	Over Time Salaries	2,000	5,000	558
61000	Hourly	750	500	2,071
62000	FICA	639	1,206	669
63600	Additional Retirement	84	154	162
64900	Workers Comp.	295	495	194
64920	Health Insurance	1,854	2,582	2,773
64930	Dental Insurance	172	384	283
64940	Vision Insurance	51	106	80
64950	Life Insurance	12	25	25
64960	LTD	21	40	55
64980	LTC	11	0	23
	Employee Health Deduction	-39	0	0
65000	Retirement	841	1,540	893
65500	Retirement - PERS	0	0	0
	SUBTOTALS:	**12,294**	**22,301**	**13,901**

	OPERATING EXPENSES			
68000	Uniforms	125	90	350
70000	Operating Expenses	350	500	345
76350	Advertising Promotional	0	0	0
79000	Utilities	0	0	0
82000	Equipment Maintenance	0	25	0
83000	Equipment & Tools	750	250	730
85000	Building Maintenance	150	500	330
85200	Janitorial Supplies	300	350	0
89150	Refunds	0	0	0
	SUBTOTALS:	**1,675**	**1,715**	**1,755**
	SUBTOTAL SALARY & OPERATING:	**13,969**	**24,016**	**15,656**
89400	Overhead Charge	1,877	3,650	2,788
	SUBTOTAL :	**15,846**	**27,667**	**18,444**

ADMINISTRATIVE DEPARTMENT:

FUND-100 : DEPARTMENT-6120

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	428,105	425,395	377,229
60100	Over Time Salaries	4,000	250	7,139
61000	Hourly	7,500	5,000	7,293
61250	Additional Comp. Vacation Buy Back	0	0	2,015
62000	FICA	33,056	32,562	29,558
63500	Retirement, General	53,600	53,600	47,938
63550	125 Plan Administrative Fees	1,800	1,080	1,545
63600	Additional Retirement	8,417	8,360	8,528
63700	City Paid Deferred Comp	3,000	3,000	3,091
64900	Workers Compensation	15,538	13,527	13,972
64910	Unemployment Ins.	12,000	7,500	3,791
64920	Health Ins.	64,422	53,119	52,779
64930	Dental Ins.	4,901	5,763	4,807
64940	Group Vision Insurance	1,615	1,648	1,479
64950	Group Life Insurance	635	658	526
64960	LTD	1,502	1,551	1,213
64980	LTC	2,598	0	1,083
	Employee Health Deduction	-270	-2,467	0
65000	Retirement	63,514	63,107	54,807
67000	Physical Exams	100	100	547
69100	Training	0	0	65
	SUBTOTALS:	**706,034**	**673,754**	**619,405**

ADMINISTRATIVE DEPARTMENT:

FUND-100 : DEPARTMENT-6120

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
69400	Booking Fee	2,000	0	1,800
70000	General Operating Expenses	5,000	1,000	29,354
71900	Liability Insurance	134,751	132,732	134,429
71910	Property Insurance	33,948	30,955	30,955
71920	General Insurance	16,497	17,186	17,186
72000	Office Supplies	22,000	15,000	43,432
73000	Subscriptions & Books	1,800	1,400	2,562
73500	Fees	200	2,400	164
73600	Hazmat	33,000	32,400	32,742
74000	Memberships & Dues	900	900	824
75000	Postage	950	1,000	967
76000	Telephone	9,400	20,000	13,057
76100	Auto Allowance	100	100	26
76200	Conference Expenses	2,000	4,000	2,292
76300	Advertising/Legal	500	500	488
77000	Professional Services Legal	3,000	1,800	2,348
77025	Professional Services Audit	30,000	30,000	43,990
77030	Professional Services Computer	10,000	10,000	7,803
77040	Professional Services Other	5,000	7,000	7,200
77900	Property Tax Collection Fee	42,000	16,520	41,268
79000	Utilities	35,000	15,000	46,023
80000	Office Equipment Maintenance	15,000	14,000	16,131
81000	Vehicle Maintenance	1,500	1,200	2,476
81500	Fuel	3,500	3,000	3,926
81501	CNG Fuel	1,500	60	699
81502	Fueling Station Maintenance	512	0	900
81900	Vehicle Insurance (3)	168	250	112
82000	Equipment Maintenance	1,000	1,500	1,169
83000	Equipment & Tools	1,000	750	2,886
85000	Building Maintenance	6,000	10,000	6,876
85200	Janitor Supply	3,000	2,500	3,389
87000	Landscape Maintenance	600	600	303
89200	Donation Senior Center	50,000	50,000	51,440
89300	Donation General	0	0	0
89300	Donation Chamber	10,000	12,500	12,500
89300	Donation Partnership	0	5,000	6,000
	SUBTOTALS:	**481,826**	**441,253**	**567,717**
89450	Oper. Transfer to Capital Fund	0	75,000	
	SUBTOTAL SALARY & OPERATING:	**1,187,860**	**1,190,007**	**1,187,122**

ADMINISTRATIVE DEPARTMENT:

FUND-100 : DEPARTMENT-6120

	CAPITAL OUTLAY	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
90000	2007-08			12,229
90000	Copy Machine	0		
90000	Final Caselle Software Payment	17,125		
	SUBTOTALS:	**17,125**	**0**	**12,229**
	TOTALS:	**1,204,985**	**1,190,007**	**1,199,351**

INSPECTION DEPARTMENT:

FUND-100 : DEPARTMENT-6210

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	180,379	236,287	241,583
60100	Over Time Salaries	50	200	55
61000	Hourly	0	2,000	5,863
62000	FICA	13,803	18,244	18,934
63600	Additional Retirement	4,642	5,481	4,689
64900	Workers Comp.	6,378	7,491	7,926
64920	Health Insurance	20,470	49,646	41,947
64930	Dental Insurance	1,859	4,805	3,931
64940	Vision Insurance	889	1,360	1,241
64950	Life Insurance	222	333	303
64960	LTD	707	923	869
64980	LTC	758	0	432
	Employee Health Deduction	-315	-14,976	0
65000	Retirement	27,057	35,443	36,169
67000	Physical Exams	0	0	619
	SUBTOTALS:	**256,898**	**347,237**	**364,561**

INSPECTION DEPARTMENT:

FUND-100 : DEPARTMENT-6210

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
	OPERATING EXPENSES			
70000	Operating Expenses	300	50	1,167
72000	Office Supplies	1,000	1,000	945
73000	Subscriptions & Books	410	400	2,364
73500	Fees	10	50	12
74000	Memberships & Dues	900	900	1,074
75000	Postage	0	0	0
76000	Telephone	4,000	350	5,180
76100	Auto Allowance	100	100	5
76200	Conference Expenses	600	2,000	1,153
76300	Prof. Service Legal Advert.	150	0	436
77000	Prof. Service Legal	0	0	0
77030	Prof. Service Computer	600	0	1,087
77050	Prof. Service Plan Check	0	7,500	2,417
79000	Utilites	550	0	1,200
80000	Office Equipment Maintenance	150	150	60
81000	Vehicle Maintenance	1,200	500	2,041
81500	Fuel	1,500	1,200	2,628
81501	CNG Fuel	600	400	670
81502	Fueling Station Maintenance	215	0	250
81900	Vehicle Insurance (2)	89	235	112
82000	Equipment Maintenance	500	150	1,074
83000	Equipment & Tools	800	150	2,595
88800	SMIP	3,000	6,000	5,723
	SUBTOTALS:	**16,674**	**21,135**	**32,193**
	SUBTOTAL SALARY & OPERATING:	**273,572**	**368,372**	**396,754**
89400	Overhead Charge	36,763	55,989	54,335
89450	Oper. Transfer to Capital Fund	0	2,500	
	SUBTOTAL:	**310,335**	**426,862**	**451,089**
	CAPITAL OUTLAY			
90000	2007-08			25,789
90000		0		
	SUBTOTALS:	**0**	**0**	**25,789**
	TOTALS:	**310,335**	**426,862**	**476,878**

PLANNING DEPARTMENT:

FUND-100 : DEPARTMENT-6220

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	119,139	119,148	114,736
60100	Over Time Salaries	0	800	0
61000	Hourly	0	0	0
61250	Additional Comp. Vacation Buy Back	0	0	0
62000	FICA	9,114	9,176	8,777
63600	Additional Retirement	3,932	3,932	3,786
64900	Workers Comp.	4,211	3,768	3,623
64920	Health Insurance	30,102	18,689	25,457
64930	Dental Insurance	2,514	1,920	2,369
64940	Vision Insurance	718	517	666
64950	Life Insurance	173	142	160
64960	LTD	453	458	417
64980	LTC	1,093	0	239
	Employee Health Deduction	-195	-3,014	0
65000	Retirement	17,871	17,872	17,120
69100	Traning	0	0	280
	SUBTOTALS:	**189,123**	**173,407**	**177,630**

PLANNING DEPARTMENT:

FUND-100 : DEPARTMENT-6220

ACCT:		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
	OPERATING EXPENSES			
70000	Operating Expenses	1,500	2,000	2,841
72000	Office Supplies	250	1,000	140
73000	Subscriptions & Books	2,500	500	2,519
73500	Fees	10,000	5,000	13,125
74000	Memberships & Dues	1,600	1,800	1,045
75000	Postage	1,500	2,000	2,369
76000	Telephone	4,500	3,000	4,740
76100	Auto Allowance	100	100	15
76200	Conference Expenses	1,500	9,000	1,450
76300	Advertising/Legal	750	2,100	1,236
77000	Prof. Services Legal	17,000	20,000	16,138
77020	Prof. Services Planning	0	2,000	0
77023	LAFCO Operation Fees	5,777	5,000	4,595
77030	Prof. Services Computer	1,000	600	1,019
77040	Prof. Services Other	1,200	1,000	11,826
80000	Office Equipment Maintenance	0	500	0
81000	Vehicle Maintenance	100	250	0
81500	Fuel	1,000	750	1,211
81502	Fueling Station Maintenance	102	0	
81900	Vehicle Insurance (1)	79	52	50
	SUBTOTALS:	**50,458**	**56,652**	**64,319**
89450	Oper. Transfer to Capital Fund	0	1,500	
	SUBTOTAL:	**239,581**	**231,559**	**241,949**
	CAPITAL OUTLAY			
90000	2007-08		0	
90000		0		
	SUBTOTALS:	**0**	**0**	**0**
	TOTALS:	**239,581**	**231,559**	**241,949**

ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	118,747	186,058	128,436
60100	Over Time Salaries	500	500	823
61000	Hourly	4,000	2,000	7,058
61250	Additional Comp. Vacation Buy Back	0	0	0
62000	FICA	9,428	14,425	10,428
63600	Additional Retirement	3,465	5,232	2,784
64900	Workers Comp.	4,356	5,923	4,292
64920	Health Insurance	20,383	27,470	20,463
64930	Dental Insurance	1,786	2,242	1,214
64940	Vision Insurance	483	707	507
64950	Life Insurance	170	253	183
64960	LTD	465	718	456
64980	LTC	562	0	322
	Employee Health Deduction	-245	-3,419	0
65000	Retirement	17,812	27,909	16,561
69100	Training	0	0	1,438
	SUBTOTALS:	**181,911**	**270,017**	**194,965**

ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
	OPERATING EXPENSES			
70000	Operating Expenses	2,500	2,500	10,934
72000	Office Supplies	5,000	5,000	8,371
73000	Subscriptions & Books	1,000	1,000	4,494
73500	Fees	400	200	614
74000	Memberships & Dues	500	500	205
75000	Postage	2,000	2,000	2,541
76000	Telephone	6,000	8,500	7,097
76100	Auto Allowance	500	25	458
76200	Conference Expenses	1,250	2,500	5,970
76300	Advertising, Legal	1,000	0	2,098
77010	Prof. Services Engineering	5,000	0	13,252
77030	Prof. Services Computer	4,000	4,000	3,260
77040	Prof. Services Other	7,000	1,000	6,120
80000	Office Equipment Maint.	5,000	5,000	7,356
81000	Vehicle Maintenance	1,500	1,500	1,667
81500	Fuel	2,000	5,000	2,814
81501	CNG Fuel	0	150	0
81502	Fueling Station Maintenance	205	0	
81900	Vehicle Insurance (2)	198	104	249
82000	Equipment Maintenance	500	500	1,337
83000	Equipment & Tools	1,500	500	1,146
	SUBTOTALS:	**47,053**	**39,979**	**79,983**
89450	Oper. Transfer to Capital Fund	0	5,000	
	SUBTOTAL SALARY & OPERATING:	**228,964**	**314,996**	**274,948**
	CAPITAL OUTLAY			
90000	2007-08		10,000	5,239
90000	Cameras	0		
90000	Project Management Software	0		
90000	Storm Water Supplies	1,500		
90000	Sewer Model	7,000		
90000	Level	0		
	SUBTOTALS:	**8,500**	**10,000**	**5,239**
	TOTALS:	**237,464**	**324,996**	**280,187**

POLICE DEPARTMENT:

FUND-100 : DEPARTMENT-6310

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	2,469,674	2,384,439	2,213,207
60100	Over Time Salaries	180,000	150,000	191,289
61000	Hourly	15,000	55,000	20,828
61100	Hourly O.T.	1,000	0	553
61200	Holidays Paid	95,000	100,000	90,621
61250	Additional Comp. Vacation Buy Back	0	0	9,908
62000	FICA	211,192	205,742	193,270
63600	Additional Retirement	3,530	3,761	3,025
64900	Workers Comp.	97,580	84,481	79,601
64920	Health Insurance	393,587	371,298	321,042
64930	Dental Insurance	37,577	41,402	30,552
64940	Vision Insurance	11,574	12,264	10,031
64950	Life Insurance	3,480	3,644	2,984
64960	LTD	9,038	9,238	7,930
64980	LTC	10,310	0	3,493
	Employee Health Deduction	-4,871	-40,054	0
65000	Retirement (General)	92,906	90,396	72,350
65500	Retirement PERS	655,224	663,547	576,452
67000	Physical Exams	3,000	3,000	4,933
	SUBTOTALS:	**4,284,801**	**4,138,157**	**3,832,069**

POLICE DEPARTMENT:

FUND-100 : DEPARTMENT-6310

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
68000	Uniforms	38,000	36,000	37,750
69000	Training - Reimburse	0	35,000	0
69100	Training	30,000	10,000	26,757
69300	Community Service NNO	14,778	19,000	23,093
69350	Community Service JPA	1,000	1,000	280
69410	DUI Alcohol Test	3,500	4,000	3,325
69450	Parking Citation Expense	13,000	10,000	26,408
70000	Operating Expenses	21,000	17,000	107,004
72000	Office Supplies	35,000	30,000	56,782
73000	Subscriptions & Books	5,000	4,000	5,978
73500	Fees	700	700	259
74000	Memberships & Dues	3,500	3,500	2,779
75000	Postage	8,000	7,500	8,289
76000	Telephone	45,000	62,000	70,233
76100	Auto Allowance	750	250	837
76200	Conference Expenses	5,000	8,000	17,154
76300	Advertising, Legal	3,000	3,000	1,325
77000	Prof. Services Legal	8,000	8,000	8,485
77030	Professional Services Computer	15,000	10,000	18,562
77035	Data Processing - County	7,000	7,300	4,764
77040	Professional Services Other	10,000	10,000	10,945
79000	Utilities	35,000	21,000	42,214
80000	Office Equipment Maintenance	32,000	20,000	31,991
81000	Vehicle Maintenance	50,000	50,000	55,363
81500	Fuel	90,000	90,000	99,375
81501	CNG Fuel	2,200	2,400	2,639
81502	Fueling Station Maintenance	9,435	0	19,500
81900	Vehicle Insurance (11)	839	1,500	1,509
82000	Equipment & Radio Maintenance	14,000	20,000	13,896
83000	Equipment & Tools	40,000	40,000	42,808
85000	Building Maintenance	15,000	15,000	11,744
85200	Janitorial Supplies	4,600	3,000	4,574
87000	Pistol Range Maintenance	1,000	5,000	173
88250	K-9	1,200	5,000	1,129
88300	SWAT Expenses	1,000	0	1,778
88400	Range Expenses	3,000	0	2,831
89160	Special Projects	0	2,000	0
	SUBTOTALS:	**566,502**	**561,150**	**762,533**
	SUBTOTAL SALARY & OPERATING:	4,851,303	4,699,307	4,594,602
89400	Overhead Charge	651,917	718,053	606,225
89450	Oper. Transfer to Capital Fund	0	200,000	
	SUBTOTALS:	**5,503,220**	**5,617,360**	**5,200,827**

PALS

FUND-101 : DEPARTMENT-6321

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	67,902	65,300	51,388
60100	Over Time Salaries	500	2,500	636
61000	Hourly	11,000	2,500	14,464
61200	Holidays Paid	3,100	1,500	3,013
61250	Additional Comp. Vacation Buy Back	0	0	0
62000	FICA	6,311	5,493	5,317
63600	Additional Retirement	0	0	0
64900	Workers Comp.	2,527	2,177	2,188
64920	Health Insurance	14,830	9,100	12,779
64930	Dental Insurance	1,379	1,014	1,218
64940	Vision Insurance	404	237	377
64950	Life Insurance	94	99	87
64960	LTD	261	264	240
64980	LTC	86	0	73
	Employee Health Deduction	-315	0	0
65000	Retirement (General)	0	0	0
65500	Retirement PERS	23,146	23,312	18,582
	SUBTOTALS:	**131,226**	**113,496**	**110,362**
	OPERATING EXPENSES			
68000	Uniforms	500	1,200	232
69100	Training	0	150	0
69300	Community Services	0	0	0
70000	General Operating Expenses	2,000	3,000	1,846
72000	Office Supplies	150	350	119
75000	Postage	0	0	0
76000	Telephone	800	1,000	958
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	0	287
76300	Advertising Legal	0	0	363
79000	Utilities	5,000	4,100	5,025
81000	Vehicle Maintenance	500	500	0
81500	Fuel	1,500	1,600	1,597
81502	Fueling Station Maintenance	153	0	350
82000	Equipment Maintenance	0	0	0
83000	Tools and Equipment	900	1,000	869
85000	Building Maintenance	1,000	1,000	1,840
85200	Janitor Supplies	100	300	40
	SUBTOTALS:	**13,103**	**14,200**	**13,526**
	SUBTOTAL SALARY & OPERATING:	**144,330**	**127,696**	**123,888**
89400	Overhead Charge	19,395	19,409	17,225
89450	Oper. Transfer to Capital Fund	0	0	
	SUBTOTALS:	**163,725**	**147,104**	**141,113**

VIPS:

FUND-102 : DEPARTMENT-6322

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	25,236	26,120	18,336
60100	Over Time Salaries	1,200	1,200	853
61000	Hourly	0	0	0
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	1,050	1,050	0
61250	Additional Comp. Vacation Buy Back	0	0	0
62000	FICA	2,103	2,170	1,468
63600	Additional Retirement	0	0	0
64900	Workers Comp.	972	891	605
64920	Health Insurance	6,246	2,080	2,827
64930	Dental Insurance	326	178	284
64940	Vision Insurance	90	65	87
64950	Life Insurance	38	32	24
64960	LTD	97	106	65
64980	LTC	63	0	21
	Employee Health Deduction	-143	0	0
65000	Retirement (General)	0	0	855
65500	Retirement PERS	8,603	9,325	4,322
	SUBTOTALS:	**45,880**	**43,216**	**29,747**
	OPERATING EXPENSES			
67000	Physical Exams	0	100	0
68000	Uniforms	3,000	3,000	3,554
69100	Training	0	300	0
69300	Community Services	0	250	0
70000	General Operating Expenses	400	750	377
72000	Office Supplies	150	500	31
75000	Postage	0	0	0
76200	Conference Expenses	0	0	201
81000	Vehicle Maintenance	500	500	226
81500	Fuel	2,000	1,600	2,401
81502	Fueling Station Maintenance	205	0	400
81900	Vehicle Insurance	79	100	100
82000	Equipment Maintenance	0	0	0
83000	Tools and Equipment	1,200	500	1,128
	SUBTOTALS:	**7,534**	**7,600**	**8,418**
	SUBTOTAL SALARY & OPERATING:	**53,414**	**50,816**	**38,165**
89400	Overhead Charge	7,178	7,724	5,347
89450	Oper. Transfer to Capital Fund	0	0	
	SUBTOTALS:	**60,592**	**58,540**	**43,512**

ANIMAL CONTROL:

FUND-108 : DEPARTMENT-6328

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	70,086	67,926	53,147
60100	Over Time Salaries	1,000	0	7,628
61000	Hourly	10,000	0	20,120
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	3,221
61250	Additional Comp. Vacation Buy Back	0	0	0
62000	FICA	6,203	5,196	6,435
63600	Additional Retirement	0	0	1,405
64900	Workers Comp.	2,866	2,134	2,664
64920	Health Insurance	14,392	14,202	10,952
64930	Dental Insurance	1,741	1,914	1,233
64940	Vision Insurance	556	584	416
64950	Life Insurance	129	136	96
64960	LTD	272	259	191
64980	LTC	249	0	202
	Employee Health Deduction	0	0	0
65000	Retirement (General)	10,513	10,189	8,393
65500	Retirement PERS	0	0	0
	SUBTOTALS:	**118,007**	**102,540**	**116,103**

	OPERATING EXPENSES			
67000	Physical Exams	0	0	0
68000	Uniforms	2,400	2,400	1,336
70000	General Operating Expenses	8,000	1,200	9,149
72000	Office Supplies	500	0	577
76000	Telephone	1,000	1,320	1,148
79000	Utilities	7,500	10,500	7,462
81000	Vehicle Maintenance	500	0	527
81500	Fuel	3,600	0	3,616
83000	Tools & Equipment	3,600	3,600	7,694
85000	Building Maintenance	4,000	900	4,714
85200	Janitorial Supplies	2,500	24	2,303
88100	Animal Shelter Supplies	0	3,600	0
89550	Spay & Neuter	7,000	0	8,433
88100	Rabies/Misc.	900	0	767
	SUBTOTALS:	**41,500**	**23,544**	**47,726**
	SUBTOTAL SALARY & OPERATING:	**159,507**	**126,084**	**163,829**
89400	Overhead Charge	21,435	19,164	20,189
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTALS:	**180,942**	**145,248**	**184,018**

CADET:

FUND-104 : DEPARTMENT-6324

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
	OPERATING EXPENSES			
68000	Uniforms	1,500	1,500	0
70000	General Operating Expenses	1,500	1,500	139
	SUBTOTALS:	**3,000**	**3,000**	**139**
89400	Overhead Charge	403	456	0
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTALS:	**3,403**	**3,456**	**139**

POLICE DEPARTMENT TOTALS

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
	Salaries	4,579,915	4,397,409	4,088,281
	Operating	631,639	634,494	832,342
89400	Overhead Charge	700,327	764,805	648,986
89450	Oper. Transfer to Capital Fund	0	200,000	0
	SUBTOTAL :	**5,911,881**	**5,996,708**	**5,569,609**
ACCT:	**CAPITAL OUTLAY**			
90000	2007-08		263,500	1,104,582
90000	License Plate Reader System	0		
	SUBTOTALS:	**0**	**263,500**	**1,104,582**
	TOTALS:	**5,911,881**	**6,260,208**	**6,674,191**

ABANDONED VEHICLE ABATEMENT

FUND-105 : DEPARTMENT-6325

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
70000	General Operating Expenses	0	0	0
75000	Postage	0	0	2,151
76000	Telephone	0	0	2,054
80000	Office Equipment Maint.	0	0	0
83000	Tools & Equipment	5,500	5,500	6,251
	TOTALS:	**5,500**	**5,500**	**10,456**
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	2,700
	TOTALS:	**1,050**	**1,050**	**2,700**
89400	Overhead Charge	0	0	0

AUTO THEFT

FUND-107 : DEPARTMENT-6327

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
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
	TOTALS:	**0**	**0**	**0**
89400	Overhead Charge	0	0	0

PARKS

FUND-100 : DEPARTMENT-8100

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	326,647	403,001	314,584
60100	Over Time Salaries	1,500	500	951
61000	Hourly	20,000	20,000	45,931
61250	Addition Comp - Vacation Buy Back	0	0	0
62000	FICA	26,633	32,398	27,652
63600	Additional Retirement	3,029	4,587	5,345
64900	Workers Comp.	12,306	13,303	11,514
64920	Health Insurance	60,125	82,996	64,178
64930	Dental Insurance	6,294	8,965	6,166
64940	Vision Insurance	1,964	2,557	2,067
64950	Life Insurance	577	803	548
64960	LTD	1,218	1,590	1,254
64980	LTC	2,584	0	1,326
	Employee Health Deduction	-434	-6,594	0
65000	Retirement	48,997	60,450	45,790
67000	Physical Exams	1,800	1,800	546
	SUBTOTALS:	**513,239**	**626,357**	**527,852**
	OPERATING EXPENSES			
68000	Uniforms	8,000	10,000	5,979
69100	Public Works Training	750	1,500	595
70000	Operating Expenses	1,500	1,000	2,485
73500	Fees	600	750	552
74000	Membership/Dues	250	250	179
76000	Telephone	2,000	0	2,607
76200	Conference Expenses	125	250	450
79000	Utilities	34,000	30,000	40,428
81000	Vehicle Maintenance	10,000	5,000	10,430
81500	Fuel	25,000	22,000	32,477
81501	CNG Fuel	3,000	2,000	1,425
81502	Fueling Station Maintenance	2,865	0	5,700
81900	Vehicle Insurance	602	500	511
82000	Equipment Maintenance	12,000	10,000	10,824
83000	Equipment & Tools	10,000	10,000	9,778
84000	System Maintenance	750	1,200	521
85000	Building Maintenance	10,000	6,000	9,599
85200	Janitorial Supplies	3,000	2,000	2,845
87000	Landscape Maintenance	40,000	40,000	52,662
	SUBTOTALS:	**164,442**	**142,450**	**190,047**
	SUBTOTAL SALARY & OPERATING:	**677,682**	**768,807**	**717,899**
89400	Overhead Charge	91,067	116,852	97,675
89450	Oper. Transfer to Capital Fund	0	75,000	
	SUBTOTAL :	**768,748**	**960,659**	**815,574**

PARKS

FUND-100 : DEPARTMENT-8100

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
ACCT:	**CAPITAL OUTLAY**			
90000	2007-08		2,284,500	528,655
90000	Country Woods	0		
90000	Swimming Pool Expansion	0		
90000	Skate Park Expansion	0		
90000	Mistlin Softball Diamonds	0		
90000	Netting For Baseball Fields	180,000		
	SUBTOTALS:	**180,000**	**2,284,500**	**528,655**
	TOTALS:	**948,748**	**3,245,159**	**1,344,229**

JACK TONE INTERCHANGE

FUND-100 : DEPARTMENT-8125

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	70,462	85,073	76,005
60100	Over Time Salaries	0	0	163
61000	Hourly	10,000	10,000	16,748
61250	Addition Comp - Vacation Buy Back	0	0	0
62000	FICA	6,155	7,273	7,108
63600	Additional Retirement	271	1,663	1,850
64900	Workers Comp.	2,844	2,986	2,956
64920	Health Insurance	16,683	26,154	17,643
64930	Dental Insurance	1,730	2,452	1,683
64940	Vision Insurance	455	663	529
64950	Life Insurance	151	172	144
64960	LTD	259	340	276
64980	LTC	217	0	249
	Employee Health Deduction	-167	-5,672	0
65000	Retirement	10,569	12,761	9,060
67000	Physical Exams	0	0	0
	SUBTOTALS:	**119,631**	**143,865**	**134,414**

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
68000	Uniforms	1,400	1,000	1,538
69100	Public Works Training	0	0	0
70000	Operating Expenses	1,000	1,000	810
79000	Utilities	0	0	0
81000	Vehicle Maintenance	200	200	59
81500	Fuel	500	3,500	0
81501	CNG Fuel	0	0	0
81502	Fueling Station Maintenance	51	0	660
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	100	200	36
83000	Equipment & Tools	500	500	876
84000	System Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87000	Landscape Maintenance	15,000	20,000	32,444
	SUBTOTALS:	**18,751**	**26,400**	**36,423**
	SUBTOTAL SALARY & OPERATING:	**138,382**	**170,265**	**170,837**
89400	Overhead Charge	18,596	25,879	22,971
	SUBTOTAL :	**156,978**	**196,144**	**193,808**

MISTLIN SPORTS PARK

FUND-100 : DEPARTMENT-8135

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	128,938	51,883	111,525
60100	Over Time Salaries	200	200	354
61000	Hourly	28,000	28,000	30,589
61250	Addition Comp - Vacation Buy Back	0	0	0
62000	FICA	12,021	6,126	10,899
63600	Additional Retirement	901	114	1,586
64900	Workers Comp.	5,554	2,516	4,519
64920	Health Insurance	21,891	8,423	14,157
64930	Dental Insurance	2,430	1,094	1,692
64940	Vision Insurance	871	389	586
64950	Life Insurance	242	107	185
64960	LTD	485	207	368
64980	LTC	1,176	0	387
	Employee Health Deduction	-156	-675	0
65000	Retirement	18,790	7,782	15,254
67000	Physical Exams	0	0	0
	SUBTOTALS:	**221,344**	**106,167**	**192,101**
	OPERATING EXPENSES			
68000	Uniforms	2,000	600	2,357
69100	Public Works Training	0	50	0
70000	Operating Expenses	0	0	0
79000	Utilities	15,000	9,000	13,266
81000	Vehicle Maintenance	250	250	0
81500	Fuel	1,000	3,000	142
81501	CNG Fuel	0	0	0
81502	Fueling Station Maintenance	102	0	560
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	500	500	878
83000	Equipment & Tools	1,000	1,000	846
84000	System Maintenance	0	100	0
85000	Building Maintenance	1,000	3,000	2,255
85200	Janitorial Supplies	500	750	600
87000	Landscape Maintenance	40,000	20,000	43,728
	SUBTOTALS:	**61,352**	**38,250**	**64,632**
	SUBTOTAL SALARY & OPERATING:	**282,696**	**144,417**	**256,733**
89400	Overhead Charge	37,989	21,950	38,965
	SUBTOTAL :	**320,684**	**166,368**	**295,698**

LAN PARK

FUND-100 : DEPARTMENT-8137

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	9,934	0	8,384
60100	Over Time Salaries	0	0	0
61000	Hourly	4,200	0	655
61250	Addition Comp - Vacation Buy Back	0	0	0
62000	FICA	1,081	0	691
63600	Additional Retirement	35	0	138
64900	Workers Comp.	500	0	285
64920	Health Insurance	1,830	0	1,126
64930	Dental Insurance	233	0	109
64940	Vision Insurance	91	0	31
64950	Life Insurance	21	0	10
64960	LTD	36	0	26
64980	Long Term Care	27	0	25
	Employee Health Deduction	-12	0	0
65000	Retirement	1,490	0	1,146
67000	Physical Exams	0	0	0
	SUBTOTALS:	**19,466**	**0**	**12,626**
	OPERATING EXPENSES			
68000	Uniforms	250	0	0
72000	Office Supplies	0	0	174
81000	Vehicle Maintenance	250	0	0
81500	Fuel	75	0	0
81502	Fueling Station Maintenance	8	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	100	0	0
83000	Equipment & Tools	100	0	0
84000	System Maintenance	0	0	0
87000	Landscape Maintenance	1,000	0	494
	SUBTOTALS:	**1,783**	**0**	**668**
	SUBTOTAL SALARY & OPERATING:	**21,249**	**0**	**13,294**
89400	Overhead Charge	2,855	0	1,716
	SUBTOTAL :	**24,104**	**0**	**15,010**

BOESCH KINGERY PARK

FUND-100 : DEPARTMENT-8138

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	9,165	0	6,633
60100	Over Time Salaries	0	0	0
61000	Hourly	250	0	0
61250	Addition Comp - Vacation Buy Back	0	0	0
62000	FICA	720	0	507
63600	Additional Retirement	23	0	70
64900	Workers Comp.	333	0	134
64920	Health Insurance	1,645	0	1,178
64930	Dental Insurance	216	0	131
64940	Vision Insurance	86	0	37
64950	Life Insurance	20	0	13
64960	LTD	34	0	27
64980	Long Term Care	25	0	13
	Employee Health Deduction	-8	0	0
65000	Retirement	1,375	0	884
67000	Physical Exams	0	0	0
	SUBTOTALS:	**13,883**	**0**	**9,627**

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
68000	Uniforms	250	0	0
72000	Office Supplies	0	0	174
75000	Postage	0	0	392
81000	Vehicle Maintenance	250	0	0
81500	Fuel	250	0	0
81502	Fueling Station Maintenance	26	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	100	0	0
83000	Equipment & Tools	100	0	0
84000	System Maintenance	0	0	0
87000	Landscape Maintenance	1,000	0	16
	SUBTOTALS:	**1,976**	**0**	**582**
	SUBTOTAL SALARY & OPERATING:	**15,858**	**0**	**10,209**
89400	Overhead Charge	2,131	0	1,440
	SUBTOTAL :	**17,989**	**0**	**11,649**

SENIOR CITIZENS

FUND-100 : DEPARTMENT-8300

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	Salaries	4,484	2,567	2,419
61000	Hourly	32,000	26,000	31,518
62000	FICA	2,791	2,185	2,596
63600	Additional Retirement	0	39	55
64900	Workers Comp.	1,290	897	1,075
64920	Health Insurance	1,184	646	262
64930	Dental Insurance	138	96	22
64940	Vision Insurance	40	27	7
64950	Life Insurance	9	6	1
64960	LTD	16	10	7
64980	LTC	13	0	36
	Employee Health Deduction	0	0	0
65000	Retirement	673	385	360
	SUBTOTALS:	**42,638**	**32,858**	**38,358**
	OPERATING EXPENSES			
70000	Operating Expenses	0	0	0
72000	Office Supplies	0	250	0
76000	Telephone	0	0	0
76100	Auto Allowance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	25	25	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	4,000	4,500	3,287
85200	Janitorial Supplies	500	100	489
87000	Landscape Maint.	200	50	2,491
	SUBTOTALS:	**4,725**	**4,925**	**6,267**
	SUBTOTAL SALARY & OPERATING:	**47,363**	**37,783**	**44,625**
89400	Overhead Charge	0	0	0
	TOTAL SAL., OPER. & OVERHEAD:	**47,363**	**37,783**	**44,625**
90000	**CAPITAL OUTLAY**	0	16,500	
90000	New Chairs	10,000		
90000	Copy Machine	0		
	SUBTOTALS:	**10,000**	**16,500**	**0**
	TOTALS:	**57,363**	**54,283**	**44,625**

MUSEUM

FUND-100 : DEPARTMENT-8400

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
70000	Operating Expenses	2,000	2,000	3,657
76000	Telephone	0	0	0
79000	Utilities	0	0	0
82000	Equipment Maintenance	500	500	0
85000	Building Maintenance	500	500	2,279
85200	Janitorial Supplies	0	0	0
87000	Landscape Maintenance	0	0	0
	SUBTOTALS:	**3,000**	**3,000**	**5,936**
89400	Overhead Charge	0	0	0
	TOTAL OPERATION & OVERHEAD:	**3,000**	**3,000**	**5,936**

LIBRARY DEPARTMENT

FUND-100 : DEPARTMENT-8500

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	Salaries	8,541	14,670	8,401
60100	Salaries - Overtime	0	0	0
61000	Hourly	1,000	30	840
62000	FICA	730	1,125	707
63600	Additional Retirement	0	0	79
64900	Workers Comp.	337	462	286
64920	Health Insurance	777	1,270	1,062
64930	Dental Insurance	80	167	116
64940	Vision Insurance	31	61	40
64950	Life Insurance	15	30	12
64960	LTD	31	56	24
64980	LTC	17	0	21
	Employee Health Deduction	0	0	0
65000	Retirement	1,281	2,201	1,138
	SUBTOTALS:	**12,840**	**20,070**	**12,726**
	OPERATING EXPENSES			
70000	General Operating Expenses	0	0	0
70000	Matching Book & Materials	0	20,000	20,000
70000	Extra Days & Hours	36,981	62,000	0
73000	Subscriptions & Books	0	0	0
76000	Telephone	200	1,100	677
79000	Utilities	23,000	14,000	15,370
80000	Office Equipment Maintenance	1,000	1,750	964
82000	Equipment Maintenance	500	750	325
83000	Tools & Equipment	500	50	361
85000	Building Maintenance	3,500	1,200	1,963
85200	Janitorial Supplies	800	300	1,320
89100	Election Supplies	0	0	0
	SUBTOTALS:	**66,481**	**101,150**	**40,980**
	SUBTOTAL SALARY & OPERATING:	**79,321**	**121,220**	**53,706**
89400	Overhead Charge	10,659	18,424	8,127
	SUBTOTAL:	**89,980**	**139,644**	**61,833**
	CAPITAL OUTLAY			
90000	2007-08	0	0	159,766
	SUBTOTALS CAPITAL:	**0**	**0**	**159,766**
	TOTALS:	**89,980**	**139,644**	**221,599**

COMMUNITY CENTER

FUND-150 : DEPARTMENT-6150

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	26,603	21,218	25,446
60100	Over Time Salaries	500	0	354
61000	Hourly	8,000	8,000	9,647
62000	FICA	2,685	2,235	2,712
63600	Additional Retirement	314	134	207
64900	Workers Comp.	1,241	918	1,111
64920	Health Insurance	5,827	3,819	5,951
64930	Dental Insurance	475	512	453
64940	Vision Insurance	176	159	171
64950	Life Insurance	48	43	58
64960	LTD	99	81	108
64980	LTC	136	0	74
	Employee Health Deduction	-32	-272	0
65000	Retirement	3,990	3,183	3,009
	SUBTOTALS:	**50,063**	**40,029**	**49,301**
	OPERATING EXPENSES			
68000	Uniforms	500	425	582
70000	General Operating Expenses	0	0	439
71930	Community Center Insurance	4,500	5,000	3,828
76000	Telephone	1,000	900	1,147
79000	Utilities	16,000	15,000	15,819
81900	Vehicle Insurance (1)	0	50	50
82000	Equipment Maintenance	0	0	12
83000	Equipment & Tools	100	100	85
85000	Building Maintenance	8,000	9,000	7,103
85200	Janitorial Supplies	3,000	4,000	2,582
87000	Landscape Maintenance	0	0	0
89150	Refunds	1,000	1,000	3,050
	SUBTOTALS:	**34,100**	**35,475**	**34,697**
	SUBTOTAL SALARY & OPERATING:	**84,163**	**75,504**	**83,998**
89400	Overhead Charge	11,310	11,476	11,593
	SUBTOTAL :	**95,473**	**86,980**	**95,591**

RECREATION

FUND-300 : DEPARTMENT-8200

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	101,582	100,793	110,236
61000	Hourly	42,000	42,000	48,232
61250	Addition Comp Vacation Buy Back	0	0	807
62000	FICA	10,769	10,709	11,946
63600	Additional Retirement	3,326	3,326	3,499
64900	Workers Comp.	5,075	4,485	5,003
64920	Health Insurance	15,015	9,100	11,562
64930	Dental Insurance	1,396	1,534	1,356
64940	Vision Insurance	409	178	422
64950	Life Insurance	170	99	170
64960	LTD	404	390	387
64980	LTC	330	0	100
	Employee Health Deduction	-394	0	0
65000	Retirement	15,237	15,119	16,308
	SUBTOTALS:	**195,320**	**187,734**	**210,028**
	OPERATING EXPENSES			
70000	Operating Expenses	50,000	50,000	51,202
74000	Membership / Dues	450	415	450
76000	Telephone	2,504	22,000	2,456
76200	Conference Expenses	750	1,500	1,119
76300	Advertising	0	0	0
77040	Professional Services Other	2,500	0	2,500
79000	Utilities	4,200	5,500	4,144
81000	Vehicle Maintenance	1,000	300	785
81500	Fuel	1,500	1,300	2,061
81502	Fueling Station Maintenance	153	0	280
81900	Vehicle Insurance (1)	50	50	50
8200	Equipment Maintenance	50	0	1,192
83000	Tools & Equipment	2,500	300	5,741
87500	Swimming Pool	45,000	45,000	49,573
89150	Refunds	300	300	479
	SUBTOTALS:	**110,957**	**126,665**	**122,032**
	SUBTOTAL SALARY & OPERATING:	**306,277**	**314,399**	**332,060**
89400	Overhead Charge	41,157	47,806	44,116
89450	Oper. Transfer to Capital Fund	1,000	1,000	
	TOTAL :	**348,435**	**363,205**	**376,176**
	CAPITAL OUTLAY			
90000		0	0	4,888
	SUBTOTALS:	**0**	**0**	**4,888**
	TOTALS:	**348,435**	**363,205**	**381,064**

TOTALS

GENERAL FUND

	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
Total Salaries	4,729,486	4,751,374	4,551,071
Total Burden	2,542,019	2,459,958	2,295,610
Total Operational Costs	1,820,572	1,827,493	2,274,409
Total Salary & Operations	9,092,077	9,038,825	9,121,091
Total Overhead Costs	954,731	1,066,832	932,712
Total Oper. Transfer to Cap. Fund	1,000	358,500	0
Total Capital Expenditures	215,625	2,574,500	1,841,148
Total Budget	10,263,433	13,038,657	11,894,951

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	318,315	309,563	316,183
60100	Over Time Salaries	6,000	6,000	2,310
61000	Hourly	8,000	6,500	6,910
61250	Additional Comp - Vacation Buy Back	0	0	0
62000	FICA	25,422	24,638	24,893
63600	Additional Retirement	6,858	6,949	7,119
64900	Workers Comp.	11,746	10,117	10,400
64920	Health Insurance	57,147	55,760	53,680
64930	Dental Insurance	4,673	5,860	4,708
64940	Vision Insurance	1,662	1,672	1,374
64950	Life Insurance	549	600	570
64960	LTD	1,202	1,272	1,175
64980	LTC	1,963	0	916
	Employee Health Deduction	-518	-2,717	0
65000	Retirement	47,747	41,137	46,416
67000	Physical Exams	200	200	547
	SUBTOTALS:	**490,968**	**467,551**	**477,201**

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
	OPERATING EXPENSES			
68000	Uniforms	4,500	4,500	4,902
69100	Training	1,500	1,500	841
70000	General Operating Expenses	2,000	100,000	2,700
72000	Office Supplies	13,000	10,000	18,771
73000	Subscriptions & Books	300	300	0
73500	State Fees	25,000	16,500	24,005
74000	Memberships & Dues	1,200	1,000	1,017
75000	Postage	6,000	5,500	6,162
76000	Telephone	2,000	1,300	4,081
76200	Conference Expenses	2,000	1,000	2,167
77000	Professional Services Legal	100,000	10,000	74,768
77010	Professional Services Eng.	30,000	1,000	50,798
77025	Professional Services Audit	4,000	4,000	4,000
77030	Professional Services Computer	250	0	90
77040	Professional Services Other	350,000	12,000	295,822
77060	Prof. Services Water Analysis	40,000	30,000	44,045
79000	Utilities	260,000	205,000	259,382
79001	Utilities Non Potable	27,000	12,000	25,492
79500	Water Purchase from SSJID	9,000	9,000	0
80000	Office Equipment Maintenance	2,000	2,000	2,073
81000	Vehicle Maintenance	5,000	5,000	2,196
81500	Fuel	14,000	9,000	15,701
81501	CNG Fuel	200	500	352
81502	Fueling Station Maintenance	1,453	0	2,600
81900	Vehicle Insurance (2)	200	200	212
82000	Equipment Maintenance	4,000	3,000	3,765
83000	Equipment & Tools	10,000	7,500	12,575
84000	System Maintenance	150,000	200,000	168,068
85000	Building Maintenance	3,000	1,000	5,430
87000	Landscape Maint.	250	1,000	0
89360	Bond Payment - Interest	512,995	512,996	512,996
	SUBTOTALS:	**1,580,848**	**1,166,796**	**1,545,011**

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
ACCT:	**SUBTOTAL SALARY & OPERATING:**	**2,071,816**	**1,634,347**	**2,022,212**
89400	Overhead Charge	278,410	176,954	236,521
89450	Oper. Transfer to Capital Fund	-150,726	251,007	220,695
	SUBTOTAL :	**2,199,500**	**2,062,307**	**2,479,428**
	CAPITAL OUTLAY			
90000	2007-08		2,335,176	1,969,045
90000	Bond Payment Principle	305,000		
90000	2 Tablet Chlorinators	20,000		
90000	1/3 Roll Off Dump Containers	5,000		
90000	SCADA Computer System Upgrade	50,000		
90000	Pickup With Utility Bed	32,000		
90000	S. Frontage Rd. Water Line	176,000		
90000	1/2 Backhoe	50,000		
	SUBTOTALS:	**638,000**	**2,335,176**	**1,969,045**
	TOTALS:	**2,837,500**	**4,397,483**	**4,448,473**

GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	303,788	274,924	291,415
60100	Over Time Salaries	1,500	1,500	1,299
61000	Hourly	20,000	5,000	23,152
61250	Additional Comp - Vacation Buy Back	0	0	457
62000	FICA	24,885	21,529	24,199
63600	Additional Retirement	6,846	7,052	7,723
64900	Workers Comp.	11,498	8,840	10,128
64920	Health Insurance	46,390	51,984	45,370
64930	Dental Insurance	3,629	4,575	3,654
64940	Vision Insurance	1,182	1,339	1,226
64950	Life Insurance	348	470	479
64960	LTD	1,011	1,075	1,072
64980	LTC	2,367	0	1,017
	Employee Health Deduction	-317	-2,961	0
65000	Retirement	40,272	41,239	43,612
67000	Physical Exams	500	500	546
	SUBTOTALS:	**463,898**	**417,066**	**455,349**
	OPERATING EXPENSES			
68000	Uniforms	5,400	5,400	5,218
69100	Training	0	0	65
70000	General Operating Expenses	10,000	10,000	5,692
72000	Office Supplies	6,000	6,500	5,151
73500	Fees	100	65	102
75000	Postage	6,000	4,900	4,667
76000	Telephone	0	0	1,891
76200	Conference Expenses	500	500	24
76300	Advertising/Legal	500	200	511
76350	Advertising/Promotional	150	0	360
77025	Professional Services Audit	2,800	2,800	2,800
77030	Professional Services Computer	250	250	90
78000	Disposal Fee	360,000	355,000	348,830
79000	Utilities	1,200	0	1,200
80000	Office Equipment Maintenance	2,200	2,000	2,073
81000	Vehicle Maintenance	50,000	40,000	50,320
81500	Fuel	38,000	17,000	37,043
81501	CNG Fuel	24,000	24,000	21,990
81502	Fueling Station Maintenance	6,345	0	11,000
81900	Vehicle Insurance - Truck	500	500	511
82000	Equipment Maintenance	5,000	6,000	4,765
83000	Equipment & Tools	2,000	2,000	3,198
85000	Building Maintenance	0	500	570
89150	Refunds	0	0	0
	SUBTOTALS:	**520,945**	**477,615**	**508,071**
	SUBTOTAL SALARY & OPERATING:	**984,842**	**894,681**	**963,420**

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
89400	Overhead Charge	132,343	135,984	123,671
89450	Oper. Transfer to Capital Fund	220,490	493,011	342,114
	SUBTOTAL :	**1,337,675**	**1,523,675**	**1,429,205**

CAPITAL OUTLAY

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
90000	2007-08		70,000	32,089
90000	Pickup With Utility Bed	32,000		
90000	Trailer	4,000		
90000	Roll Off Containers	10,000		
90000	Trash Cans	30,000		
	SUBTOTALS:	**76,000**	**70,000**	**32,089**
	TOTALS:	**1,413,675**	**1,593,675**	**1,461,294**

RIPON MUNICIPAL SEWER DISTRICT NO. 1

FUND-130 : DEPARTMENT-7300

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	285,040	270,295	215,881
60100	Over Time Salaries	2,000	2,000	1,113
61000	Hourly	9,000	9,000	7,935
61250	Additional Comp - Vacation Buy Back	0	0	0
62000	FICA	22,647	21,519	17,207
63600	Additional Retirement	7,348	4,674	5,341
64900	Workers Comp.	10,464	8,836	7,235
64920	Health Insurance	52,859	45,561	33,597
64930	Dental Insurance	4,513	5,082	2,834
64940	Vision Insurance	1,494	1,554	889
64950	Life Insurance	490	511	337
64960	LTD	1,081	1,079	794
64980	LTC	1,940	0	629
	Employee Health Deduction	-624	-1,684	0
65000	Retirement	42,756	38,955	31,653
67000	Physical Exams	400	400	547
	SUBTOTALS:	**441,409**	**407,784**	**325,992**

	OPERATING EXPENSES			
68000	Uniforms	3,600	3,600	3,712
69100	Training	250	500	1,115
70000	General Operating Expenses	4,000	5,000	4,082
72000	Office Supplies	15,000	6,000	8,118
73500	Fees	17,000	19,000	16,920
75000	Postage	6,000	5,000	4,774
76000	Telephone	1,500	1,500	3,353
76200	Conference Expense	100	500	67
76300	Advertising/Legal	125	100	562
77010	Prof. Services Engineering	20,000	2,500	103,573
77025	Prof. Services Audit	3,000	3,000	3,000
77030	Prof. Services Computer	0	0	90
77040	Professional Services Other	50,000	50,000	17,519
77060	Sewer Analysis	70,000	40,000	69,590
77900	Property Tax Collection Fee	150	150	0
77905	ERAF III Shift S.J. County	0	42,910	0
79000	Utilities	100,000	76,000	93,419
80000	Office Equipment Maintenance	2,500	2,000	2,072
81000	Vehicle Maintenance	5,000	2,000	6,491
81500	Fuel	10,000	13,000	6,063
81502	Fueling Station Maintenance	1,023	0	1,850
81900	Vehicle Insurance	250	300	262
82000	Equipment Maintenance	7,500	5,000	3,857
83000	Equipment & Tools	3,500	2,500	7,284
84000	System Maintenance	150,000	150,000	157,821
85000	Building Maintenance	1,500	1,500	1,660
87000	Landscape Maint.	5,000	22,500	9,349
89350	Bond Payment - Interest	178,842	190,341	128,915
	SUBTOTALS:	**655,840**	**644,901**	**655,518**

RIPON MUNICIPAL SEWER DISTRICT NO. 1

FUND-130 : DEPARTMENT-7300

ACCT:		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
	SUBTOTAL SALARY & OPERATING:	**1,097,249**	**1,052,685**	**981,510**
89400	Overhead Charge	147,448	159,999	119,012
89450	Oper. Transfer to Capital Fund	73,012	107,756	343,519
	SUBTOTAL :	**1,317,709**	**1,320,439**	**1,444,041**
	CAPITAL OUTLAY			
90000	2007-08		1,049,666	
90000	Bond Payment Principle	120,000		
90000	Lawnmower	45,000		
90000	SCADA Computer Upgrade	50,000		
90000	One Ton Utility Truck	35,000		
90000	Confined Space Entry Equipment	10,000		
90000	Sewer Cleaning Truck	300,000		
90000	1/3 Roll Off Dump Containers	5,000		
90000	1/2 Backhoe	50,000		
	SUBTOTALS:	**615,000**	**1,049,666**	**0**
	TOTALS:	**1,932,709**	**2,370,105**	**1,444,041**

STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	133,733	140,839	147,299
60100	Over Time Salaries	2,000	2,000	796
61000	Hourly	22,000	22,000	18,255
61250	Additional Comp - Vacation Buy Back	0	0	0
62000	FICA	12,067	12,610	12,726
63600	Additional Retirement	4,893	3,797	2,669
64900	Workers Comp.	5,575	5,178	5,873
64920	Health Insurance	32,112	31,457	24,676
64930	Dental Insurance	2,921	2,480	1,987
64940	Vision Insurance	929	765	642
64950	Life Insurance	294	227	216
64960	LTD	657	559	518
64980	LTC	1,746	0	255
	Employee Health Deduction	-392	-4,469	0
65000	Retirement	20,554	20,596	15,324
67000	Physical Exams	300	300	547
	SUBTOTALS:	**239,388**	**238,341**	**231,783**

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
68000	Uniforms	3,400	3,400	2,023
69200	Training	0	0	65
70000	General Operating Expenses	1,000	0	1,167
72000	Office Supplies	500	25	6,763
75000	Postage	1,000	50	1,384
76000	Telephone	550	500	2,415
76200	Conference Expenses	0	500	30
76300	Advertising/Legal	300	300	785
77010	Professional Services Engineering	0	0	462,188
77025	Professional Services Audit	7,500	7,500	7,500
77040	Professional Services Other	10,000	1,000	149,472
78000	Refuse Disposal Fee	6,000	8,000	4,838
79000	Utilities	7,500	8,100	8,319
81000	Vehicle Maintenance	16,000	17,000	10,881
81500	Fuel	19,000	13,000	19,848
81502	Fueling Station Maintenance	1,944	0	3,550
81900	Vehicle Insurance (2)	350	830	361
82000	Equipment Maintenance	5,000	5,000	5,273
83000	Equipment & Tools	2,000	2,000	4,355
85000	Building Maintenance	500	500	650
85200	Janitorial Supplies	500	1,000	309
87000	Landscape Maintenance	2,500	2,500	3,617
89000	Street Maintenance	50,000	75,000	47,568
89010	Signal Light Maintenance	30,000	30,000	30,411
89030	Street Signs	3,000	6,000	3,701
	SUBTOTALS:	**168,544**	**182,205**	**777,473**

STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

		2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
ACCT:	**SUBTOTAL SALARY & OPERATING:**	**407,932**	**447,563**	**1,009,256**
89400	Overhead Charge	54,818	63,919	121,698
	SUBTOTAL SAL., OPER. & OVERHEAD:	**462,750**	**511,482**	**1,130,954**
	CAPITAL OUTLAY			
90000	2007-08		1,886,857	3,343,969
90000	Landscape Wilma Roundabout	500,000		
90000	Pickup With Utility Bed	30,000		
90000	1/3 Roll Off Dump Containers	5,000		
	SUBTOTALS:	**535,000**	**1,886,857**	**3,343,969**
	TOTALS:	**997,750**	**2,398,339**	**4,474,923**

LANDSCAPE MAINTENANCE

FUND-200 : DEPARTMENT-8136

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	100,724	36,939	82,663
60100	Over Time Salaries	500	0	632
61000	Hourly	10,000	10,000	4,303
61250	Addition Comp - Vacation Buy Back	0	0	0
62000	FICA	8,509	3,591	6,701
63600	Additional Retirement	3,309	2,242	2,308
64900	Workers Comp.	3,931	1,474	2,764
64920	Health Insurance	16,015	8,527	14,704
64930	Dental Insurance	1,957	1,211	1,581
64940	Vision Insurance	616	334	540
64950	Life Insurance	186	80	161
64960	LTD	372	144	311
64980	Long Term Care	300	0	203
	Employee Health Deduction	-33	-50	0
65000	Retirement	15,109	5,541	11,269
67000	Physical Exams	0	0	0
	SUBTOTALS:	**161,495**	**70,032**	**128,140**
	OPERATING EXPENSES			
68000	Uniforms	1,200	500	1,443
81000	Vehicle Maintenance	250	250	0
81500	Fuel	750	1,800	315
81502	Fueling Station Maintenance	77	0	140
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	100	100	19
83000	Equipment & Tools	750	100	681
84000	System Maintenance	0	0	0
87000	Landscape Maintenance	7,500	2,000	5,595
	SUBTOTALS:	**10,627**	**4,750**	**8,193**
	SUBTOTAL SALARY & OPERATING:	**172,121**	**74,782**	**136,333**
89400	Overhead Charge	23,130	11,366	18,412
	SUBTOTAL :	**195,251**	**86,148**	**154,745**

STA DEPARTMENT:

FUND-270 : DEPARTMENT-6610

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	1,577	1,517	1,518
61000	Hourly	0	0	0
62000	FICA	121	116	116
63600	Additional Retirement	52	50	46
64900	Workers Comp.	56	48	48
64920	Health Insurance	371	258	261
64930	Dental Insurance	34	38	31
64940	Vision Insurance	10	11	10
64950	Life Insurance	2	2	2
64960	LTD	6	6	4
64980	LTC	3	0	7
	Employee Health Deduction	-8	15	0
65000	Retirement	237	228	227
	SUBTOTALS:	2,461	2,289	2,270
	OPERATING EXPENSES			
68000	Uniforms	25	40	25
70000	General Operating Expenses	5	10	0
76300	Advertising Legal	45	50	0
77025	Professional Services Audit	600	600	600
81000	Vehicle Maintenance	500	500	0
81500	Fuel	900	600	926
81502	Fueling Station Maintenance	92	0	
81900	Vehicle Insurance (1)	50	125	50
	SUBTOTALS:	**2,217**	**1,925**	**1,601**
	SUBTOTAL SALARY & OPERATING:	**4,678**	**4,214**	**3,871**
89400	Overhead Charge	629	640	462
	SUBTOTAL SAL., OPER. & OVERHEAD:	**5,307**	**4,854**	**4,333**

REDEVELOPMENT AGENCY REGULAR

FUND-400 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	Directors Salaries	4,800	4,800	4,800
60000	General Salaries	124,394	122,945	180,790
60100	Over Time Salaries	3,000	3,000	1,048
61000	Salaries Hourly	0	0	0
62000	FICA	9,746	9,635	13,911
63600	Additional Retirement	3,952	3,904	4,438
63700	Deferred Comp	2,500	2,500	2,576
64900	Workers Comp.	4,673	4,107	5,889
64920	Health Insurance	16,330	14,323	30,349
64930	Dental Insurance	1,269	1,428	2,344
64940	Vision Insurance	366	383	713
64950	Life Insurance	153	139	252
64960	LTD	399	410	604
64980	LTC	866	0	278
	Employee Health Deduction	-344	-1,982	0
65000	Retirement	18,524	18,307	24,855
	SUBTOTALS:	**190,626**	**183,898**	**272,847**
	OPERATING EXPENSES			
70000	General Operating Expenses	0	0	14
72000	Office Supplies	500	500	5,038
73000	Subscriptions & Books	250	1,000	0
74000	Memberships & Dues	2,000	2,000	1,760
75000	Postage	100	100	1,468
76200	Conference Expenses	500	500	0
76300	Advertising/Legal	150	150	1,563
77000	Professional Services Legal	3,000	3,000	2,759
77010	Professional Services Engineering	5,000	5,000	23,292
77025	Professional Services Audit	10,000	10,000	19,440
77040	Professional Services Other	50,000	20,000	62,246
77900	Property Tax Collection Fee	51,860	51,860	46,986
81500	Fuel	0	0	0
89360	Loan Payment - Interest	1,324,438	1,030,235	1,252,669
	SUBTOTALS:	**1,447,798**	**1,124,345**	**1,417,235**
	SUBTOTAL SALARY & OPERATING:	**1,638,424**	**1,308,243**	**1,690,082**
89400	Overhead Charge	220,171	198,841	340,117
	SUBTOTAL SAL., OPER. & OVERHEAD:	**1,858,595**	**1,507,084**	**2,030,199**
	SPECIAL & FIXED CHARGES			
89450	ERAF Tax Shift	325,929	0	
89500	Pass-thru Funds (county)	965,681	1,149,761	
89600	Pass-thru Funds (fire)	206,819	246,243	
	SUBTOTALS:	**1,498,428**	**1,396,004**	**0**

REDEVELOPMENT AGENCY

FUND-400 : DEPARTMENT-9100

ACCT:	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
REDEVELOPMENT GENERAL 15:			
CAPITAL OUTLAY			
2007-08		7,812,143	2,897,695
Bond Payment Principle	530,079		471,266
Mistlin Park Parking Lot	2,100,000		
Main St. Stockton St. Project	4,000,000		
Frontage Road Phase II	2,500,000		
SUBTOTALS:	**9,130,079**	**7,812,143**	**3,368,961**
TOTALS:	**12,487,102**	**10,715,231**	**5,399,160**

REDEVELOPMENT AGENCY LOW/MOD

FUND-500 : DEPARTMENT-9200

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	Director's Salaries	1,200	1,200	1,200
60000	General Salaries	142,158	142,168	140,745
60100	Over Time Salaries	300	300	542
61000	Hourly	1,500	1,500	0
62000	FICA	10,990	10,991	10,900
63600	Additional Retirement	4,538	4,538	4,114
63700	Deferred Comp	2,500	2,500	2,576
64900	Workers Comp.	5,078	4,513	4,499
64920	Health Insurance	20,311	19,027	20,814
64930	Dental Insurance	1,504	1,731	1,508
64940	Vision Insurance	428	450	429
64950	Life Insurance	179	168	173
64960	LTD	472	482	435
64980	LTC	959	0	332
	Employee Health Deduction	-295	-2,208	0
65000	Retirement	21,189	21,190	21,043
67000	Physical Exams	0	0	0
	SUBTOTALS:	**213,010**	**208,550**	**209,310**
	OPERATING EXPENSES			
70000	General Operating Expenses	3,000	2,000	2,520
72000	Office Supplies	500	500	869
73000	Subscriptions & Books	0	500	0
73500	Fees	0	0	0
74000	Memberships & Dues	440	200	440
75000	Postage	0	0	19
76100	Auto Allowance	0	0	381
76200	Conference Expenses	1,000	1,000	626
76300	Advertising/Legal	100	100	100
77000	Professional Services Legal	5,000	2,500	23,358
77010	Professional Services Engineering	0	0	9,203
77025	Professional Services Audit	11,000	11,000	4,860
77030	Professional Services Computer	0	0	203
77040	Professional Services Other	5,000	5,000	2,980
77900	Property Tax Collection Fee	12,860	12,860	12,497
89360	Loan Payment - Interest	62,934	63,495	63,495
	SUBTOTALS:	**101,834**	**99,155**	**121,551**
	SUBTOTAL SALARY & OPERATING:	**314,844**	**307,705**	**330,861**
89400	Overhead Charge	42,309	46,768	51,492
	SUBTOTAL SAL., OPER. & OVERHEAD:	**357,152**	**354,473**	**382,353**

REDEVELOPMENT AGENCY

FUND-500 : DEPARTMENT-9200

ACCT:	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
REDEVELOPMENT LOW/MOD 20:			
CAPITAL OUTLAY			
2007-08		1,158,734	1,213,158
Bond Payment - Principle	24,921		23,734
Low/Mod Loan Program - Gap Financing	0		
Development Agreement L/M Assistance	1,100,000		
SUBTOTALS:	**1,124,921**	**1,158,734**	**1,236,892**
TOTALS:	**1,482,073**	**1,513,207**	**1,619,245**

CDBG

FUND-600 : DEPARTMENT- 6220

ACCT:	**SALARIES & WAGES**	**2008-09 BUDGETED**	**2007-08 BUDGETED**	**2007-08 ACTUAL**
60000	General Salaries	3,275	3,277	3,143
60100	Over Time Salaries	100	100	0
61000	Hourly	0	0	0
62000	FICA	258	258	240
63600	Additional Retirement	0	0	104
64900	Workers Comp.	119	106	74
64920	Health Insurance	740	646	631
64930	Dental Insurance	86	96	80
64940	Vision Insurance	25	27	25
64950	Life Insurance	6	6	6
64960	LTD	13	13	12
64980	LTC	52	0	10
	Employee Health Deduction	0	0	0
65000	Retirement	491	491	471
	SUBTOTALS:	**5,166**	**5,020**	**4,796**
	OPERATING EXPENSES			
70000	General Operating Expenses			
70000	Handicap Ramp Construction	50,000	100,000	63,893
70000	Women Crises Center			
70000	Senior Adult Day Care			
70000	Fair Housing			1,358
70000	S.J. County Food Bank			
70000	Senior Center			
75000	Senior Service Agency			
76100	Auto Allowance			
76300	Advertising/Legal			122
77040	Prof. Services Other			
	SUBTOTALS:	**50,000**	**100,000**	**65,373**
	SUBTOTAL SALARY & OPERATING:	**55,166**	**105,020**	**70,169**
89400	Overhead Charge	0	0	0
	SUBTOTAL SAL., OPER. & OVERHEAD:	**55,166**	**105,020**	**70,169**

DUTCH MEADOWS MAINTENANCE DIST.:

FUND-710 : DEPARTMENT-8110

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	3,299	3,153	4,222
61000	Hourly	750	750	0
62000	FICA	310	299	323
63600	Additional Retirement	78	73	96
64900	Workers Comp.	143	123	131
64920	Health Insurance	234	283	328
64930	Dental Insurance	22	31	29
64940	Vision Insurance	10	10	11
64950	Life Insurance	4	4	5
64960	LTD	12	13	12
64980	LTC	17	0	9
	Employee Health Deduction	-5	-20	0
65000	Retirement	495	473	621
	SUBTOTALS:	**5,369**	**5,190**	**5,787**
	OPERATING EXPENSES			
68000	Uniforms	100	100	70
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	110	109
81000	Vehicle Maintenance	0	0	0
81500	Fuel	125	125	129
81502	Fueling Station Maintenance	13	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	150	150	132
	SUBTOTALS:	**530**	**517**	**440**
	SUBTOTAL SALARY & OPERATING:	**5,898**	**5,707**	**6,227**
89400	Overhead Charge	793	867	870
	SUBTOTAL :	**6,691**	**6,575**	**7,097**

COUNTRY WOODS MAINTENANCE DIST.

FUND-720 : DEPARTMENT-8120

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	3,299	3,153	6,048
61000	Hourly	750	750	652
62000	FICA	310	299	513
63600	Additional Retirement	78	73	129
64900	Workers Comp.	143	123	213
64920	Health Insurance	234	283	494
64930	Dental Insurance	22	31	45
64940	Vision Insurance	10	10	17
64950	Life Insurance	4	4	6
64960	LTD	12	13	17
64980	LTC	17	0	25
	Employee Health Deduction	-5	-20	0
65000	Retirement	495	473	748
	SUBTOTALS:	**5,369**	**5,190**	**8,907**
	OPERATING EXPENSES			
68000	Uniforms	100	75	111
70000	Operating Expenses	0	0	0
76300	Advertising Legal	0	32	0
77000	Prof. Services Legal	0	0	0
77040	Prof. Services Other	0	0	0
79000	Utilities	320	320	320
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	129
81502	Fueling Station Maintenance	10	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	250	250	132
	SUBTOTALS:	**780**	**777**	**692**
	SUBTOTAL SALARY & OPERATING:	**6,149**	**5,967**	**9,599**
89400	Overhead Charge	826	907	1,285
	SUBTOTAL :	**6,975**	**6,874**	**10,884**

FARMLAND ESTATES MAINTENANCE DIST

FUND- 730: DEPARTMENT-8130

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	3,299	3,153	2,150
61000	Hourly	500	500	681
62000	FICA	291	279	217
63600	Additional Retirement	78	73	31
64900	Workers Comp.	134	115	90
64920	Health Insurance	234	283	260
64930	Dental Insurance	22	31	31
64940	Vision Insurance	10	10	9
64950	Life Insurance	4	4	3
64960	LTD	12	13	9
64980	LTC	17	0	4
	Employee Health Deduction	-5	-20	0
65000	Retirement	495	473	323
	SUBTOTALS:	**5,091**	**4,914**	**3,808**
	OPERATING EXPENSES			
68000	Uniforms	40	50	47
70000	Operating Expenses	0	0	0
76300	Advertising Legal	0	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	105	25
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	129
81502	Fueling Station Maintenance	10	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	200	200	176
	SUBTOTALS:	**455**	**487**	**377**
	SUBTOTAL SALARY & OPERATING:	**5,546**	**5,401**	**4,185**
89400	Overhead Charge	745	821	597
	SUBTOTAL :	**6,291**	**6,221**	**4,782**

JACOBS LANDING

FUND- 740: DEPARTMENT-8140

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	3,299	3,153	1,801
61000	Hourly	500	500	0
62000	FICA	291	279	138
63600	Additional Retirement	78	73	26
64900	Workers Comp.	134	115	57
64920	Health Insurance	234	283	98
64930	Dental Insurance	22	31	8
64940	Vision Insurance	10	10	4
64950	Life Insurance	4	4	2
64960	LTD	12	13	4
64980	LTC	17	0	2
	Employee Health Deduction	-5	-20	0
65000	Retirement	495	473	236
	SUBTOTALS:	**5,091**	**4,914**	**2,376**
	OPERATING EXPENSES			
68000	Uniforms	45	60	30
70000	Operating Expenses	0	0	0
76300	Advertising Legal	0	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	205	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	129
81502	Fueling Station Maintenance	10	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	150	250	132
	SUBTOTALS:	**305**	**647**	**291**
	SUBTOTAL SALARY & OPERATING:	**5,396**	**5,561**	**2,667**
89400	Overhead Charge	725	845	368
	SUBTOTAL :	**6,121**	**6,406**	**3,035**

CAROLINA'S

FUND- 750: DEPARTMENT- 8150

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	3,299	3,153	1,416
61000	Hourly	100	100	0
62000	FICA	260	249	108
63600	Additional Retirement	78	73	21
64900	Workers Comp.	120	102	15
64920	Health Insurance	234	283	98
64930	Dental Insurance	22	31	8
64940	Vision Insurance	10	10	4
64950	Life Insurance	4	4	2
64960	LTD	12	13	4
64980	LTC	17	0	2
	Employee Health Deduction	-5	-20	0
65000	Retirement	495	473	212
	SUBTOTALS:	**4,646**	**4,470**	**1,890**
	OPERATING EXPENSES			
68000	Uniforms	30	30	23
70000	Operating Expenses	0	0	0
76300	Advertising Legal	0	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	1,200	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	50	129
81502	Fueling Station Maintenance	10	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	150	150	3,900
	SUBTOTALS:	**290**	**1,462**	**4,052**
	SUBTOTAL SALARY & OPERATING:	**4,936**	**5,932**	**5,942**
89400	Overhead Charge	663	902	714
	SUBTOTAL :	**5,599**	**6,834**	**6,656**

BOESCH-KINGERY MAINTENANCE DIST

FUND- 760: DEPARTMENT- 8160

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	3,299	3,153	3,764
60100	Salaries O.T.	0	0	0
61000	Hourly	400	400	338
62000	FICA	283	272	314
63600	Additional Retirement	78	73	61
64900	Workers Comp.	131	112	127
64920	Health Insurance	234	283	281
64930	Dental Insurance	22	31	27
64940	Vision Insurance	10	10	23
64950	Life Insurance	4	4	7
64960	LTD	12	13	15
64980	LTC	17	0	8
	Employee Health Deduction	-5	-20	0
65000	Retirement	495	473	484
	SUBTOTALS:	**4,979**	**4,803**	**5,449**
	OPERATING EXPENSES			
68000	Uniforms	60	75	68
70000	Operating Expenses	0	0	337
76300	Advertising Legal	0	32	0
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
79000	Utilities	0	0	0
81500	Fuel	125	150	129
81502	Fueling Station Maintenance	13	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	250	250	373
	SUBTOTALS:	**448**	**507**	**907**
	SUBTOTAL SALARY & OPERATING:	**5,427**	**5,310**	**6,356**
89400	Overhead Charge	729	807	1,013
	SUBTOTAL :	**6,157**	**6,117**	**7,369**

MAIN STREET MAINTENANCE DISTRICT

FUND- 770: DEPARTMENT- 8170

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	7,783	10,855	7,019
60100	Salaries O.T.	0	0	0
61000	Hourly	1,000	2,000	831
62000	FICA	672	983	601
63600	Additional Retirement	78	73	45
64900	Workers Comp.	310	404	252
64920	Health Insurance	1,418	2,219	1,232
64930	Dental Insurance	160	318	167
64940	Vision Insurance	51	90	48
64950	Life Insurance	14	23	13
64960	LTD	28	42	24
64980	LTC	30	0	20
	Employee Health Deduction	-5	-20	0
65000	Retirement	1,167	1,628	968
	SUBTOTALS:	**12,706**	**18,616**	**11,220**
	OPERATING EXPENSES			
68000	Uniforms	120	200	130
70000	Operating Expenses	0	0	0
76300	Advertising Legal	0	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	129
81502	Fueling Station Maintenance	13	0	30
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	78
87000	Landscape Maint.	750	1,500	819
	SUBTOTALS:	**1,013**	**1,862**	**1,186**
	SUBTOTAL SALARY & OPERATING:	**13,719**	**20,478**	**12,406**
89400	Overhead Charge	1,844	3,112	1,590
	SUBTOTAL :	**15,562**	**23,590**	**13,996**

CONERSTONE MAINTENANCE DISTRICT

FUND- 771: DEPARTMENT- 8171

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	3,299	0	
60100	Salaries O.T.	0	0	
61000	Hourly	2,000	0	
62000	FICA	405	0	0
63600	Additional Retirement	78	0	
64900	Workers Comp.	187	0	0
64920	Health Insurance	234	0	
64930	Dental Insurance	22	0	
64940	Vision Insurance	10	0	
64950	Life Insurance	4	0	
64960	LTD	12	42	
64980	LTC	17	0	
	Employee Health Deduction	-5	0	
65000	Retirement	495	0	
	SUBTOTALS:	**6,758**	**42**	**0**
	OPERATING EXPENSES			
68000	Uniforms	50	0	
70000	Operating Expenses	0	0	
76300	Advertising Legal	0	0	
77000	Prof. Services Legal	0	0	
77010	Prof. Services Engineering	0	0	
77040	Prof. Services Other	0	0	
79000	Utilities	0	0	
81000	Vehicle Maintenance	0	0	
81500	Fuel	100	0	
81502	Fueling Station Maintenance	10	0	
82000	Equipment Maintenance	0	0	
83000	Tools & Equipment	0	0	
87000	Landscape Maint.	150	0	
	SUBTOTALS:	**310**	**0**	**0**
	SUBTOTAL SALARY & OPERATING:	**7,069**	**42**	**0**
89400	Overhead Charge	950	3,112	0
	SUBTOTAL :	**8,019**	**3,155**	**0**

RIPON LIGHTING DISTRICT

FUND- 780: DEPARTMENT- 8180

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	10,361	17,305	7,535
60100	Salaries O.T.	0	0	0
61000	Hourly	2,500	2,500	2,382
62000	FICA	984	1,515	759
63600	Additional Retirement	0	0	180
64900	Workers Comp.	455	622	317
64920	Health Insurance	1,984	4,183	1,634
64930	Dental Insurance	144	332	119
64940	Vision Insurance	144	332	39
64950	Life Insurance	18	35	14
64960	LTD	39	70	30
64980	LTC	80	0	13
	Employee Health Deduction	-5	-258	0
65000	Retirement	1,554	2,596	1,078
	SUBTOTALS:	**18,259**	**29,231**	**14,100**

ACCT:	OPERATING EXPENSES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
68000	Uniforms	150	200	164
70000	Operating Expenses	0	250	0
73500	Fees	850	1,100	755
76200	Conference Expenses	0	0	0
76300	Advertising Legal	175	175	173
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	100	0
79000	Utilities	133,000	116,450	133,135
81000	Vehicle Maintenance	1,000	1,000	45
81500	Fuel	500	600	127
81502	Fueling Station Maintenance	51	0	90
82000	Equipment Maintenance	100	100	0
83000	Tools & Equipment	250	100	606
84000	System Maintenance	75	0	88
89000	Street Maintenance	0	0	85
89010	Signal Light Maintenance	5,000	3,500	7,663
89100	Street Light Maintenance	7,500	7,500	6,320
89375	Municipal Rinance Rental	39,147	0	39,147
	SUBTOTALS:	**187,798**	**131,075**	**188,398**
	SUBTOTAL SALARY & OPERATING:	**206,057**	**160,306**	**202,498**
89400	Overhead Charge	27,690	24,365	29,058
	SUBTOTAL :	**233,747**	**184,671**	**231,556**

CAPITAL PROJECTS

FUND-900 : DEPARTMENT- 6120

ACCT:	SALARIES & WAGES	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
60000	General Salaries	287,729	246,407	132,252
60100	Over Time Salaries	10,000	10,000	619
61000	Hourly	0	0	35,747
62000	FICA	22,776	19,615	12,899
63600	Additional Retirement	8,133	7,223	2,365
64900	Workers Comp.	10,524	5,068	5,313
64920	Health Insurance	51,138	39,519	18,871
64930	Dental Insurance	4,427	3,410	2,013
64940	Vision Insurance	1,178	1,031	683
64950	Life Insurance	413	329	194
64960	LTD	1,131	961	499
64980	LTC	1,414	0	186
	Employee Health Deduction	-491	-258	0
65000	Retirement	43,159	36,961	18,123
	SUBTOTALS:	**441,531**	**370,266**	**229,764**
	OPERATING EXPENSES			
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	333
73500	Fees	0	0	1,850
75000	Postage	100	100	142
76000	Telephone	0	0	0
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	1,000	0
76300	Advertising/Legal	500	500	522
77000	Professional Services Legal	1,000	1,000	0
77010	Prof. Services Engineering	3,000	3,000	660
77030	Proffessional Services Computer	3,000	3,000	44,208
77040	Professional Services Other	3,000	3,000	5,263
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	500	500	0
81500	Fuel	200	200	0
81502	Fueling Station Maintenance	20	0	0
83000	Equipment & Tools	250	250	188
89350	Loan Payment Principle J. T. Int.	0	284,046	0
89360	Loan Payment Interest J. T. Int.	0	85,954	0
	SUBTOTALS:	**12,070**	**382,550**	**53,166**
	SUBTOTAL SALARY & OPERATING:	**453,601**	**752,816**	**282,930**
89400	Overhead Charge	60,955	114,005	29,493
	SUBTOTAL SAL., OPER. & OVERHEAD:	**514,556**	**866,821**	**312,423**

BUDGET TOTALS

	2008-09 BUDGETED	2007-08 BUDGETED	2007-08 ACTUAL
Total Salaries Less Capital	6,581,255	6,438,124	6,211,967
Total Burden Less Capital	2,966,938	2,851,106	2,795,938
Total Operational Less Capital	6,551,155	5,766,519	7,570,778
Total Non Capital Budget	16,099,348	15,055,749	16,578,683
Overhead Less Capital	1,888,953	1,897,043	1,979,592
Total Oper Trans To Capital Reserve	143,776	1,210,273	906,328
Capital Salaries	441,531	370,266	229,764
Capital Operations	12,070	382,550	53,166
Capital Overhead	60,955	114,005	29,493
Capital Expenditures	12,334,625	16,887,076	11,792,104
Total Capital Budget	12,849,181	17,753,897	12,104,527
Total Salaries & Benefits	9,989,723	9,659,496	
Total Operations	6,563,226	6,149,069	7,623,944
Total Overhead Charges	1,949,907	2,011,048	2,009,085
Total Budget	30,981,257	35,916,962	22,331,461

Total Budget Includes Salaries, Operational & Capital Expenses Only

		Total	Per Department
70100	Shop Fund	180,000	25,714
81502	Fueling Station Maintenance	25,000	
	Total Fuel Usage	244,305	
	F.S. Maint. Distribution Formula	1	

CHART OF RECEIPTS

ACCOUNT	ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
100 GENERAL FUND:		
Taxes		
41010 Property Tax Current Secured	1,100,000	1,123,255
41011 Property Tax-Current Unsecured	56,000	57,315
41012 SB813 Taxes	50,000	122,880
41021 Property Tax-Prior Unsecured	1,100	978
41030 Homeowner's Relief	14,000	14,324
41035 Documentary Transfer Tax	90,000	62,818
41040 Property Tax - Interest & Penalty	9,000	10,921
42100 Hotel - Motel Tax	90,000	87,702
47100 Vehicle (In Lieu) - Normal	102,500	65,066
47200 Vehicle (In Lieu) - State Back Fill	1,128,000	1,128,253
47300 Sales Tax	2,200,000	2,082,642
47301 SB509 - Prop 172 Funds	53,000	51,399
47305 Sales Tax In Lieu	710,000	705,868
SUBTOTAL:	5,603,600	5,513,421

ACCOUNT	ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
Franchise Fees		
43000 Franchise P.G.& E. Gas	65,000	60,969
43100 Franchise P.G.& E. Electric - MID	183,000	181,953
43200 Cable T.V. Franchise	91,000	86,298
43300 Garbage Franchise Fees	52,000	51,748
SUBTOTAL:	391,000	380,968

		ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
License			
44000	Business License	132,000	132,915
44050	Home Occupation	12,300	11,938
44100	Dog Licenses	22,000	19,529
44200	Bike Licenses	50	69
	SUBTOTAL:	166,350	164,451
Permits			
45000	Building Permits	250,000	396,661
45800	SMIP	3,800	3,776
	SUBTOTAL:	253,800	400,437
Police Activity Revenue			
47302	AB3229 - COPS	100,000	100,000
49000	Impound Dog	13,000	11,400
49005	Fingerprint	10,000	7,567
49010	Police Reports	5,350	4,973
49020	Reimbursement Police	150,000	61,589
49025	Range Rent	21,000	21,000
49030	Auto Theft Fund	2,600	0
49035	Abandoned Vehicle Abatement Prog.	15,000	15,235
49600	Traffic	60,000	51,970
49610	Parking	69,000	59,473
49620	Court Fine-Penalty	2,500	2,369
49640	Proof of Correction	2,000	1,806
49650	Booking Fees Recovery	5,000	4,161
49660	Fees Alcohol Lab	5,000	4,869
49670	Fees Red Light Surcharge	1,400	1,413
49680	Domestic Violence Registration	500	350
49690	Towed Vehicle	45,000	31,962
49720	Reimbursement Traffic-Safety	10,000	9,740
49882	Drug Seizure Fund	3,000	2,904
49883	Spay & Neuter	9,000	8,483
49886	Escalon Dispatch	60,000	55,899
49887	Police Training	15,000	10,848
49888	Police Grants	50,000	124,424
49889	Christmas Fund	1,000	0
49895	AVID	850	1,690
49900	Animal Adoption	1,500	982
	School SRO Revenue	44,000	
	SUBTOTAL:	701,700	595,107

	ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
Fees		
51500 Planning Fees	35,000	46,906
51505 Code Enforcement	2,500	100
51600 Engineering Fees	50,000	63,589
51650 GIS Fees	5,000	5,913
SUBTOTAL:	92,500	116,508
Miscellaneous		
51200 CNG Income	11,000	4,905
51250 Fuel Income	64,000	10,854
51300 20% Golf Lease Revenue	15,000	27,131
51900 Misc. Revenue	125,000	81,443
51905 Transfer From General Capital	285,510	81,443
51910 Senior Wage Reimbursement	33,000	35,788
51915 State Mandate Reimbursement	4,000	8,533
51930 Return Check Fee	1,500	1,413
51935 Overhead Recovery	995,177	1,057,961
51940 Donations	0	0
51950 4th of July Income	0	120
51955 Almond Crop Income	7,500	7,020
53000 Community Center Rental	64,000	64,140
53005 House Rental	10,260	10,260
53030 Gazebo Rental	2,500	1,950
53051 Sprint/NEXTEL	5,100	5,031
53052 Cellular One - AT&T Rent	7,000	6,935
53053 T-Mobile Rent	11,500	11,281
54000 Interest	220,000	213,008
54010 G.F. Mitigation Interest Transfer	120,000	93,769
56000 Benefit District Pass Thru	10,000	15,795
SUBTOTAL:	1,992,047	1,738,780
TOTALS:	9,200,997	8,909,672

		ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
110 WATER SUPPLY FUND: Charges for Current Services			
51000	Water Revenue	2,143,000	2,040,919
51010	Consumer Deposits	0	0
51011	Water Turn Off	1,000	0
51900	Misc. Revenue	2,000	0
54000	Interest	3,500	107,856
54001	Bond Interest Income	50,000	69,500
	TOTAL:	2,199,500	2,218,275
********			
120 GARBAGE FUND: Charges for Current Services			
51100	Garbage Revenue	1,336,000	1,272,196
51190	Garbage Misc.	175	0
54000	Interest	1,500	4,278
	TOTAL:	1,337,675	1,276,474
********			
130 SEWER FUND:			
41010	Property Taxes	64,600	60,725
41012	SB813 Taxes	1,989	3,465
41021	Prior Unsecured	70	66
41030	Homeowner Relief	1,200	468
41040	Interest & Penalty	350	329
51200	Sewer User Charge	1,192,000	1,139,582
51900	Misc. Revenue	0	0
53300	80% Golf Lease Revenue	50,000	56,946
54000	Interest	1,500	1,361
54001	Bond Interest Income	6,000	17,648
	SUB TOTALS:	1,317,709	1,280,590

	ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
200 TRAFFIC & SAFETY:		
47305 AB2928	0	0
47310 Curb & Gutter	1,000	0
47350 Prop 1B Funds	0	400,000
49200 Street Cuts	0	0
51900 Miscellaneous	0	21,445
54000 Interest for All Street Funds	10,000	67,334
55000 Grants	0	1,218,360
	11,000	1,707,139
********		
210 HIGHWAY USERS TAX 2105 FUNDS		
47350 Highway Users Tax 2105	80,000	65,815
54000 Interest	0	
	80,000	65,815
********		
220 HIGHWAY USERS TAX 2106 FUNDS		
47400 Highway Users Tax 2106	54,000	43,290
54000 Interest	0	
	54,000	43,290
********		
230 HIGHWAY USERS TAX 2107 FUNDS		
47500 Highway Users Tax 2107	106,100	87,968
54000 Interest	0	
	106,100	87,968
********		
240 HIGHWAY USERS BICYCLE TAX 2107.5 FUNDS		
47600 Highway Users Bicycle Tax 2107.5	3,000	3,000
54000 Interest	0	0
	3,000	3,000

	ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
250 MEASURE "K" FUNDS		
47650 Measure "K" Funds	224,000	210,135
54000 Interest	0	0
	224,000	210,135
********		
260 COG ALLOTMENT LTF FUNDS		
46000 COG Allotment LTF Funds	490,000	429,400
47601 Bike & Pedestrian	2,000	
54000 Interest	0	
	492,000	429,400
********		
270 COG ALLOTMENT - TRANSPORTATION		
46000 COG Allotment - Transportation	4,500	79
49700 Bus Fare	925	953
54000 Interest	0	0
	5,425	1,032

		ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
300 RECREATION			
51400	Recreation Fees	29,000	28,386
51410	Concessions	9,000	8,348
51415	Field Rent	140,000	123,250
51420	Baseball Sponsor	11,000	10,855
51425	Soccer Sponsor	7,000	6,915
51430	Vender Permit	1,000	900
52XXX	Activities/Classes	140,000	138,553
54000	Interest	0	0
		337,000	317,207
********			
400 REDEVELOPMENT REGULAR:			
41010	Property Taxes - Secured	3,400,000	3,414,694
41011	Property Taxes - Unsecured	176,000	176,079
41012	SB813 Taxes	100,000	135,978
41021	Property Taxes - Prior Unsecured	3,000	3,246
41030	Homeowners Relief	27,000	27,151
41040	Interest & Penalties	17,000	17,375
48700	Bond Revenue	0	20,837
51900	Misc. Revenue	0	0
54000	Interest	250,000	312,631
54001	Bond Interest	100,000	140,514
	TOTAL AVAILABLE BEFORE PASS THRU (Includes Loans)	4,073,000	4,248,505
89450	ERAF Tax Shift	-325,929	0
89500	COUNTY PASS THRU	-965,681	0
89600	FIRE DIST. PASS THRU	-206,819	0
	TOTAL AVAILABLE (Not Including Loans):	2,574,572	4,248,505
********			
500 REDEVELOPMENT LOW/MOD:			
41010	Property Taxes - Secured	850,000	853,673
41011	Property Taxes - Unsecured	41,372	44,019
41012	SB813 Taxes	30,000	33,995
41030	Homeowners Relief	10,865	6,788
41040	Interest & Penalties	4,000	4,344
48700	Bond Revenue	0	0
51900	Misc. Revenue	0	0
54000	Interest	90,000	89,812
54001	Bond Interest	0	
57000	Affordable Housing Revenue	0	104,425
58000	Program Income	100,000	660,236
	TOTAL AVAILABLE (Includes Loans):	1,126,237	1,797,292

	ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
600 CDBG:		
40700 CDBG Grant	125,661	68,482
54000 Interest	0	0
	125,661	68,482
710 DUTCH MEADOWS LANDSCAPE MAINTENANCE DISTRICT:		
41050 Assessment Charge	4,540	4,540
720 COUNTRY WOODS LANDSCAPE MAINTENANCE DISTRICT:		
41055 Assessment Charge	7,809	7,809
730 FARMLAND ESTATES LANDSCAPE MAINTENANCE DISTRICT:		
41060 Assessment Charge	3,350	3,350
740 JACOBS LANDING LANDSCAPE MAINTENANCE DISTRICT:		
41075 Assessment Charge	5,700	5,701
750 CAROLINA'S LANDSCAPE MAINTENANCE DISTRICT:		
41080 Assessment Charge	8,512	7,721
760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:		
41070 Assessment Charge	6,063	6,061
770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:		
41065 Assessment Charge	10,817	10,818
771 CONERSTONE LANDSCAPE MAINTENANCE DISTRICT:		
41071 Assessment Charge	13,986	13,320
780 LIGHTING DISTRICT:		
41085 Assessment Charge	244,838	247,488

9 CAPITAL FUNDS:

		ESTIMATED RECEIPTS 2008-09	ACTUAL RECEIPTS 2007-08
50010	Water Fee	300,000	709,989
50020	Refuse Fee	35,000	74,397
50040	Parks Fee	400,000	872,757
50050	Circulation Fee	35,000	107,791
50103	Mitigation Fee	200,000	425,805
50110	RTIP	13,000	49,109
57001	Library Fee	20,000	40,651
57002	Police/City Hall Fee	90,000	192,118
57003	Transportation Fee	300,000	778,868
57004	Storm Drain Fee	85,000	220,598
57005	Waste Water Fee	215,000	503,362
57006	Corp Yard	23,000	53,787
	Total Capital Fees	1,716,000	4,029,232

INDEX