

CITY OF RIPON

2014-2015 BUDGET

The Jewel of the Valley



ADOPTED JUNE 17, 2014

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Ripon, CA 95366
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CITY OF RIPON

259 N. Wilma Avenue
Ripon California

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Web site: www.cityofripon.org

Email: information@cityofripon.org

Population: 14,686 (2012)

County of San Joaquin

Incorporated: November 27, 1945

Type of Government: General Law

Number of Employees: 76

City Council

Chuck Winn.....	Mayor
Elden R. Nutt.....	Vice-Mayor
Jake Parks.....	Council Member
Dean Uecker.....	Council Member
Leo Zuber.....	Council Member

Administration

Kevin Werner.....	City Administrator
Kevin Werner.....	City Engineer
Ken Zuidervaart.....	Director of Planning
Lisa Roos.....	City Clerk
Ted Johnston.....	Public Works Director/Building Official
Kye Stevens.....	Recreation Director
Ed Ormonde.....	Police Chief
Tom Terpstra.....	City Attorney
Stacy Henderson.....	Assistant City Attorney

OVERVIEW
Capital Expenditures
For 2014-2015

Police Department

Patrol Sedan.....	\$48,000
Patrol SUV.	\$52,000
Admin/Detective SUV.	\$37,000

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Parks

Field Groomer.....	\$20,000
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Water Department

Rate Study.	\$13,850
Water Meter Financial Plan.....	\$15,000
Convert Well 12 To NPW.	\$100,000

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Garbage Department

Rate Study.	\$13,850
Refuse Truck.	\$320,000

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Sewer Department

Rate Study.	\$18,850
WWTP Facility Plan.	\$24,471
Solar Bee Aerators.	\$65,000

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Street Department

Jack Tone Park & Ride.....	\$650,000
Parkview Safe Route to School.....	\$493,000
Robert Ave/4th St. Cape Seal.....	\$600,000

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OVERVIEW
Capital Expenditures
For 2014-2015

Capital Outlay

Concession Stand & Restrooms.	\$1,100,000
Well 19	\$1,443,998
CNG Station/Covered Parking.	\$262,129

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2014-15 BURDEN & OVERHEAD ALLOCATIONS

Overhead % charge rate = 16.16%

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital/ Special Projects
OVERHEAD DEPARTMENTS:								
Legislative	132,873	94,055	108,800	335,728	0	N/A	335,728	0
Administration	299,363	235,183	504,118	1,038,664	100,000	N/A	1,138,664	38,580
Planning	134,171	70,253	65,040	269,464	0	N/A	269,464	305,000
Engineering	103,821	57,706	19,775	181,302	0	N/A	181,302	0
Subtotal	670,228	457,197	697,733	1,825,159	100,000	0	1,925,159	343,580
DEPARTMENTS EXEMPT FROM OVERHEAD CHARGES:								
Trust Fund	0	0	150	150	0	N/C	150	0
Auto Theft	0	0	0	0	0	N/C	0	0
Abandon Vehicle	0	0	1,630	1,630	0	N/C	1,630	0
Senior Center	32,352	7,372	20,200	59,924	0	N/C	59,924	0
Museum	668	423	1,700	2,791	0	N/C	2,791	0
CDBG (a)	3,574	2,444	5,666	11,684	0	N/C	11,684	0
Subtotal	36,595	10,238	29,346	76,180	0	0	76,180	0

Notes:

a. CDBG is not a General Fund charge.

OVERHEAD CHARGED DEPARTMENTS SUMMARY

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital/ Special Projects
GENERAL FUND - NON EXEMPT DEPARTMENTS:								
Inspection	81,738	49,263	10,275	141,276	0	22,831	164,107	0
Police	2,472,025	1,606,296	542,525	4,620,846	0	746,757	5,367,603	137,000
Parks	261,446	161,714	153,900	577,060	0	93,257	670,317	20,000
Recreation	154,073	65,973	114,021	334,067	0	53,987	388,054	0
Comm. Center	24,442	12,263	29,350	66,055	0	10,675	76,729	0
Jack Tone Int.	0	0	0	0	0	0	0	0
Almond Blossom	15,209	4,852	2,025	22,086	0	3,569	25,655	0
Stouffer Hall	3,061	2,044	1,400	6,505	0	1,051	7,556	0
Mistlin Park	159,870	99,045	44,994	303,909	0	49,114	353,022	0
Boesch Park	3,442	2,447	800	6,689	0	1,081	7,770	0
Lan Park	3,442	2,447	625	6,514	0	1,053	7,567	0
Successor Agency	119,015	52,628	15,100	186,743	0	30,179	216,922	0
Library	8,889	5,068	62,994	76,951	0	12,436	89,387	0
Subtotal	3,306,652	2,064,041	978,009	6,348,701	0	1,025,990	7,374,691	157,000
GENERAL FUND TOTAL	4,009,901	2,529,033	1,699,422	8,238,355	100,000	1,025,990	9,364,345	500,580
SPECIAL DISTRICT FUNDS:								
D.M. Mt. Dist.	2,638	1,206	572	4,417	0	714	5,130	0
C.W. Mt. Dist.	5,848	2,313	757	8,918	0	1,441	10,359	0
Frmd Mt. Dist.	2,401	963	422	3,787	0	612	4,399	0
Jacobs Landing	2,401	963	532	3,897	0	630	4,527	0
Carolina's Mt. Dist.	2,951	1,485	8,082	12,518	0	2,023	14,541	0
Main St. Mt. Dist.	8,944	3,887	1,472	14,303	0	2,311	16,614	0
Cornerstone Mt. D	3,270	1,852	602	5,724	0	925	6,650	0
Boesch-K Mt. Dist.	2,333	1,126	532	3,992	0	645	4,637	0
Lighting Dist.	13,151	7,128	207,539	227,818	0	36,817	264,635	0
Subtotal	43,937	20,924	220,513	285,374	0	46,118	331,492	0
NON-GENERAL FUND DEPARTMENTS:								
Water	347,830	197,118	1,417,515	1,962,462	224,742	317,146	2,504,350	128,850
Garbage	427,829	240,839	605,310	1,273,978	102,139	205,883	1,582,000	333,850
Sewer	339,284	184,816	569,035	1,093,135	77,388	176,657	1,347,180	108,321
Streets	241,384	126,009	145,895	513,289	0	82,951	596,239	1,743,000
Landscape Maint.	108,482	60,061	10,706	179,249	0	28,968	208,217	0
STA	853	560	2,325	3,738	0	604	4,343	0
Blossom Express	8,470	5,329	30,050	43,850	0	7,086	50,936	0
Redevelopment	0	0	0	0	0	0	0	0
Capital Proj.	121,187	61,890	25,800	208,876	0	33,756	242,632	2,806,127
Subtotal	1,595,319	876,623	2,806,636	5,278,578	404,269	853,051	6,535,897	5,120,148
GRAND TOTAL (a)	5,652,732	3,429,023	4,732,237	13,813,991	504,269	1,925,159	16,243,419	5,620,728

Notes:

a. Includes all Departments, including overhead and exempt departments.

SUMMARY OF 2014-15 BUDGET

REVENUE

EXPENDITURES

General Fund - 1

	General	8,238,355
	Overhead Charges	1,025,990
	Operating Transfer to Reserves	100,000
7,753,200	Base Revenue	0
1,925,159	Overhead Recovery	0
<hr/>		<hr/>
9,678,359	Operating Subtotal	9,364,345
	Capital Outlay	195,580
	Special Projects	305,000
<hr/>		<hr/>
9,678,359	Total General Fund Budget	9,864,925
210,000	Capital Projects	0
186,566	Transfer from/to General Fund Reserve	0
0	Transfer from/to Capital Fund	210,000

Water Fund - 11

2,504,350	General	1,962,462
	Overhead Charges	317,146
	Operating Transfer to Enterprise Capital Fund	224,742
200,000	Capital	128,850
<hr/>		<hr/>
2,704,350	Total	2,633,200
0	Transfer from/to Capital Reserve	71,150

Garbage Fund - 12

1,582,000	General	1,273,978
	Overhead Charges	205,883
	Operating Transfer to Enterprise Capital Fund	102,139
15,000	Capital	333,850
<hr/>		<hr/>
1,597,000	Total	1,915,850
318,850	Transfer from/to Capital Reserve	0

Sewer Fund - 13

1,347,180	General	1,093,135
	Overhead Charges	176,657
	Operating Transfer to Enterprise Capital Fund	77,388
150,000	Capital	108,321
<hr/>		<hr/>
1,497,180	Total	1,455,501
0	Transfer from/to Capital Fund	41,679

Street Fund - 2

1,004,104	General	692,538
	Overhead Charges	111,918
160,000	Capital	1,743,000
<hr/>		<hr/>
1,164,104	Total	2,547,456
1,583,000	Transfer from/to Capital Reserve	0

Transit Fund -

63,700	General	47,588
	Overhead Charges	7,691
0	Capital	0
<hr/>		<hr/>
63,700	Total	55,279

Redevelopment General - 4

	General	
	Overhead Charges	
	Capital	
1,971,005	Enforceable Obligations	1,971,005
<hr/>		<hr/>
1,971,005	Total	1,971,005

Capital Projects - 9

1,349,269	General	208,876
	Overhead Charges	33,756
	Capital	2,806,127
<hr/>		<hr/>
1,349,269	Total	3,048,759
1,699,491	Transfer from/to Capital Reserve	0

CDBG - 6

5,616	General	11,684
	Overhead Charges	0
	Capital	
<hr/>		<hr/>
5,616	Total	11,684

DUTCH MEADOWS MAINTENANCE DISTRICT - 71

4,540	General	4,417
	Overhead Charges	714
<hr/>	Total	<hr/>
4,540		5,130
590	Transfer from/to Reserves	0

COUNTRY WOODS MAINTENANCE DISTRICT - 72

7,809	General	8,918
	Overhead Charges	1,441
<hr/>	Total	<hr/>
7,809		10,359
2,550	Transfer from/to Reserves	0

FARMLAND ESTATES MAINTENANCE DISTRICT - 73

3,350	General	3,787
	Overhead Charges	612
<hr/>	Total	<hr/>
3,350		4,399
1,049	Transfer from/to Reserves	0

JACOBS LANDING MAINTENANCE DISTRICT - 74

5,701	General	3,897
	Overhead Charges	630
<hr/>	Total	<hr/>
5,701		4,527
0	Transfer from/to Reserves	1,174

CAROLINA'S MAINTENANCE DISTRICT - 75

11,073	General	12,518
	Overhead Charges	2,023
<hr/>	Total	<hr/>
11,073		14,541
3,468	Transfer from/to Reserves	0

BOESCH-KINGERY MAINTENANCE DISTRICT - 76

6,061	General	3,992
	Overhead Charges	645
<hr/>	Total	<hr/>
6,061		4,637
0	Transfer from/to Reserves	1,424

MAIN STREET MAINTENANCE DISTRICT - 77

10,818	General	14,303
	Overhead Charges	2,311
10,818	Total	16,614
5,796	Transfer from/to Reserve	0

CORNERSTONE MAINTENANCE DISTRICT -

16,700	General	5,724
	Overhead Charges	925
16,700	Total	6,650
0	Transfer from/to Reserve	10,050

RIPON LIGHTING DISTRICT -

260,000	General	227,818
	Overhead Charges	36,817
260,000	Total	264,635
4,635	Transfer from/to Reserve	0

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 \$14,121,142. The amount of the City's budget to the appropriations limit amounts to:

5,629,000

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

1.0095x.9977x14,020,501 =

14,121,142

LEGISLATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6110

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	Council Comp.	18,000	18,000	18,000
60000	General Salaries	112,621	100,086	122,232
60100	Over Time Salaries	0	0	0
61200	Holidays Paid Legislative	0	0	993
61250	Vacation Buy Back	2,252	0	0
62000	FICA	10,165	9,034	10,150
63600	Additional Retirement	1,095	1,590	1,582
63700	City Paid Deferred Comp	0	1,500	1,041
64900	Workers Compensation	9,703	6,737	10,116
64920	Health Insurance	54,731	62,398	48,568
64930	Dental Insurance	4,897	4,197	4,186
64940	Group Vision Insurance	750	733	697
64950	Group Life Insurance	252	277	281
64960	LTD	221	335	287
64970	Chiro	346	346	320
64980	LTC	354	442	256
65000	Retirement	11,540	13,033	14,965
SUBTOTAL:		226,928	218,707	233,674
OPERATING EXPENSES				
70000	General Operating Expenses	500	500	0
70001	Fourth of July Fireworks	6,000	6,000	3,204
72000	Office Supplies	500	500	333
73000	Subscriptions & Books	1,000	1,000	0
74000	Memberships	6,100	5,800	6,058
75000	Postage	2,000	2,000	2,259
76200	Conference Expenses	1,000	1,000	0
76201	Conference - Zuber	1,000	1,000	0
76202	Conference - Uecker	1,000	1,000	0
76203	Conference - Winn	1,000	1,000	2,376
76204	Conference - Nutt	1,000	1,000	0
76205	Conference - Parks	1,000	1,000	4,602
76250	Youth Commission	0	0	676
76300	Legal Advertising	2,200	2,200	3,049
76350	Local Advertising	500	500	524
77000	Prof. Service Legal	60,000	50,000	64,974
77040	Prof. Service Other	0	0	8,640
80000	Office Equipment Maintenance	0	0	0
89100	Municipal Election	24,000	0	80
89300	Donation	0	0	0
SUBTOTAL:		108,800	74,500	96,775
TOTAL:		335,728	293,207	330,448

ALMOND BLOSSOM FESTIVAL

FUND-100 : DEPARTMENT-6111

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	5,008	4,801	4,377
60100	Over Time Salaries	8,100	4,000	8,100
61000	Hourly	2,000	750	1,918
61100	Hourly OT	0	0	171
61250	Vacation Buy Back	100	0	0
62000	FICA	1,163	731	1,110
63600	Additional Retirement	150	158	122
64900	Workers Comp.	1,122	545	1,031
64920	Health Insurance	1,458	1,440	1,284
64930	Dental Insurance	135	129	120
64940	Vision Insurance	20	19	17
64950	Life Insurance	7	8	6
64960	LTD	17	16	14
64970	Chiro	7	8	6
64980	LTC	21	15	20
65000	Retirement	751	720	657
65500	Retirement - PERS	0	0	0
SUBTOTAL:		20,061	13,339	18,951
OPERATING EXPENSES				
68000	Uniforms	25	25	38
70000	Operating Expenses	0	0	0
76350	Advertising Promotional	0	0	0
79000	Utilities	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	2,000	1,500	2,333
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
89150	Refunds	0	0	0
SUBTOTAL:		2,025	1,525	2,371
SUBTOTAL SALARY & OPERATING:		22,086	14,864	21,322
89400	Overhead Charge	3,569	2,413	3,824
TOTAL :		25,655	17,277	25,147

ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	292,268	324,725	327,046
60100	Over Time Salaries	500	500	1,032
61000	Hourly	750	750	1,017
61200	Holidays Paid	0	0	1,464
61250	Vacation Buy Back	5,845	0	0
62000	FICA	22,901	24,880	24,844
63500	Retirement, 403b Admin Fees	79,000	69,000	79,345
63550	125 Plan Administrative Fees	1,200	1,200	1,294
63600	Additional Retirement	5,852	6,139	6,422
63700	City Paid Deferred Comp	0	2,000	1,534
64900	Workers Compensation	21,803	18,598	23,678
64910	Unemployment Ins.	0	1,000	399
64915	Health Ins. Ret Employees	0	0	2,176
64920	Health Ins.	57,972	67,987	65,657
64930	Dental Ins.	5,434	5,234	6,658
64940	Group Vision Insurance	842	893	1,017
64950	Group Life Insurance	312	362	740
64960	LTD	802	999	953
64970	Chiro	326	426	321
64980	LTC	908	1,690	770
65000	Retirement	36,831	39,437	41,820
67000	Physical Exams	0	0	146
69100	Training	1,000	0	1,161
	SUBTOTAL:	534,546	565,820	589,495

ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
69400	Booking Fees	0	0	0
70000	General Operating Expenses	2,000	2,000	1,011
71900	Liability Insurance	127,277	124,388	125,168
71910	Property Insurance	56,210	47,715	37,368
71920	General Insurance	14,494	17,279	16,262
	Employment Insurance	12,000	0	0
72000	Office Supplies	16,000	16,000	11,522
73000	Subscriptions & Books	400	400	538
73500	Fees	5,200	1,500	6,093
73600	Hazmat	40,000	37,000	39,319
74000	Memberships & Dues	800	500	977
75000	Postage	1,000	1,000	1,067
76000	Telephone	6,500	6,500	5,826
76100	Auto Allowance	500	100	462
76200	Conference Expenses	1,500	500	1,756
76300	Advertising/Legal	0	0	232
77000	Professional Services Legal	65,000	4,000	103,831
77025	Professional Services Audit	46,000	40,000	46,230
77030	Professional Services Computer	2,800	2,800	1,559
77040	Professional Services Other	2,000	300	18,253
77900	Property Tax Collection Fee	15,000	61,000	29,532
79000	Utilities	45,000	45,000	42,370
80000	Office Equipment Maintenance	13,000	13,000	15,249
81000	Vehicle Maintenance	2,000	2,000	2,466
81500	Fuel	1,000	1,000	562
81501	CNG Fuel	600	600	122
81502	Fueling Station Maintenance	37	37	0
81900	Vehicle Insurance (3)	300	260	290
82000	Equipment Maintenance	250	250	41
83000	Equipment & Tools	1,500	300	2,649
84000	System Maintenance	0	0	831
85000	Building Maintenance	10,000	10,000	10,788
85200	Janitor Supply	2,500	2,500	1,620
87000	Landscape Maintenance	500	4,000	-5,890
89200	Donation Senior Center	3,650	11,500	0
89300	Donation Farmers Market	0	0	2,737
89300	Donation Chamber	9,100	9,100	10,100
	SUBTOTAL:	504,118	462,529	530,943
	SUBTOTAL SALARY & OPERATING:	1,038,664	1,028,349	1,120,437
89450	Oper. Transfer to Capital Fund	0	0	0
89450	Oper. Transfer to Sick Leave Cont. Fund	100,000	0	310,000

ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
	CAPITAL OUTLAY			
90000	2013-14	0	0	472
	Server Upgrade	24,000		
	Desktop Computers (10 ea)	12,500		
	Network Switch (3 ea)	1,000		
	Windows License (12 ea)	1,080		
	SUBTOTAL:	38,580	0	472
	TOTAL:	1,177,244	1,028,349	1,430,909

INSPECTION DEPARTMENT

FUND-100 : DEPARTMENT-6210

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	80,136	56,890	57,250
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	58
61250	Vacation Buy Back	1,603	0	0
62000	FICA	6,253	4,352	4,174
63600	Additional Retirement	2,644	1,877	1,879
64900	Workers Comp.	5,953	3,246	4,105
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	19,438	14,077	12,767
64930	Dental Insurance	1,713	1,123	1,083
64940	Vision Insurance	249	181	168
64950	Life Insurance	87	65	57
64960	LTD	266	188	182
64970	Chiro	72	87	56
64980	LTC	67	141	105
65000	Retirement	12,020	8,533	8,544
67000	Physical Exams	0	0	72
69100	Training	500	0	300
	SUBTOTAL:	131,001	90,760	90,801

INSPECTION DEPARTMENT

FUND-100 : DEPARTMENT-6210

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
70000	Operating Expenses	100	25	130
72000	Office Supplies	500	100	498
73000	Subscriptions & Books	1,500	1,500	2,068
73500	Fees	500	500	852
74000	Memberships & Dues	500	500	315
75000	Postage	200	200	15
76000	Telephone	1,900	1,900	1,299
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	500	0
76300	Prof. Service Legal Advert.	0	0	0
77000	Prof. Service Legal	0	0	0
77030	Prof. Service Computer	1,000	1,000	520
77040	Prof. Service Other	0	0	0
77050	Prof. Service Plan Check	1,000	0	680
79000	Utilites	0	0	0
80000	Office Equipment Maintenance	800	500	807
81000	Vehicle Maintenance	50	50	40
81500	Fuel	0	150	0
81501	CNG Fuel	500	200	397
81502	Fueling Station Maintenance	0	8	0
81900	Vehicle Insurance (2)	150	150	145
82000	Equipment Maintenance	25	25	128
83000	Equipment & Tools	50	50	32
88800	SMIP	1,000	1,000	1,340
SUBTOTAL:		10,275	8,358	9,265
SUBTOTAL SALARY & OPERATING:		141,276	99,118	100,065
89400	Overhead Charge	22,831	15,222	17,947
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		22,831	15,222	17,947
CAPITAL OUTLAY				
90000	2013-14	0	0	0
SUBTOTAL:		0	0	0
TOTAL:		164,107	114,340	118,013

PLANNING DEPARTMENT

FUND-100 : DEPARTMENT-6220

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	131,540	116,888	166,082
60100	Over Time Salaries	0	0	1
61000	Hourly	0	0	7
61250	Vacation Buy Back	2,631	0	0
62000	FICA	10,264	8,942	11,494
63600	Additional Retirement	4,011	3,857	4,058
64900	Workers Comp.	9,966	6,669	11,897
64920	Health Insurance	21,552	31,222	23,042
64930	Dental Insurance	3,156	3,007	2,834
64940	Vision Insurance	472	424	414
64950	Life Insurance	140	124	112
64960	LTD	384	556	340
64970	Chiro	119	294	106
64980	LTC	458	1,383	116
65000	Retirement	19,731	17,533	18,445
69100	Training	0	0	0
SUBTOTAL:		204,424	190,897	238,947

PLANNING DEPARTMENT

FUND-100 : DEPARTMENT-6220

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
70000	Operating Expenses	100	100	30
72000	Office Supplies	50	50	0
73000	Subscriptions & Books	250	250	0
73500	Fees	2,500	750	5,155
74000	Memberships & Dues	6,105	850	100
75000	Postage	2,000	2,000	2,259
76000	Telephone	3,100	3,100	2,664
76100	Auto Allowance	0	0	0
76200	Conference Expenses	2,500	250	523
76300	Advertising/Legal	750	750	645
77000	Prof. Services Legal	25,000	10,000	50,226
77020	Prof. Services Planning	8,000	8,000	3,982
77023	LAFCO Operation Fees	0	0	0
77030	Prof. Services Computer	2,000	2,000	1,559
77040	Prof. Services Other	10,000	5,000	11,141
79000	Utilities	100	0	98
80000	Office Equipment Maintenance	800	500	811
81000	Vehicle Maintenance	100	100	21
81500	Fuel	1,500	1,500	1,204
81501	CNG Fuel	0	0	51
81502	Fueling Station Maintenance	35	35	0
81900	Vehicle Insurance (1)	150	150	145
82000	Equipment Maintenance	0	0	79
83000	Equipment & Tools	0	0	80
84000	System Maintenance	0	0	3
85000	Building Maintenance	0	0	15
85200	Janitor Supply	0	0	4
	SUBTOTAL:	65,040	35,385	80,796
	SUBTOTAL SALARY & OPERATING:	269,464	226,282	319,743
89450	Oper. Transfer to Capital Fund	0	0	0
	CAPITAL OUTLAY/SPECIAL PROJECTS			
90000	2013-14	0	0	0
	North Point Specific Plan	250,000		
	Traffic Counts	5,000		
	Housing Element	50,000		
	SUBTOTAL:	305,000	0	0
	TOTAL:	574,464	226,282	319,743

ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	101,785	116,270	99,887
60100	Over Time Salaries	0	0	61
61000	Hourly	0	0	18
61200	Holidays Paid	0	0	485
61250	Vacation Buy Back	2,036	0	0
62000	FICA	7,942	8,895	7,267
63600	Additional Retirement	2,478	1,909	1,897
64900	Workers Comp.	7,712	6,633	7,195
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	21,561	28,639	19,578
64930	Dental Insurance	1,615	2,126	1,307
64940	Vision Insurance	238	294	230
64950	Life Insurance	97	125	87
64960	LTD	328	383	287
64970	Chiro	120	139	84
64980	LTC	348	822	337
65000	Retirement	15,268	17,440	14,875
69100	Training	0	0	0
SUBTOTAL:		161,527	183,676	153,595

ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
70000	Operating Expenses	500	500	125
72000	Office Supplies	1,000	3,000	874
73000	Subscriptions & Books	500	500	0
73500	Fees	350	350	115
74000	Memberships & Dues	0	0	0
75000	Postage	2,000	2,400	2,299
76000	Telephone	4,000	5,000	3,798
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	500	1
76300	Advertising, Legal	500	0	522
77000	Prof. Services Legal	3,000	0	3,300
77010	Prof. Services Engineering	0	0	0
77030	Prof. Services Computer	2,500	2,500	1,559
77040	Prof. Services Other	0	5,000	250
79000	Utilities	200	0	137
80000	Office Equipment Maint.	1,000	2,000	819
81000	Vehicle Maintenance	500	500	428
81500	Fuel	2,100	1,900	1,598
81501	CNG Fuel	25	25	68
81502	Fueling Station Maintenance	0	45	0
81900	Vehicle Insurance (2)	400	300	362
82000	Equipment Maintenance	100	100	81
83000	Equipment & Tools	500	500	73
84000	System Maintenance	100	100	4
85000	Building Maintenance	0	0	25
85200	Janitorial Supplies	0	0	6
SUBTOTAL:		19,775	25,220	16,446
SUBTOTAL SALARY & OPERATING:		181,302	208,896	170,041
89450	Oper. Transfer to Capital Fund	0	0	0
CAPITAL OUTLAY				
90000	2013-14	0	0	0
SUBTOTAL:		0	0	0
TOTAL:		181,302	208,896	170,041

POLICE DEPARTMENT

FUND-100 : DEPARTMENT-6310

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	2,221,712	2,165,824	2,201,876
60100	Over Time Salaries	120,000	120,000	134,528
61000	Hourly	20,000	14,000	26,661
61100	Hourly O.T.	200	200	0
61200	Holidays Paid	35,000	0	0
61250	Vacation Buy Back	44,434	0	0
62000	FICA	186,763	175,952	179,223
63600	Additional Retirement	2,051	2,153	3,561
64900	Workers Comp.	181,344	131,221	169,265
64910	Unemployment Insurance	0	0	7,650
64920	Health Insurance	553,684	562,863	483,012
64930	Dental Insurance	52,915	46,538	44,506
64940	Vision Insurance	7,708	7,441	6,761
64950	Life Insurance	2,484	2,461	2,181
64960	LTD	7,243	7,065	6,844
64970	Chiro	2,666	3,401	2,444
64980	LTC	3,139	6,403	3,339
65000	Retirement (General)	77,015	76,111	66,932
65500	Retirement PERS	521,537	522,162	481,441
67000	Physical Exams	1,500	1,500	1,828
	SUBTOTAL:	4,041,398	3,845,295	3,822,052

POLICE DEPARTMENT

FUND-100 : DEPARTMENT-6310

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
68000	Uniforms	32,750	32,750	25,715
69100	Training	22,000	20,000	22,492
69300	Community Service NNO	0	0	0
69350	Community Service JPA	750	750	-145
69410	DUI Alcohol Test	2,000	2,000	1,470
69450	Parking Citation Expense	10,000	15,000	9,930
70000	Operating Expenses	22,000	28,000	19,205
72000	Office Supplies	12,000	15,000	9,200
73000	Subscriptions & Books	5,000	4,000	5,116
73500	Fees	450	450	998
74000	Memberships & Dues	4,000	3,500	4,317
75000	Postage	5,500	5,000	4,929
76000	Telephone	38,000	36,000	35,555
76100	Auto Allowance	500	800	85
76200	Conference Expenses	1,500	1,500	162
76300	Advertising, Legal	750	750	1,439
77000	Prof. Services Legal	20,000	35,000	10,787
77030	Professional Services Computer	9,000	9,000	8,914
77035	Data Processing - County	2,000	2,000	4,903
77040	Professional Services Other	10,000	10,000	8,828
79000	Utilities	50,000	45,000	48,739
80000	Office Equipment Maintenance	50,000	50,000	52,090
81000	Vehicle Maintenance	60,000	47,000	57,513
81500	Fuel	82,000	82,000	70,002
81501	CNG Fuel	4,500	2,500	3,888
81502	Fueling Station Maintenance	0	1,972	0
81900	Vehicle Insurance (11)	1,800	1,500	1,596
82000	Equipment & Radio Maintenance	9,500	12,000	9,200
83000	Equipment & Tools	27,000	17,000	31,997
84000	System Maintenance	3,000	3,000	247
85000	Building Maintenance	12,000	8,000	10,771
85200	Janitorial Supplies	3,200	3,200	1,976
87000	Pistol Range Maintenance	250	250	0
88250	K-9	2,000	2,000	1,410
88300	SWAT Expenses	1,000	1,000	557
88400	Range Expenses	2,600	2,600	2,626
89160	Special Projects	0	0	39,556
	SUBTOTAL:	507,050	500,522	506,067
	SUBTOTAL SALARY & OPERATING:	4,548,448	4,345,817	4,328,119
89400	Overhead Charge	735,057	667,404	768,961
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTAL:	735,057	667,404	768,961
	TOTAL:	5,283,505	5,013,221	5,097,079

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	0	0	173
60100	Over Time Salaries	0	0	2
61000	Hourly	0	0	14
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Vacation Buy Back	0	0	0
62000	FICA	0	0	14
63600	Additional Retirement	0	0	5
64900	Workers Comp.	0	0	14
64920	Health Insurance	0	0	45
64930	Dental Insurance	0	0	4
64940	Vision Insurance	0	0	1
64950	Life Insurance	0	0	0
64960	LTD	0	0	1
64970	Chiro	0	0	0
64980	LTC	0	0	0
65000	Retirement (General)	0	0	26
65500	Retirement PERS	0	0	0
SUBTOTAL:		0	0	301
OPERATING EXPENSES				
67000	Physical Exams	50	50	7
68000	Uniforms	2,500	2,500	2,236
69300	Community Services	0	0	0
70000	General Operating Expenses	100	100	54
73500	Fees	0	0	21
76000	Telephone	150	150	68
76200	Conference Expenses	0	0	1
79000	Utilities	200	0	177
80000	Office Equip Maintenance	50	0	8
81000	Vehicle Maintenance	500	500	74
81500	Fuel	3,000	3,000	2,262
81501	CNG Fuel	100	0	87
81502	Fueling Station Maintenance	0	70	0
81900	Vehicle Insurance	150	150	145
82000	Equipment Maintenance	150	150	103
83000	Tools and Equipment	150	150	1,517
84000	System Maintenance	0	0	7
85000	Building Maintenance	0	0	27
85200	Janitor Supplies	0	0	7
SUBTOTAL:		7,100	6,820	6,801
SUBTOTAL SALARY & OPERATING:		7,100	6,820	7,101
89400	Overhead Charge	1,147	1,048	1,274
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		1,147	1,048	1,274
TOTAL:		8,247	7,868	8,375

ANIMAL CONTROL

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FUND-108 : DEPARTMENT-7128

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	4,587	0	4,917
60100	Over Time Salaries	1,000	1,000	1
61000	Hourly	25,000	36,600	24,027
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Vacation Buy Back	92	0	0
62000	FICA	2,347	2,876	2,214
63600	Additional Retirement	151	0	162
64900	Workers Comp.	2,279	2,145	2,073
64920	Health Insurance	684	0	619
64930	Dental Insurance	53	0	51
64940	Vision Insurance	10	0	9
64950	Life Insurance	6	0	4
64960	LTD	15	0	13
64970	Chiro	3	0	2.87
64980	LTC	9	0	16
65000	Retirement (General)	688	0	738
65500	Retirement PERS	0	0	0
	SUBTOTAL:	36,923	42,622	34,848
	OPERATING EXPENSES			
67000	Physical Exams	0	0	4
68000	Uniforms	500	500	1,269
69100	Training	0	0	25
70000	General Operating Expenses	3,400	3,400	3,221
72000	Office Supplies	75	75	0
73000	Subscription & Books	0	0	0
73500	Fees	0	0	11
74000	Membership	0	0	0
76000	Telephone	250	250	101
79000	Utilities	8,000	6,500	7,254
80000	Office Equip Maintenance	0	0	4
81000	Vehicle Maintenance	100	100	23
81500	Fuel	1,200	700	1,154
81501	CNG Fuel	0	0	38
82000	Equipment Maintenance	1,500	0	1,643
83000	Tools & Equipment	3,000	5,000	3,891
85000	Building Maintenance	3,000	3,000	2,492
85200	Janitorial Supplies	1,100	1,100	1,194
87000	Landscape Maintenance	0	0	0
88100	Animal Shelter Supplies	0	0	0
88200	Spay & Neuter	4,000	4,000	4,353
88250	Rabies/Misc.	1,000	600	1,712
	SUBTOTAL:	27,125	25,225	28,389
	SUBTOTAL SALARY & OPERATING:	64,048	67,847	63,236
89400	Overhead Charge	10,351	10,419	11,342
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTAL:	10,351	10,419	11,342
	TOTAL:	74,399	78,266	74,579

CADET

FUND-104 : DEPARTMENT-6324

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
68000	Uniforms	1,000	1,000	1,193
70000	General Operating Expenses	250	250	0
	SUBTOTAL:	1,250	1,250	1,193
89400	Overhead Charge	202	192	214
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTAL:	202	192	214
	TOTAL:	1,452	1,442	1,407

POLICE DEPARTMENT TOTALS

	Salaries & Burden	4,078,321	3,887,916	3,857,200
	Operating	542,525	533,822	542,449
89400	Overhead Charge	746,757	679,063	781,791
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTAL :	5,367,603	5,100,801	5,181,440

ACCT:	CAPITAL OUTLAY			
90000	2013-14	0	130,000	106,221
	Patrol Sedan	48,000		
	Patrol SUV	52,000		
	Admin/Detective SUV	37,000		
	SUBTOTAL:	137,000	130,000	106,221
	TOTAL:	5,504,603	5,230,801	5,287,661

ABANDONED VEHICLE ABATEMENT

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FUND-105 : DEPARTMENT-6325

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
70000	General Operating Expenses	0	0	0
75000	Postage	0	0	0
76000	Telephone	1,630	1,630	1,498
80000	Office Equipment Maint.	0	0	0
83000	Tools & Equipment	0	0	0
	SUBTOTAL:	1,630	1,630	1,498
89400	Overhead Charge	0	0	0
	TOTAL:	1,630	1,630	1,498

DRUG SEIZURE FUND

FUND-106 : DEPARTMENT-6326

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
70000	Operating Expenses	150	2,500	400
88200	Drug Ed./Enforcement	0	2,500	846
	SUBTOTAL:	150	5,000	1,246
89400	Overhead Charge	0	0	0
	TOTAL:	150	5,000	1,246

AUTO THEFT

FUND-107 : DEPARTMENT-6327

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 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
	SUBTOTAL:	0	0	0
89400	Overhead Charge	0	0	0
	TOTAL:	0	0	0

PARKS

FUND-100 : DEPARTMENT-8100

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	226,712	226,963	224,716
60100	Over Time Salaries	200	200	165
61000	Hourly	30,000	15,000	33,878
61100	Hourly Overtime	0	0	21
61250	Vacation Buy Back	4,534	0	0
62000	FICA	20,001	18,525	19,345
63600	Additional Retirement	4,129	3,474	4,420
64900	Workers Comp.	19,084	13,816	18,535
64910	Unemployment Insurance	0	0	1,297
64920	Health Insurance	73,777	70,822	66,815
64930	Dental Insurance	6,989	5,866	6,528
64940	Vision Insurance	986	928	1,055
64950	Life Insurance	318	328	301
64960	LTD	736	760	743
64970	Chiro	370	436	333.5
64980	LTC	1,018	1,996	696
65000	Retirement	34,007	34,044	33,707
67000	Physical Exams	300	300	314
	SUBTOTAL:	423,160	393,459	412,869
	OPERATING EXPENSES			
68000	Uniforms	2,000	2,000	1,570
69100	Public Works Training	900	900	1,127
70000	Operating Expenses	2,000	2,000	2,353
73000	Subscription and Books	0	0	5
73500	Fees	800	800	1,114
74000	Membership/Dues	100	100	100
75000	Postage	0	0	8
76000	Telephone	2,800	2,800	2,721
76200	Conference Expenses	0	0	21
77000	Prof Service Legal	0	0	1,585
79000	Utilities	48,000	48,000	48,349
80000	Off Equipment Maintenance	0	0	127
81000	Vehicle Maintenance	6,000	6,000	4,336
81500	Fuel	28,000	24,000	27,226
81501	CNG Fuel	3,000	1,600	3,448
81502	Fueling Station Maintenance	0	597	0
81900	Vehicle Insurance	1,200	1,000	1,113
82000	Equipment Maintenance	15,000	12,000	18,298
83000	Equipment & Tools	5,000	5,000	5,638
84000	System Maintenance	100	100	277
85000	Building Maintenance	10,000	10,000	6,954
85200	Janitorial Supplies	4,000	2,700	4,189
87000	Landscape Maintenance	25,000	30,000	22,331
87100	Graffiti	0	0	306
	SUBTOTAL:	153,900	149,597	153,193
	SUBTOTAL SALARY & OPERATING:	577,060	543,056	566,062
89400	Overhead Charge	93,257	83,399	101,527
89450	Oper. Transfer to Capital Fund	0	0	0
	SUBTOTAL :	93,257	83,399	101,527

PARKS

FUND-100 : DEPARTMENT-8100

ACCT:	CAPITAL OUTLAY	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
90000	2013-14	0	138,000	110,070
90000	Field Groomer	20,000	0	0
	SUBTOTAL:	20,000	138,000	110,070
	TOTAL:	690,317	764,455	777,658

STOUFFER HALL

FUND-100 : DEPARTMENT-8125

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	3,001	3,820	3,070
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	358
61250	Vacation Buy Back	60	0	0
62000	FICA	234	292	253
63600	Additional Retirement	54	40	60
64900	Workers Comp.	223	218	246
64920	Health Insurance	965	1,280	1,005
64930	Dental Insurance	79	111	91
64940	Vision Insurance	12	17	14
64950	Life Insurance	4	6	4
64960	LTD	10	13	10
64970	Chiro	4	8	5
64980	LTC	8	11	8
65000	Retirement	450	573	461
67000	Physical Exams	0	0	0
SUBTOTAL:		5,105	6,388	5,583
OPERATING EXPENSES				
68000	Uniforms	0	0	0
69100	Public Works Training	0	0	0
70000	Operating Expenses	0	0	0
79000	Utilities	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81501	CNG Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	0	500	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	139
85200	Janitorial Supplies	500	1,000	256
87000	Landscape Maintenance	0	0	0
89150	Refunds	400	0	550
SUBTOTAL:		1,400	2,000	945
SUBTOTAL SALARY & OPERATING:		6,505	8,388	6,528
89400	Overhead Charge	1,051	2,056	1,225
TOTAL :		7,556	10,444	7,753

MISTLIN SPORTS PARK

FUND-100 : DEPARTMENT-8135

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	151,637	129,839	116,233
60100	Over Time Salaries	200	200	955
61000	Hourly	5,000	5,000	9,366
61250	Vacation Buy Back	3,033	0	0
62000	FICA	12,230	10,330	9,567
63600	Additional Retirement	4,272	3,051	3,016
64900	Workers Comp.	11,650	7,704	8,664
64920	Health Insurance	41,980	32,769	24,076
64930	Dental Insurance	3,795	2,653	2,126
64940	Vision Insurance	557	430	326
64950	Life Insurance	226	193	150
64960	LTD	523	443	371
64970	Chiro	161	182	106
64980	LTC	907	1,206	393
65000	Retirement	22,746	18,386	16,697
67000	Physical Exams	0	0	48
SUBTOTAL:		258,915	212,388	192,091
OPERATING EXPENSES				
68000	Uniforms	800	800	762
69100	Public Works Training	1,000	0	0
70000	Operating Expenses	500	500	77
73500	Fees	0	0	20
75000	Postage	0	0	1
76000	Telephone	0	0	107
79000	Utilities	10,000	13,000	10,914
80000	Office Equipment Maintenance	0	0	15
81000	Vehicle Maintenance	50	50	294
81500	Fuel	4,000	4,500	2,877
81501	CNG Fuel	25	25	139
81502	Fueling Station Maintenance	94	106	0
81900	Vehicle Insurance (1)	0	0	4
82000	Equipment Maintenance	1,000	1,000	455
83000	Equipment & Tools	500	500	466
84000	System Maintenance	0	0	0
85000	Building Maintenance	2,000	2,000	9,597
85200	Janitorial Supplies	25	25	38
87000	Landscape Maintenance	25,000	25,000	20,421
87100	Graffiti	0	0	0
89030	Street Signs	0	0	68
SUBTOTAL:		44,994	47,506	46,257
SUBTOTAL SALARY & OPERATING:		303,909	259,894	238,348
89400	Overhead Charge	49,114	39,913	42,749
TOTAL :		353,022	299,807	281,097

LAN PARK

FUND-100 : DEPARTMENT-8137

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	3,277	7,561	2,760
60100	Over Time Salaries	0	0	0
61000	Hourly	100	2,000	90
61250	Vacation Buy Back	66	0	0
62000	FICA	263	731	210
63600	Additional Retirement	108	250	60
64900	Workers Comp.	251	545	160
64920	Health Insurance	1,162	2,874	821
64930	Dental Insurance	116	244	88
64940	Vision Insurance	16	37	11
64950	Life Insurance	5	12	4
64960	LTD	11	25	10
64970	Chiro	8	18	5
64980	LTC	17	79	9
65000	Retirement	491	1,134	414
67000	Physical Exams	0	0	0
SUBTOTAL:		5,889	15,511	4,642
OPERATING EXPENSES				
68000	Uniforms	0	0	0
72000	Office Supplies	0	0	0
79000	Utilites	0	200	0
81000	Vehicle Maintenance	0	50	0
81500	Fuel	0	500	0
81502	Fueling Station Maintenance	0	12	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	50	50	0
83000	Equipment & Tools	75	75	0
84000	System Maintenance	0	0	0
87000	Landscape Maintenance	500	500	426
SUBTOTAL:		625	1,387	426
SUBTOTAL SALARY & OPERATING:		6,514	16,898	5,068
89400	Overhead Charge	1,053	2,595	909
TOTAL :		7,567	19,493	5,977

BOESCH KINGERY PARK

FUND-100 : DEPARTMENT-8138

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	3,277	8,191	2,314
60100	Over Time Salaries	0	0	0
61000	Hourly	100	500	0
61250	Vacation Buy Back	66	0	0
62000	FICA	263	665	170
63600	Additional Retirement	108	270	71
64900	Workers Comp.	251	496	145
64920	Health Insurance	1,162	3,113	683
64930	Dental Insurance	116	264	76
64940	Vision Insurance	16	41	11
64950	Life Insurance	5	13	3
64960	LTD	11	28	8
64970	Chiro	8	20	5
64980	LTC	17	86	9
65000	Retirement	491	1,229	347
67000	Physical Exams	0	0	0
SUBTOTAL:		5,889	14,915	3,841
OPERATING EXPENSES				
68000	Uniforms	0	0	0
72000	Office Supplies	0	10	0
75000	Postage	0	0	0
76000	Telephone	0	110	0
79000	Utilites	0	150	0
81000	Vehicle Maintenance	0	50	0
81500	Fuel	0	750	0
81502	Fueling Station Maintenance	0	18	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	100	100	0
83000	Equipment & Tools	100	100	0
84000	System Maintenance	0	0	0
87000	Landscape Maintenance	600	600	222
SUBTOTAL:		800	1,888	222
SUBTOTAL SALARY & OPERATING:		6,689	16,802	4,063
89400	Overhead Charge	1,081	2,580	729
TOTAL :		7,770	19,383	4,792

SENIOR CITIZEN CENTER

FUND-100 : DEPARTMENT-8300

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	Salaries	6,718	6,285	9,422
61000	Hourly	25,500	38,000	26,642
61250	Vacation Buy Back	134	0	0
62000	FICA	2,475	3,388	2,759
63600	Additional Retirement	222	0	356
64900	Workers Comp.	2,393	2,527	2,583
64920	Health Insurance	1,125	992	1,930
64930	Dental Insurance	86	70	140
64940	Vision Insurance	15	14	26
64950	Life Insurance	8	8	13
64960	LTD	22	21	38
64970	Chiro	4	6	9
64980	LTC	14	35	36
65000	Retirement	1,008	943	1,413
SUBTOTAL:		39,724	52,288	45,369
OPERATING EXPENSES				
70000	Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
76000	Telephone	800	1,350	714
76100	Auto Allowance	0	0	50
79000	Utilities	12,500	12,000	11,910
80000	Office Equipment Maintenance	700	700	2,135
82000	Equip Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	5,000	8,000	9,243
85200	Janitorial Supplies	1,000	750	1,573
87000	Landscape Maint.	150	150	3,371
SUBTOTAL:		20,200	23,000	28,996
SUBTOTAL SALARY & OPERATING:		59,924	75,288	74,365
89400	Overhead Charge	0	0	0
CAPITAL OUTLAY				
90000	2013-14	0	0	0
SUBTOTAL:		0	0	0
TOTAL:		59,924	75,288	74,365

MUSEUM

FUND-100 : DEPARTMENT-8400

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	Salaries	655	0	467
60100	Salaries Overtime	0	0	74
61000	Hourly	0	0	38
61250	Vacation Buy Back	13	0	0
62000	FICA	51	0	44
63600	Additional Retirement	22	0	14
64900	Workers Comp.	49	0	42
64920	Health Insurance	182	0	109
64930	Dental Insurance	13	0	9
64940	Vision Insurance	2	0	1
64950	Life Insurance	1	0	0
64960	LTD	2	0	2
64970	Chiro	1	0	0
64980	LTC	2	0	2
65000	Retirement	98	0	70
	SUBTOTAL:	1,091	0	872
	OPERATING EXPENSES			
70000	Operating Expenses	0	1,000	0
76000	Telephone	0	0	0
79000	Utilities	500	500	0
82000	Equipment Maintenance	150	150	0
85000	Building Maintenance (see note a)	1,000	500	1,764
85200	Janitorial Supplies	50	50	130
87000	Landscape Maintenance	0	0	122
	SUBTOTAL:	1,700	2,200	2,016
89400	Overhead Charge	0	0	0
	TOTAL:	2,791	2,200	2,889

Note(s):

a. Includes \$500 to purchase paint for the Veterans Museum.

LIBRARY DEPARTMENT

FUND-100 : DEPARTMENT-8500

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	Salaries	7,146	6,190	6,900
60100	Salaries - Overtime	0	0	169
61000	Hourly	1,600	700	2,124
61250	Vacation Buy Back	143	0	0
62000	FICA	680	527	703
63600	Additional Retirement	236	178	222
64900	Workers Comp.	650	393	659
64920	Health Insurance	2,173	1,632	2,077
64930	Dental Insurance	163	140	164
64940	Vision Insurance	27	21	27
64950	Life Insurance	10	9	10
64960	LTD	24	21	27
64970	Chiro	10	8	11
64980	LTC	24	27	23
65000	Retirement	1,072	928	1,035
SUBTOTAL:		13,957	10,775	14,152
OPERATING EXPENSES				
70000	General Operating Expenses	21,744	21,279	21,279
70000	Matching Book & Materials (see note a)	8,000	10,000	8,000
70000	Extra Days & Hours	0	0	0
73000	Subscriptions & Books	0	0	0
76000	Telephone	1,800	1,800	1,389
79000	Utilities	24,000	22,000	23,970
80000	Office Equipment Maintenance	800	800	942
82000	Equipment Maintenance	100	100	0
83000	Tools & Equipment	50	50	27
85000	Building Maintenance	4,500	2,000	6,050
85200	Janitorial Supplies	2,000	2,000	1,669
89100	Election Supplies	0	0	0
SUBTOTAL:		62,994	60,029	63,327
SUBTOTAL SALARY & OPERATING:		76,951	70,804	77,479
89400	Overhead Charge	12,436	10,874	13,896
CAPITAL OUTLAY				
90000	2013-14	0	0	0
SUBTOTAL:		0	0	0
TOTAL:		89,387	81,678	91,375

Note(s):

a. The Stockton-San Joaquin County Public Library requested matching funds of \$8,000 for FY 14/15 as a match to purchase books for the Ripon Library.

COMMUNITY CENTER

FUND-150 : DEPARTMENT-6150

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	17,590	19,284	18,147
60100	Over Time Salaries	200	200	37
61000	Hourly	6,300	3,500	7,295
61250	Vacation Buy Back	352	0	0
62000	FICA	1,870	1,758	1,896
63600	Additional Retirement	243	260	424
64900	Workers Comp.	1,789	1,311	1,825
64920	Health Insurance	5,079	5,963	5,532
64930	Dental Insurance	445	478	504
64940	Vision Insurance	65	76	74
64950	Life Insurance	24	28	27
64960	LTD	58	64	64
64970	Chiro	20	35	24
64980	LTC	31	85	50
65000	Retirement	2,639	2,893	2,722
SUBTOTAL:		36,705	35,935	38,623
OPERATING EXPENSES				
68000	Uniforms	200	200	154
70000	General Operating Expenses	0	0	0
71930	Community Center Insurance	4,000	3,000	4,252
76000	Telephone	0	0	3
76300	Advertise Legal	0	0	0
79000	Utilities	14,000	14,000	13,497
81900	Vehicle Insurance (1)	50	50	72
82000	Equipment Maintenance	0	0	14
83000	Equipment & Tools	100	100	78
85000	Building Maintenance	5,000	5,000	4,631
85200	Janitorial Supplies	3,000	3,000	2,184
87000	Landscape Maintenance	0	0	0
89150	Refunds	3,000	3,000	1,100
SUBTOTAL:		29,350	28,350	25,985
SUBTOTAL SALARY & OPERATING:		66,055	64,285	64,607
89400	Overhead Charge	10,675	9,873	11,588
TOTAL :		76,729	74,158	76,195

RECREATION

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FUND-300 : DEPARTMENT-8200

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	109,876	106,732	114,694
60100	Salary Overtime	0	0	58
61000	Hourly	42,000	47,000	46,240
61100	Hourly Overtime	0	0	35
61250	Vacation Buy Back	2,198	0	0
62000	FICA	11,556	11,530	12,272
63600	Additional Retirement	3,597	3,522	3,670
64900	Workers Comp.	11,281	8,771	11,532
64920	Health Insurance	19,948	21,074	16,828
64930	Dental Insurance	1,985	1,790	1,877
64940	Vision Insurance	276	275	272
64950	Life Insurance	147	147	139
64960	LTD	371	359	375
64970	Chiro	128	132	126
64980	LTC	202	452	147
65000	Retirement	16,481	16,010	17,151
	SUBTOTAL:	220,046	217,794	225,417
	OPERATING EXPENSES			
67000	Physical Exams	0	0	7
70000	Operating Expenses	55,000	45,000	60,043
73500	Fees	0	0	21
74000	Membership / Dues	500	450	480
76000	Telephone	1,600	1,850	1,423
76200	Conference Expenses	0	0	1
76300	Advertising	0	0	0
77000	Professional Services Legal	0	0	488
77040	Professional Services Other	0	0	0
79000	Utilities	4,100	4,100	3,530
80000	Office Equip Maintenance	0	0	4
81000	Vehicle Maintenance	800	800	576
81500	Fuel	2,600	2,400	2,272
81501	CNG Fuel	0	0	92
81502	Fueling Station Maintenance	61	56	0
81900	Vehicle Insurance (1)	60	60	72
82000	Equipment Maintenance	500	500	766
83000	Tools & Equipment	2,000	4,000	639
84000	System Maintenance	0	0	8
85000	Building Maintenance	0	0	134
85200	Janitorial Supplies	0	0	6
87000	Landscape Maintenance	0	0	576
87500	Swimming Pool	45,000	45,000	0
	Movie Night	1,300	1,300	742
89150	Refunds	500	500	15,502
	SUBTOTAL:	114,021	106,016	87,375
	SUBTOTAL SALARY & OPERATING:	334,067	323,811	312,792
89400	Overhead Charge	53,987	49,729	56,097
89450	Oper. Transfer to Capital Fund			
	SUBTOTAL :	53,987	49,729	56,097
	CAPITAL OUTLAY			
90000	2013-14	0	0	0
	SUBTOTAL:	0	0	0
	TOTAL:	388,054	373,539	368,889

SUCCESSOR AGENCY

FUND-100 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	116,681	109,664	126,947
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Vacation Buy Back	2,334	0	0
62000	FICA	9,105	8,389	8,703
63600	Additional Retirement	2,151	2,423	2,269
63700	Deferred Compensation	0	0	164
64900	Workers Comp.	8,667	6,257	9,093
64920	Health Insurance	13,983	19,624	14,089
64930	Dental Insurance	1,398	1,402	1,256
64940	Vision Insurance	185	237	200
64950	Life Insurance	106	126	107
64960	LTD	301	392	335
64970	Chiro	87	114	92
64980	LTC	309	549	136
65000	Retirement	16,337	17,383	17,319
	SUBTOTAL:	171,643	166,560	180,709
	OPERATING EXPENSES			
70000	Operating Expenses	0	500	0
72000	Office Supplies	0	1,500	0
75000	Postage	100	500	30
76000	Telephone	0	1,000	0
76100	Auto Allowance	0	0	0
76300	Advertising/Legal	0	500	0
77000	Prof. Services Legal	15,000	15,000	14,415
77020	Prof. Services Planning	0	0	0
77025	Prof. Services Audit	0	0	0
77030	Prof. Services Computer	0	2,000	0
77040	Prof. Services Other	0	5,000	0
80000	Office Equipment Maintenance	0	500	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	0	0	0
	SUBTOTAL:	15,100	26,500	14,445
	SUBTOTAL SALARY & OPERATING:	186,743	193,060	195,154
89400	Overhead Charge	30,179	29,649	35,002
	TOTAL:	216,922	222,708	230,156

BUDGET SUMMARY

GENERAL FUND

GENERAL FUND	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
Total Salaries	4,009,901	3,818,112	3,951,810
Total Burden	2,529,033	2,459,016	2,354,150
Total Operational Costs	1,699,422	1,596,437	1,704,974
Total Salary & Operations	8,238,355	7,873,565	8,010,933
Total Overhead Costs	1,025,990	927,365	1,067,285
Total Oper. Transfer	100,000	0	310,000
Total Capital/Special Projects Expenditures	500,580	268,000	216,762
TOTAL BUDGET:	9,864,925	9,068,930	9,604,980

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	319,931	319,124	325,011
60100	Over Time Salaries	11,500	8,000	8,805
61000	Hourly	10,000	7,500	9,921
61250	Vacation Buy Back	6,399	0	0
62000	FICA	26,609	25,599	25,546
63600	Additional Retirement	7,863	7,541	8,048
64900	Workers Comp.	25,362	19,091	24,622
64920	Health Insurance	78,989	84,370	74,300
64930	Dental Insurance	7,631	7,094	7,463
64940	Vision Insurance	1,173	1,215	1,222
64950	Life Insurance	407	425	390
64960	LTD	1,016	1,038	1,076
64970	Chiro	315	491	351
64980	LTC	778	1,778	888
65000	Retirement	46,824	47,393	47,972
67000	Physical Exams	150	150	181
	SUBTOTAL:	544,947	530,810	535,797

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	OPERATING EXPENSES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
68000	Uniforms	2,000	2,000	2,003
69100	Training	600	600	524
70000	General Operating Expenses	1,800	1,500	1,758
72000	Office Supplies	10,000	17,000	10,694
73000	Subscriptions & Books	50	50	2
73500	State Fees	25,000	25,000	23,772
74000	Memberships & Dues	1,000	1,000	546
75000	Postage	8,000	8,000	7,586
76000	Telephone	2,500	2,500	2,573
76200	Conference Expenses	2,000	2,000	7
76300	Advertise	0	0	158
77000	Professional Services Legal	15,000	15,000	19,858
77010	Professional Services Eng.	5,000	5,000	1,740
77025	Professional Services Audit	4,500	4,500	4,500
77030	Professional Services Computer	250	250	0
77040	Professional Services Other	10,000	20,000	1,800
77060	Prof. Services Water Analysis	19,000	17,000	16,180
79000	Utilities	325,000	330,000	291,541
79001	Utilities Non Potable	44,000	34,000	46,791
79500	Water Purchase from SSJID	20,000	30,000	18,656
80000	Office Equipment Maintenance	3,000	3,000	3,694
81000	Vehicle Maintenance	5,000	3,000	4,240
81500	Fuel	18,000	18,000	14,009
81501	CNG Fuel	1,000	600	1,093
81502	Fueling Station Maintenance	0	434	0
81900	Vehicle Insurance (2)	500	400	445
82000	Equipment Maintenance	6,000	6,000	2,738
83000	Equipment & Tools	4,000	8,000	4,249
84000	System Maintenance	100,000	125,000	66,663
85000	Building Maintenance	750	750	1,399
85200	Janitorial Supply	0	0	96
87000	Landscape Maint.	2,000	2,000	3
89150	Refunds	0	0	3,381
89355	Bond Issuance Fee	0	0	0
29007/8	Bond Payment - Principal	425,000	365,000	405,000
89360	Bond Payment - Interest	356,565	437,088	368,749
SUBTOTAL:		1,417,515	1,484,672	1,326,449
SUBTOTAL SALARY & OPERATING:		1,962,462	2,015,482	1,862,245

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
89400	Overhead Charge	317,146	309,525	262,469
89450	Oper. Transfer to Capital Fund	224,742	181,992	0
SUBTOTAL :		541,888	491,518	262,469

CAPITAL OUTLAY

90000	2013-14	0	0	-7,791
90000	Rate Study	13,850	20,000	6,150
90000	Water Meter Financial Plan	15,000	15,000	0
90000	Convert Well 12 To NPW	100,000	100,000	0
SUBTOTAL:		128,850	135,000	-1,641
TOTAL:		2,633,200	2,642,000	2,123,074

GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	402,284	370,020	402,676
60100	Over Time Salaries	1,500	1,500	765
61000	Hourly	16,000	15,000	15,129
61250	Additional Comp - Vacation Buy Back	8,046	0	0
62000	FICA	32,729	29,569	31,569
63600	Additional Retirement	9,226	9,261	9,718
64900	Workers Comp.	31,182	22,052	29,982
64920	Health Insurance	93,994	90,745	89,251
64930	Dental Insurance	8,185	6,744	7,868
64940	Vision Insurance	1,226	1,140	1,155
64950	Life Insurance	520	491	480
64960	LTD	1,310	1,217	1,314
64970	Chiro	413	526	399
64980	LTC	1,534	3,147	1,216
65000	Retirement	60,021	55,027	59,991
67000	Physical Exams	500	500	747
SUBTOTAL:		668,668	606,940	652,259
OPERATING EXPENSES				
68000	Uniforms	2,800	2,800	2,536
69100	Training	0	0	11
70000	General Operating Expenses	5,000	5,000	4,255
72000	Office Supplies	5,500	5,500	5,150
73000	Subscriptions	0	0	4
73500	Fees	410	410	619
75000	Postage	7,500	7,500	5,350
76000	Telephone	2,500	2,500	2,460
76200	Conference Expenses	200	200	19
76300	Advertising/Legal	200	200	0
76350	Advertising/Promotional	200	200	1,188
77000	Professional Services Legal	1,500	0	1,689
77025	Professional Services Audit	2,800	2,800	2,800
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	0	0	6,150
78000	Disposal Fee	405,000	405,000	405,899
79000	Utilities	6,000	5,400	5,878
80000	Office Equipment Maintenance	3,000	3,000	3,753
81000	Vehicle Maintenance	80,000	80,000	61,635
81500	Fuel	30,000	40,000	29,935
81501	CNG Fuel	40,000	22,000	41,882
81502	Fueling Station Maintenance	0	1,447	0
81900	Vehicle Insurance - Truck	1,200	1,000	1,142
82000	Equipment Maintenance	7,500	6,000	12,762
83000	Equipment & Tools	3,500	3,500	3,541
84000	System Maintenance	0	0	156
85000	Building Maintenance	500	500	622
85200	Janitorial Supply	0	0	358
87000	Landscape Maintenance	0	0	30
89150	Refunds	0	0	916
SUBTOTAL:		605,310	594,957	600,739
SUBTOTAL SALARY & OPERATING:		1,273,978	1,201,897	1,252,998

GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
89400	Overhead Charge	205,883	184,580	224,733
89450	Oper. Transfer to Capital Fund	102,139	17,523	0
	SUBTOTAL :	308,022	202,103	224,733
 CAPITAL OUTLAY				
90000	2013-14	0	0	32,714
90000	Rate Study	13,850	20,000	6,150
90000	Refuse Truck	320,000	315,000	0
	SUBTOTALS:	333,850	335,000	38,864
	TOTALS:	1,915,850	1,739,000	1,516,596

RIPON MUNICIPAL SEWER DISTRICT NO. 1

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FUND-130 : DEPARTMENT-7300

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
SALARIES & WAGES				
60000	General Salaries	321,357	261,274	320,883
60100	Over Time Salaries	2,000	2,000	1,994
61000	Hourly	9,500	2,000	10,680
61250	Vacation Buy Back	6,427	0	0
62000	FICA	25,955	20,293	24,851
63600	Additional Retirement	7,275	5,937	7,582
64900	Workers Comp.	24,725	15,134	24,359
64920	Health Insurance	70,256	62,721	66,011
64930	Dental Insurance	5,783	4,553	5,930
64940	Vision Insurance	883	773	906
64950	Life Insurance	394	332	380
64960	LTD	1,018	851	1,029
64970	Chiro	316	362	339
64980	LTC	924	1,734	824
65000	Retirement	47,038	38,715	47,391
67000	Physical Exams	250	250	384
	SUBTOTAL:	524,100	416,930	513,543
OPERATING EXPENSES				
68000	Uniforms	2,000	2,000	2,013
69100	Training	750	750	527
70000	General Operating Expenses	4,000	4,500	3,457
72000	Office Supplies	6,000	8,000	5,025
73000	Subscriptions	0	0	3
73500	Fees	34,000	28,000	34,799
74000	Membership	800	0	735
75000	Postage	7,000	7,000	5,348
76000	Telephone	2,500	2,300	2,541
76200	Conference Expense	500	500	11
76300	Advertising/Legal	125	125	0
77000	Prof. Services	0	0	117
77010	Prof. Services Engineering	10,000	10,000	52,285
77025	Prof. Services Audit	3,000	3,000	3,000
77040	Professional Services Other	4,000	4,000	6,150
77060	Sewer Analysis	55,000	55,000	58,363
77900	Property Tax Collection Fee	1,500	1,500	1,555
79000	Utilities	101,000	100,000	106,314
80000	Office Equipment Maintenance	3,000	3,000	3,770
81000	Vehicle Maintenance	15,000	34,000	11,418
81500	Fuel	20,000	20,000	19,894
81501	CNG Fuel	2,000	0	2,015
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	600	500	545
82000	Equipment Maintenance	10,000	10,000	5,160
83000	Equipment & Tools	4,000	4,000	5,065
84000	System Maintenance	80,000	80,000	108,203
85000	Building Maintenance	1,500	1,500	4,683
85200	Janitorial Supplies	0	0	192
87000	Landscape Maint.	6,000	4,000	7,749
89150	Refunds	0	0	703
29006	Bond Payment - Principal	120,000	120,000	115,000
89350	Bond Payment - Interest	74,760	101,711	79,695
	SUBTOTAL:	569,035	605,386	646,333
	SUBTOTAL SALARY & OPERATING:	1,093,135	1,022,316	1,159,876

RIPON MUNICIPAL SEWER DISTRICT NO. 1

FUND-130 : DEPARTMENT-7300

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
89400	Overhead Charge	176,657	157,073	187,409
89450	Oper. Transfer to Capital Fund	77,388	78,795	0
SUBTOTAL :		254,045	235,868	187,409
 CAPITAL OUTLAY				
90000	2013-14	0	0	327
90000	Rate Study	18,850	25,000	6,150
90000	WWTP Facility Plan	24,471	70,000	45,529
90000	Solar Bee Aerators	65,000	65,000	0
SUBTOTAL:		108,321	160,000	52,006
TOTAL:		1,455,501	1,418,183	1,399,291

STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	224,887	183,760	233,131
60100	Over Time Salaries	2,000	2,000	772
61000	Hourly	10,000	30,000	6,437
61250	Vacation Buy Back	4,498	0	0
62000	FICA	18,466	16,506	18,433
63600	Additional Retirement	5,229	3,698	5,820
64900	Workers Comp.	17,596	12,310	17,216
64920	Health Insurance	44,976	44,453	46,810
64930	Dental Insurance	3,743	3,360	3,541
64940	Vision Insurance	571	550	609
64950	Life Insurance	264	237	251
64960	LTD	713	629	765
64970	Chiro	215	247	202
64980	LTC	525	1,276	635
65000	Retirement	33,412	27,622	35,566
67000	Physical Exams	300	300	130
SUBTOTAL:		367,393	326,947	370,319

OPERATING EXPENSES

68000	Uniforms	1,500	1,500	1,087
69200	Training	0	0	4
70000	General Operating Expenses	300	300	453
72000	Office Supplies	250	250	0
73500	Fees	0	0	233
75000	Postage	40	40	56
76000	Telephone	600	600	554
76200	Conference Expenses	0	0	5
76300	Advertising/Legal	150	150	0
77000	Professional Services Legal	5,000	0	9,445
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	6,500	6,500	6,500
77040	Professional Services Other	5,000	23,000	10,004
78000	Refuse Disposal Fee	0	0	0
79000	Utilities	13,000	12,000	12,831
80000	Office Equip Maintenance	0	0	52
81000	Vehicle Maintenance	5,000	5,000	602
81500	Fuel	12,000	10,000	11,296
81501	CNG Fuel	800	0	748
81502	Fueling Station Maintenance	280	233	0
81900	Vehicle Insurance (2)	600	400	513
82000	Equipment Maintenance	2,500	1,800	3,101
83000	Equipment & Tools	2,000	1,500	1,692
84000	System Maintenance	0	0	41
85000	Building Maintenance	250	250	162
85200	Janitorial Supplies	75	75	75
87000	Landscape Maintenance	50	50	0
87100	Graffiti	0	0	319
89000	Street Maintenance	50,000	50,000	10,105
89010	Signal Light Maintenance	34,000	20,000	34,667
89030	Street Signs	6,000	6,000	4,023
SUBTOTAL:		145,895	139,648	108,567
SUBTOTAL SALARY & OPERATING:		513,289	466,595	478,886

STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
89400	Overhead Charge	82,951	71,657	84,430
CAPITAL OUTLAY				
90000	2013-14	0	400,000	410,026
90000	Jack Tone Park & Ride (note a)	650,000	650,000	0
90000	Parkview Safe Route to School (note b)	493,000	493,000	0
90000	Robert Ave/4Th St Cape Seal	600,000	600,000	0
SUBTOTAL:		1,743,000	2,143,000	410,026
TOTAL:		2,339,239	2,681,252	973,342

Note(s)

a. Total estimated project cost is \$650,000. The City received a \$650,000 CMAQ and MKR grant for the construction of the Park & Ride lot.

b. Total estimated project cost is \$493,000. The City received a \$493,000 Safe Route to School grant for construction.

LANDSCAPE MAINTENANCE

FUND-200 : DEPARTMENT-8136

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	101,453	108,726	97,541
60100	Over Time Salaries	0	0	68
61000	Hourly	5,000	2,000	26,694
61250	Vacation Buy Back	2,029	0	0
62000	FICA	8,299	8,471	9,351
63600	Additional Retirement	2,663	2,958	2,643
64900	Workers Comp.	7,907	6,317	8,904
64920	Health Insurance	22,842	24,948	18,426
64930	Dental Insurance	1,946	1,903	1,386
64940	Vision Insurance	306	332	206
64950	Life Insurance	128	145	105
64960	LTD	332	362	297
64970	Chiro	95	149	89
64980	LTC	326	608	198
65000	Retirement	15,218	16,309	14,631
67000	Physical Exams	0	0	16
	SUBTOTAL:	168,543	173,228	180,557
	OPERATING EXPENSES			
68000	Uniforms	1,000	1,000	754
70000	General Operating	0	0	31
76000	Telephone	0	0	44
79000	Utilities	0	0	104
80000	Landscape Maintenance	0	0	4
81000	Vehicle Maintenance	250	250	33
81500	Fuel	250	250	352
81501	CNG Fuel	0	0	57
81502	Fueling Station Maintenance	6	6	0
81900	Vehicle Insurance (1)	0	0	1
82000	Equipment Maintenance	200	200	2,165
83000	Equipment & Tools	1,000	1,000	1,460
84000	System Maintenance	0	0	3
85000	Building Maintenance	0	0	11
85200	Janitorial Supplies	0	0	7
87000	Landscape Maintenance	8,000	8,000	8,257
	SUBTOTAL:	10,706	10,706	13,283
	SUBTOTAL SALARY & OPERATING:	179,249	183,933	193,840
89400	Overhead Charge	28,968	28,247	34,767
	TOTAL :	208,217	212,181	228,607

STA DEPARTMENT

FUND-270 : DEPARTMENT-6610

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
SALARIES & WAGES				
60000	General Salaries	836	804	350
61000	Hourly	0	0	10
61250	Vacation Buy Back	17	0	0
62000	FICA	65	62	28
63600	Additional Retirement	28	27	10
64900	Workers Comp.	62	46	26
64920	Health Insurance	248	240	140
64930	Dental Insurance	23	20	14
64940	Vision Insurance	3	3	2
64950	Life Insurance	1	1	1
64960	LTD	3	3	2
64970	Chiro	1	2	1
64980	LTC	1	2	1
65000	Retirement	125	121	52
SUBTOTAL:		1,413	1,329	635
OPERATING EXPENSES				
67000	Physical Exams	0	0	28
68000	Uniforms	5	5	2
70000	General Operating Expenses	25	25	53
73500	Fees	0	0	13
76000	Telephone	120	120	70
76300	Advertising Legal	56	56	0
77000	Professional Services Legal	0	0	28
77025	Professional Services Audit	750	750	750
79000	Utilites	0	0	167
81000	Vehicle Maintenance	500	1,000	392
81500	Fuel	600	1,300	597
81501	CNG Fuel	0	0	93
81502	Fueling Station Maintenance	14	30	0
81900	Vehicle Insurance (1)	55	55	74
82000	Equip Maintenance	100	0	115
83000	Tools & Equipment	100	0	67
84000	System Maintenance	0	0	4
85000	Building Maintenance	0	0	10
85200	Janitor Supplies	0	0	15
SUBTOTAL:		2,325	3,341	2,448
SUBTOTAL SALARY & OPERATING:		3,738	4,670	3,083
89400	Overhead Charge	604	717	558
CAPITAL OUTLAY				
90000	2013-14	0	0	0
SUBTOTAL:		0	0	0
TOTAL:		4,343	5,387	3,641

BLOSSOM EXPRESS

FUND-270: DEPARTMENT-6650

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	8,304	7,355	10,223
60100	Over Time Salaries	0	0	24
61000	Hourly	0	0	0
61250	Vacation Buy Back	166	0	0
62000	FICA	648	563	783
63600	Additional Retirement	274	243	283
63700	Deferred Comp	0	0	0
64900	Workers Comp.	617	420	734
64920	Health Insurance	2,238	2,035	1,915
64930	Dental Insurance	185	151	174
64940	Vision Insurance	28	25	29
64950	Life Insurance	9	8	10
64960	LTD	28	25	29
64970	Chiro	9	12	9
64980	LTC	47	130	46
65000	Retirement	1,246	1,103	1,534
67000	Physical Exams	0	0	0
	SUBTOTAL:	13,800	12,068	15,791
	OPERATING EXPENSES			
70000	General Operating Expenses	22,000	20,000	23,933
72000	Office Supplies	0	0	0
74000	Memberships & Dues	0	0	0
75000	Postage	50	0	26
76100	Auto Allowance	0	0	0
76300	Advertising/Legal	500	0	390
77000	Professional Services Legal	0	0	0
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	750	0	0
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	500	0	465
81000	Vehicle Maintenance	500	0	1,518
81501	CNG Fuel	5,500	600	5,096
81900	Vehicle Insurance	150	0	0
83000	Tools and Equipment	100	100	0
	SUBTOTAL:	30,050	20,700	31,427
	SUBTOTAL SALARY & OPERATING:	43,850	32,768	47,218
89400	Overhead Charge	7,086	5,032	8,469
	CAPITAL OUTLAY			
90000	2013-14	0	0	0
	SUBTOTAL:	0	0	0
	TOTAL:	50,936	37,801	55,687

REDEVELOPMENT AGENCY

FUND-450 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	0	0	0
60100	Over Time Salaries	0	0	0
62000	FICA	0	0	0
63600	Additional Retirement	0	0	0
63700	Deferred Comp	0	0	0
64900	Workers Comp.	0	0	0
64920	Health Insurance	0	0	0
64930	Dental Insurance	0	0	0
64940	Vision Insurance	0	0	0
64950	Life Insurance	0	0	0
64960	LTD	0	0	0
64970	Chiro	0	0	0
64980	LTC	0	0	0
65000	Retirement	0	0	0
SUBTOTAL:		0	0	0
OPERATING EXPENSES				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	0	0	0
77040	Professional Services Other	0	0	0
77900	Property Tax Collection Fee	0	0	0
	Loan Payment - Principal	0	0	0
89360	Loan Payment - Interest	0	0	0
SUBTOTAL:		0	0	0
SUBTOTAL SALARY & OPERATING:		0	0	0
89400	Overhead Charge	0	0	0
RECOGNIZED OBLIGATION PAYMENT SCHEDULE				
89350	2003 Tax Allocation Bond	367,180	372,147	366,897
	2005 Tax Allocation Bond	341,750	345,450	340,200
	2007 Tax Allocation Bond	1,245,656	1,250,387	1,188,185
	1484 Audit	8,219	8,219	0
	Bond Disclosure Report	8,200	8,200	7,420
SUBTOTAL:		1,971,005	1,984,403	1,902,702
TOTAL:		1,971,005	1,984,403	1,902,702

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	3,406	3,275	3,236
60100	Over Time Salaries	100	100	0
61000	Hourly	0	0	0
61250	Vacation Buy Back	68	0	0
62000	FICA	273	258	247
63600	Additional Retirement	0	0	107
64900	Workers Comp.	260	193	232
64920	Health Insurance	1,241	1,200	501
64930	Dental Insurance	116	102	100
64940	Vision Insurance	16	16	15
64950	Life Insurance	5	5	4
64960	LTD	12	11	11
64970	Chiro	5	8	5
64980	LTC	5	52	10
65000	Retirement	511	491	485
SUBTOTAL:		6,018	5,710	4,952
OPERATING EXPENSES				
70000	General Operating Expenses	0	0	0
70000	Bethany Homes - Meals on Wheels	4,116	4,000	4,230
70000	SJC - Meals on Wheels	0	0	0
70000	Senior Center - Young at Heart	1,500	1,500	2,813
76300	Advertising/Legal	50	0	48
77040	Prof. Services Other	0	0	0
SUBTOTAL:		5,666	5,500	7,090
SUBTOTAL SALARY & OPERATING:		11,684	11,210	12,042
89400	Overhead Charge	0	0	0
TOTAL:		11,684	11,210	12,042

DUTCH MEADOWS MAINTENANCE DIST.

FUND-710 : DEPARTMENT-8110

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	2,488	2,042	2,611
61000	Hourly	100	750	684
61250	Vacation Buy Back	50	0	0
62000	FICA	202	214	242
63600	Additional Retirement	82	67	86
64900	Workers Comp.	192	159	236
64920	Health Insurance	313	280	88
64930	Dental Insurance	23	22	7
64940	Vision Insurance	4	4	1
64950	Life Insurance	3	2	1
64960	LTD	8	6	2
64970	Chiro	1	2	0
64980	LTC	5	7	4
65000	Retirement	373	306	392
SUBTOTAL:		3,845	3,862	4,354
OPERATING EXPENSES				
68000	Uniforms	20	20	20
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	51
77000	Prof. Services Legal	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	50	0	45
79000	Utilities	150	110	120
81000	Vehicle Maintenance	0	0	0
81500	Fuel	90	60	75
81502	Fueling Station Maintenance	2	1	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	200	200	41
SUBTOTAL:		572	451	352
SUBTOTAL SALARY & OPERATING:		4,417	4,314	4,706
89400	Overhead Charge	714	662	844
TOTAL :		5,130	4,976	5,551

COUNTRY WOODS MAINTENANCE DIST.

FUND-720 : DEPARTMENT-8120

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	4,361	2,042	3,943
61000	Hourly	1,400	750	1,348
61250	Vacation Buy Back	87	0	0
62000	FICA	447	214	394
63600	Additional Retirement	144	67	130
64900	Workers Comp.	428	159	379
64920	Health Insurance	561	280	603
64930	Dental Insurance	43	22	50
64940	Vision Insurance	8	4	9
64950	Life Insurance	5	2	4
64960	LTD	14	6	14
64970	Chiro	2	2	3
64980	LTC	7	7	7
65000	Retirement	654	306	591
SUBTOTAL:		8,161	3,862	7,475
OPERATING EXPENSES				
68000	Uniforms	20	20	32
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	51
77000	Prof. Services Legal	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	0	78
79000	Utilities	275	275	216
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	65	75
81502	Fueling Station Maintenance	2	2	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	200	200	41
SUBTOTAL:		757	622	493
SUBTOTAL SALARY & OPERATING:		8,918	4,484	7,968
89400	Overhead Charge	1,441	689	1,429
TOTAL :		10,359	5,172	9,398

FARMLAND ESTATES MAINTENANCE DIST

FUND- 730: DEPARTMENT-8130

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	1,864	1,453	2,436
61000	Hourly	500	500	261
61250	Vacation Buy Back	37	0	0
62000	FICA	184	149	197
63600	Additional Retirement	62	48	77
64900	Workers Comp.	176	111	193
64920	Health Insurance	230	200	288
64930	Dental Insurance	16	16	24
64940	Vision Insurance	3	3	3
64950	Life Insurance	2	2	2
64960	LTD	6	5	7
64970	Chiro	1	1	1
64980	LTC	5	6	4
65000	Retirement	280	218	365
	SUBTOTAL:	3,365	2,713	3,859
	OPERATING EXPENSES			
68000	Uniforms	20	20	16
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	51
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	40	0	34
79000	Utilities	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	50	75
81502	Fueling Station Maintenance	2	1	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	200	200	41
	SUBTOTAL:	422	331	217
	SUBTOTAL SALARY & OPERATING:	3,787	3,044	4,076
89400	Overhead Charge	612	467	731
	TOTAL :	4,399	3,511	4,807

JACOBS LANDING

FUND- 740: DEPARTMENT-8140

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	1,864	2,042	2,246
61000	Hourly	500	500	233
61250	Vacation Buy Back	37	0	0
62000	FICA	184	194	180
63600	Additional Retirement	62	67	74
64900	Workers Comp.	176	145	178
64920	Health Insurance	230	280	192
64930	Dental Insurance	16	22	15
64940	Vision Insurance	3	4	3
64950	Life Insurance	2	2	2
64960	LTD	6	6	5
64970	Chiro	1	2	1
64980	LTC	5	7	3
65000	Retirement	280	306	337
	SUBTOTAL:	3,365	3,579	3,468
	OPERATING EXPENSES			
68000	Uniforms	20	20	15
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	51
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	60	0	57
79000	Utilities	140	110	128
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	50	75
81502	Fueling Station Maintenance	2	1	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	150	150	41
	SUBTOTAL:	532	391	367
	SUBTOTAL SALARY & OPERATING:	3,897	3,970	3,834
89400	Overhead Charge	630	610	688
	TOTAL :	4,527	4,580	4,522

CAROLINA'S

FUND- 750: DEPARTMENT- 8150

ACCT:		2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	2,795	5,033	1,991
61000	Hourly	100	100	19
61250	Vacation Buy Back	56	0	0
62000	FICA	226	393	135
63600	Additional Retirement	71	57	50
64900	Workers Comp.	215	293	144
64920	Health Insurance	486	959	301
64930	Dental Insurance	39	81	25
64940	Vision Insurance	6	12	4
64950	Life Insurance	3	5	2
64960	LTD	8	14	5
64970	Chiro	2	6	1
64980	LTC	10	36	3
65000	Retirement	419	755	299
	SUBTOTAL:	4,436	7,745	2,978
	OPERATING EXPENSES			
68000	Uniforms	10	10	12
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	51
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	110	0	109
79000	Utilities	1,800	0	1,726
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	50	75
81502	Fueling Station Maintenance	2	1	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	6,000	4,000	7,012
	SUBTOTAL:	8,082	4,121	8,985
	SUBTOTAL SALARY & OPERATING:	12,518	11,867	11,962
89400	Overhead Charge	2,023	1,822	2,146
	TOTAL :	14,541	13,689	14,108

BOESCH-KINGERY MAINTENANCE DIST

FUND- 760: DEPARTMENT- 8160

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	1,895	2,065	1,410
60100	Salaries O.T.	0	0	0
61000	Hourly	400	400	0
61250	Vacation Buy Back	38	0	0
62000	FICA	178	189	96
63600	Additional Retirement	41	29	34
64900	Workers Comp.	171	141	101
64920	Health Insurance	395	600	332
64930	Dental Insurance	33	51	29
64940	Vision Insurance	5	8	4
64950	Life Insurance	2	3	2
64960	LTD	6	7	5
64970	Chiro	2	4	1
64980	LTC	9	24	2
65000	Retirement	284	310	211
SUBTOTAL:		3,459	3,829	2,227
OPERATING EXPENSES				
68000	Uniforms	20	20	9
70000	Operating Expenses	0	0	0
76300	Advertising Legal	130	0	129
77000	Prof. Services Legal	60	60	0
77010	Prof. Services Engineering	0	0	0
77900	Tax Collection Fee	70	0	61
79000	Utilities	0	0	0
81500	Fuel	100	50	75
81502	Fueling Station Maintenance	2	1	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	150	150	41
SUBTOTAL:		532	281	314
SUBTOTAL SALARY & OPERATING:		3,992	4,110	2,542
89400	Overhead Charge	645	631	456
TOTAL :		4,637	4,741	2,998

MAIN STREET MAINTENANCE DISTRICT

FUND- 770: DEPARTMENT- 8170

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	5,827	8,666	6,586
60100	Salaries O.T.	0	0	0
61000	Hourly	3,000	1,000	2,634
61250	Vacation Buy Back	117	0	0
62000	FICA	684	739	695
63600	Additional Retirement	192	286	194
64900	Workers Comp.	656	551	660
64920	Health Insurance	1,322	2,408	1,472
64930	Dental Insurance	94	158	73
64940	Vision Insurance	16	30	14
64950	Life Insurance	7	11	6
64960	LTD	19	29	21
64970	Chiro	5	14	6
64980	LTC	18	58	14
65000	Retirement	874	1,300	988
SUBTOTAL:		12,830	15,251	13,363
OPERATING EXPENSES				
68000	Uniforms	100	100	56
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	51
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	110	0	108
79000	Utilities	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	50	75
81502	Fueling Station Maintenance	2	1	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	57
87000	Landscape Maint.	1,000	1,000	314
SUBTOTAL:		1,472	1,311	662
SUBTOTAL SALARY & OPERATING:		14,303	16,562	14,024
89400	Overhead Charge	2,311	2,543	2,515
TOTAL :		16,614	19,105	16,540

CORNERSTONE MAINTENANCE DISTRICT

FUND- 771: DEPARTMENT- 8171

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	3,206	4,168	3,012
60100	Salaries O.T.	0	0	0
61000	Hourly	0	2,000	0
61250	Vacation Buy Back	64	0	0
62000	FICA	250	472	220
63600	Additional Retirement	106	68	96
64900	Workers Comp.	238	352	216
64920	Health Insurance	693	711	585
64930	Dental Insurance	49	53	28
64940	Vision Insurance	8	9	5
64950	Life Insurance	3	4	3
64960	LTD	10	12	8
64970	Chiro	3	4	3
64980	LTC	11	20	5
65000	Retirement	481	625	452
	SUBTOTAL:	5,122	8,499	4,632
OPERATING EXPENSES				
68000	Uniforms	20	20	18
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	51
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	170	0	164
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	150	75
81502	Fueling Station Maintenance	2	4	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	0	0	0
87000	Landscape Maint.	200	200	932
	SUBTOTAL:	602	484	1,241
	SUBTOTAL SALARY & OPERATING:	5,724	8,982	5,873
89400	Overhead Charge	925	1,379	1,053
	TOTAL :	6,650	10,362	6,926

RIPON LIGHTING DISTRICT

FUND- 780: DEPARTMENT- 8180

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	12,501	12,183	9,484
60100	Salaries O.T.	0	0	0
61000	Hourly	400	400	908
61250	Vacation Buy Back	250	0	0
62000	FICA	1,006	963	779
63600	Additional Retirement	0	0	241
64900	Workers Comp.	958	718	744
64920	Health Insurance	2,922	2,988	2,095
64930	Dental Insurance	201	189	176
64940	Vision Insurance	35	35	33
64950	Life Insurance	16	16	14
64960	LTD	41	38	36
64970	Chiro	15	16	12
64980	LTC	58	86	27
65000	Retirement	1,875	1,827	1,423
SUBTOTAL:		20,279	19,459	15,972
OPERATING EXPENSES				
68000	Uniforms	100	100	63
70000	Operating Expenses	0	0	0
73500	Fees	890	890	1,028
75000	Postage	0	0	200
76200	Conference Expenses	0	0	0
76300	Advertising Legal	100	100	126
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Property Tax Collection Fee	150	0	277
79000	Utilities	145,000	136,000	143,501
81000	Vehicle Maintenance	15,250	15,250	6,620
81500	Fuel	100	100	90
81502	Fueling Station Maintenance	2	2	0
82000	Equipment Maintenance	100	100	0
83000	Tools & Equipment	100	100	4
84000	System Maintenance	0	0	0
89000	Street Maintenance	200	200	244
89010	Signal Light Maintenance	2,400	2,000	3,085
89100	Street Light Maintenance	4,000	2,000	4,086
89375	Municipal Finance Rental	39,147	39,147	39,147
SUBTOTAL:		207,539	195,989	198,472
SUBTOTAL SALARY & OPERATING:		227,818	215,448	214,445
89400	Overhead Charge	36,817	33,087	38,462
TOTAL :		264,635	248,535	252,907

CAPITAL PROJECTS
 FUND-900 : DEPARTMENT- 8123

ACCT:	SALARIES & WAGES	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
60000	General Salaries	109,007	118,786	39,690
60100	Over Time Salaries	10,000	10,000	367
61000	Hourly	0	0	0
	Vacation Buy Back	2,180	0	0
62000	FICA	9,271	9,852	3,000
63600	Additional Retirement	2,123	1,714	753
64900	Workers Comp.	8,840	7,348	2,869
64920	Health Insurance	22,441	28,526	8,054
64930	Dental Insurance	1,785	2,154	494
64940	Vision Insurance	259	295	93
64950	Life Insurance	109	127	37
64960	LTD	353	384	123
64970	Chiro	24	31	29
64980	LTC	333	711	60
65000	Retirement	16,351	17,818	5,954
	SUBTOTAL:	183,076	197,747	61,524
OPERATING EXPENSES				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
73500	Fees	0	0	0
75000	Postage	50	50	0
76000	Telephone	0	0	0
76100	Auto Allowance	0	0	0
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	0	0	0
77000	Professional Services Legal	0	0	0
77010	Prof. Services Engineering	5,000	0	6,900
77030	Professional Services Computer	500	500	0
77040	Professional Services Other	20,000	1,000	20,137
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	250	250	0
81500	Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
83000	Equipment & Tools	0	0	0
	SUBTOTAL:	25,800	1,800	27,037
	SUBTOTAL SALARY & OPERATING:	208,876	199,547	88,561
89400	Overhead Charge	33,756	30,645	15,884
CAPITAL OUTLAY				
	2013-14	0	0	1,304,471
90000	Concession Stand & Restrooms (note a)	1,100,000	1,100,000	0
90000	Well 19	1,443,998	1,500,000	56,002
90000	CNG Station/Covered Parking (note b)	262,129	262,129	0
	SUBTOTAL:	2,806,127	2,862,129	1,360,473
	TOTAL:	3,048,759	3,092,321	1,464,918

Note(s):

- a. Total estimated project cost is \$1,100,000. The City received a \$700,000 donation from Tony Mistlin.
- b. Total estimated project cost is \$262,129. The City received a \$262,129 CMAQ grant.

BUDGET TOTALS

	2014-15 BUDGETED	2013-14 BUDGETED	2013-14 ACTUAL
Total Salaries	5,652,732	5,317,429	5,524,431
Total Burden	3,429,023	3,300,205	3,175,234
Total Operational	4,732,237	4,667,129	4,679,448
Total Overhead	<u>1,925,159</u>	<u>1,756,734</u>	<u>1,934,328</u>
Sub-Total	15,739,150	15,041,497	15,313,441
Capital Expenditures	5,620,728	5,903,129	2,076,491
Redevelopment Enforceable Obligations	1,971,005	1,984,403	1,902,702
Total Oper Trans To Capital Reserve	<u>504,269</u>	<u>278,311</u>	<u>310,000</u>
Total Budget	23,835,152	23,207,340	19,602,634

CHART OF RECEIPTS

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ACCOUNT	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
100 GENERAL FUND:		
Taxes		
41010 Property Tax Current Secured	1,270,000	1,227,125
41011 Property Tax-Current Unsecured	80,000	80,835
41012 SB813 Taxes	5,000	31,492
41021 Property Tax-Prior Unsecured	0	1,790
41025 Prop Tax Redevelopment	50,000	64,661
41026 Prop Tax Redevelopment - LMHF	0	0
41030 Homeowner's Relief	8,000	15,966
41035 Documentary Transfer Tax	40,000	50,023
41040 Property Tax - Interest & Penalty	1,000	999
42100 Hotel - Motel Tax	100,000	100,628
47100 Vehicle (In Lieu) - Normal	0	6,562
47200 Vehicle (In Lieu) - State Back Fill	1,075,000	1,179,716
47300 Sales Tax	2,270,000	2,096,087
47301 SB509 - Prop 172 Funds	50,000	51,140
47305 Sales Tax In Lieu	680,000	835,338
SUBTOTAL:	5,629,000	5,742,362
Franchise Fees		
43010 Franchise P.G.& E. Gas	45,000	45,514
43100 Franchise P.G.& E. Electric - MID	180,000	195,987
43200 Cable T.V. Franchise	70,000	76,338
43300 Garbage Franchise Fees	50,000	101,622
SUBTOTAL:	345,000	419,461

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
License		
44010 Business License	125,000	127,337
44050 Home Occupation	11,000	12,224
44108 Dog Licenses	17,000	14,726
44200 Bike Licenses	100	48
SUBTOTAL:	153,100	154,335
Permits		
45000 Building Permits	140,000	138,366
45800 SMIP	1,000	1,121
45810 Building Standards Fund	500	672
SUBTOTAL:	141,000	140,159
Police Activity Revenue		
47302 AB3229 - COPS	100,000	116,667
108-49001 Impound Dog	5,000	7,412
49005 Fingerprint	4,000	4,830
49010 Police Reports	50	63
49020 Reimbursement Police	65,000	61,337
49025 Range Rent	4,000	10,167
107-49030 Auto Theft Fund	0	0
105-49035 Abandoned Vehicle Abatement Prog.	8,000	9,962
49600 Traffic	30,000	39,521
49610 Parking	15,000	23,373
49620 Court Fine-Penalty	1,000	1,913
49640 Proof of Correction	1,000	901
49650 Booking Fees Recovery	1,000	2,466
49660 Fees Alcohol Lab	1,500	1,282
49670 Fees Red Light Surcharge	1,500	1,765
49680 Domestic Violence Registration	200	100
49690 Towed Vehicle	45,000	43,430
49720 Reimbursement Traffic-Safety	5,000	7,952
106-49882 Drug Seizure Fund	1,500	1,759
108-49883 Spay & Neuter	3,000	4,260
49884 Rabies/Misc Shots	0	496
49885 Animal Adoption		675
49886 Escalon Dispatch	95,000	99,145
49887 Police Training	5,000	9,851
109-49102 Police Grants	8,000	11,347
49889 Christmas Fund	0	0
49890 Donation	0	200
49905 Donation-YPAC	0	4,039
108-49895 AVID	600	1,127
108-49900 Animal Adoption	500	40
SUBTOTAL:	400,850	466,081

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
Fees		
51500 Planning Fees	10,000	13,821
51505 Code Enforcement	0	0
51600 Engineering Fees	25,000	107,316
51650 GIS Fees	0	0
51655 Transportation Permit Fees	2,500	3,476
SUBTOTAL:	37,500	124,614
Miscellaneous		
51200 CNG Income	60,000	95,514
51250 Fuel Income	35,000	31,353
51300 Golf Lease Revenue	800	-220,121
51550 Fireworks Booth Income	0	2,630
51900 Misc. Revenue	45,000	39,104
51901 W/Comp Third Party Cks	17,000	17,082
51905 Transfer From General Capital	0	0
51910 Senior Wage Reimbursement	0	0
51915 State Mandate Reimbursement	500	1,885
51930 Return Check Fee	1,000	882
51935 Overhead Recovery	899,169	868,703
51940 Donations	0	0
51955 Almond Crop Income	25,000	33,347
51960 Farmers Market Income	0	1,625
51965 Fireworks Donation	0	1,563
¹⁵⁰⁻⁵³⁰⁰⁰ Community Center Rental	45,000	44,976
53005 House Rental	20,000	20,400
53010 PAL Bldg Rental	20,000	27,000
53030 Gazebo Rental	2,000	3,815
53051 Sprint/NEXTEL	0	0
53052 Cellular One - AT&T Rent	12,000	11,133
53053 T-Mobile Rent	10,000	10,248
53056 Ag Land Rental	1,750	2,800
53060 Stouffer Hall Rental	5,000	7,492
54000 Interest	30,000	29,487
51002 Mitigation Interest	0	0
54010 G.F. Mitigation Interest Transfer	22,500	22,909
54020 GAP ++ Interest	1,500	6,762
56000 Benefit District Pass Thru	500	824
57000 Housing/Loan Income	0	98,159
57025 Successor Agency Admin Fee	250,000	250,000
SUBTOTAL:	1,503,719	1,409,572

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
110 WATER SUPPLY FUND: Charges for Current Services		
51000 Water Revenue	2,500,000	2,442,443
51010 Consumer Deposits	0	0
51011 Water Turn Off	250	0
51900 Misc. Revenue	500	70,839
54000 Interest	3,500	4,673
54001 Bond Interest Income	100	18
TOTAL:	<hr/> 2,504,350	<hr/> 2,517,973

120 GARBAGE FUND: Charges for Current Services

51100 Garbage Revenue	1,580,000	1,457,733
51190 Garbage Misc.	0	0
54000 Interest	2,000	2,589
TOTAL:	<hr/> 1,582,000	<hr/> 1,460,322

130 SEWER FUND:

41010 Property Taxes - Secured	50,000	65,105
41011 Property Taxes - Unsecured	4,000	4,228
41012 SB813 Taxes	200	869
41020 Prior Secured	4,500	4,912
41021 Prior Unsecured	80	81
41025 Property Taxes - Redev Addl	4,200	6,530
41026 Property Taxes - LMIHF Addl	0	0
41030 Homeowner Relief	400	824
41040 Interest & Penalty	300	352
51200 Sewer User Charge	1,280,000	1,217,333
51900 Misc. Revenue	0	0
53300 80% Golf Lease Revenue	0	0
54000 Interest	3,500	5,321
54001 Bond Interest Income	0	0
TOTAL:	<hr/> 1,347,180	<hr/> 1,305,554

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
200 TRAFFIC & SAFETY:		
47305 AB2928 - Prop. 42	0	0
47310 Curb & Gutter	0	0
51900 Miscellaneous	0	0
54000 Interest for All Street Funds	10,000	13,396
55000 Grants	0	499,957
	<hr/> 10,000	<hr/> 513,353

203 HIGHWAY USERS TAX 2103 FUNDS		
47310 Highway Users Tax 2103	161,698	204,759
54000 Interest	0	0
	<hr/> 161,698	<hr/> 204,759

210 HIGHWAY USERS TAX 2105 FUNDS		
47350 Highway Users Tax 2105	74,310	101,676
54000 Interest	0	0
	<hr/> 74,310	<hr/> 101,676

220 HIGHWAY USERS TAX 2106 FUNDS		
47400 Highway Users Tax 2106	62,630	52,865
54000 Interest	0	0
	<hr/> 62,630	<hr/> 52,865

230 HIGHWAY USERS TAX 2107 FUNDS		
47500 Highway Users Tax 2107	91,307	108,186
54000 Interest	0	0
	<hr/> 91,307	<hr/> 108,186

240 HIGHWAY USERS BICYCLE TAX 2107.5 FUNDS		
47600 Highway Users Bicycle Tax 2107.5	4,000	4,000
54000 Interest	0	0
	<hr/> 4,000	<hr/> 4,000

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
250 MEASURE "K" FUNDS		
47650 Measure "K" Funds	300,000	314,474
54000 Interest	0	0
	<hr/> 300,000	<hr/> 314,474

260 COG ALLOTMENT LTF FUNDS		
46000 COG Allotment LTF Funds	452,347	54,056
47601 Bike & Pedestrian	9,510	-14,474
54000 Interest	0	0
	<hr/> 461,857	<hr/> 39,582

270 COG ALLOTMENT - TRANSPORTATION		
46000 COG Allotment - Transportation	6,500	6,427
46060 MKR Transit Assistance	55,000	39,869
49700 Bus Fare	1,000	1,150
49800 Blossom Express Bus Fare	1,200	1,172
54000 Interest	0	0
	<hr/> 63,700	<hr/> 48,617

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
300 RECREATION		
51400 Recreation Fees	0	210
51410 Concessions	2,000	0
51415 Field Rent - Mistlin BB Fields	176,000	57,621
51420 Baseball Sponsor	2,500	3,750
51425 Soccer Sponsor	5,500	8,326
51430 Vender Permit	1,200	2,000
51440 Concessions - Mistlin Sports Park	3,500	4,128
51445 Gate Fees - Mistlin Sports Park	0	7,649
51450 Field Rent - Mistlin Soccer Fields	70,000	82,675
51455 Field Rent - Veterans & Stouffer Parks	6,500	8,300
52XXX Activities/Classes	175,000	171,893
54000 Interest	0	0
	<hr/> 442,200	<hr/> 346,552
 450 REDEVELOPMENT AGENCY		
41010 Property Taxes - Enforceable Obligations	1,971,005	2,735,219
51900 Misc. Revenue	0	0
54000 Interest	0	9,559
54001 Bond Interest	0	12,418
	<hr/> 1,971,005	<hr/> 2,757,196

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
600 CDBG:		
40700 CDBG Public Service Grant	5,616	155,926
Administration Reimbursement	0	0
54000 Interest	0	0
	<hr/>	
	5,616	155,926
710 DUTCH MEADOWS LANDSCAPE MAINTENANCE DISTRICT:		
41050 Assessment Charge	4,540	4,540
720 COUNTRY WOODS LANDSCAPE MAINTENANCE DISTRICT:		
41055 Assessment Charge	7,809	7,809
730 FARMLAND ESTATES LANDSCAPE MAINTENANCE DISTRICT:		
41060 Assessment Charge	3,350	3,350
740 JACOBS LANDING LANDSCAPE MAINTENANCE DISTRICT:		
41075 Assessment Charge	5,701	5,701
750 CAROLINA'S LANDSCAPE MAINTENANCE DISTRICT:		
41080 Assessment Charge	11,073	10,865
760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:		
41070 Assessment Charge	6,061	6,061
770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:		
41065 Assessment Charge	10,818	10,818
771 CONERSTONE LANDSCAPE MAINTENANCE DISTRICT:		
41071 Assessment Charge	16,700	16,390
780 LIGHTING DISTRICT:		
41085 Assessment Charge	260,000	262,632

	ESTIMATED RECEIPTS 2014-15	ACTUAL RECEIPTS 2013-14
9 CAPITAL FUNDS:		
50010 Water Fee	200,000	298,484
50020 Refuse Fee	15,000	21,685
50040 Parks Fee	160,000	215,357
50050 Circulation Fee	10,000	10,499
50103 Mitigation Fee	110,000	153,754
50110 RTIF	10,000	7,910
57001 Library Fee	10,000	14,160
57002 Police/City Hall Fee	40,000	57,718
57003 Transportation Fee	150,000	201,854
57004 Storm Drain Fee	60,000	78,976
57005 Waste Water Fee	90,000	128,279
57006 Corp Yard	30,000	43,803
	<hr/>	<hr/>
Total Capital Fees	885,000	1,232,480

PERSONNEL LISTING

ACTUAL APPROVED

ADMINISTRATION

City Administrator/City Engineer	1	1
City Clerk / Finance Director	1	1
Secretaries / Bookkeepers	4	4
Receptionist	0	0
IT Tech	1	1
	<hr/>	<hr/>
Subtotal	7	7

Engineering

Engineering Tech Supervisor	1	1
Engineering Tech II	2	2
Secretary	1	1
	<hr/>	<hr/>
Subtotal	4	4

Planning & Economic Development

Planning Director	1	1
Secretary	1	1
	<hr/>	<hr/>
Subtotal	2	2

Recreation

Director	1	1
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Police Department

Police Chief	1	1
Police Lieutenant	1	1
Sergeants	4	4
Police Officers	17	17
Community Service Supervisor	0	0
CSO Officer	2	2
Dispatchers	6	6
	<hr/>	<hr/>
Subtotal	31	31

Public Works & Building Department

Public Works Director / Building Official	1	1
Public Works Supervisor/Inspector	1	1
Foreman	4	4
Maintenance Workers	24	24
Secretary	1	1
	<hr/>	<hr/>
Subtotal	31	31

Total **76** **76**

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