



**FISCAL YEAR**

**2021-2022**

**JULY 13, 2021 ADOPTED BUDGET**

**CITY OF RIPON**

**259 N. WILMA AVENUE**

**RIPON, CALIFORNIA**

**[WWW.CITYOFRIPON.ORG](http://WWW.CITYOFRIPON.ORG)**

**CITY OF RIPON**

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Ripon California

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Population: 17,122 (2021)

County of San Joaquin

Incorporated: November 27, 1945

Type of Government: General Law

Number of Employees: 94

**City Council**

Daniel de Graaf ..... Mayor  
Dean Uecker..... Vice Mayor  
Michael Restuccia..... Council Member  
Leo Zuber ..... Council Member  
Timothy Wheeler ..... Council Member

**Administration**

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



# MEMO

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**TO:** Honorable City Council

**FROM:** Kevin Werner

**SUBJECT:** Fiscal Year 2021-22 Annual Operating and Capital Budget

**DATE:** July 8, 2021

The purpose of this memorandum is to summarize the proposed Fiscal Year (FY) 2021-22 annual operating and capital budget for consideration and adoption by the City Council. The proposed budget reflects the City's commitment to provide a high level of service to residents and businesses of Ripon, while continuing to provide a foundation for long-term financial stability.

The City Council's approach to long-term financial stability is what has allowed the City to navigate the decline in general fund revenue caused by the COVID-19 pandemic without impacting the services provided to Ripon residents and businesses. In 2018, the City Council established certain contingency funds that would allow three years of funding for the City's largest general fund liabilities during a short-term economic downturn. These contingency funds not only bridged the general fund budget shortfall during the COVID-19 pandemic, but also funded the small business grants distributed to local businesses most impacted by COVID-19 regulations.

Looking ahead to the FY 2021-22 budget, the proposed budget does not contain any significant changes to operating service levels; however, it does allocate additional street and road revenue to reconstructing roads that have deteriorated to a level where the street needs to be reconstructed. While many of the City's recreation programs had to be postponed with the pandemic, the Recreation Department staff are working to begin these programs again as soon as State and County regulations allow.

## **CITY COUNCIL PRIORITIES**

Each year, a workshop is held with the City Council to discuss the Council's policy goals and the implementation of those goals. This discussion provides the principal guidance for the preparation of the City budget, program objectives, and actions to be undertaken the upcoming fiscal year. The following summarizes the accomplishments in FY 2020-21 for each focus area.

- Fiscal Responsibility – Refunded redevelopment bonds for a savings of \$600,000 savings to the City of Ripon; updated the City's debt policy; completed a 5-year utility rate study and Proposition 218 election to ensure sufficient revenue is collected to fund the City's water, sewer, and garbage enterprise services.

- Economic Development – Entered into a sales tax incentive program with an RV dealer; participated on the Chamber of Commerce economic development committee; small business grants provided to Ripon businesses that were most impacted by COVID-19 regulations.
- Community Service – Enforcement of COVID-19 regulations that balanced the health impacts and economic impacts to local businesses; supporting Ripon Consolidated Fire District with resolving revenue challenges; added a police K-9.
- Employee Work Environment – Temporary COVID-19 personal days; flexible work schedule during pandemic.
- City Utilities/Facilities – Downtown transportation study; Municipal Well 12 connected to non-potable water system; Colony traffic signal; Mistlin Indoor Arena; created a joint powers authority to oversee the South San Joaquin Groundwater Sustainability Agency that Ripon is a member.

## **BUDGET SUMMARY**

The goal of the City’s annual budget is to provide a plan that allocates resources to meet the priorities of the City Council. In preparing the FY 2021-22 Operating and Capital Budget, a strategic planning workshop was held with the City Council along with two budget workshops. This input has provided the basis for the proposed budget.

The City’s Proposed FY 2021-22 Budget is balanced, funds all debt service obligations, and funds critical deferred maintenance items. As has been the case for the last several years, the City continues to grapple with rising costs for pension contributions and increased costs for goods and services passed along to the City by vendors and service providers. These factors are largely out of the City’s control, though meaningful actions are still being taken to mitigate their impact to the budget.

The primary revenue components of the City’s budget are performing steadily over the long-term, with sharp fluctuations experienced only in isolated areas such as sales tax revenue and development related revenue, both of which are being dealt with using conservative estimates.

A summary of all the City’s funds used to operate the City are included in Appendix A. The table below summarizes the proposed annual operating budget for the City’s largest operating funds.

*FY 2021-22 Annual Operating Budget Summary*

	<b>FY 2021-22 Revenue</b>	<b>FY 2021-22 Expenses</b>	<b>Proposed Transfers</b>	<b>Transfer Summary</b>
General Fund	\$13,342,754	(\$13,019,027)	(\$323,727)	Transfer includes \$31,644 to CNG Capital Fund, \$35,237 to L&L Districts operating in the negative, and \$256,847 to be determined by the City Council at the end of FY 2021-22.
Water Operating Fund	\$3,730,312	(\$2,687,975)	(\$1,042,337)	To Water Enterprise Capital Fund
Garbage Operating Fund	\$2,390,480	(\$2,193,033)	(\$197,447)	To Garbage Enterprise Capital Fund
Sewer Operating Fund	\$1,855,348	(\$1,341,143)	(\$514,205)	To Sewer Enterprise Capital Fund
Street and Road Operating Fund	\$1,749,518	(\$792,784)		Revenue surplus funds streets and roads capital projects.
Transit Fund	\$67,800	(\$49,373)		
Redevelopment Obligations	\$970,504	(\$960,315)		
Landscaping & Lighting Districts	\$446,844	(\$427,437)	\$35,237	From General Fund to L&L Districts that operate in a deficit

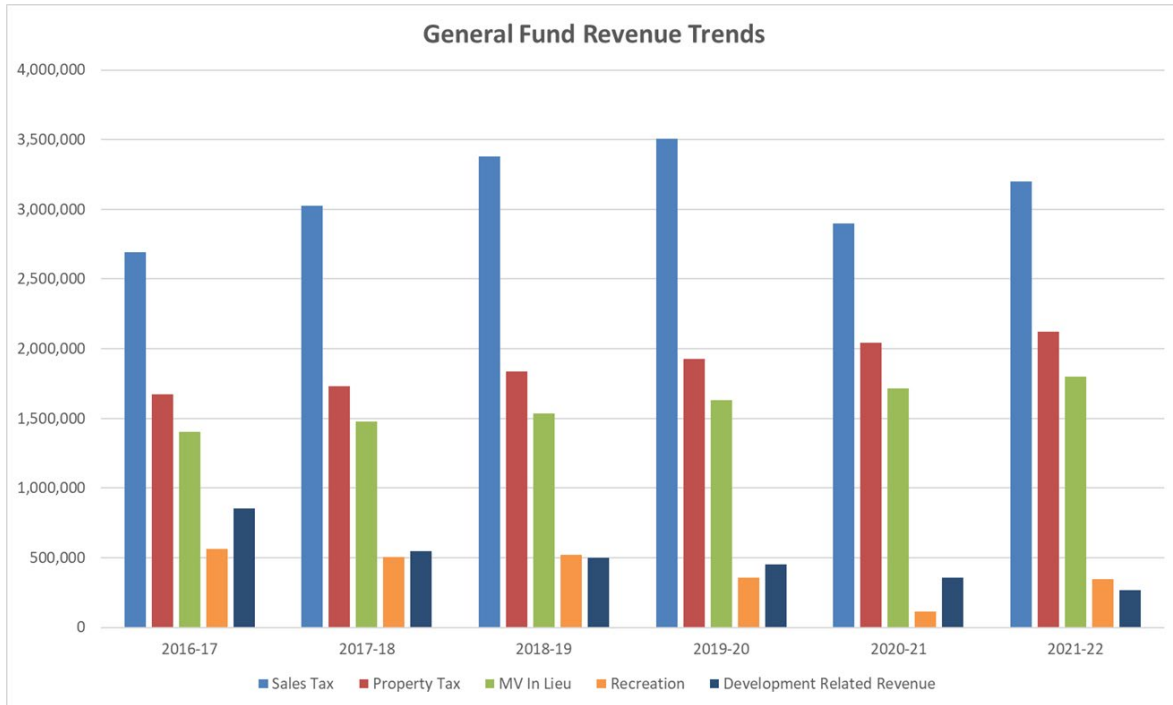
**GENERAL FUND**

The General Fund is used to fund the police department, parks maintenance, recreation programs, library services, and other important community programs. The proposed general fund budget includes a surplus of \$256,847. As has been done in recent years, at the end of the fiscal year when the actual surplus is known, the City Council will determine how this surplus of funds is to be allocated.

**General Fund Revenue**

The figure below provides a high-level overview of the largest general fund revenue sources in this year's budget and the trending of these revenue sources since FY 2016-17.

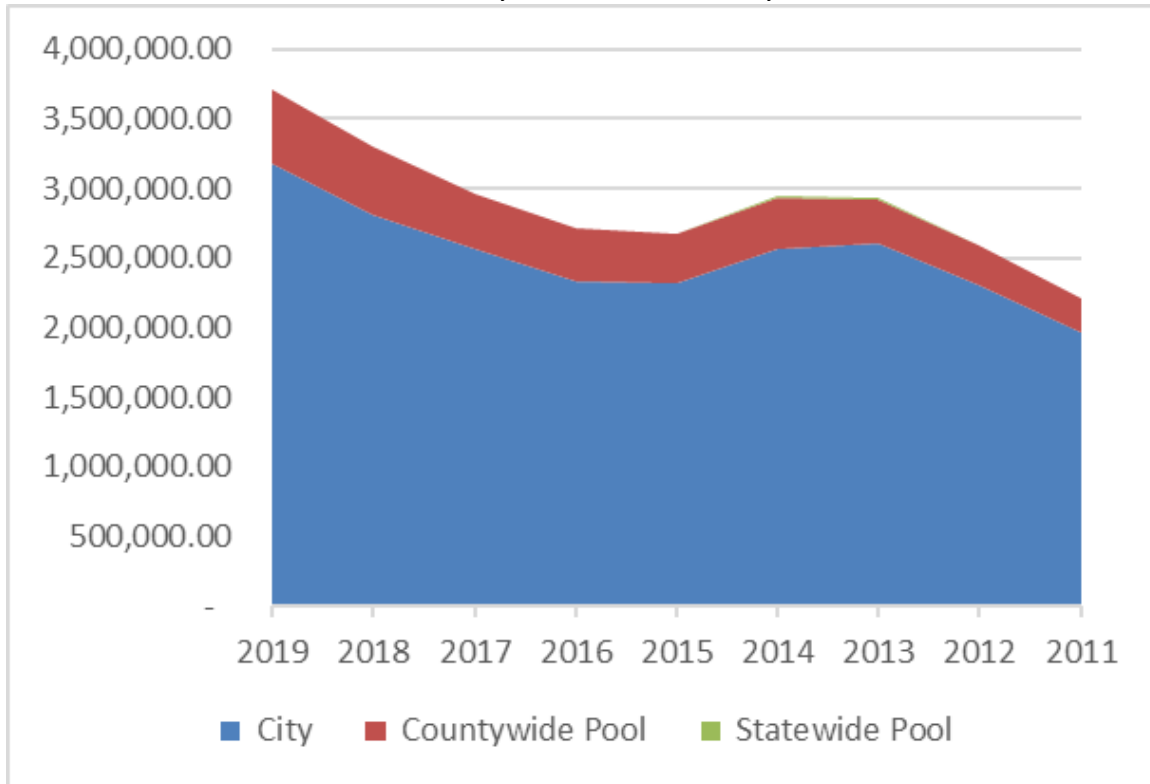
*FY 2021-22 General Fund Revenue Trends*



Over the last 5 years, the City’s largest general fund revenue sources have had consistent increases until the COVID-19 pandemic. The pandemic impacted the revenue of sales tax and the City’s recreation revenue.

***Sales Tax Revenue.*** Traditionally, the City receives one percent of all over the counter transactions within the City of Ripon, known as the Bradley-Burns rate. Additionally, the City receives a share of sales tax through the San Joaquin Countywide pool. The revenue from this pool as more than doubled since 2011, largely a result of revenue from businesses that conduct on-line sales and are required to remit a Transactions and Use Tax for those transactions. From the year 2011 to 2019, the City’s share of the pool has increased from \$251,000 in 2011 to \$540,000 in 2019.

*FY 2021-22 General Fund Sales Tax City Collected vs. Countywide Pool*



California currently collects this use tax from on-line sales through what is called “Origin Sourcing”, where the use tax for the purchased goods that are shipped to a purchaser are generally sourced to the location of the business or if it’s an out-of-state business, to the countywide pool. It is more common for states to use a sourcing means of “Destination Sourcing”, where the use tax for the purchased goods are submitted to the location where the merchandise is received. At some point in the future, California may transition to the more common Destination Sourcing, which would change how the City of Ripon is distributed this use tax. The FY 2021-22 proposed budget assumes growth in sales tax revenue of 5% of FY 2020-21.

**Property Tax Revenue.** Property taxes have been a stable source of general fund revenue. The last time the City experienced a decline in property tax revenue was during the Great Recession and during that time, the reduction was much smaller and recovered faster than other cities located in the area. The FY 2021-22 proposed budget assumes growth in property tax revenue of 5% of FY 2020-21.

**Motor Vehicle in-lieu Revenue.** The State collects Vehicle License Fees (VLF) that are allocated to cities on a per capita basis. In 2004, the California Legislature permanently reduced the VLF rate from two percent to 0.65 percent and compensated cities and counties for their revenue loss with a like amount of property taxes, dollar-for-dollar. The City’s property tax in lieu of VLF allocation increases annually in proportion to the growth in gross assessed valuation

in Ripon, so its growth rate is similar, but not identical, to secured property tax. The FY 2021-22 proposed budget assumes 2% growth of FY 2020-21.

### **General Fund Expenses**

Nearly 50 percent of the general fund budget is related to employee expenses such as salary, healthcare, workers compensation, and retirement benefits. Each year the City evaluates staffing levels and makes adjustments as needed to ensure the staffing levels are sufficient to provide a level of service to the residents and businesses in Ripon in line with the City Council priorities.

After reviewing the current staffing levels, it is recommended the City Council consider adding a part-time dispatch position. This new position will not impact the City's general fund because the expense of this position will be offset by the reduction of overtime pay that is currently being utilized to cover shifts. The following summarizes the benefits of this new position:

- Reduces the length of time to replace a dispatch position after an employee separate from the City.
- Reduces the overtime hours to cover shifts when a dispatcher covers another position for overtime, training, or sick time.
- Reduces the overall liability for accrued time off by allowing dispatchers to take time off and continue to provide the necessary shift coverage.
- Allows dispatchers to take time off without placing more burden on co-workers to cover shifts, which is expected to will also reduce the length of time to hire and train a full-time dispatcher after an employee separation.

### **Capital Outlay**

At times when a general fund surplus of revenue is available, the City Council has transferred funds to various capital funds for the future maintenance of City facilities and purchase of capital items. Below is a summary of the capital outlay for FY 2021-22.



*FY 2021-22 General Fund Capital Outlay*

<b>Item</b>	<b>Cost</b>
<b>Dept Capital Fund (Bal: \$1,375,000)</b>	<b>\$253,000</b>
Patrol Vehicles (2)	\$125,000
Animal Shelter – Interior Cabinets/Sinks/Doors/Dishwasher	\$75,000
Library – Parking Lot Resurface/Parking Layout	\$38,000
1665 Highland Ave (Rental House) – Roof Replacement	\$15,000
<b>Recreation Fund (Bal: \$850,000)</b>	<b>\$140,000</b>
Swimming Pool Doors, Phase 2	\$35,000
Truck – Standard Service Body	\$45,000
Truck – Pickup Bed	\$30,000
6' Toro Lawn Mower	\$30,000

**STREETS AND ROADS OPERATING FUND**

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

Revenue from gas taxes is primarily used to fund the City’s street and road maintenance program. Prior to the passing of the Road Repair and Accountability Act of 2017 (Senate Bill 1), the gas tax rates approved in the mid-1990s have not been sufficient to maintain streets and roads. Because of this funding short fall, Ripon like most California cities, focused the limited revenue on preventing asphalt from failing and requiring expensive reconstruction of the street section. Unfortunately, this approach did not address the worst roads in Ripon. To address these roads, the City Council established a policy in 2015 to transfer 33 percent of any general fund surplus to a Street and Road Reserve Fund to fund the reconstruction of roads that have failed.

As part of this year’s strategic planning workshop, the City Council discussed how to further increase the funding to reconstruct the worst roads in Ripon without ignoring the preventative maintenance needed for roads that are currently in good condition, so they do not eventually degrade to a condition that requires expensive reconstruction. Since the City’s annual funding has increased from Senate Bill 1, the City Council directed staff to continue to allocate the nearly \$650,000 a year to preventative maintenance capital projects as the City has been doing and allocate the additional revenue from Senate Bill 1 towards road reconstruction capital projects.

Below is a summary of the proposed street and road capital projects over the next three years.

*FY 2021-22 Street and Road Capital Project Summary*

	<b>Preventative Maintenance</b>	<b>Reconstruction</b>
FY 2021-22	<b>3-Layer Treatment: \$630,000</b> Key/Quiet/Prospect/Washington/Ripona/Ridge/Sunshine/Hillside  <b>Overlay: \$850,000</b> River Rd	
FY 2022-23	<b>3-Layer Treatment: \$600,000</b> Walnut/Locust/Elm/Third/Fourth	<b>Reconstruction: \$350,000</b> Cobblestone Court
FY 2023-24	<b>3-Layer Treatment: \$650,000</b> Denise/Jennifer/Stanley/Johanna/Kingery/Novell/Busman	<b>Reconstruction \$2,300,000</b> Project TBD

The River Road overlay project was initially planned to be constructed in FY 2020-21, but was delayed because of dedicating City resources to the Stockton Ave reconstruction project, this project was delayed until FY 2021-22. Staff will monitor the Pavement Condition Index every three years to determine the approach discussed above is improving the overall condition of Ripon’s streets and roads.

**ENTERPRISE FUNDS**

The City of Ripon has three enterprise funds: water, sewer, and garbage. Enterprise funds are operated by the City in a “business-type” manner and the City charges customers for services provided through these enterprises.

In 2020, the City evaluated the adequacy of the revenues for the five-year period of 2021 through 2025 to meet projected expenditures of the enterprise funds and determined the rate increases that were necessary. Rather than having these approved rate increases take effect each year automatically, the City Council directed staff to prepare a report each year on the financials of each enterprise fund prior to the approved rates being implemented to determine if the full rate increase is necessary.

The table below is a summary of the FY 2021-22 City’s enterprise funds budget.

*FY 2021-22 Annual Enterprise Fund Budget Summary*

	<b>FY 2021-22 Beginning Balance</b>	<b>FY 2021-22 Revenue</b>	<b>FY 2021-22 Expenses</b>	<b>FY 2021-22 Recommended Transfers</b>	<b>FY 2021-22 Ending Balance</b>
Water Operating	\$925,000	\$3,738,312	\$2,688,516	\$1,049,796	\$925,000
Sewer Operating	\$760,000	\$1,821,445	\$1,341,413	\$480,032	\$760,000
Garbage Operating	\$210,000	\$2,393,480	\$2,193,475	\$200,005	\$210,000

Capital Outlay

As part of each fund’s rate structure, a certain amount of revenue is to be transferred to the enterprise capital fund for the maintenance of each fund’s infrastructure and capital items. Below is a summary of the capital outlay for FY 2021-22.

*FY 2021-22 Annual Enterprise Fund Capital Outlay Budget Summary*

<b>Item</b>	<b>Cost</b>
<b>Sewer Enterprise Capital Fund (Bal: \$1.5 million)</b>	<b>\$104,500</b>
Headworks Screen Collector	\$80,000
Gator Vehicle (1/2)	\$12,500
Shop Forklift (1/3)	\$12,000
<b>Garbage Enterprise Capital Fund (Bal: \$820,000)</b>	<b>\$412,000</b>
Garbage Truck	\$400,000
Shop Forklift (1/3)	\$12,000
<b>Water Enterprise Capital Fund (Bal: \$5.8 million)</b>	<b>\$24,500</b>
Shop Forklift (1/3)	\$12,000
Gator Vehicle (1/2)	\$12,500

**LANDSCAPING AND LIGHTING DISTRICTS**

The City levies and collects special assessments on parcels in order to fund the maintenance and servicing of landscaping improvements within 10 landscape districts and the maintenance and servicing of street lighting throughout the City. At the time each of these districts were established, an engineer’s report was prepared that estimates the cost to maintain and service each district and distributes those costs to each parcel based on the calculated benefit.

Below is a table summarizing the proposed FY 2021-22 budget for each district.

*FY 2021-22 Annual Landscape and Lighting District Budget Summary*

L&L District	Proj Bal 7/1/21	Rev 2021-22	Exp 2021-22	Transfer 2021-22	Capital Proj	End Bal 6/30/22	2021-22 Assessment Changes
Dutch Meadows Maint. Dist.	\$ -	\$ 4,540	\$ (12,595)	\$ 8,055	\$ -	\$ -	Not approved as part of District formation.
Countrywoods Maint. Dist.	\$ -	\$ 7,809	\$ (15,718)	\$ 7,909	\$ -	\$ -	Not approved as part of District formation.
Farmland Maint. Dist.	\$ -	\$ 3,350	\$ (8,440)	\$ 5,090	\$ -	\$ -	Not approved as part of District formation.
Main St. Maint. Dist.	\$ -	\$ 10,344	\$ (24,177)	\$ 13,833	\$ -	\$ -	Not approved as part of District formation.
Boesch-Kingery Maint. Dist.	\$ 28,918	\$ 6,061	\$ (13,150)	\$ -	\$ -	\$ 21,829	Not approved as part of District formation.
Jacobs Landing Maint. Dist.	\$ 22,733	\$ 5,701	\$ (9,530)	\$ -	\$ -	\$ 18,904	Not approved as part of District formation.
Carolina's Maint. Dist.	\$ 25,264	\$ 8,401	\$ (8,240)	\$ -	\$ -	\$ 25,425	0% increase proposed
Cornerstone Maint. Dist.	\$ 81,581	\$ 14,079	\$ (13,666)	\$ -	\$ -	\$ 81,994	0% increase proposed
Vineyard Maint. Dist.	\$ 70,374	\$ 64,939	\$ (39,808)	\$ -	\$ -	\$ 95,505	0% increase proposed
Alexandra Maint. Dist.	\$ 2,119	\$ 4,776	\$ (6,426)	\$ -	\$ -	\$ 469	1.6% increase proposed
Ripon Lighting Dist.	\$ (101,895)	\$ 311,800	\$ (273,328)	\$ -	\$ -	\$ (63,423)	Not approved as part of District formation.

At the time of establishing 6 of the districts, the indexing of the assessment was not included and over time the cost to maintain the district has exceeded the revenue generated from the assessments. For 4 of these 6 districts, General Fund revenue is transferred to the district to continue to maintain and service these districts. For 2 of these 6 districts, expenses to maintain the district have exceeded the revenue generated from the assessments, but the available fund balance is used to offset the annual deficit.

There are currently 4 landscape districts that included the indexing of the assessments each year when the district was established. As part of the budget process, each of these district's finances are evaluated to determine if an increase in the assessment is necessary so the revenue generated is sufficient to cover the expenses and a sufficient fund balance is available for future capital replacement (e.g., fences, irrigation controllers, etc). The only district where an increase to the assessment is proposed is the Alexandra Maintenance District because expenses exceed the revenue and a sufficient balance for capital replacement has not yet been reached.

The Ripon Lighting District was transferred from San Joaquin County to the City in 2004. The fund balance of the district started nearly \$300,000 in the negative after various capital expenses and purchasing certain lights from PG&E. A bond was also approved to switch out city owned lights from high pressure sodium to induction to save expenses on energy and maintenance. The last bond payment for this debt will be made in FY 2021-22. The projected fund balance at the end of the FY 2021-22 is (\$63,423).

**CAPITAL IMPROVEMENT PROGRAM**

The table below summarizes the recommended Capital Improvement Program for FY 2021-22 and the fund(s) where those expenses are to be allocated.

*FY 2021-22 Capital Improvement Program*

Item	Expense	Const. Year	Funding Source
Senior Center Building Improvements	\$180,000	2021-22	CDBG
Vehicle Maintenance Facility	\$7 million	2021-22	AB1600 / Enterprise Capital
Lower Stanislaus River Bike Trail	\$500,000	2021-22	Measure K
Well 19 Pump Station	\$1.4 million	2021-22	Water Enterprise Capital Fund
Well 14 Non-Potable Water Interconnect	\$600,000	2021-22	Water Enterprise Capital Fund
East Main / Hwy 99 Traffic Signal	\$720,000	2022-23	CMAQ grant / Transportation PFFP
Second Street Improvements	\$1.3 million	2022-23	SR2S grant
Community Center Parking Lot	\$2.4 million	TBD	TBD
Tennis Courts	\$600,000	TBD	TBD
Signal at River & N. Ripon	\$1.4 million	TBD	TBD
SSJID Surface Water Connection & Pump Station	\$8 million	TBD	TBD
Multi Modal Station	\$14 million	TBD	FTA 5307 Federal Funds (portion)

Several unfunded projects are shown in the above table. These projects have been identified as City Council priorities and staff is in the process of pursuing funding of these projects.

**CONCLUSION**

Ripon's tradition of sound fiscal management has served the City well, especially through the global pandemic. Over the next year, staff will be working with the City Council to continue looking ahead to provide a solid financial future, including discussing how to allocate the American Rescue Plan funding and managing the CalPERS unfunded liability.

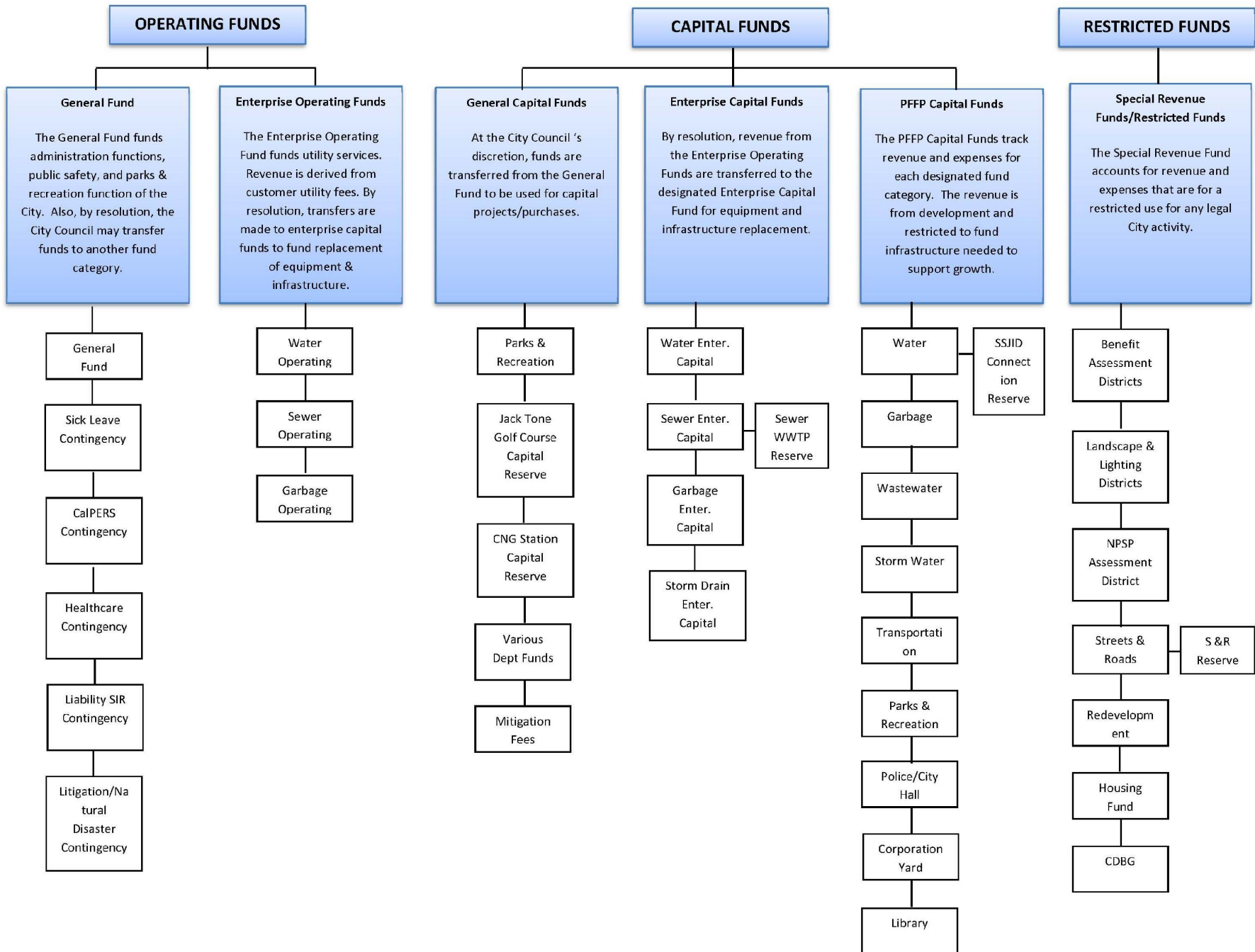
American Rescue Plan funding priorities

The American Rescue Plan Act of 2021 includes \$350 billion in fiscal relief funding for States, territories, Tribal governments, counties, cities, and small local governments. The funding will allow governments to support vital public health and economic responses to the pandemic, provide premium pay to essential workers, replace lost government revenue to prevent harmful cuts to government services, and make necessary investments in water, sewer, and broadband infrastructure. The City is scheduled to receive \$3,919,879 from the American Rescue Plan, however these funds are not included in the Proposed Budget. At the time of this writing the City was still awaiting comprehensive guidance from the U.S. Department of the Treasury to implement the statutory framework. Once this guidance is received, staff will analyze and provide recommendations to the City Council for its consideration. Funding will be split over two years, with the first payment expected in June/July 2021 and the second during the summer of 2022.

Managing CalPERS Unfunded Liability

The City of Ripon is unique to other California cities where only the City's sworn police officers receive a CalPERS retirement. All other employees receive a defined contribution retirement benefit, very similar to a 401k that many private companies provide to their employees. When the employees receiving the City's defined contribution plan retire or separate from the City, there are no additional liabilities to the City.

CalPERS has made a number of changes to actuarial assumptions that have had a significant impact on Cities budgets. These changes were drastic to mitigate years of optimistic assumptions that did not collect sufficient funds to fund the retirement of employees participating in the CalPERS system. This has led to large increases to the City's unfunded liability; for FY 2021-22, \$350,000 will be collected by CalPERS and it's projected to increase to \$460,000 in the next 5 years. To mitigate this increase, the City is considering making additional payments to CalPERS in order to reduce the City's unfunded liability.



**Capital Expenditures  
For 2021-2022**

**General Capital Fund  
Miscellaneous Departments**

Library Parking Lot Resurface..... \$38,000  
Roof Replacement – 1665 S. Highland Ave.....\$ 15,000  
Page 9

Animal Shelter – cabinets/sinks/doors.....\$75,000  
Police Vehicle Replacement.....\$125,000  
Page 21

**General Capital Fund  
Parks and Recreation**

Truck – Standard Service Body .....\$45,000  
Truck – Pickup Bed .....\$30,000  
6’ Toro Lawn Mower.....\$30,000  
Swimming Pool – Locker Room Doors.....\$35,000  
Page 24

**Enterprise Capital Fund  
Water**

Shop Forklift (1/3)..... \$12,000  
Gator Vehicle (1/2).....\$12,500  
Well 14 Non-Potable Interconnect.....\$550,000  
Well 19 Pump Station.....\$1,000,000  
Page 38

**Enterprise Capital Fund  
Garbage**

Shop Forklift (1/3).....\$12,000  
CNG Garbage Truck.....\$400,000  
Page 40

**Enterprise Capital Fund  
Sewer**

Headworks Screen Collector.....\$80,000  
Gator Vehicle (1/2).....\$12,500  
Shop Forklift (1/3).....\$12,000  
Page 42



**Capital Expenditures  
For 2021-2022**

**Street and Road Fund**

Ripona Area Preventative Maintenance.....	\$630,000
River Road Overlay.....	\$850,000

Page 44

**CDBG**

Senior Center Building Improvements .....	\$180,000
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Page 49

**PFFP Fund**

Vehicle Maintenance Facility.....	\$7,000,000
Lower Stanislaus River Bike Trail.....	\$500,000

Page 61

# TABLE OF CONTENTS

	<u>page</u>
City of Ripon Burden & Overhead Allocations.....	2
Legislative Department.....	5
Almond Blossom Festival.....	6
Administrative Department.....	7
CNG Fueling Station.....	10
Building Department.....	11
Planning Department .....	13
Engineering Department .....	15
Police Department.....	17
V.I.P.S.....	19
Animal Control .....	20
Cadet .....	21
Abandoned Vehicle Abatement .....	22
Parks.....	23
Stouffer Hall.....	25
Mistlin Sports Park .....	26
Lan Park .....	27
Boesch-Kingery Park .....	28
Senior Citizens Center .....	29
Museum.....	30

Library.....	31
Community Center .....	32
Recreation .....	33
Successor Agency .....	34
General Fund Budget Summary.....	35
Water Department.....	36
Garbage Department .....	39
Municipal Sewer District No. 1 .....	41
Street Department .....	43
Landscape Maintenance.....	45
STA Department .....	46
Blossom Express .....	47
Redevelopment Agency .....	48
CDBG .....	49
Dutch Meadows Maintenance District.....	50
Country Woods Maintenance District .....	51
Farmland Estates Maintenance District .....	52
Jacob's Landing.....	53
Carolina's .....	54
Boesch-Kingery Maintenance District.....	55
Main Street Maintenance District .....	56
Cornerstone Maintenance District .....	57
Vineyards Maintenance District .....	58

Alexandra Maintenance District .....	59
Ripon Lighting District .....	60
PFFP Capital Projects .....	61
Budget Totals .....	62
Chart of Receipts.....	63

**SUMMARY OF 2021-22 BUDGET**

<b>Fund</b>	<b>Beginning Balance July 1, 2021</b>	<b>Budgeted Revenue</b>	<b>Budgeted Expenses</b>	<b>Transfers</b>	<b>Capital Outlay</b>	<b>Projected Balance June 30, 2022</b>
<b>GENERAL FUNDS</b>						
General Fund	4,347,638	13,342,754	(13,019,027)	(66,881)	0	4,604,485
Sick Leave Contingency Fund	349,766	0	0	0	0	349,766
CalPERS Contingency Fund	962,385	0	0	0	0	962,385
Healthcare Contingency Fund	205,865	0	0	0	0	205,865
Liability SIR Contingency Fund	617,596	0	0	0	0	617,596
Litigation/Natural Disaster Cont. Fund	500,000	0	0	0	0	500,000
<b>STREET &amp; ROADS FUNDS</b>						
Street & Roads Operating	3,000,000	1,749,518	(792,784)	0	(1,480,000)	2,476,734
Street & Roads Reserve	2,422,347	0	0	0	0	2,422,347
Transit Operating	20,000	67,800	(49,373)	0	0	38,427
<b>ENTERPRISE OPERATING FUNDS</b>						
Water Operating	925,000	3,730,312	(2,687,975)	(1,042,337)	0	925,000
Sewer Operating	760,000	1,855,348	(1,341,143)	(514,205)	0	760,000
Garbage Operating	210,000	2,390,480	(2,193,033)	(197,447)	0	210,000
<b>GENERAL CAPITAL FUNDS</b>						
Parks & Recreation Capital	850,000	80,640	0	0	(140,000)	790,640
JTG Capital	400,000	0	0	0	0	400,000
CNG Station Capital	200,000	0	0	31,644	0	231,644
Department Capital	1,375,000	0	0	0	(253,000)	1,122,000
Mitigation Fees	7,900,000	50,000	0	0	0	7,950,000
<b>ENTERPRISE CAPITAL FUNDS</b>						
Water Enterprise Capital	5,800,000	0	(107,205)	1,042,337	(1,574,500)	5,160,633
Water Meter Installation Project	(1,024,037)	193,000	0	0	0	(831,037)
Sewer Enterprise Capital	1,500,000	0	(7,115)	514,205	(104,500)	1,902,589
Sewer WWTP Reserve	653,000	0	0	0	0	653,000
Garbage Enterprise Capital	820,000	0	(28,052)	197,447	(412,000)	577,394
Storm Drain Enterprise Capital	460,000	0	0	0	0	460,000
<b>PFFP CAPITAL FUNDS</b>						
Water	2,600,000	150,000	0	0	0	2,750,000
SSJID Connection Reserve	770,000	19,300	0	0	0	789,300
Garbage	(670,000)	10,000	0	0	0	(660,000)
Wastewater	5,100,000	175,000	0	0	0	5,275,000
Storm Drainage	2,100,000	100,000	0	0	0	2,200,000
Transportation	650,000	300,000	0	0	0	950,000
Regional Transportation Impact Fee	1,200,000	65,000	0	0	0	1,265,000
Parks & Recreation	1,100,000	150,000	0	0	0	1,250,000
Parks & Recreation Loan Repayment	545,000	0	0	0	0	545,000
Police/City Hall	(5,001,669)	50,000	0	0	0	(4,951,669)
Corporation Yard	400,000	50,000	0	0	0	450,000
Library	(605,000)	20,000	0	0	0	(585,000)
<b>RESTRICTED FUNDS</b>						
Dutch Meadows Maint. Dist.	0	4,540	(12,621)	8,081	0	-
Countrywoods Maint. Dist.	0	7,809	(15,740)	7,931	0	-
Farmland Maint. Dist.	0	3,350	(8,478)	5,128	0	-
Jacobs Landing Maint. Dist.	22,733	5,701	(9,566)	0	0	18,868
Carolina's Maint. Dist.	25,264	8,001	(7,576)	0	0	25,689
Main St. Maint. Dist.	0	10,344	(24,441)	14,097	0	-
Cornerstone Maint. Dist.	81,581	13,409	(13,694)	0	0	81,296
Boesch-Kingery Maint. Dist.	28,918	6,061	(13,175)	0	0	21,804
Vineyard Maint. Dist.	70,374	64,939	(40,025)	0	0	95,288
Alexandra Maint. Dist.	2,119	4,775	(6,475)	0	0	419
Ripon Lighting Dist.	(101,895)	317,916	(276,146)	0	0	(60,125)
Benefit Assessment Districts	250,000	0	0	0	0	250,000
NPSP Assessment District	780,000	25,000	0	0	0	805,000
Redevelopment-Successor Agency	600,000	970,504	(960,315)	0	0	610,189
Redevelopment-City	1,700,000	0	0	0	0	1,700,000
Redevelopment - Housing	4,045,000	0	0	0	0	4,045,000
Housing Fund	1,280,000	0	0	0	0	1,280,000
CDBG	0	195,886	(15,886)	0	(180,000)	0

## 2021-22 BURDEN & OVERHEAD ALLOCATION

Overhead % charge rate = 16.43%

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital Outlay
<b>GENERAL FUND - OVERHEAD DEPARTMENTS:</b>								
Legislative	146,151	162,960	92,800	401,911	0	N/A	401,911	0
Administration	369,413	321,255	855,836	1,546,504	35,237	N/A	1,581,741	53,000
Planning	156,631	82,328	61,362	300,320	0	N/A	300,320	0
Engineering	150,693	85,257	51,599	287,550	0	N/A	287,550	0
Subtotal	822,889	651,799	1,061,597	2,536,285	35,237	0	2,571,522	53,000
<b>DEPARTMENTS EXEMPT FROM OVERHEAD CHARGES:</b>								
Abandon Vehicle	0	0	1,630	1,630	0	N/C	1,630	0
Senior Center	35,416	8,010	47,150	90,577	0	N/C	90,577	0
Museum	2,416	1,592	1,200	5,208	0	N/C	5,208	0
CDBG	1,141	545	14,200	15,886	0	N/C	15,886	180,000
Subtotal	38,973	10,147	64,180	113,300	0	0	113,300	180,000
<b>GENERAL FUND NON-EXEMPT DEPARTMENTS:</b>								
Building	203,557	99,569	36,677	339,803	0	55,829	395,631	0
Police	3,507,548	2,191,050	719,721	6,418,319	0	1,054,513	7,472,832	0
Parks	444,353	268,445	186,677	899,475	0	147,781	1,047,256	140,000
Recreation	178,171	76,598	103,315	358,084	0	58,832	416,916	0
Comm. Center	34,955	17,026	40,050	92,031	0	15,120	107,151	0
CNG Fueling Station	7,159	4,197	78,550	89,906	31,644	14,771	136,321	0
Almond Blossom	22,265	5,605	3,200	31,070	0	5,105	36,175	0
Stouffer Hall	6,321	1,770	2,450	10,541	0	1,732	12,273	0
Mistlin Park	148,782	85,357	137,800	371,939	0	61,109	433,048	0
Boesch Park	8,375	6,005	2,600	16,980	0	2,790	19,769	0
Lan Park	6,450	4,587	2,635	13,672	0	2,246	15,918	0
Successor Agency	132,721	63,779	8,600	205,100	0	33,697	238,798	0
Library	7,402	2,303	63,200	72,905	0	11,978	84,883	0
Subtotal	4,708,059	2,826,290	1,385,474	8,919,823	31,644	1,465,504	10,416,971	140,000
<b>NON-GENERAL FUND NON-EXEMPT DEPARTMENTS:</b>								
Water	451,641	264,719	1,592,306	2,308,667	1,042,337	379,308	3,730,312	1,574,500
Garbage	610,749	371,619	901,200	1,883,568	197,447	309,465	2,390,480	412,000
Sewer	325,531	188,085	638,275	1,151,891	514,205	189,253	1,855,348	104,500
Streets	164,318	86,299	140,899	391,516	0	64,325	455,841	1,480,000
Landscape Maint.	80,816	43,920	164,660	289,396	0	47,547	336,943	0
State Transit Assistance	100	15	3,544	3,659	0	601	4,260	0
Blossom Express	7,188	3,599	27,960	38,747	0	6,366	45,113	0
Redevelopment	0	0	0	0	0	0	960,315	0
Capital Projects	62,118	34,364	25,800	122,281	0	20,091	142,372	0
Dutch Meadows Maint. Dist.	888	498	9,454	10,840	0	1,781	12,621	0
Countrywoods Maint. Dist.	888	498	12,132	13,518	0	2,221	15,740	0
Farmland Maint. Dist.	888	498	5,895	7,282	0	1,196	8,478	0
Jacobs Landing Maint. Dist.	888	498	6,829	8,216	0	1,350	9,566	0
Carolina's Maint. Dist.	888	498	5,120	6,507	0	1,069	7,576	0
Main St. Maint. Dist.	14,183	5,374	1,435	20,992	0	3,449	24,441	0
Cornerstone Maint. Dist.	888	498	10,375	11,762	0	1,932	13,694	0
Boesch-Kingery Maint. Dist.	888	498	9,929	11,316	0	1,859	13,175	0
Vineyards Maint. Dist.	888	498	32,990	34,377	0	5,648	40,025	0
Alexandra Maint. Dist.	888	498	4,175	5,562	0	914	6,475	0
Ripon Lighting Dist.	15,978	8,973	212,227	237,178	0	38,968	276,146	0
Subtotal	1,740,616	1,011,453	3,805,204	6,557,273	1,753,989	1,077,343	10,348,920	3,571,000

# APPROVED STAFFING ALLOCATION BY DEPARTMENT

Department	Full-Time Staff	Part-time Staff	Total
<b>Administration</b>			
City Administrator / City Engineer	1	0	1
City Clerk / Finance Director	1	0	1
Secretaries / Bookkeepers	4	0	4
Senior Center Coordinator	0	2	2
Receptionist	0	1	1
Sub-total	6	3	9
<b>Engineering</b>			
Engineering Supervisor	1	0	1
Associate Civil Engineer	1	0	1
Engineering Tech II	1	0	1
Secretary	1	0	1
Sub-total	4	0	4
<b>Community Development</b>			
Planning Director	1	0	1
Senior Building Inspector	1	0	1
Public Works / Building Secretary	0.5	0	0.5
Planning Secretary	1	0	1
Sub-total	3.5	0	3.5
<b>Recreation</b>			
Director	1	0	1
Sub-total	1	0	1
<b>Police Department</b>			
Police Chief	1	0	1
Police Lieutenant	1	0	1
Sergeants	4	0	4
Police Officers	18	0	18
Dispatchers (note 1)	6	1	7
CSO Officer	2	0	2
Communications Supv./Records Clerk	1	0	1
Shelter Helpers	0	2	2
IT Tech	1	1	2
Receptionist	0	1	1
Sub-total	34	5	39
<b>Public Works</b>			
Public Works Director / Building Official	1	0	1
Public Works Supervisor	1	0	1
Water Conservation Coordinator	0	1	1
Foreman	3	0	3
Maintenance Workers	24	6	30
Public Works / Building Secretary	0.5	1	1.5
Sub-total	29.5	8	37.5
<b>TOTAL</b>	<b>78</b>	<b>16</b>	<b>94</b>

1. Budget includes the continuance of the part-time dispatch position.

**GANN LIMIT CALCULATION**

It is recommended that the City of Ripon continue to receive the full proportion of the tax rate as set by Prop 13. With the data provided by the California Department of Finance, The City of Ripon's appropriation limit amounts to **\$18,545,466**. The amount of the City's budget to the appropriations limit amounts to:

\$8,040,966

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

0.9954 x 1.0573 x \$17,621,460 =

\$18,545,466



# LEGISLATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6110

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	Council Comp.	18,000	18,000	14,400
60000	General Salaries	124,651	119,316	122,817
60100	Over Time Salaries	0	0	0
61200	Holidays Paid Legislative	0	0	0
61250	Additional Compensation	3,500	2,000	3,270
62000	FICA	11,181	10,658	8,120
63600	Additional Retirement	4,237	3,937	3,562
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	10,315	10,319	10,045
64920	Health Insurance	108,975	86,362	92,657
64930	Dental Insurance	6,995	5,876	6,188
64940	Group Vision Insurance	1,132	982	1,020
64950	Group Life Insurance	477	455	444
64960	LTD	261	270	247
64970	Chiro	40	0	40
64980	LTC	88	88	111
65000	Retirement	19,259	17,897	17,260
<b>SUBTOTAL:</b>		<b>309,111</b>	<b>276,161</b>	<b>280,181</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	550	550	300
100-6160-60000	Fourth of July Fireworks	0	0	0
72000	Office Supplies	1,500	500	1,502
73000	Subscriptions & Books	0	0	0
73500	Fees	150	150	0
74000	Memberships	7,100	6,750	7,105
75000	Postage	2,000	2,000	450
76200	Conference Expenses	0	0	0
76201	Conference - Wheeler	0	0	250
76202	Conference - Uecker	0	0	0
76203	Conference - de Graaf	3,000	0	0
76204	Conference - Restuccia	0	0	0
76205	Conference - Zuber	0	0	0
76250	Youth Commission	0	0	0
76300	Legal Advertising	2,000	4,000	1,575
76350	Local Advertising	1,500	1,500	200
77000	Prof. Service Legal	75,000	50,000	87,180
77040	Prof. Service Other	0	0	0
80000	Office Equipment Maintenance	0	0	0
89100	Municipal Election	0	0	32,719
<b>SUBTOTAL:</b>		<b>92,800</b>	<b>65,450</b>	<b>131,281</b>
<b>TOTAL:</b>		<b>401,911</b>	<b>341,611</b>	<b>411,463</b>

# ALMOND BLOSSOM FESTIVAL

FUND-100 : DEPARTMENT-6111

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	5,162	4,938	0
60100	Over Time Salaries	16,000	16,000	1,515
61000	Hourly	1,000	1,000	0
61100	Hourly OT	0	0	0
61250	Additional Compensation	103	99	0
62000	FICA	1,703	1,686	115
63600	Additional Retirement	170	163	0
64900	Workers Comp.	1,602	1,649	118
64920	Health Insurance	1,223	1,117	0
64930	Dental Insurance	64	67	0
64940	Vision Insurance	12	12	0
64950	Life Insurance	6	6	0
64960	LTD	14	14	0
64970	Chiro	2	2	0
64980	LTC	11	10	0
65000	Retirement	797	741	0
65500	Retirement - PERS	0	0	0
<b>SUBTOTAL:</b>		<b>27,870</b>	<b>27,502</b>	<b>1,749</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	100	100	0
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	2,500	2,500	0
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	600	600	0
89150	Refunds	0	0	0
<b>SUBTOTAL:</b>		<b>3,200</b>	<b>3,200</b>	<b>0</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>31,070</b>	<b>30,702</b>	<b>1,749</b>
89400	Overhead Charge	5,105	4,943	166
<b>TOTAL :</b>		<b>36,175</b>	<b>35,646</b>	<b>1,915</b>

# ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	300,313	286,112	293,432
60100	Over Time Salaries	1,600	1,600	777
61000	Hourly	63,000	56,000	61,433
61200	Holidays Paid	0	0	0
61250	Additional Compensation	4,500	4,000	4,343
62000	FICA	28,260	26,600	24,661
63500	Retirement, 403b Admin Fees	110,000	105,000	108,149
63550	125 Plan Administrative Fees	2,000	2,000	1,636
63600	Additional Retirement	9,657	8,928	8,316
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	26,386	25,830	26,066
64910	Unemployment Ins.	0	0	0
64920	Health Ins.	86,820	71,234	71,460
64930	Dental Ins.	7,673	6,765	5,033
64940	Group Vision Insurance	1,198	1,023	744
64950	Group Life Insurance	361	362	399
64960	LTD	697	702	678
64970	Chiro	213	177	160
64980	LTC	591	581	570
65000	Retirement	46,398	42,917	43,674
67000	Physical Exams	0	0	2
69100	Training	1,000	1,000	0
<b>SUBTOTAL:</b>		<b>690,668</b>	<b>640,831</b>	<b>651,533</b>

# ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
69400	Booking Fees	0	0	0
70000	General Operating Expenses	2,000	2,000	882
71900	Liability Insurance	277,363	225,794	205,357
71910	Property Insurance	217,650	112,528	112,519
71920	General Insurance	6,310	8,171	7,690
71930	Employment Insurance	15,300	15,300	15,300
72000	Office Supplies	11,500	11,500	11,358
73000	Subscriptions & Books	1,000	400	818
73500	Fees	5,000	5,000	4,973
73600	Hazmat	47,973	47,000	46,576
73700	Fire Dept Fuel (a)	28,000	32,000	21,721
74000	Memberships & Dues	850	850	750
75000	Postage	1,500	1,500	1,110
76000	Telephone	6,400	6,000	6,196
76100	Auto Allowance	200	900	0
76200	Conference Expenses	0	0	325
76300	Advertising/Legal	300	300	0
76350	Advertising Promotional	500	500	0
77000	Professional Services Legal	25,000	25,000	15,596
77025	Professional Services Audit	35,000	35,000	33,360
77030	Professional Services Computer	3,500	2,500	3,560
77040	Professional Services Other	7,545	7,545	5,243
77900	Property Tax Collection Fee	30,000	30,000	29,000
79000	Utilities	50,000	56,700	48,506
80000	Office Equipment Maintenance	37,000	37,000	37,857
81000	Vehicle Maintenance	2,000	2,000	5,050
81500	Fuel	1,700	1,700	600
81501	CNG Fuel	45	45	27
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	200	200	180
82000	Equipment Maintenance	400	400	55
83000	Equipment & Tools	7,000	2,500	6,882
84000	System Maintenance	0	0	0
85000	Building Maintenance	22,000	15,000	22,274
85200	Janitor Supply	3,000	2,500	3,150
87000	Landscape Maintenance	500	500	2,817
	COVID-19 Expenses	0	0	24,816
89300	Donation Chamber	9,100	9,100	9,100
	<b>SUBTOTAL:</b>	<b>855,836</b>	<b>697,433</b>	<b>683,647</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>1,546,504</b>	<b>1,338,264</b>	<b>1,335,180</b>
57050	Oper. Transfer to General Capital Fund	0	0	132,000
57050	Oper. Transfer to Street and Road Fund	0	0	477,861
57055	Oper. Transfer to Landscaping Districts	35,237	25,364	31,487
57050	Oper. Transfer to CalPERS Reserve	0	0	0
57050	Oper. Transfer to Healthcare Reserve	0	0	0
57050	Oper. Transfer to Liability SIR Reserve	0	0	0
57050	Oper. Transfer to Litigation Reserve	0	0	255,083
57050	Oper. Transfer to Sick Leave Cont. Fund	0	0	0
	<b>TOTAL:</b>	<b>1,581,741</b>	<b>1,363,627</b>	<b>2,231,611</b>

# ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

<b>CAPITAL OUTLAY (b)</b>		<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
90000	2020-21	0	0	0
	Library Parking Lot Resurface	38,000		
	Roof Replacement - 1665 Highland Ave	15,000		
<b>SUBTOTAL:</b>		<b>53,000</b>	<b>0</b>	<b>0</b>

Note(s):

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

# CNG FUELING STATION

FUND-100 : DEPARTMENT-6124

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	6,725	12,610	5,046
60100	Over Time Salaries	100	100	88
61000	Hourly	200	200	0
61250	Additional Compensation	134	252	0
62000	FICA	548	1,007	375
63600	Additional Retirement	229	416	178
64900	Workers Comp.	508	970	384
64920	Health Insurance	1,726	3,214	976
64930	Dental Insurance	83	167	55
64940	Vision Insurance	16	32	11
64950	Life Insurance	6	15	7
64960	LTD	17	35	18
64970	Chiro	5	11	6
64980	LTC	18	37	10
65000	Retirement	1,039	1,891	808
<b>SUBTOTAL:</b>		<b>11,356</b>	<b>20,958</b>	<b>7,961</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	50	50	0
70000	General Operating	3,200	2,600	3,205
72000	Office Supplies	0	0	0
73500	Fees	6,000	5,500	5,814
75000	Postage	0	0	0
76000	Telephone	1,800	1,600	1,834
79000	Utilities	65,000	60,000	63,014
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81501	CNG Fuel	0	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	2,000	2,000	1,602
83000	Equipment & Tools	0	0	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	100
87000	Landscape Maintenance	0	0	0
<b>SUBTOTAL:</b>		<b>78,550</b>	<b>72,250</b>	<b>75,569</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>89,906</b>	<b>93,208</b>	<b>83,530</b>
89400	Overhead Charge	14,771	15,008	16,604
57006	Oper. Transfer to Contingency Fund	31,644	29,963	18,000
<b>TOTAL :</b>		<b>136,321</b>	<b>138,178</b>	<b>118,134</b>

# BUILDING DEPARTMENT

FUND-100 : DEPARTMENT-6210

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	155,448	147,312	155,652
60100	Over Time Salaries	0	0	35
61000	Hourly	45,000	45,000	42,773
61100	Hourly Over Time	0	0	0
61250	Additional Compensation	3,109	2,946	0
62000	FICA	15,572	14,937	14,652
63600	Additional Retirement	4,637	4,289	4,521
64900	Workers Comp.	14,494	14,452	14,521
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	37,012	34,136	33,372
64930	Dental Insurance	2,204	2,204	2,192
64940	Vision Insurance	361	361	358
64950	Life Insurance	162	162	159
64960	LTD	379	379	374
64970	Chiro	79	82	90
64980	LTC	153	153	177
65000	Retirement	24,017	22,097	23,276
67000	Physical Exams	0	0	0
69100	Training	500	500	150
	<b>SUBTOTAL:</b>	<b>303,126</b>	<b>289,010</b>	<b>292,302</b>

# BUILDING DEPARTMENT

FUND-100 : DEPARTMENT-6210

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
70000	Operating Expenses	100	100	3
72000	Office Supplies	500	500	100
73000	Subscriptions & Books	1,500	2,300	0
73500	Fees	1,500	1,500	700
74000	Memberships & Dues	150	150	135
75000	Postage	500	50	450
76000	Telephone	2,800	1,500	2,524
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	100
77030	Prof. Service Computer	800	800	500
77040	Prof. Service Other	0	0	0
77050	Prof. Service Plan Check	20,000	35,000	21,893
79000	Utilities	0	0	25
80000	Office Equipment Maintenance	2,000	2,000	3,007
81000	Vehicle Maintenance	100	100	25
81500	Fuel	82	82	0
81501	CNG Fuel	500	500	500
81900	Vehicle Insurance (2)	20	20	8
82000	Equipment Maintenance	25	25	10
83000	Equipment & Tools	50	50	50
85000	Building Maintenance	50	50	10
88800	SMIP	5,500	5,500	2,500
<b>SUBTOTAL:</b>		<b>36,677</b>	<b>50,727</b>	<b>32,540</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>339,803</b>	<b>339,737</b>	<b>324,842</b>
89400	Overhead Charge	55,829	54,702	61,022
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>55,829</b>	<b>54,702</b>	<b>61,022</b>
<b>TOTAL:</b>		<b>395,631</b>	<b>394,439</b>	<b>385,864</b>
<b>CAPITAL OUTLAY (a)</b>				
90000	2020-21	0	0	0
<b>TOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

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



# PLANNING DEPARTMENT

FUND-100 : DEPARTMENT-6220

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	154,131	147,497	154,172
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	2,500	2,500	2,002
62000	FICA	11,982	11,475	10,154
63600	Additional Retirement	5,239	4,867	5,242
64900	Workers Comp.	11,326	11,272	11,289
64920	Health Insurance	26,878	24,894	23,238
64930	Dental Insurance	1,589	1,589	1,590
64940	Vision Insurance	271	271	260
64950	Life Insurance	151	169	171
64960	LTD	360	360	367
64970	Chiro	40	41	40
64980	LTC	179	179	360
65000	Retirement	23,813	22,125	23,833
67000	Physical Exams	0	0	0
69100	Training	500	500	0
	<b>SUBTOTAL:</b>	<b>238,958</b>	<b>227,738</b>	<b>232,719</b>

# PLANNING DEPARTMENT

FUND-100 : DEPARTMENT-6220

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
70000	Operating Expenses	50	50	0
72000	Office Supplies	50	50	0
73000	Subscriptions & Books	50	50	0
73500	Fees	2,800	1,400	2,776
74000	Memberships & Dues	0	0	0
75000	Postage	2,000	2,600	1,169
76000	Telephone	3,200	3,800	3,002
76100	Auto Allowance	120	120	0
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	2,000	4,000	1,380
77000	Prof. Services Legal	40,000	50,000	39,844
77020	Prof. Services Planning	0	0	0
77023	LAFCO Operation Fees	6,000	6,000	5,921
77030	Prof. Services Computer	2,000	2,000	1,540
77040	Prof. Services Other	1,000	2,500	656
78000	Economic Development Activity	0	9,000	0
79000	Utilities	26	26	0
80000	Office Equipment Maintenance	1,300	1,300	1,270
81000	Vehicle Maintenance	100	100	0
81500	Fuel	396	396	175
81501	CNG Fuel	20	20	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	50	170	10
82000	Equipment Maintenance	50	50	0
83000	Equipment & Tools	50	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	50	50	0
85200	Janitor Supply	50	50	0
<b>SUBTOTAL:</b>		<b>61,362</b>	<b>83,782</b>	<b>57,743</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>300,320</b>	<b>311,519</b>	<b>290,462</b>
89450	Oper. Transfer to Capital Fund	0	0	0
<b>TOTAL:</b>		<b>300,320</b>	<b>311,519</b>	<b>290,462</b>
<b>SPECIAL PROJECTS</b>				
90000	2020-21	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

# ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	146,893	139,461	168,986
60100	Over Time Salaries	0	0	1,650
61000	Hourly	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	3,800	2,789	3,796
62000	FICA	11,528	10,882	12,805
63600	Additional Retirement	4,052	3,769	4,718
64900	Workers Comp.	10,896	10,690	12,590
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	32,665	56,699	33,982
64930	Dental Insurance	2,184	2,184	2,103
64940	Vision Insurance	409	409	355
64950	Life Insurance	166	166	169
64960	LTD	374	374	384
64970	Chiro	60	62	81
64980	LTC	228	228	275
65000	Retirement	22,695	20,919	26,073
67000	Physical Exams	0	0	0
69100	Training	0	0	0
<b>SUBTOTAL:</b>		<b>235,951</b>	<b>248,632</b>	<b>267,968</b>

# ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
70000	Operating Expenses	3,500	1,000	3,602
72000	Office Supplies	2,000	2,000	2,069
73000	Subscriptions & Books	100	50	108
73500	Fees	150	800	110
74000	Memberships & Dues	0	0	0
75000	Postage	2,500	2,500	450
76000	Telephone	4,500	4,500	4,006
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	500	0
76300	Advertising, Legal	3,500	3,500	1,783
76350	Advertising, Promo	0	0	0
77000	Prof. Services Legal	15,000	15,000	9,420
77010	Prof. Services Engineering	0	0	0
77030	Prof. Services Computer	1,700	1,700	1,600
77040	Prof. Services Other	10,000	30,000	5,277
79000	Utilities	63	63	40
80000	Office Equipment Maint.	2,500	2,500	3,384
81000	Vehicle Maintenance	1,000	1,000	368
81500	Fuel	840	840	500
81501	CNG Fuel	71	71	9
81900	Vehicle Insurance (2)	50	50	17
82000	Equipment Maintenance	100	100	7
83000	Equipment & Tools	3,000	100	5,990
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	0
85200	Janitorial Supplies	25	25	0
<b>SUBTOTAL:</b>		<b>51,599</b>	<b>66,799</b>	<b>38,740</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>287,550</b>	<b>315,431</b>	<b>306,708</b>
89450	Oper. Transfer to Capital Fund	0	0	0
<b>TOTAL:</b>		<b>287,550</b>	<b>315,431</b>	<b>306,708</b>
<b>SPECIAL PROJECTS</b>				
90000	2020-21	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

# POLICE DEPARTMENT

FUND-100 : DEPARTMENT-6310

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	3,039,123	2,773,893	2,846,350
60100	Over Time Salaries	275,000	300,000	258,252
61000	Hourly	70,000	60,000	65,893
61100	Hourly O.T.	200	200	0
61200	Holidays Paid	31,000	31,000	28,817
61250	Additional Compensation	60,000	57,000	58,838
62000	FICA	265,862	246,490	240,093
63600	Additional Retirement	13,544	12,160	13,461
64900	Workers Comp.	251,296	242,142	234,409
64910	Unemployment Insurance	0	0	3,956
64920	Health Insurance	679,754	636,958	569,760
64930	Dental Insurance	39,887	40,979	37,505
64940	Vision Insurance	6,804	6,836	6,212
64950	Life Insurance	3,097	3,120	2,942
64960	LTD	7,293	7,422	7,010
64970	Chiro	1,477	1,721	1,573
64980	LTC	3,199	3,146	3,198
65000	Retirement (General)	113,357	103,375	112,278
65500	Retirement PERS	793,541	675,206	647,794
67000	Physical Exams	4,000	4,000	2,953
<b>SUBTOTAL:</b>		<b>5,658,435</b>	<b>5,205,648</b>	<b>5,141,294</b>

**POLICE DEPARTMENT**

FUND-100 : DEPARTMENT-6310

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
68000	Uniforms	43,000	43,000	40,255
69100	Training	45,000	45,000	40,196
69300	Community Service NNO	5,000	5,000	0
69325	Community Service Voucher Program	0	0	0
69350	Community Service JPA	750	750	0
69410	DUI Alcohol Test	1,700	1,700	1,200
69450	Parking Citation Expense	13,000	13,000	11,284
70000	Operating Expenses	20,000	28,000	16,849
72000	Office Supplies	10,000	10,000	9,500
73000	Subscriptions & Books	5,500	5,500	5,231
73500	Fees	3,500	1,500	3,242
74000	Memberships & Dues	2,000	3,000	945
75000	Postage	6,000	6,000	5,546
76000	Telephone	75,000	62,000	70,993
76100	Auto Allowance	500	1,500	0
76200	Conference Expenses	1,500	1,500	0
76300	Advertising, Legal	750	750	862
76350	Advertising, Promo	500	4,500	0
77000	Prof. Services Legal	30,000	40,000	20,594
77030	Professional Services Computer	9,000	9,000	7,152
77035	Data Processing - County	10,500	10,500	10,856
77040	Professional Services Other	20,000	20,000	13,234
79000	Utilities	60,000	60,000	56,690
80000	Office Equipment Maintenance	80,000	55,000	102,833
81000	Vehicle Maintenance	50,000	40,000	49,470
81500	Fuel	65,000	75,000	47,493
81501	CNG Fuel	2,500	2,500	1,100
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (11)	10,500	8,700	10,203
82000	Equipment & Radio Maintenance	5,000	5,000	3,702
83000	Equipment & Tools	60,000	42,000	66,014
84000	System Maintenance	3,000	3,000	0
85000	Building Maintenance	17,000	14,000	16,675
85200	Janitorial Supplies	3,200	3,200	3,200
87000	Pistol Range Landscape Maintenance	250	250	0
88250	K-9	8,000	2,000	7,833
88300	SWAT Expenses	2,000	2,000	336
88400	Range Expenses	3,500	3,500	2,500
89160	Special Projects	0	0	0
<b>SUBTOTAL:</b>		<b>673,150</b>	<b>628,350</b>	<b>625,988</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>6,331,585</b>	<b>5,833,998</b>	<b>5,767,282</b>
89400	Overhead Charge	1,040,263	939,345	1,038,680
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>1,040,263</b>	<b>939,345</b>	<b>1,038,680</b>
<b>TOTAL:</b>		<b>7,371,848</b>	<b>6,773,343</b>	<b>6,805,962</b>

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	0	0	0
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	0	0	0
62000	FICA	0	0	0
63600	Additional Retirement	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 (General)	0	0	0
65500	Retirement PERS	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>
 <b>OPERATING EXPENSES</b>				
67000	Physical Exams	50	50	5
68000	Uniforms	1,000	1,000	120
69100	Training	1,000	1,000	0
69300	Community Services	0	0	0
70000	General Operating Expenses	250	250	45
72000	Office Supplies	0	0	0
73500	Fees	0	0	0
76000	Telephone	150	150	0
76200	Conference Expenses	0	0	0
79000	Utilities	60	60	0
80000	Office Equip Maintenance	50	50	0
81000	Vehicle Maintenance	500	500	257
81500	Fuel	1,300	1,300	350
81501	CNG Fuel	21	21	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	157	157	160
82000	Equipment Maintenance	150	150	0
83000	Tools and Equipment	150	150	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	0	0
85200	Janitor Supplies	0	0	0
<b>SUBTOTAL:</b>		<b>4,838</b>	<b>4,838</b>	<b>938</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>4,838</b>	<b>4,838</b>	<b>938</b>
89400	Overhead Charge	795	779	278
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL:</b>		<b>795</b>	<b>779</b>	<b>278</b>
<b>TOTAL:</b>		<b>5,633</b>	<b>5,617</b>	<b>1,216</b>

**ANIMAL CONTROL**

Page - 20

FUND-108 : DEPARTMENT-7128

<b>ACCT:</b>	<b>SALARIES &amp; WAGES</b>	<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
60000	General Salaries	6,103	7,607	5,038
60100	Over Time Salaries	1,000	1,000	0
61000	Hourly	25,000	31,200	19,104
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	122	152	0
62000	FICA	2,465	3,057	1,874
63600	Additional Retirement	207	251	150
64900	Workers Comp.	2,330	3,003	1,790
64920	Health Insurance	1,834	1,985	1,836
64930	Dental Insurance	89	106	93
64940	Vision Insurance	17	21	16
64950	Life Insurance	7	10	7
64960	LTD	17	22	12
64970	Chiro	4	6	4
64980	LTC	24	27	25
65000	Retirement (General)	943	1,141	736
65500	Retirement PERS	0	0	0
	<b>SUBTOTAL:</b>	<b>40,163</b>	<b>49,586</b>	<b>30,686</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	0	0	23
68000	Uniforms	1,000	1,000	842
69100	Training	500	500	115
70000	General Operating Expenses	2,500	2,500	1,968
72000	Office Supplies	100	100	0
73000	Subscription & Books	100	100	0
73500	Fees	500	500	401
74000	Membership	140	140	100
76000	Telephone	900	300	738
76200	Conference Expenses	0	0	0
76350	Advertise	0	0	0
79000	Utilities	8,000	8,000	6,388
80000	Office Equip Maintenance	0	0	0
81000	Vehicle Maintenance	500	500	229
81500	Fuel	1,600	1,600	666
81501	CNG Fuel	43	43	25
81900	Vehicle Insurance	250	181	187
82000	Equipment Maintenance	1,500	1,500	9
83000	Tools & Equipment	3,500	3,500	2,033
85000	Building Maintenance	4,000	4,000	3,956
85200	Janitorial Supplies	1,500	1,100	1,460
87000	Landscape Maintenance	0	0	0
88100	Animal Shelter Supplies	0	0	0
88200	Spay & Neuter	12,000	12,000	9,931
88250	Rabies/Misc.	1,600	1,600	2,020
	<b>SUBTOTAL:</b>	<b>40,233</b>	<b>39,164</b>	<b>31,091</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>80,396</b>	<b>88,750</b>	<b>61,778</b>
89400	Overhead Charge	13,209	14,290	11,053
89450	Oper. Transfer to Capital Fund	0	0	0
	<b>SUBTOTAL:</b>	<b>13,209</b>	<b>14,290</b>	<b>11,053</b>
	<b>TOTAL:</b>	<b>93,605</b>	<b>103,040</b>	<b>72,831</b>



# CADET

FUND-104 : DEPARTMENT-6324

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
68000	Uniforms	1,500	1,500	108
70000	General Operating Expenses	0	0	0
83000	Tools & Equipt	0	0	0
	<b>SUBTOTAL:</b>	<b>1,500</b>	<b>1,500</b>	<b>108</b>
89400	Overhead Charge	246	242	50
89450	Oper. Transfer to Capital Fund	0	0	0
	<b>SUBTOTAL:</b>	<b>246</b>	<b>242</b>	<b>50</b>
	<b>TOTAL:</b>	<b>1,746</b>	<b>1,742</b>	<b>158</b>

## POLICE DEPARTMENT TOTALS

	Salaries & Burden	5,698,598	5,255,234	5,171,980
	Operating	719,721	673,852	658,125
89400	Overhead Charge	1,054,513	954,655	1,050,061
89450	Oper. Transfer to Capital Fund	0	0	0
	<b>TOTAL :</b>	<b>7,472,832</b>	<b>6,883,741</b>	<b>6,880,166</b>

ACCT:	CAPITAL OUTLAY (a)			
90000	2020-21	0	0	65,021
	Animal Shelter - cabinets/sinks/doors	75,000		
	Police Vehicle Replacement - 2 ea	125,000	0	
	<b>TOTAL:</b>	<b>200,000</b>	<b>0</b>	<b>65,021</b>

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

# ABANDONED VEHICLE ABATEMENT

FUND-105 : DEPARTMENT-6325

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
70000	General Operating Expenses	0	0	0
75000	Postage	0	0	0
76000	Telephone	1,630	1,630	0
80000	Office Equipment Maint.	0	0	0
83000	Tools & Equipment	0	0	0
	<b>SUBTOTAL:</b>	<b>1,630</b>	<b>1,630</b>	<b>0</b>
89400	Overhead Charge	0	0	0
	<b>TOTAL:</b>	<b>1,630</b>	<b>1,630</b>	<b>0</b>

**PARKS**

FUND-100 : DEPARTMENT-8100

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	393,653	384,363	382,384
60100	Over Time Salaries	200	200	633
61000	Hourly	48,000	48,000	45,626
61100	Hourly Overtime	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	2,500	7,687	843
62000	FICA	33,993	33,679	32,013
63600	Additional Retirement	9,943	10,577	10,152
64900	Workers Comp.	31,950	32,507	31,344
64910	Unemployment Insurance	0	0	2,452
64920	Health Insurance	120,684	109,676	110,149
64930	Dental Insurance	6,816	6,921	6,889
64940	Vision Insurance	1,190	1,199	1,278
64950	Life Insurance	507	574	533
64960	LTD	1,065	1,067	992
64970	Chiro	195	223	208
64980	LTC	982	912	1,072
65000	Retirement	60,819	57,655	55,214
67000	Physical Exams	300	300	317
<b>SUBTOTAL:</b>		<b>712,798</b>	<b>695,540</b>	<b>682,099</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	2,600	2,600	1,896
69100	Public Works Training	1,800	1,800	225
70000	Operating Expenses	2,500	2,500	500
72000	Office Supplies	100	100	0
73000	Subscription and Books	0	0	0
73500	Fees	800	800	300
74000	Membership/Dues	120	120	20
75000	Postage	0	0	0
76000	Telephone	4,600	4,600	3,567
76200	Conference Expenses	50	50	15
76300	Advertise Legal	700	700	300
77000	Prof Service Legal	0	0	0
77030	Prof Service Computer	0	0	0
79000	Utilities	55,000	55,000	49,813
80000	Off Equipment Maintenance	1,700	1,700	1,845
81000	Vehicle Maintenance	7,000	7,000	8,842
81500	Fuel	17,000	17,000	13,073
81501	CNG Fuel	2,000	2,000	1,184
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	1,507	1,507	571
82000	Equipment Maintenance	17,000	17,000	15,753
83000	Equipment & Tools	6,000	6,000	6,152
84000	System Maintenance	100	100	0
85000	Building Maintenance	20,000	10,000	20,084
85200	Janitorial Supplies	6,000	6,000	800
87000	Landscape Maintenance	40,000	40,000	38,706
87100	Graffiti	100	100	100
<b>SUBTOTAL:</b>		<b>186,677</b>	<b>176,677</b>	<b>163,745</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>899,475</b>	<b>872,217</b>	<b>845,844</b>
89400	Overhead Charge	147,781	140,438	152,561
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL :</b>		<b>147,781</b>	<b>140,438</b>	<b>152,561</b>
<b>TOTAL:</b>		<b>1,047,256</b>	<b>1,012,655</b>	<b>998,405</b>

# PARKS

FUND-100 : DEPARTMENT-8100

ACCT:	CAPITAL OUTLAY (a)	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
90000	2020-21	0	0	59,985
	Truck - Standard Service Body	45,000		
	Truck - Pickup Bed	30,000		
	6' Toro Lawn Mower	30,000		
	Swimming Pool - Locker Room Doors	35,000		
	<b>SUBTOTAL:</b>	<b>140,000</b>	<b>0</b>	<b>59,985</b>

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

# STOUFFER HALL

FUND-100 : DEPARTMENT-8126

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	1,785	1,708	1,885
60100	Over Time Salaries	0	0	0
61000	Hourly	4,500	4,500	224
61250	Additional Compensation	36	34	0
62000	FICA	484	478	159
63600	Additional Retirement	61	56	45
64900	Workers Comp.	454	467	149
64920	Health Insurance	457	418	289
64930	Dental Insurance	22	22	21
64940	Vision Insurance	4	4	3
64950	Life Insurance	2	2	1
64960	LTD	5	5	2
64970	Chiro	1	1	1
64980	LTC	5	5	2
65000	Retirement	276	256	205
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>8,091</b>	<b>7,956</b>	<b>2,986</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	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
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Equipment & Tools	50	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	1,000	1,000	0
85200	Janitorial Supplies	600	600	5
87000	Landscape Maintenance	0	0	0
89150	Refunds	800	800	650
<b>SUBTOTAL:</b>		<b>2,450</b>	<b>2,450</b>	<b>655</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>10,541</b>	<b>10,406</b>	<b>3,641</b>
89400	Overhead Charge	1,732	1,675	800
<b>TOTAL :</b>		<b>12,273</b>	<b>12,081</b>	<b>4,441</b>

# MISTLIN SPORTS PARK

FUND-100 : DEPARTMENT-8135

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	142,582	148,746	135,078
60100	Over Time Salaries	200	200	66
61000	Hourly	4,000	3,000	3,988
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,000	2,000	1,764
62000	FICA	11,382	11,777	10,593
63600	Additional Retirement	4,462	4,571	4,261
64900	Workers Comp.	10,614	11,419	8,512
64920	Health Insurance	33,563	33,830	28,188
64930	Dental Insurance	1,945	2,185	2,000
64940	Vision Insurance	337	365	350
64950	Life Insurance	172	190	185
64960	LTD	390	425	420
64970	Chiro	80	83	75
64980	LTC	384	413	435
65000	Retirement	22,029	22,312	20,500
67000	Physical Exams	0	0	15
<b>SUBTOTAL:</b>		<b>234,139</b>	<b>241,515</b>	<b>216,430</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	950	950	534
69100	Public Works Training	0	0	0
70000	Operating Expenses	1,000	1,000	559
72000	Office Supplies	0	0	8
73500	Fees	1,000	1,000	350
75000	Postage	0	0	0
76000	Telephone	1,500	1,500	761
79000	Utilities	85,000	85,000	55,766
80000	Office Equipment Maintenance	0	0	21
81000	Vehicle Maintenance	1,500	1,500	326
81500	Fuel	7,000	7,000	5,000
81501	CNG Fuel	350	350	73
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	200	200	175
82000	Equipment Maintenance	3,500	3,500	190
83000	Equipment & Tools	1,300	1,300	700
84000	System Maintenance	0	0	0
85000	Building Maintenance	12,000	10,000	11,000
85200	Janitorial Supplies	2,500	2,500	100
87000	Landscape Maintenance	20,000	15,000	19,500
87100	Graffiti	0	0	0
89030	Street Signs	0	0	0
<b>SUBTOTAL:</b>		<b>137,800</b>	<b>130,800</b>	<b>95,064</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>371,939</b>	<b>372,315</b>	<b>311,493</b>
89400	Overhead Charge	61,109	59,947	54,600
<b>TOTAL:</b>		<b>433,048</b>	<b>432,262</b>	<b>366,093</b>

# LAN PARK

FUND-100 : DEPARTMENT-8137

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	6,225	7,901	5,981
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	3
61250	Additional Compensation	125	158	0
62000	FICA	493	624	433
63600	Additional Retirement	171	248	105
64900	Workers Comp.	457	601	281
64920	Health Insurance	2,290	3,263	2,064
64930	Dental Insurance	152	240	145
64940	Vision Insurance	24	38	30
64950	Life Insurance	9	15	13
64960	LTD	15	24	21
64970	Chiro	1	1	3
64980	LTC	11	27	18
65000	Retirement	962	1,185	733
67000	Physical Exams	0	0	0
<b>SUBTOTAL:</b>		<b>11,037</b>	<b>14,424</b>	<b>9,829</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	0	0	0
70000	General Operating Expenses	25	25	3
72000	Office Supplies	20	20	0
73500	Fees	20	20	2
76000	Telephone	100	100	6
79000	Utilities	100	100	15
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	150	150	13
81500	Fuel	950	950	250
81501	CNG Fuel	60	60	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	30	30	0
82000	Equipment Maintenance	150	150	5
83000	Equipment & Tools	90	90	15
84000	System Maintenance	0	0	0
85000	Building Maintenance	20	20	3
85200	Janitor Supply	20	20	0
87000	Landscape Maintenance	900	900	900
<b>SUBTOTAL:</b>		<b>2,635</b>	<b>2,635</b>	<b>1,212</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>13,672</b>	<b>17,059</b>	<b>11,041</b>
89400	Overhead Charge	2,246	2,747	2,144
<b>TOTAL :</b>		<b>15,918</b>	<b>19,806</b>	<b>13,185</b>

**BOESCH KINGERY PARK**

FUND-100 : DEPARTMENT-8138

<b>ACCT:</b>	<b>SALARIES &amp; WAGES</b>	<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
60000	General Salaries	8,113	6,065	6,268
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	22
61250	Additional Compensation	162	121	0
62000	FICA	641	481	453
63600	Additional Retirement	235	188	122
64900	Workers Comp.	594	463	309
64920	Health Insurance	3,001	2,477	2,149
64930	Dental Insurance	201	181	168
64940	Vision Insurance	32	29	26
64950	Life Insurance	12	11	11
64960	LTD	19	18	18
64970	Chiro	1	1	1
64980	LTC	15	20	17
65000	Retirement	1,253	910	688
67000	Physical Exams	0	0	0
	<b>SUBTOTAL:</b>	<b>14,380</b>	<b>11,064</b>	<b>10,252</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	0	0	0
70000	General Operating	30	30	0
72000	Office Supplies	20	20	0
73500	Fees	25	25	0
75000	Postage	0	0	0
76000	Telephone	105	105	0
79000	Utilities	120	120	0
80000	Office Equip Maintenance	20	20	0
81000	Vehicle Maintenance	100	100	0
81500	Fuel	800	800	150
81501	CNG Fuel	60	60	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	30	30	0
82000	Equipment Maintenance	150	150	0
83000	Equipment & Tools	100	100	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	20	20	30
85200	Janitor Supply	20	20	0
87000	Landscape Maintenance	1,000	1,000	50
	<b>SUBTOTAL:</b>	<b>2,600</b>	<b>2,600</b>	<b>230</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>16,980</b>	<b>13,664</b>	<b>10,482</b>
89400	Overhead Charge	2,790	2,200	1,842
	<b>TOTAL :</b>	<b>19,769</b>	<b>15,864</b>	<b>12,324</b>



# SENIOR CITIZEN CENTER

FUND-100 : DEPARTMENT-8300

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	Salaries	5,310	12,863	4,982
61000	Hourly	30,000	30,000	5,334
61250	Additional Compensation	106	257	0
62000	FICA	2,709	1,769	790
63600	Additional Retirement	180	424	160
64900	Workers Comp.	2,553	1,718	753
64910	Unemployment	0	0	3,106
64920	Health Insurance	1,607	3,455	1,250
64930	Dental Insurance	78	183	130
64940	Vision Insurance	15	36	22
64950	Life Insurance	6	17	10
64960	LTD	15	37	16
64970	Chiro	4	10	5
64980	LTC	22	48	25
65000	Retirement	820	1,929	746
<b>SUBTOTAL:</b>		<b>43,427</b>	<b>52,747</b>	<b>17,329</b>
<b>OPERATING EXPENSES</b>				
70000	Operating Expenses	750	750	0
72000	Office Supplies	1,200	1,200	45
73000	Subscription & Books	200	200	180
74000	Membership & Dues	300	300	15
76000	Telephone	2,000	2,000	2,045
76100	Auto Allowance	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	22,000	22,000	15,525
80000	Office Equipment Maintenance	3,500	3,500	2,218
82000	Equip Maintenance	0	0	0
83000	Tools & Equipment	50	50	1,105
84000	System Maintenance	0	0	0
85000	Building Maintenance	15,000	15,000	7,153
85200	Janitorial Supplies	1,700	1,700	0
87000	Landscape Maint.	450	450	0
<b>SUBTOTAL:</b>		<b>47,150</b>	<b>47,150</b>	<b>28,286</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>90,577</b>	<b>99,897</b>	<b>45,615</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>90,577</b>	<b>99,897</b>	<b>45,615</b>
<b>CAPITAL OUTLAY (a)</b>				
90000	2020-21	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

# MUSEUM

FUND-100 : DEPARTMENT-8400

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	Salaries	2,369	722	3,908
60100	Salaries Overtime	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	47	14	0
62000	FICA	185	56	300
63600	Additional Retirement	58	24	100
64900	Workers Comp.	171	54	260
64920	Health Insurance	745	262	1,137
64930	Dental Insurance	42	20	60
64940	Vision Insurance	7	3	25
64950	Life Insurance	3	1	5
64960	LTD	7	2	6
64970	Chiro	1	0	0
64980	LTC	7	1	12
65000	Retirement	366	108	585
	<b>SUBTOTAL:</b>	<b>4,008</b>	<b>1,269</b>	<b>6,398</b>
	<b>OPERATING EXPENSES</b>			
70000	Operating Expenses	0	0	0
76000	Telephone	0	0	0
79000	Utilities	500	500	0
82000	Equipment Maintenance	0	0	0
85000	Building Maintenance	600	600	1,192
85200	Janitorial Supplies	50	50	0
87000	Landscape Maintenance	50	50	0
	<b>SUBTOTAL:</b>	<b>1,200</b>	<b>1,200</b>	<b>1,192</b>
89400	Overhead Charge	0	0	0
	<b>TOTAL:</b>	<b>5,208</b>	<b>2,469</b>	<b>7,590</b>

# LIBRARY DEPARTMENT

FUND-100 : DEPARTMENT-8500

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	Salaries	2,257	3,755	1,410
60100	Salaries - Overtime	0	0	0
61000	Hourly	5,100	5,100	3,334
61250	Additional Compensation	45	75	0
62000	FICA	566	683	362
63600	Additional Retirement	54	124	35
64900	Workers Comp.	532	665	361
64920	Health Insurance	737	1,077	200
64930	Dental Insurance	42	64	35
64940	Vision Insurance	7	12	6
64950	Life Insurance	3	5	3
64960	LTD	6	10	6
64970	Chiro	0	0	0
64980	LTC	6	12	9
65000	Retirement	349	563	175
<b>SUBTOTAL:</b>		<b>9,705</b>	<b>12,146</b>	<b>5,937</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	22,200	22,200	22,200
70000	Matching Book & Materials (see note a)	0	0	0
70000	Extra Days & Hours	0	0	0
73000	Subscriptions & Books	0	0	0
76000	Telephone	2,000	1,700	1,820
79000	Utilities	30,000	25,000	27,700
80000	Office Equipment Maintenance	850	850	855
82000	Equipment Maintenance	100	100	0
83000	Tools & Equipment	50	50	0
85000	Building Maintenance	4,500	4,500	1,160
85200	Janitorial Supplies	2,000	2,000	504
87000	Landscape Maintenance	1,500	1,500	0
<b>SUBTOTAL:</b>		<b>63,200</b>	<b>57,900</b>	<b>54,239</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>72,905</b>	<b>70,046</b>	<b>60,176</b>
89400	Overhead Charge	11,978	11,278	7,140
<b>TOTAL:</b>		<b>84,883</b>	<b>81,324</b>	<b>67,316</b>
<b>CAPITAL OUTLAY (b)</b>				
90000	2020-21	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

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

# COMMUNITY CENTER

FUND-150 : DEPARTMENT-6150

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	23,289	11,358	11,094
60100	Over Time Salaries	200	200	0
61000	Hourly	11,000	11,000	4,590
61250	Additional Compensation	466	227	0
62000	FICA	2,674	1,743	1,168
63600	Additional Retirement	792	375	221
64900	Workers Comp.	2,494	1,695	1,150
64920	Health Insurance	6,875	3,386	4,188
64930	Dental Insurance	333	178	150
64940	Vision Insurance	64	34	30
64950	Life Insurance	26	14	11
64960	LTD	64	33	30
64970	Chiro	16	9	6
64980	LTC	90	48	42
65000	Retirement	3,598	1,704	1,010
<b>SUBTOTAL:</b>		<b>51,981</b>	<b>32,004</b>	<b>23,690</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	250	250	50
70000	General Operating Expenses	0	0	0
71930	Community Center Insurance	9,100	9,100	0
76000	Telephone	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	18,000	18,000	12,438
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	100	100	0
83000	Equipment & Tools	100	100	0
85000	Building Maintenance	6,500	6,500	5,054
85200	Janitorial Supplies	3,000	3,000	100
87000	Landscape Maintenance	0	0	0
89150	Refunds	3,000	3,000	12,737
<b>SUBTOTAL:</b>		<b>40,050</b>	<b>40,050</b>	<b>30,379</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>92,031</b>	<b>72,054</b>	<b>54,069</b>
89400	Overhead Charge	15,120	11,602	10,088
<b>TOTAL :</b>		<b>107,151</b>	<b>83,656</b>	<b>64,157</b>

**RECREATION**

FUND-300 : DEPARTMENT-8200

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	129,580	62,840	114,843
60100	Salary Overtime	0	0	0
61000	Hourly	46,000	46,000	2,098
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,592	1,257	0
62000	FICA	13,363	8,257	8,711
63600	Additional Retirement	4,404	2,074	3,780
64900	Workers Comp.	12,696	8,179	11,377
64910	Unemployment Insurance	0	0	4,223
64920	Health Insurance	23,604	11,081	18,126
64930	Dental Insurance	1,617	821	1,723
64940	Vision Insurance	253	129	266
64950	Life Insurance	171	87	178
64960	LTD	354	180	366
64970	Chiro	2	1	1
64980	LTC	113	58	135
65000	Retirement	20,020	9,426	17,168
<b>SUBTOTAL:</b>		<b>254,769</b>	<b>150,390</b>	<b>182,996</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	0	0	9
70000	Operating Expenses	66,000	66,000	5,400
72000	Office Supplies	0	0	0
73500	Fees	4,500	4,500	2,150
74000	Membership / Dues	500	500	555
76000	Telephone	1,800	1,800	1,158
76200	Conference Expenses	800	800	0
76300	Advertising	0	0	0
77000	Professional Services Legal	0	0	0
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	0	0	0
79000	Utilities	4,964	4,964	2,524
80000	Office Equip Maintenance	350	350	335
81000	Vehicle Maintenance	150	1,000	105
81500	Fuel	760	1,500	712
81501	CNG Fuel	65	65	0
81900	Vehicle Insurance (1)	225	175	206
82000	Equipment Maintenance	500	500	0
83000	Tools & Equipment	500	500	100
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87500	Swimming Pool	20,000	32,000	64,703
87600	Movie Night	1,300	1,300	0
89150	Refunds	900	900	100,750
<b>SUBTOTAL:</b>		<b>103,315</b>	<b>116,855</b>	<b>178,707</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>358,084</b>	<b>267,245</b>	<b>361,703</b>
89400	Overhead Charge	58,832	43,030	34,457
89450	Oper. Transfer to Capital Fund	0	0	0
<b>SUBTOTAL :</b>		<b>58,832</b>	<b>43,030</b>	<b>34,457</b>
<b>TOTAL:</b>		<b>416,916</b>	<b>310,274</b>	<b>396,160</b>
<b>CAPITAL OUTLAY (a)</b>				
90000	2020-21	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

# SUCCESSOR AGENCY

FUND-100 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	129,171	124,310	132,094
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	3,550	3,550	2,787
62000	FICA	10,153	9,781	7,884
63600	Additional Retirement	4,391	4,102	4,145
64900	Workers Comp.	9,340	9,342	9,666
64920	Health Insurance	18,163	16,718	16,614
64930	Dental Insurance	1,069	1,069	1,078
64940	Vision Insurance	183	183	181
64950	Life Insurance	119	127	127
64960	LTD	279	279	278
64970	Chiro	17	18	17
64980	LTC	109	109	133
65000	Retirement	19,957	18,646	20,370
	<b>SUBTOTAL:</b>	<b>196,500</b>	<b>188,234</b>	<b>195,374</b>
	<b>OPERATING EXPENSES</b>			
70000	Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
75000	Postage	0	0	0
76000	Telephone	0	0	0
76100	Auto Allowance	0	0	0
76300	Advertising/Legal	500	500	0
77000	Prof. Services Legal	4,000	4,000	2,570
77020	Prof. Services Planning	0	0	0
77025	Prof. Services Audit	3,000	3,000	3,000
77030	Prof. Services Computer	0	0	0
77040	Prof. Services Other	1,100	1,100	0
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	0	0	0
	<b>SUBTOTAL:</b>	<b>8,600</b>	<b>8,600</b>	<b>5,570</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>205,100</b>	<b>196,834</b>	<b>200,944</b>
89400	Overhead Charge	33,697	31,693	35,672
	<b>TOTAL:</b>	<b>238,798</b>	<b>228,526</b>	<b>236,616</b>

# BUDGET SUMMARY

## GENERAL FUND

<b>GENERAL FUND OPERATING</b>	<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
Total Salaries	5,568,780	5,200,195	5,189,720
Total Burden	3,487,691	3,193,160	3,069,993
Total Operational Costs	2,497,052	2,302,039	2,236,923
Total Salary & Operations	11,553,523	10,695,394	10,496,636
Total Overhead Costs	1,465,504	1,333,917	1,427,157
Total Capital Outlay	393,000	0	125,006
<b>TOTAL OPERATING BUDGET:</b>	<b>13,412,027</b>	<b>12,029,311</b>	<b>12,048,799</b>
Total Oper. Transfer	66,881	55,326	914,431

# WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	378,141	378,626	367,752
60100	Over Time Salaries	9,000	8,000	8,736
61000	Hourly	58,000	30,000	56,306
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	6,500	7,573	6,047
62000	FICA	34,551	32,451	33,834
63600	Additional Retirement	10,673	9,366	9,478
64900	Workers Comp.	32,188	31,310	33,113
64920	Health Insurance	117,511	96,759	104,061
64930	Dental Insurance	7,491	7,597	6,852
64940	Vision Insurance	1,250	1,264	1,175
64950	Life Insurance	497	527	527
64960	LTD	999	1,047	1,126
64970	Chiro	299	241	276
64980	LTC	689	640	712
65000	Retirement	58,423	56,794	57,750
67000	Physical Exams	150	150	70
	<b>SUBTOTAL:</b>	<b>716,361</b>	<b>662,345</b>	<b>687,815</b>



# WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	OPERATING EXPENSES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
68000	Uniforms	2,700	2,700	1,600
69100	Training	600	600	226
70000	General Operating Expenses	1,800	1,800	1,172
72000	Office Supplies	10,000	8,500	10,341
73000	Subscriptions & Books	50	50	5
73500	State Fees	37,000	35,000	36,515
74000	Memberships & Dues	1,000	1,000	300
75000	Postage	9,000	8,500	9,169
76000	Telephone	5,000	4,000	4,700
76100	Auto Allowance	0	0	0
76200	Conference Expenses	1,000	2,000	0
76300	Advertise	500	500	314
77000	Professional Services Legal	15,000	5,000	10,261
77010	Professional Services Eng.	20,000	20,000	0
77025	Professional Services Audit	4,500	4,500	4,500
77030	Professional Services Computer	250	250	0
77040	Professional Services Other	10,000	10,000	8,356
77060	Prof. Services Water Analysis	25,000	25,000	22,681
79000	Utilities	310,000	275,000	297,985
79001	Utilities Non Potable	30,000	30,000	17,213
79100	Meter Cellular Service	56,000	56,000	55,921
79500	Water Purchase from SSJID	45,000	42,000	43,285
79600	SSJGSA Share	40,000	35,400	37,645
80000	Office Equipment Maintenance	7,000	6,000	6,818
81000	Vehicle Maintenance	10,000	5,000	17,227
81500	Fuel	16,500	16,500	13,240
81501	CNG Fuel	1,000	1,000	200
81900	Vehicle Insurance (2)	250	160	220
82000	Equipment Maintenance	6,000	6,000	4,158
83000	Equipment & Tools	8,000	8,000	3,166
84000	System Maintenance	140,000	110,000	138,350
85000	Building Maintenance	1,500	1,500	1,390
85200	Janitorial Supply	100	100	40
85500	Generator Rental	0	0	0
87000	Landscape Maint.	1,000	1,000	12
89150	Refunds	0	0	3,628
89150	Water Conservation Rebate	0	0	0
29007/8	Bond Payment - Principal	525,000	510,000	510,000
89360	Bond Payment - Interest	251,556	269,456	269,456
<b>SUBTOTAL:</b>		<b>1,592,306</b>	<b>1,502,516</b>	<b>1,530,094</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>2,308,667</b>	<b>2,164,861</b>	<b>2,217,909</b>

# WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
89400	Overhead Charge	379,308	348,569	315,580
89450	Oper. Transfer to Capital Fund	1,042,337	1,114,353	1,123,538
	<b>SUBTOTAL :</b>	<b>1,421,645</b>	<b>1,462,922</b>	<b>1,439,118</b>
	<b>TOTAL:</b>	<b>3,730,312</b>	<b>3,627,783</b>	<b>3,657,026</b>
	<b>CAPITAL OUTLAY (a)</b>			
90000	2020-21	0	1,225,000	408,819
	Shop Forklift (1/3)	12,000		0
	Gator Vehicle (1/2)	12,500		0
	Well 14 Non-Potable Interconnect	550,000		0
	Well 19 Pump Station	1,000,000		0
	<b>SUBTOTAL:</b>	<b>1,574,500</b>	<b>1,225,000</b>	<b>408,819</b>

a. Funded by the Enterprise Capital Fund - Water.

# GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	603,149	584,023	598,276
60100	Over Time Salaries	600	600	450
61000	Hourly	3,000	6,500	2,608
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	4,000	5,000	3,565
62000	FICA	46,722	45,603	48,282
63600	Additional Retirement	18,219	16,596	17,956
64900	Workers Comp.	43,873	44,423	46,757
64920	Health Insurance	154,890	136,340	143,676
64930	Dental Insurance	8,658	8,486	8,639
64940	Vision Insurance	1,529	1,460	1,440
64950	Life Insurance	779	758	729
64960	LTD	1,565	1,605	1,601
64970	Chiro	273	271	308
64980	LTC	1,424	1,429	1,686
65000	Retirement	93,186	87,603	95,020
67000	Physical Exams	500	500	250
	<b>SUBTOTAL:</b>	<b>982,368</b>	<b>941,198</b>	<b>971,243</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	4,000	4,000	2,500
69100	Training	0	0	0
70000	General Operating Expenses	4,000	4,000	3,550
72000	Office Supplies	5,500	5,500	6,330
73000	Subscriptions	0	0	0
73500	Fees	1,500	1,500	2,000
74000	Membership Dues/Fees	0	0	225
75000	Postage	9,000	7,500	8,977
76000	Telephone	4,800	3,500	4,450
76200	Conference Expenses	200	200	0
76300	Advertising/Legal	200	200	900
76350	Advertising/Promotional	200	200	0
77000	Professional Services Legal	0	5,000	0
77025	Professional Services Audit	2,800	2,800	2,800
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	10,000	5,000	6,106
78000	Disposal Fee	662,000	500,000	609,140
79000	Utilities	10,000	25,000	9,290
80000	Office Equipment Maintenance	6,000	6,000	2,500
81000	Vehicle Maintenance	55,000	55,000	48,266
81500	Fuel	15,000	10,000	13,688
81501	CNG Fuel	70,000	70,000	68,585
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance - Truck	27,000	22,000	25,134
82000	Equipment Maintenance	7,500	7,500	4,614
83000	Equipment & Tools	4,000	4,000	9,000
84000	System Maintenance	500	500	0
85000	Building Maintenance	1,500	1,500	4,000
85200	Janitorial Supply	500	500	192
87000	Landscape Maintenance	0	0	0
89150	Refunds	0	0	4,364
	<b>SUBTOTAL:</b>	<b>901,200</b>	<b>741,400</b>	<b>836,611</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>1,883,568</b>	<b>1,682,598</b>	<b>1,807,854</b>

# GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

<b>ACCT:</b>	<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
89400 Overhead Charge	309,465	270,919	348,590
89450 Oper. Transfer to Capital Fund	197,447	277,879	160,000
<b>SUBTOTAL :</b>	<b>506,912</b>	<b>548,798</b>	<b>508,590</b>
<b>TOTALS:</b>	<b>2,390,480</b>	<b>2,231,396</b>	<b>2,316,444</b>
<b>CAPITAL OUTLAY (a)</b>			
90000 2020-21	0	375,000	25,713
Shop Forklift (1/3)	12,000		
CNG Garbage Truck	400,000		
<b>SUBTOTALS:</b>	<b>412,000</b>	<b>375,000</b>	<b>25,713</b>

a. Funded by the Enterprise Capital Fund - Garbage.

# RIPON MUNICIPAL SEWER DISTRICT NO. 1

Page - 41

FUND-130 : DEPARTMENT-7300

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	311,031	305,435	302,245
60100	Over Time Salaries	2,000	2,000	1,200
61000	Hourly	7,500	7,500	4,000
61100	Hourly OT	0	0	0
61250	Additional Compensation	5,000	5,000	3,242
62000	FICA	24,903	24,475	22,900
63600	Additional Retirement	8,907	8,003	8,190
64900	Workers Comp.	23,177	23,667	24,380
64920	Health Insurance	75,658	65,199	72,225
64930	Dental Insurance	4,594	4,606	4,062
64940	Vision Insurance	766	782	795
64950	Life Insurance	385	389	405
64960	LTD	792	825	844
64970	Chiro	111	91	156
64980	LTC	487	598	603
65000	Retirement	48,054	45,815	45,863
67000	Physical Exams	250	250	207
<b>SUBTOTAL:</b>		<b>513,616</b>	<b>494,637</b>	<b>491,317</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	2,500	2,500	1,213
69100	Training	750	750	590
70000	General Operating Expenses	4,000	4,000	2,906
72000	Office Supplies	6,000	6,000	5,785
73000	Subscriptions	0	0	406
73500	Fees	47,000	44,000	47,004
74000	Membership	800	800	0
75000	Postage	9,000	8,000	8,977
76000	Telephone	3,500	3,500	3,106
76200	Conference Expense	500	500	0
76300	Advertising/Legal	125	125	123
77000	Prof. Services	0	0	1,843
77010	Prof. Services Engineering	15,000	12,000	14,475
77025	Prof. Services Audit	3,000	3,000	3,000
77030	Prof. Services Computer	0	0	0
77040	Professional Services Other	30,000	30,000	28,060
77060	Sewer Analysis	75,000	63,000	74,364
77900	Property Tax Collection Fee	1,500	1,500	1,195
79000	Utilities	110,000	100,000	105,756
80000	Office Equipment Maintenance	6,100	6,100	6,780
81000	Vehicle Maintenance	20,000	20,000	17,565
81500	Fuel	13,000	13,000	8,381
81501	CNG Fuel	7,500	6,000	7,213
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	6,300	3,000	5,969
82000	Equipment Maintenance	5,000	5,000	2,600
83000	Equipment & Tools	4,000	4,000	2,190
84000	System Maintenance	60,000	50,000	58,000
85000	Building Maintenance	2,000	2,000	4,845
85200	Janitorial Supplies	100	100	50
85500	Generator Rental	0	0	0
87000	Landscape Maint.	12,000	10,000	11,642
89000	Street Maint	0	0	0
89150	Refunds	0	0	2,544
29006	Bond Payment - Principal	160,000	150,000	150,000
89355	Bond Payment - Interest	33,600	46,620	46,620
<b>SUBTOTAL:</b>		<b>638,275</b>	<b>595,495</b>	<b>623,202</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>1,151,891</b>	<b>1,090,132</b>	<b>1,114,519</b>

# RIPON MUNICIPAL SEWER DISTRICT NO. 1

FUND-130 : DEPARTMENT-7300

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
89400	Overhead Charge	189,253	175,524	179,034
89450	Oper. Transfer to Capital Fund	514,205	463,783	489,105
<b>SUBTOTAL :</b>		<b>703,457</b>	<b>639,308</b>	<b>668,139</b>
<b>TOTAL:</b>		<b>1,855,348</b>	<b>1,729,440</b>	<b>1,782,658</b>
 <b>CAPITAL OUTLAY (a)</b>				
90000	2020-21	0	594,000	44,571
	Headworks Screen Collector	80,000		
	Gator Vehicle (1/3)	12,500		
	Shop Forklift (1/3)	12,000		
<b>TOTAL:</b>		<b>104,500</b>	<b>594,000</b>	<b>44,571</b>

a. Funded by the Enterprise Capital Fund - Sewer.

**STREET DEPARTMENT**

FUND-200 : DEPARTMENT-6500

<b>ACCT:</b>	<b>SALARIES &amp; WAGES</b>	<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
60000	General Salaries	158,645	133,553	155,678
60100	Over Time Salaries	500	500	45
61000	Hourly	2,000	2,000	1,524
61250	Additional Compensation	3,173	2,671	405
62000	FICA	12,570	10,612	11,801
63600	Additional Retirement	4,237	3,499	3,883
64900	Workers Comp.	11,652	10,224	11,375
64920	Health Insurance	30,270	26,455	30,254
64930	Dental Insurance	1,648	1,542	1,677
64940	Vision Insurance	296	279	232
64950	Life Insurance	166	153	114
64960	LTD	388	363	276
64970	Chiro	27	33	40
64980	LTC	233	250	253
65000	Retirement	24,511	20,033	22,864
67000	Physical Exams	300	300	104
	<b>SUBTOTAL:</b>	<b>250,617</b>	<b>212,468</b>	<b>240,524</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	600	600	270
69200	Training	500	500	0
70000	General Operating Expenses	300	300	87
72000	Office Supplies	250	250	20
73500	Fees	260	260	176
75000	Postage	40	40	0
76000	Telephone	1,100	1,100	733
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	150	150	66
77000	Professional Services Legal	5,000	5,000	0
77010	Professional Services Engineering	5,000	20,000	0
77025	Professional Services Audit	6,500	6,500	6,500
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	5,000	5,000	24,817
78000	Refuse Disposal Fee	0	0	0
79000	Utilities	16,000	16,000	12,742
80000	Office Equip Maintenance	2,000	2,000	1,764
81000	Vehicle Maintenance	5,000	5,000	2,400
81500	Fuel	7,000	7,000	4,766
81501	CNG Fuel	274	274	117
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (2)	5,500	3,200	5,117
82000	Equipment Maintenance	2,500	2,500	494
83000	Equipment & Tools	2,000	2,000	1,267
84000	System Maintenance	0	0	0
85000	Building Maintenance	750	750	186
85200	Janitorial Supplies	75	75	17
87000	Landscape Maintenance	50	50	0
87100	Graffiti	50	50	0
89000	Street Maintenance	45,000	45,000	38,700
89010	Signal Light Maintenance	20,000	20,000	7,468
89030	Street Signs	10,000	10,000	8,265
	<b>SUBTOTAL:</b>	<b>140,899</b>	<b>153,599</b>	<b>115,973</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>391,516</b>	<b>366,067</b>	<b>356,497</b>

# STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
89400	Overhead Charge	64,325	58,941	73,866
	<b>TOTAL:</b>	<b>455,841</b>	<b>425,008</b>	<b>430,363</b>
<b>CONSTRUCTION PROJECTS</b>				
90000	2020-21	0	1,240,000	736,788
	Ripona Area Preventative Maintenance	630,000		
	River Road Overlay	850,000		
	<b>SUBTOTAL:</b>	<b>1,480,000</b>	<b>1,240,000</b>	<b>736,788</b>
	<b>TOTAL:</b>	<b>1,935,841</b>	<b>1,665,008</b>	<b>1,167,151</b>



# LANDSCAPE MAINTENANCE

FUND-200 : DEPARTMENT-8136

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	67,467	56,699	64,361
60100	Over Time Salaries	0	0	0
61000	Hourly	12,000	5,000	12,144
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	1,349	1,134	100
62000	FICA	6,182	4,807	5,710
63600	Additional Retirement	1,853	1,746	2,014
64900	Workers Comp.	5,746	4,637	5,600
64920	Health Insurance	18,126	16,701	13,273
64930	Dental Insurance	977	1,028	800
64940	Vision Insurance	178	179	159
64950	Life Insurance	79	81	79
64960	LTD	189	155	130
64970	Chiro	35	27	20
64980	LTC	132	144	135
65000	Retirement	10,424	8,505	9,673
67000	Physical Exams	0	0	0
	<b>SUBTOTAL:</b>	<b>124,736</b>	<b>100,843</b>	<b>114,198</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	700	700	300
70000	General Operating	0	0	0
72000	Office Supplies	0	0	0
73500	Fees	0	0	0
76000	Telephone	0	0	0
76200	Conference Expenses	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	50	50	0
81500	Fuel	300	300	174
81501	CNG Fuel	25	25	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	25	25	8
82000	Equipment Maintenance	160	160	0
83000	Equipment & Tools	200	200	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87000	Landscape Maintenance	163,200	130,020	159,787
	<b>SUBTOTAL:</b>	<b>164,660</b>	<b>131,480</b>	<b>160,270</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>289,396</b>	<b>232,323</b>	<b>274,468</b>
89400	Overhead Charge	47,547	37,407	51,382
	<b>TOTAL :</b>	<b>336,943</b>	<b>269,729</b>	<b>325,850</b>

# STA DEPARTMENT

FUND-270 : DEPARTMENT-6610

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	0	1,067	400
60100	Overtime	0	0	0
61000	Hourly	100	100	34
61250	Additional Compensation	0	21	0
62000	FICA	8	91	17
63600	Additional Retirement	0	35	4
64900	Workers Comp.	7	88	17
64920	Health Insurance	0	214	71
64930	Dental Insurance	0	11	5
64940	Vision Insurance	0	2	1
64950	Life Insurance	0	1	0
64960	LTD	0	3	1
64970	Chiro	0	1	0
64980	LTC	0	2	0
65000	Retirement	0	160	30
<b>SUBTOTAL:</b>		<b>115</b>	<b>1,796</b>	<b>580</b>
<b>OPERATING EXPENSES</b>				
67000	Physical Exams	10	10	0
68000	Uniforms	10	10	1
70000	General Operating Expenses	25	25	0
72000	Office Supplies	0	0	0
73500	Fees	10	10	0
76000	Telephone	45	45	0
76200	Conference Expenses	0	0	0
76300	Advertising Legal	56	56	0
77000	Professional Services Legal	0	0	0
77025	Professional Services Audit	750	750	750
79000	Utilities	60	60	0
80000	Office Equipment Maintenance	20	20	0
81000	Vehicle Maintenance	1,500	1,500	927
81500	Fuel	500	500	56
81501	CNG Fuel	32	32	0
81502	Fueling Station Maintenance	6	6	0
81900	Vehicle Insurance (1)	300	300	663
82000	Equip Maintenance	100	100	0
83000	Tools & Equipment	100	100	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	10	10	0
85200	Janitor Supplies	10	10	0
<b>SUBTOTAL:</b>		<b>3,544</b>	<b>3,544</b>	<b>2,398</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>3,659</b>	<b>5,340</b>	<b>2,978</b>
89400	Overhead Charge	601	860	436
<b>CAPITAL OUTLAY</b>				
90000	2020-21	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL:</b>		<b>4,260</b>	<b>6,199</b>	<b>3,414</b>

**BLOSSOM EXPRESS**

FUND-270: DEPARTMENT-6650

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	5,528	4,222	7,632
60100	Over Time Salaries	50	50	0
61000	Hourly	1,500	1,000	1,181
61250	Additional Compensation	111	84	0
62000	FICA	550	410	653
63600	Additional Retirement	188	139	250
63700	Deferred Comp	0	0	0
64900	Workers Comp.	512	396	644
64920	Health Insurance	1,381	1,071	1,940
64930	Dental Insurance	67	56	114
64940	Vision Insurance	13	11	19
64950	Life Insurance	6	6	9
64960	LTD	15	12	18
64970	Chiro	4	4	6
64980	LTC	10	8	12
65000	Retirement	854	633	1,144
67000	Physical Exams	0	0	0
	<b>SUBTOTAL:</b>	<b>10,788</b>	<b>8,102</b>	<b>13,621</b>
	<b>OPERATING EXPENSES</b>			
70000	General Operating Expenses	14,000	14,000	9,534
72000	Office Supplies	100	100	0
74000	Memberships & Dues	0	0	0
75000	Postage	50	50	0
76000	Telephone	10	10	5
76100	Auto Allowance	0	0	0
76300	Advertising/Legal	500	500	0
77000	Professional Services Legal	0	0	0
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	750	750	750
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	500	500	0
81000	Vehicle Maintenance	1,000	1,000	1,102
81501	CNG Fuel	5,450	5,450	5,065
81900	Vehicle Insurance	5,500	5,200	5,358
83000	Tools and Equipment	100	100	0
	<b>SUBTOTAL:</b>	<b>27,960</b>	<b>27,660</b>	<b>21,814</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>38,747</b>	<b>35,761</b>	<b>35,436</b>
89400	Overhead Charge	6,366	5,758	6,196
	<b>CAPITAL OUTLAY</b>			
90000	2020-21	0	0	0
	<b>SUBTOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL:</b>	<b>45,113</b>	<b>41,519</b>	<b>41,632</b>

**REDEVELOPMENT AGENCY**

FUND-450 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	0	0	0
60100	Over Time Salaries	0	0	0
62000	FICA	0	0	0
63600	Additional Retirement	0	0	0
63700	Deferred Comp	0	0	0
64900	Workers Comp.	0	0	0
64920	Health Insurance	0	0	0
64930	Dental Insurance	0	0	0
64940	Vision Insurance	0	0	0
64950	Life Insurance	0	0	0
64960	LTD	0	0	0
64970	Chiro	0	0	0
64980	LTC	0	0	0
65000	Retirement	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>
 <b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	0	0	0
77040	Professional Services Other	0	0	0
77900	Property Tax Collection Fee	0	0	0
	Loan Payment - Principal	0	0	0
89360	Loan Payment - Interest	0	0	0
<b>SUBTOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>0</b>	<b>0</b>	<b>0</b>
89400	Overhead Charge	0	0	0
 <b>RECOGNIZED OBLIGATION PAYMENT SCHEDULE</b>				
89350	2003 Tax Allocation Bond	0	371,103	371,103
	2005 Tax Allocation Bond	0	340,400	340,400
	2007 Tax Allocation Bond	0	1,244,448	1,244,448
	2020 Tax Allocation Bond	693,315	0	0
77050	Administrative Fee	250,000	250,000	250,000
77040	Professional Fees	17,000	17,000	16,200
<b>SUBTOTAL:</b>		<b>960,315</b>	<b>2,222,951</b>	<b>2,222,151</b>
<b>TOTAL:</b>		<b>960,315</b>	<b>2,222,951</b>	<b>2,222,151</b>

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	824	789	776
60100	Over Time Salaries	300	300	0
61000	Hourly	0	0	0
61250	Additional Compensation	16	16	0
62000	FICA	87	84	80
63600	Additional Retirement	0	0	0
64900	Workers Comp.	81	82	80
64920	Health Insurance	230	214	200
64930	Dental Insurance	11	11	10
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	1	1	1
64980	LTC	2	2	2
65000	Retirement	127	118	120
<b>SUBTOTAL:</b>		<b>1,686</b>	<b>1,623</b>	<b>1,274</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	8,500	8,500	2,500
70000	Bethany Homes - Meals on Wheels	5,500	5,500	0
70000	SJC - Meals on Wheels	0	0	0
76300	Advertising/Legal	200	200	0
77040	Prof. Services Other	0	0	0
<b>SUBTOTAL:</b>		<b>14,200</b>	<b>14,200</b>	<b>2,500</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>15,886</b>	<b>15,823</b>	<b>3,774</b>
89400	Overhead Charge	0	0	0
<b>TOTAL:</b>		<b>15,886</b>	<b>15,823</b>	<b>3,774</b>
<b>CAPITAL OUTLAY</b>				
90000	2020-21 Senior Center Building Improvements	0 180,000	0 160,000	0 0
<b>SUBTOTAL:</b>		<b>180,000</b>	<b>160,000</b>	<b>0</b>
<b>TOTAL:</b>		<b>195,886</b>	<b>175,823</b>	<b>3,774</b>

# DUTCH MEADOWS MAINTENANCE DIST.

FUND-710 : DEPARTMENT-8110

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	871	833	1,269
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	83
63600	Additional Retirement	30	27	37
64900	Workers Comp.	63	63	85
64920	Health Insurance	186	173	252
64930	Dental Insurance	10	10	15
64940	Vision Insurance	2	2	3
64950	Life Insurance	1	1	2
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	135	125	175
<b>SUBTOTAL:</b>		<b>1,387</b>	<b>1,320</b>	<b>1,926</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	20	20	7
70000	Operating Expenses	0	0	0
76300	Advertising Legal	65	65	30
77000	Prof. Services Legal	100	100	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	45
79000	Utilities	126	126	120
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	44
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	8,928	8,928	8,773
<b>SUBTOTAL:</b>		<b>9,454</b>	<b>9,454</b>	<b>9,019</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>10,840</b>	<b>10,774</b>	<b>10,944</b>
89400	Overhead Charge	1,781	1,735	1,977
<b>TOTAL :</b>		<b>12,621</b>	<b>12,508</b>	<b>12,921</b>

# COUNTRY WOODS MAINTENANCE DIST.

FUND-720 : DEPARTMENT-8120

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	871	833	1,210
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	62
63600	Additional Retirement	30	27	28
64900	Workers Comp.	63	63	66
64920	Health Insurance	186	173	176
64930	Dental Insurance	10	10	11
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	0	0	1
64980	LTC	1	1	1
65000	Retirement	135	125	135
<b>SUBTOTAL:</b>		<b>1,387</b>	<b>1,320</b>	<b>1,696</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	25	25	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	65	65	30
77000	Prof. Services Legal	100	100	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	78
79000	Utilities	227	227	217
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	44
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	11,500	10,606	11,368
<b>SUBTOTAL:</b>		<b>12,132</b>	<b>11,238</b>	<b>11,742</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>13,518</b>	<b>12,558</b>	<b>13,438</b>
89400	Overhead Charge	2,221	2,022	2,538
<b>TOTAL :</b>		<b>15,740</b>	<b>14,580</b>	<b>15,976</b>

# FARMLAND ESTATES MAINTENANCE DIST

FUND- 730: DEPARTMENT-8130

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	871	833	790
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	55
63600	Additional Retirement	30	27	21
64900	Workers Comp.	63	63	58
64920	Health Insurance	186	173	114
64930	Dental Insurance	10	10	7
64940	Vision Insurance	2	2	1
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	0	0	0
64980	LTC	1	1	1
65000	Retirement	135	125	119
	<b>SUBTOTAL:</b>	<b>1,387</b>	<b>1,320</b>	<b>1,169</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	20	20	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	30
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	34
79000	Utilities	100	100	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	44
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	5,300	5,093	5,242
	<b>SUBTOTAL:</b>	<b>5,895</b>	<b>5,688</b>	<b>5,354</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>7,282</b>	<b>7,008</b>	<b>6,522</b>
89400	Overhead Charge	1,196	1,128	1,201
	<b>TOTAL :</b>	<b>8,478</b>	<b>8,136</b>	<b>7,723</b>



# JACOBS LANDING

FUND- 740: DEPARTMENT-8140

ACCT:	<b>SALARIES &amp; WAGES</b>	<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
60000	General Salaries	871	833	826
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	57
63600	Additional Retirement	30	27	21
64900	Workers Comp.	63	63	60
64920	Health Insurance	186	173	114
64930	Dental Insurance	10	10	7
64940	Vision Insurance	2	2	1
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	0	0	0
64980	LTC	1	1	1
65000	Retirement	135	125	124
	<b>SUBTOTAL:</b>	<b>1,387</b>	<b>1,320</b>	<b>1,215</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	20	20	5
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	30
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	100	100	57
79000	Utilities	134	134	130
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	44
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	6,200	4,332	6,130
	<b>SUBTOTAL:</b>	<b>6,829</b>	<b>4,961</b>	<b>6,396</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>8,216</b>	<b>6,282</b>	<b>7,611</b>
89400	Overhead Charge	1,350	1,011	1,256
	<b>TOTAL :</b>	<b>9,566</b>	<b>7,293</b>	<b>8,867</b>

# CAROLINA'S

FUND- 750: DEPARTMENT- 8150

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	871	833	682
60100	Overtime	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	46
63600	Additional Retirement	30	27	21
64900	Workers Comp.	63	63	50
64920	Health Insurance	186	173	114
64930	Dental Insurance	10	10	7
64940	Vision Insurance	2	2	1
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	0	0	0
64980	LTC	1	1	1
65000	Retirement	135	125	102
	<b>SUBTOTAL:</b>	<b>1,387</b>	<b>1,320</b>	<b>1,028</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	15	15	4
70000	Operating Expenses	0	0	0
76300	Advertising Legal	50	50	30
77000	Prof. Services Legal	100	100	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	130	130	80
79000	Utilities	1,500	1,500	3,161
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	44
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	3,210	3,210	3,204
	<b>SUBTOTAL:</b>	<b>5,120</b>	<b>5,120</b>	<b>6,523</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>6,507</b>	<b>6,440</b>	<b>7,551</b>
89400	Overhead Charge	1,069	1,037	1,438
	<b>TOTAL :</b>	<b>7,576</b>	<b>7,477</b>	<b>8,989</b>

# BOESCH-KINGERY MAINTENANCE DIST

FUND- 760: DEPARTMENT- 8160

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	871	833	682
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	46
63600	Additional Retirement	30	27	21
64900	Workers Comp.	63	63	50
64920	Health Insurance	186	173	114
64930	Dental Insurance	10	10	7
64940	Vision Insurance	2	2	1
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	0	0	0
64980	LTC	1	1	1
65000	Retirement	135	125	102
<b>SUBTOTAL:</b>		<b>1,387</b>	<b>1,320</b>	<b>1,028</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	20	20	4
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	30
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	110	110	61
79000	Utilities	100	100	0
81500	Fuel	65	65	44
81502	Fueling Station Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	9,324	9,324	9,324
<b>SUBTOTAL:</b>		<b>9,929</b>	<b>9,929</b>	<b>9,462</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>11,316</b>	<b>11,249</b>	<b>10,490</b>
89400	Overhead Charge	1,859	1,811	1,988
<b>TOTAL :</b>		<b>13,175</b>	<b>13,060</b>	<b>12,478</b>

# MAIN STREET MAINTENANCE DISTRICT

FUND- 770: DEPARTMENT- 8170

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	5,571	5,889	12,313
60100	Salaries O.T.	0	0	0
61000	Hourly	8,500	2,000	8,330
61250	Additional Compensation	111	118	0
62000	FICA	1,085	612	1,674
63600	Additional Retirement	30	194	338
64900	Workers Comp.	1,017	593	1,632
64920	Health Insurance	2,177	2,008	3,406
64930	Dental Insurance	147	147	234
64940	Vision Insurance	23	23	46
64950	Life Insurance	9	9	20
64960	LTD	16	14	32
64970	Chiro	0	0	3
64980	LTC	9	11	20
65000	Retirement	861	883	1,557
<b>SUBTOTAL:</b>		<b>19,557</b>	<b>12,503</b>	<b>29,604</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	100	100	91
70000	Operating Expenses	0	0	0
76300	Advertising Legal	60	60	30
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	110	110	103
79000	Utilities	100	100	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	44
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	200	200	0
87000	Landscape Maint.	600	600	600
<b>SUBTOTAL:</b>		<b>1,435</b>	<b>1,435</b>	<b>868</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>20,992</b>	<b>13,938</b>	<b>30,472</b>
89400	Overhead Charge	3,449	2,244	5,984
<b>TOTAL :</b>		<b>24,441</b>	<b>16,182</b>	<b>36,456</b>

# CORNERSTONE MAINTENANCE DISTRICT

FUND- 771: DEPARTMENT- 8171

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	871	833	700
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	112
63600	Additional Retirement	30	27	49
64900	Workers Comp.	63	63	112
64920	Health Insurance	186	173	200
64930	Dental Insurance	10	10	26
64940	Vision Insurance	2	2	5
64950	Life Insurance	1	1	3
64960	LTD	2	2	5
64970	Chiro	0	0	1
64980	LTC	1	1	3
65000	Retirement	135	125	125
	<b>SUBTOTAL:</b>	<b>1,387</b>	<b>1,320</b>	<b>1,340</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	25	25	9
70000	Operating Expenses	0	0	0
76300	Advertising Legal	100	100	30
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	200	200	134
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	44
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	9,600	9,324	9,554
	<b>SUBTOTAL:</b>	<b>10,375</b>	<b>10,099</b>	<b>9,771</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>11,762</b>	<b>11,419</b>	<b>11,111</b>
89400	Overhead Charge	1,932	1,839	2,036
	<b>TOTAL :</b>	<b>13,694</b>	<b>13,258</b>	<b>13,147</b>

# VINEYARDS MAINTENANCE DISTRICT

FUND- 772: DEPARTMENT- 8172

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	871	833	2,253
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	425
61250	Additional Compensation	17	17	0
62000	FICA	68	65	250
63600	Additional Retirement	30	27	60
64900	Workers Comp.	63	63	210
64920	Health Insurance	186	173	360
64930	Dental Insurance	10	10	25
64940	Vision Insurance	2	2	8
64950	Life Insurance	1	1	4
64960	LTD	2	2	8
64970	Chiro	0	0	2
64980	LTC	1	1	8
65000	Retirement	135	125	340
	<b>SUBTOTAL:</b>	<b>1,387</b>	<b>1,320</b>	<b>3,953</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	40	40	30
70000	Operating Expenses	0	0	0
76300	Advertising Legal	100	100	30
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	400	400	399
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	41
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	32,000	31,000	31,937
	<b>SUBTOTAL:</b>	<b>32,990</b>	<b>31,990</b>	<b>32,436</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>34,377</b>	<b>33,310</b>	<b>36,389</b>
89400	Overhead Charge	5,648	5,363	7,070
	<b>TOTAL :</b>	<b>40,025</b>	<b>38,673</b>	<b>43,459</b>

# ALEXANDRA MAINTENANCE DISTRICT

FUND- 773: DEPARTMENT- 8173

ACCT:		2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
	<b>SALARIES &amp; WAGES</b>			
60000	General Salaries	871	833	682
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	17	17	0
62000	FICA	68	65	46
63600	Additional Retirement	30	27	21
64900	Workers Comp.	63	63	50
64920	Health Insurance	186	173	114
64930	Dental Insurance	10	10	7
64940	Vision Insurance	2	2	1
64950	Life Insurance	1	1	1
64960	LTD	2	2	2
64970	Chiro	0	0	0
64980	LTC	1	1	1
65000	Retirement	135	125	102
	<b>SUBTOTAL:</b>	<b>1,387</b>	<b>1,320</b>	<b>1,028</b>
	<b>OPERATING EXPENSES</b>			
68000	Uniforms	25	25	4
70000	Operating Expenses	0	0	0
76300	Advertising Legal	100	100	30
77000	Prof. Services Legal	200	200	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Tax Collection Fee	200	200	46
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	41
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	3,400	3,102	3,384
	<b>SUBTOTAL:</b>	<b>4,175</b>	<b>3,877</b>	<b>3,504</b>
	<b>SUBTOTAL SALARY &amp; OPERATING:</b>	<b>5,562</b>	<b>5,197</b>	<b>4,532</b>
89400	Overhead Charge	914	837	868
	<b>TOTAL :</b>	<b>6,475</b>	<b>6,034</b>	<b>5,400</b>

# RIPON LIGHTING DISTRICT

FUND- 780: DEPARTMENT- 8180

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	15,272	14,610	14,821
60100	Salaries O.T.	0	0	0
61000	Hourly	400	400	107
61250	Additional Compensation	305	292	33
62000	FICA	1,222	1,171	1,133
63600	Additional Retirement	0	0	452
64900	Workers Comp.	1,133	1,128	1,085
64920	Health Insurance	3,923	3,563	4,570
64930	Dental Insurance	197	197	260
64940	Vision Insurance	37	37	33
64950	Life Insurance	16	16	17
64960	LTD	41	41	33
64970	Chiro	3	3	3
64980	LTC	41	41	33
65000	Retirement	2,360	2,192	2,228
<b>SUBTOTAL:</b>		<b>24,951</b>	<b>23,692</b>	<b>24,808</b>
<b>OPERATING EXPENSES</b>				
68000	Uniforms	150	150	63
70000	Operating Expenses	100	100	0
72000	Office Supplies	50	50	0
73500	Fees	1,030	1,030	787
75000	Postage	0	0	0
76000	Telephone	850	850	456
76200	Conference Expenses	0	0	7
76300	Advertising Legal	130	130	200
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	3,000	3,000	2,831
79000	Utilities	145,000	125,000	66,009
80000	Office Equip Maint	0	0	0
81000	Vehicle Maintenance	3,000	3,000	2,500
81500	Fuel	4,500	4,500	1,150
81501	CNG Fuel	170	170	0
81502	Fueling Station Maintenance	300	300	0
81900	Vehicle Insurance	400	400	387
82000	Equipment Maintenance	300	300	0
83000	Tools & Equipment	300	300	59
84000	System Maintenance	100	100	0
89000	Street Maintenance	200	200	0
89010	Signal Light Maintenance	3,500	3,500	0
89030	Street Signs Maintenance	0	0	0
89100	Street Light Maintenance	10,000	10,000	8,045
89375	Municipal Finance Rental	39,147	39,147	39,147
<b>SUBTOTAL:</b>		<b>212,227</b>	<b>192,227</b>	<b>121,642</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>237,178</b>	<b>215,919</b>	<b>146,450</b>
89400	Overhead Charge	38,968	34,766	28,466
<b>TOTAL :</b>		<b>276,146</b>	<b>250,685</b>	<b>174,916</b>



# CAPITAL PROJECTS

FUND-900 : DEPARTMENT- Various

ACCT:	SALARIES & WAGES	2021-22 BUDGETED	2020-21 BUDGETED	2020-21 ACTUAL
60000	General Salaries	60,900	92,593	65,692
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	1,218	1,852	0
62000	FICA	4,752	7,225	3,746
63600	Additional Retirement	1,952	2,847	1,789
64900	Workers Comp.	4,404	6,958	4,808
64920	Health Insurance	12,741	16,980	9,810
64930	Dental Insurance	693	1,041	605
64940	Vision Insurance	123	180	110
64950	Life Insurance	67	99	65
64960	LTD	143	216	130
64970	Chiro	0	0	20
64980	LTC	80	107	80
65000	Retirement	9,409	13,889	9,853
<b>SUBTOTAL:</b>		<b>96,481</b>	<b>143,987</b>	<b>96,708</b>
<b>OPERATING EXPENSES</b>				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	154
73500	Fees	0	0	526
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	5,000	152,712
77030	Professional Services Computer	500	500	0
77040	Professional Services Other	20,000	20,000	17,283
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	282
<b>SUBTOTAL:</b>		<b>25,800</b>	<b>25,800</b>	<b>170,956</b>
<b>SUBTOTAL SALARY &amp; OPERATING:</b>		<b>122,281</b>	<b>169,787</b>	<b>267,664</b>
89400	Overhead Charge	20,091	27,338	51,134
<b>CAPITAL PROJECTS</b>				
90000	2020-21	0	500,000	905,026
	Senior Center Building Improvements	180,000		
	Vehicle Maintenance Facility	7,000,000		
	Lower Stanislaus River Bike Trail	500,000		
<b>SUBTOTAL:</b>		<b>0</b>	<b>500,000</b>	<b>905,026</b>
<b>TOTAL:</b>		<b>142,372</b>	<b>697,125</b>	<b>1,223,824</b>

Note(s):

a. Funded by the AB1600 Fund - Transportation.

# BUDGET TOTALS

	<b>2021-22 BUDGETED</b>	<b>2020-21 BUDGETED</b>	<b>2020-21 ACTUAL</b>
Total Salaries	7,310,537	6,875,062	6,899,243
Total Burden	4,499,690	4,133,366	4,046,544
Total Operational	6,316,456	5,783,750	5,917,457
Total Overhead	2,542,847	2,313,026	2,508,197
<b>Sub-Total</b>	<b>20,669,530</b>	<b>19,105,204</b>	<b>19,371,442</b>
Capital Outlay	4,537,000	4,094,000	2,370,929
Redevelopment Enforceable Obligations	960,315	2,222,951	2,222,151
<b>Total Budget</b>	<b>26,166,845</b>	<b>25,422,155</b>	<b>23,964,522</b>
Total Transfers	1,820,869	1,911,342	2,687,073

# CHART OF RECEIPTS

ACCOUNT	ESTIMATED RECEIPTS 2021-22	ACTUAL RECEIPTS 2020-21
100 GENERAL FUND:		
Taxes		
41010 Property Tax Current Secured	1,847,745	1,759,757
41011 Property Tax-Current Unsecured	94,154	89,670
41012 SB813 Taxes	59,000	58,000
41021 Property Tax-Prior Unsecured	1,800	1,800
41025 Prop Tax Redevelopment	262,400	310,000
41030 Homeowner's Relief	14,000	13,040
41035 Documentary Transfer Tax	112,000	110,000
41040 Property Tax - Interest & Penalty	10,000	10,000
42100 Hotel - Motel Tax	180,000	150,000
47100 Vehicle (In Lieu) - Normal	13,000	13,000
47200 Vehicle (In Lieu) - VLF & Prop Tax Swap	1,800,000	1,714,286
47300 Sales Tax	3,577,000	2,900,000
47301 SB509 - Prop 172 Funds	69,867	67,832
47305 Sales Tax In Lieu - triple flip	0	0
SUBTOTAL:	8,040,966	7,197,385
Franchise Fees		
43010 PG&E Gas	66,000	62,000
43100 Electric - PG&E / MID	230,000	225,000
43200 Cable T.V.	102,000	100,000
43300 Commercial Garbage	128,750	125,000
SUBTOTAL:	526,750	512,000
License		
44010 Business License	185,000	164,393
44020 Massage Permits	175	75
44050 Home Occupation	17,000	16,329
<sup>108-44100</sup> Dog Licenses	10,000	10,362
44200 Bike Licenses	25	9
SUBTOTAL:	212,200	191,168

	<b>ESTIMATED RECEIPTS 2021-22</b>	<b>ACTUAL RECEIPTS 2020-21</b>
Fees		
51500 Planning Fees	30,000	35,000
51505 Code Enforcement	2,000	4,775
51600 Engineering Fees	30,000	61,809
51650 GIS Fees	0	0
51655 Transportation Permit Fees	5,000	4,500
SUBTOTAL:	67,000	106,084
Permits		
45000 Building Permits	200,000	250,000
45800 SMIP	2,000	3,000
45810 Building Standards Fund	1,000	1,000
SUBTOTAL:	203,000	254,000
Police Activity Revenue		
47302 AB3229 - COPS	170,000	165,000
108-49001 Impound Dog	6,000	5,906
49005 Fingerprint	500	0
49010 Police Reports	10	10
49020 Reimbursement Police	65,000	89,736
49025 Range Rent	7,500	7,500
49026 Parking Permit Program	100	130
107-49030 Auto Theft Fund	0	0
105-49035 Abandoned Vehicle Abatement Prog.	10,000	10,116
49600 Traffic	15,000	13,849
49610 Parking	37,000	36,125
49620 Court Fine-Penalty	3,000	3,000
49640 Proof of Correction	100	100
49650 Booking Fees Recovery	1,000	1,000
49660 Fees Alcohol Lab	1,000	1,000
49670 Fees Red Light Surcharge	1,000	1,000
49680 Domestic Violence Registration	0	0
49690 Towed Vehicle	25,000	25,000
49720 Reimbursement Traffic-Safety	5,000	5,000
106-49882 Drug Seizure Fund + Interest	1,000	350
108-49883 Spay & Neuter	6,000	6,360
108-49884 Rabies/Misc Shots	400	410
108-49885 Animal Shelter Donation	0	902
49886 Escalon Dispatch	125,460	123,000
49887 Police Training	5,000	5,000
109-49102 Police Grants	0	35,614
49889 Christmas Fund	0	0
49890 Donation	0	0
49905 Donation-YPAC	0	0
108-49895 AVID	900	886
108-49900 Animal Adoption	500	0
SUBTOTAL:	486,470	536,993.83

	<b>ESTIMATED RECEIPTS 2021-22</b>	<b>ACTUAL RECEIPTS 2020-21</b>
Miscellaneous		
51200 CNG Income	136,321	132,350
51250 Fuel Income	24,165	23,461
51300 Golf Lease Revenue	5,000	14,060
51550 Fireworks Booth Income	0	0
51900 Misc. Revenue	50,000	118,000
51901 W/Comp Third Party Cks	10,000	8,685
51905 Transfer From General Capital	0	0
51906 Cash Over/Short	0	0
51915 State Mandate Reimbursement	10,000	24,765
51930 Return Check Fee	500	500
51935 Overhead Recovery	1,077,343	948,592
51955 Almond Crop Income	1,500	1,664
51966 Donations	0	3,054
<sup>150-53000</sup> Community Center Rental	60,000	2,800
53005 House Rental	10,000	10,200
53010 PAL Bldg Rental	43,922	42,643
53030 Gazebo Rental	7,000	360
53051 Sprint/NEXTEL	10,987	10,667
53052 Cellular One - AT&T Rent	14,189	13,776
53053 T-Mobile Rent	12,737	12,366
53056 Ag Land Rental	3,500	3,650
53060 Stouffer Hall Rental	10,000	450
53065 Rental - Misc	500	15,269
54000 Interest	80,000	72,150
54010 G.F. Mitigation Interest Transfer	0	100,453
54020 GAP ++ Interest	8,000	5,487
56000 Benefit District Pass Thru	10,000	10,139
57000 Housing/Loan Income	10,000	7,650
COVID-19 Cares Act Funding	0	0
57025 Successor Agency Admin Fee	250,000	250,000
SUBTOTAL:	1,845,664	1,833,191
300 RECREATION		
51400 Recreation Fees	500	210
51410 Concessions	0	0
51415 Field Rent - Mistlin BB Fields	150,000	1,200
51420 Baseball Sponsor	4,000	2,400
51421 Basketball Sponsor	200	0
51422 Flag Football Sponsor	1,000	0
51425 Soccer Sponsor	5,000	1,000
51430 Vender Permit	0	0
51440 Concessions - Mistlin Sports Park	20,000	0
51450 Field Rent - Mistlin Soccer Fields	100,000	14,070
51455 Field Rent - Veterans & Stouffer Parks	5,000	500
51456 Field Rent - Mistlin Indoor Sports Facility	0	35,061
52XXX Activities/Classes	210,000	59,755
54000 Interest	0	0
	495,200	113,986
100-51938 General Fund Department Recovery	1,465,504	1,427,157
<b>TOTAL GENERAL FUND REVENUE:</b>	<b>13,342,754</b>	<b>12,171,965</b>

	<b>ESTIMATED RECEIPTS 2021-22</b>	<b>ACTUAL RECEIPTS 2020-21</b>
<b>110 WATER SUPPLY FUND: Charges for Current Services</b>		
51000 Water Revenue	3,715,712	3,642,855
51010 Consumer Deposits	0	0
51011 Water Turn Off	0	165
51900 Misc. Revenue	2,000	1,937
54000 Interest	12,000	12,054
54002 Bond Interest Income	600	15
	<hr/>	<hr/>
TOTAL:	3,730,312	3,657,026
*****		

**120 GARBAGE FUND: Charges for Current Services**

51100 Garbage Revenue	2,386,980	2,273,314
51190 Garbage Misc.	1,000	0
54000 Interest	2,500	2,750
	<hr/>	<hr/>
TOTAL:	2,390,480	2,276,064
*****		

**130 SEWER FUND:**

41010 Property Taxes - Secured	75,716	72,110
41011 Property Taxes - Unsecured	4,000	3,609
41012 SB813 Taxes	2,500	2,489
41020 Prior Secured	0	0
41021 Prior Unsecured	200	82
41025 Property Taxes - Redev Addl	68,000	60,213
41026 Property Taxes - LMIHF Addl	0	0
41030 Homeowner Relief	700	502
41040 Interest & Penalty	250	436
51200 Sewer User Charge	1,687,982	1,623,060
51900 Misc. Revenue	0	152
53300 80% Golf Lease Revenue	0	0
54000 Interest	16,000	9,938
54001 Bond Interest Income	0	0
	<hr/>	<hr/>
TOTAL:	1,855,348	1,772,591

	<b>ESTIMATED RECEIPTS 2021-22</b>	<b>ACTUAL RECEIPTS 2020-21</b>
<b>200 TRAFFIC &amp; SAFETY:</b>		
47305 AB2928 - Prop. 42	0	0
47310 Curb & Gutter	0	15,928
51900 Miscellaneous	0	1,000
54000 Interest for All Street Funds	45,000	43,345
55000 Grants	0	98,745
	<hr/> 45,000	<hr/> 159,018
<b>203 HIGHWAY USERS TAX 2103 FUNDS</b>		
47310 Highway Users Tax 2103	122,758	102,686
54000 Interest	0	1,629
	<hr/> 122,758	<hr/> 104,315
<b>210 HIGHWAY USERS TAX 2105 FUNDS</b>		
47350 Highway Users Tax 2105	90,178	82,919
54000 Interest	0	2,331
	<hr/> 90,178	<hr/> 85,250
<b>220 HIGHWAY USERS TAX 2106 FUNDS</b>		
47400 Highway Users Tax 2106	56,753	52,484
54000 Interest	0	2,491
	<hr/> 56,753	<hr/> 54,975
<b>230 HIGHWAY USERS TAX 2107 FUNDS</b>		
47500 Highway Users Tax 2107	114,690	105,152
54000 Interest	0	4,716
	<hr/> 114,690	<hr/> 109,868
<b>240 HIGHWAY USERS BICYCLE TAX 2107.5 FUNDS</b>		
47600 Highway Users Bicycle Tax 2107.5	4,000	4,000
54000 Interest	0	285
	<hr/> 4,000	<hr/> 4,285

	<b>ESTIMATED RECEIPTS 2021-22</b>	<b>ACTUAL RECEIPTS 2020-21</b>
<b>250 MEASURE "K" FUNDS</b>		
47650 Measure "K" Funds	300,000	300,000
54000 Interest	9,000	30,078
	<hr/> 309,000	<hr/> 330,078
<b>260 COG ALLOTMENT LTF FUNDS</b>		
46000 COG Allotment LTF Funds	676,647	725,032
47601 Bike & Pedestrian	15,922	15,000
54000 Interest	8,100	3,001
	<hr/> 700,669	<hr/> 743,033
<b>270 COG ALLOTMENT - TRANSPORTATION</b>		
46000 COG Allotment - Transportation	6,500	1,056
46060 MKR Transit Assistance	55,000	47,000
49700 Bus Fare	1,000	1,000
49800 Blossom Express Bus Fare	1,500	1,271
54000 Interest	3,800	1,187
	<hr/> 67,800	<hr/> 51,514
<b>246 SB1 STREET &amp; ROAD TAX</b>		
47306 Road Maintenance & Rehabilitation	306,020	273,058
54000 Interest	450	9,687
47306 Loan Repayment	0	0
	<hr/> 306,470	<hr/> 282,745
*****		
<b>450 REDEVELOPMENT AGENCY</b>		
41005 Property Taxes - Enforceable Obligations	960,315	2,236,122
51900 Misc. Revenue	0	0
54000 Interest	4,003	32,807
54001 Interest - Restricted Funds	0	28,878
54006 Bond Interest	6,186	18,453
	<hr/> 970,504	<hr/> 2,316,260



	<b>ESTIMATED RECEIPTS 2021-22</b>	<b>ACTUAL RECEIPTS 2020-21</b>
600 CDBG:		
40700 CDBG Public Service Grant	15,886	2,500
Capital Grant	180,000	0
54000 Interest	0	0
	195,886	2,500
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	8,001	8,001
760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:		
41070 Assessment Charge	6,061	6,061
770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:		
41065 Assessment Charge	10,344	10,344
771 CORNERSTONE LANDSCAPE MAINTENANCE DISTRICT:		
41071 Assessment Charge	13,409	13,409
772 VINEYARDS LANDSCAPE MAINTENANCE DISTRICT:		
41072 Assessment Charge	64,939	64,939
773 ALEXANDRA LANDSCAPE MAINTENANCE DISTRICT:		
41073 Assessment Charge	4,775	4,700
780 LIGHTING DISTRICT:		
41010 Property Tax - Current Secured	15,577	14,835
41011 Property Tax - Current Unsecured	793	755
41012 SB-813	525	500
41021 Property Tax - Prior Unsecured	17	16
41025 Property Tax - Redevelopment Add'l	33,600	32,000
41030 Homeowner's Relief	117	111
41040 Interest & Penalty	190	181
41085 Assessment Charge	267,098	267,098
SUBTOTAL:	317,916	315,496

	<b>ESTIMATED RECEIPTS 2021-22</b>	<b>ACTUAL RECEIPTS 2020-21</b>
9 CAPITAL FUNDS:		
50010 Water Fee	150,000	200,000
SSJID Water Connection Fee		
51020 Water Meter Surcharge	193,000	180,948
50020 Refuse Fee	10,000	16,000
50040 Parks Fee	150,000	250,000
50050 Circulation Fee	0	0
50103 Mitigation Fee	50,000	200,000
50110 RTIF	65,000	80,000
51900 Grants	0	747,000
54000 Interest	0	154,192
56050 Economic Development	0	120,528
56052 North Pointe Specific Plan	25,000	26,000
57001 Library Fee	20,000	10,000
57002 Police/City Hall Fee	50,000	40,000
57003 Transportation Fee	300,000	753,353
57004 Storm Drain Fee	100,000	110,000
57005 Waste Water Fee	175,000	215,000
57006 Corp Yard	50,000	45,000
57007 Underground Utilities	0	10,000
	<hr/>	<hr/>
Total Capital Fees	1,338,000	3,158,021

# INDEX

	<u>page</u>
Abandoned Vehicle Abatement .....	22
Administrative Department.....	7
Alexandra Maintenance District .....	59
Almond Blossom Festival.....	6
Animal Control .....	20
Blossom Express .....	47
Boesch-Kingery Maintenance District.....	55
Boesch-Kingery Park .....	28
Budget Totals .....	62
Building Department.....	11
Cadet .....	21
Capital Projects .....	61
Carolina's .....	54
CDBG .....	49
Chart of Receipts.....	63
City of Ripon Burden & Overhead Allocations.....	2
CNG Fueling Station.....	10
Community Center .....	32
Cornerstone Maintenance District .....	57
Country Woods Maintenance District .....	51
Dutch Meadows Maintenance District.....	50
Engineering Department .....	15

Farmland Estates Maintenance District .....	52
Garbage Department .....	39
General Fund Budget Summary.....	35
Jacob's Landing.....	53
Lan Park .....	27
Landscape Maintenance .....	45
Legislative Department.....	5
Library.....	31
Main Street Maintenance District .....	56
Mistlin Sports Park .....	26
Municipal Sewer District No. 1 .....	41
Museum.....	30
Parks.....	23
Planning Department .....	13
Police Department.....	17
Recreation .....	33
Redevelopment Agency .....	48
Ripon Lighting District .....	60
Senior Citizens Center .....	29
STA Department .....	46
Stouffer Hall.....	25
Street Department .....	43
Successor Agency .....	34

V.I.P.S.....	19
Vineyards Maintenance District .....	58
Water Department.....	36