

FISCAL YEAR 2022 - 2023



JULY 12, 2022 ADOPTED BUDGET



CITY OF RIPON
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RIPON, CALIFORNIA
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CITY OF RIPON

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Ripon California

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Web site: www.cityofripon.org

Email: information@cityofripon.org

Population: 16,440 (2021)

County of San Joaquin

Incorporated: November 27, 1945

Type of Government: General Law

Number of Employees: 98

City Council

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



MEMO

TO: Honorable City Council

FROM: Kevin Werner

SUBJECT: Fiscal Year 2022-23 Annual Operating and Capital Budget

DATE: July 7, 2022

The purpose of this memorandum is to summarize the proposed Fiscal Year 2022-23 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.

ISSUES FACING THE CITY OF RIPON

Two years ago, as the world experienced the beginnings of a pandemic, small cities like Ripon braced for an uncertain future. Today, having weathered that storm, Ripon must brace itself again for what appears to be an economic crisis with inflation at levels not seen in 40 years along with companies experiencing staffing and supply chain shortages. If Ripon stays the course with conservative, fiscally prudent spending, but also makes informed investments in capital and staffing, the City will weather this most recent economic uncertainty as was done with the COVID-19 pandemic.

A broader issue is the continued laws being passed down from the State of California, and their cumulative impact on the City. Most often, the City of Ripon is required to update the City's procedures and policies to incorporate these new laws, inform the public of these new laws, enforce the laws, and report on the tasks completed each year. These efforts require a significant amount of resources and when the new law pertains to water, sewer, storm drainage, or solid waste disposal – the expense is passed on to the City's residents and businesses through the monthly utility rates.

Of equal concern are the laws passed by the State of California related to housing that erode the City's local control over land use. Many of these laws force the City to follow State requirements on issues related to the density of residential development projects and the addition of assessor dwelling units on already developed residential parcels. These policies of the State that the City of Ripon is being required to implement can have a substantial impact on City infrastructure that was not designed to accommodate these higher density projects.

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, objectives, and actions to be undertaken during the upcoming fiscal year. The following summarizes the accomplishments in FY 2021-22 for each focus area:

- Fiscal Responsibility – Evaluated annual enterprise rate adjustments in December; Transferred 33% of General Fund surplus to Street & Road Reserve Fund; approved establishing a 115 Retirement Trust to mitigate CalPERS unfunded liability payments.
- Economic Development – Entered into a sales tax incentive program with the owner of an RV dealership; participated on the Chamber of Commerce economic development committee; Downtown Transportation Plan completed; increased downtown parking by 20 spots with striping changes on Garrison Way.
- 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; Cal Trans approval to install license plate reader cameras in State right-of-way; completed Vanden Bosch receivership action.
- Employee Work Environment – Agreement to provide dispatch services for Lathrop that will provide additional coverage in the dispatch center to provide staff more opportunities to take accrued time off; COVID-19 bonus of \$100 a paycheck for two years; signed 3-year Memorandum of Understanding with unions; 3% off-schedule bonus for all employees to mitigate inflation.
- City Utilities/Facilities – completed Stockton Ave reconstruction project; added potable water well; repaired trenches in City right-of-way; contractor completed striping project.

Attached as Exhibit A is the FY 2022-23 Policy Goals and Implementation Plan.

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 2022-23 Operating and Capital Budget, a strategic planning workshop was held with the City Council, the budget committee met to review the proposed budget, and two budget workshops were held during City Council meetings. The input through this process has provided the basis for the proposed budget.

The City's Proposed FY 2022-23 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. The revenue sources that generally experience the most volatility are sales tax revenue and development related revenue. Most recently, sales tax revenue declined during the COVID-19

pandemic and now increasing with current inflation rates. These types of fluctuations are mitigated by conservative estimates included in the budget for these sources.

The City has more control over expenses than what we have for revenue. Increases in expenses are generally linear and easier to project in the budget. Currently, the City is experiencing overall increase in operating cost as a result of current inflation rates.

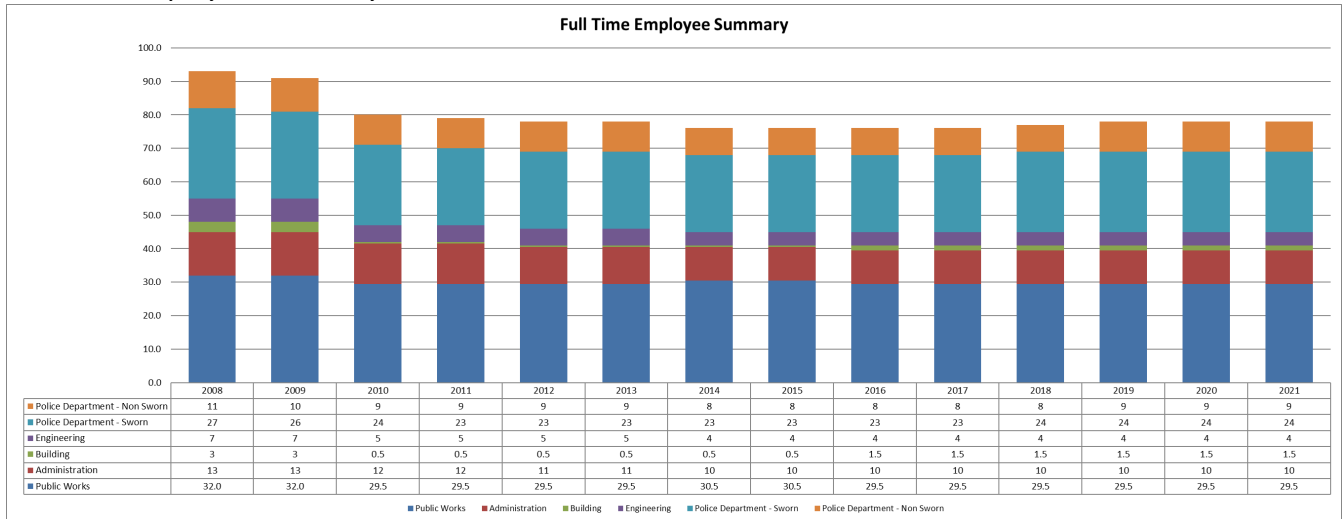
FY 2022-23 Annual Operating Budget Summary

	FY 2022-23 Revenue	FY 2022-23 Expenses	Proposed Transfers	Transfer Summary
General Fund	\$15,155,373	(\$14,357,080)	(\$801,579)	Transfer includes \$15,105 to CNG Capital Fund, \$66,474 to L&L Districts operating in the negative, \$475,000 to the Dept Capital Fund, \$85,000 to the Park & Rec Capital Fund, and \$160,000 to the CalPERS Contingency Fund.
Water Operating Fund	\$3,803,278	(\$2,818,058)	(\$985,221)	To Water Enterprise Capital Fund
Garbage Operating Fund	\$2,472,894	(\$2,200,975)	(\$271,919)	To Garbage Enterprise Capital Fund
Sewer Operating Fund	\$1,911,475	(\$1,357,783)	(\$553,692)	To Sewer Enterprise Capital Fund
Street and Road Operating Fund	\$1,894,142	(\$889,292)		Revenue surplus funds streets and roads capital projects.
Transit Fund	\$67,800	(\$57,010)		
Redevelopment Obligations	\$937,489	(\$927,300)		
Landscaping & Lighting Districts	\$442,476	(\$436,960)	\$66,474	From General Fund to L&L Districts that operate in a deficit and do not have a fund balance.

STAFFING ANALYSIS

Employee salary and benefits make up 55 percent of the City’s operating expenses. As a result of the Great Recession and the significant decline in revenue that was being experienced at that time, 17 full-time staff positions were laid-off or not filled after an employee’s departure. Since that time, there has been a focus on improving the efficiencies of the existing work force by investing in technology before adding new staff positions. Because of this approach, the City has added two new positions since 2008, a police officer and a public works maintenance position, while still providing an equivalent service to the public while the City’s population increased from 13,869 to 16,292 (17% increase).

Full-time Employee Summary



The City of Ripon and City Lathrop entered into a dispatch services agreement in 2021 where Ripon will hire dispatchers necessary to provide dispatch services for the City of Lathrop’s recently formed police department. For FY 2022-23, 6 new dispatch positions will have been added to the General Fund expenses. The expense of these positions is reimbursed by the City of Lathrop.

Additionally, the proposed budget includes adding 4 full-time positions, as described below:

Information Technology Department: The IT Department is currently staffed with an IT Tech 2 full-time position and a IT Tech 1 part-time position. The proposed budget includes reclassifying the IT Tech 1 part-time position to a full-time position in order to increase staff coverage and reduce turnover in the IT Department. This change is expected to increase General Fund expenses by \$63,000.

Police Department: The City currently employs 18 full-time patrol officers and for the first time in the last 3 years, all positions are currently filled. The proposed budget includes adding one patrol officer position. By adding this position, the police chief will be able to add a special investigations position to focus on investigating drug and gang activity crimes. This change is expected to increase General Fund expenses by \$91,000.

Public Works Department: The City currently does not have a single position to coordinate the various regulatory compliance efforts required by the State of California to operate the water, sewer, storm drain, and solid waste systems of the City. The proposed budget includes adding a Regulatory Compliance position to the Public Works Department to coordinate these activities. This change is expected to increase the expense of the Water, Sewer, and Garbage Operating Funds by \$42,000 for each fund.

The Public Works Department has been using a part-time position to support the water conservation efforts for the City. The proposed budget includes reclassifying this part-time position to a full-time water conservation position. This position will be responsible

to perform water conservation tasks, including patrols, enforcement, education, and other duties within the Public Works Department. By making this a full-time position, it is expected to reduce the turnover and reduce the need for other positions to perform certain tasks the part-time individual was not able to complete. This change is expected to increase the expense of the Water Operating Fund by \$58,500.

GENERAL FUND

The General Fund is used to fund the police department, parks maintenance, recreation programs, library services, and other important community programs. If a budget surplus exists as the end of the fiscal year, the City Council determines how the surplus of funds is to be allocated. In years past, these funds have been strategically allocated to make investments in technology or facility improvements that save operational dollars and make existing staff more efficient. Also, surplus funds have been used to establish reserve funds to address street & road maintenance needs.

General Fund Revenue

For FY 2022-23, the projected overall General Fund revenue is \$15,144,544, as described below.

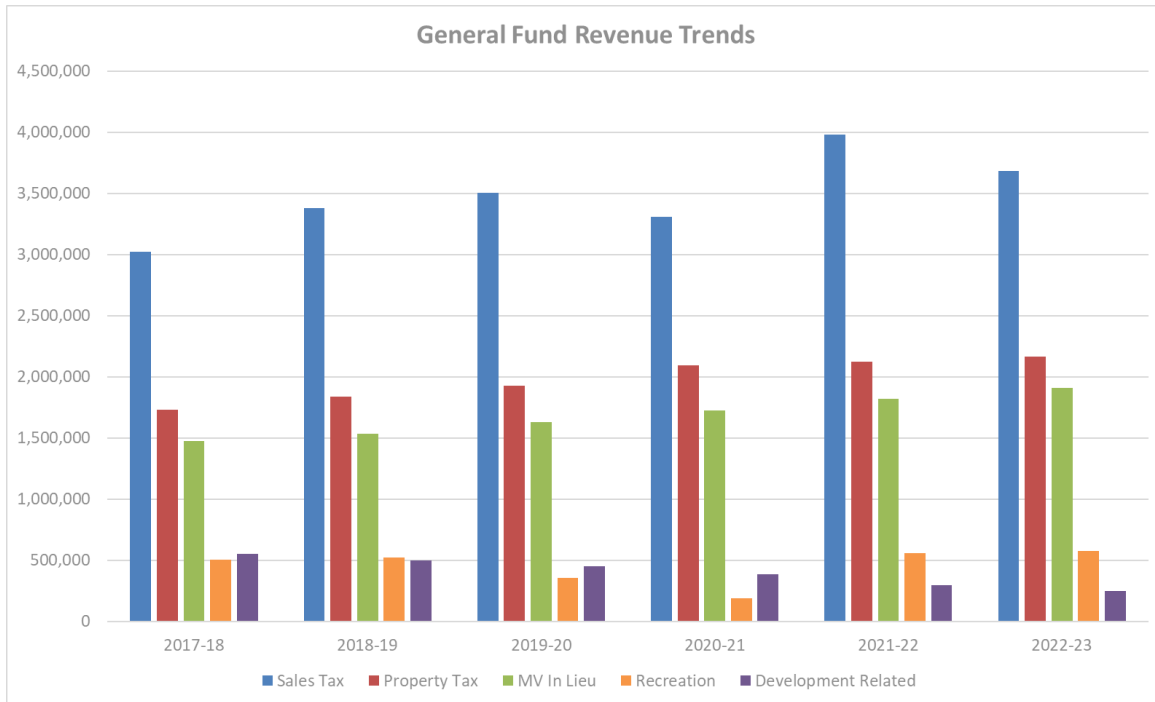
FY 2022-23 General Fund Revenue Summary

Source	FY 2022-23 Budget	FY 2021-22 Actual	Difference
Taxes	\$8,484,500	\$8,617,499	-1.5%
Licenses & Permits	\$972,510	\$969,751	-
Fees & Charges for Service	\$2,283,060	\$1,446,871	+58%
Interest, Rents, & Reimbursements	\$604,100	\$588,155	+2.7%
Overhead	\$2,734,203	\$2,590,198	+5.6%
Fines & Penalties	\$77,000	\$73,900	+4.2%
Total	\$15,155,373	\$14,286,374	+6.1%

The largest increase in annual revenue is related to the Fees & Charges for Service category. The increase was 58% as compared to last fiscal year and was largely a result of the Dispatch Service Agreement with Lathrop and the additional revenue now being collected to pay for the additional dispatchers.

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 2017-18.

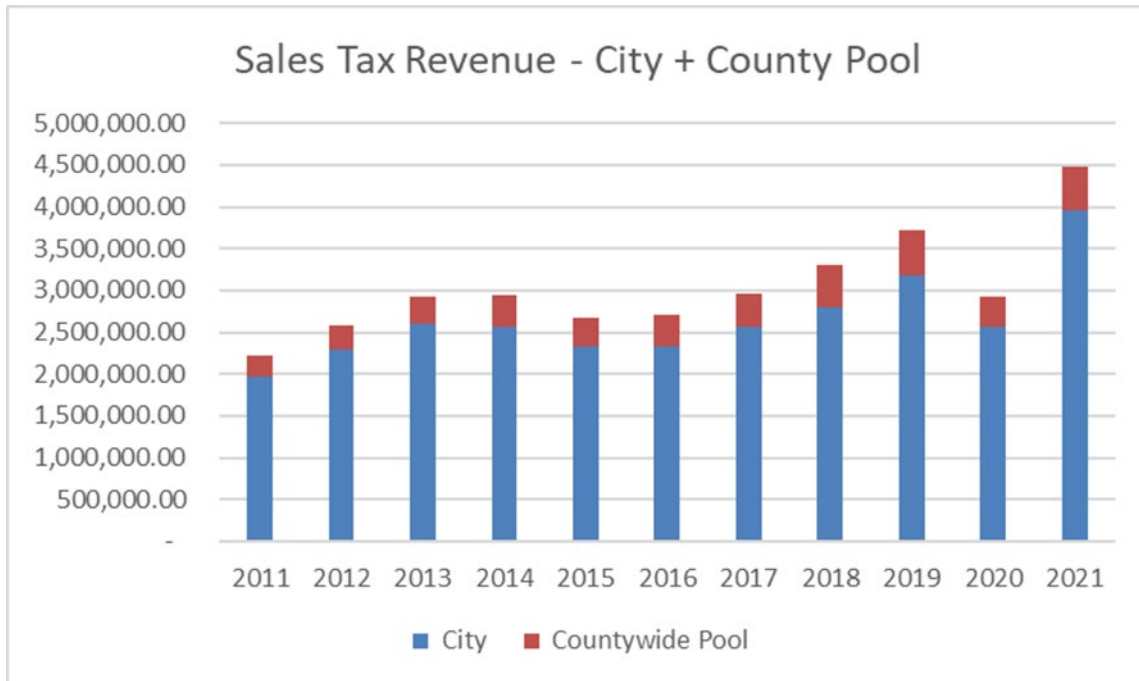
General Fund Revenue Trends (by fiscal year)



All have steadily increased over the last 5 years except for sales tax and development revenue sources. As previously mentioned, sales tax revenue had experienced a decline in FY 2020-21 because of the COVID-19 pandemic and then a sharp increase in revenue because of inflation. Development related revenue sources have declined over the last 5 years because of the lack of residential development projects moving forward.

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 has more than doubled since 2011, largely a result of revenue from businesses that conduct on-line sales and are required to remit a Transactions and Use Tax for those transactions. From the year 2011 to 2021, the City’s share of the pool has increased from \$251,000 in 2011 to \$540,000 in 2021.

General Fund Sales Tax City Collected vs. Countywide Pool (by calendar year)



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.

Sales tax revenue currently makes up 37% of the City’s General Fund revenue, of which the majority is collected from the sale of fuel in Ripon. Governor Newsom has issued an executive order requiring sales of all new passenger vehicles to be zero-emission by 2035. As the automobile industry transitions to producing cars powered with alternative fuel sources, this could have a significant impact on sales tax revenue for the City of Ripon. Therefore, the City has focused on economic development activities to increase sales tax revenue from other sources, thereby reducing the percent of sales tax revenue relied on by the City from the sale of fuel. As a result of these efforts, the percent of sales tax revenue from the sale of fuel has been reduced from 63 to 37 percent over the last 10 years.

The FY 2022-23 proposed budget assumes growth in sales tax revenue decrease of 7.5% as compared to FY 2021-22.

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 2022-23 proposed budget assumes an increase in property tax revenue of 2% as compared to FY 2021-22.

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 2022-23 proposed budget assumes an increase of Motor Vehicle in-lieu revenue of 5% as compared to FY 2021-22.

General Fund Expenses

Nearly 55 percent of the general fund budget is related to employee expenses such as salary, healthcare, workers compensation, and retirement benefits. Each year the City evaluates staffing levels and makes adjustments as needed to ensure the staffing levels are sufficient to provide a level of service to the residents and businesses in Ripon in line with the City Council priorities, as previously discussed in this memorandum.

For FY 2022-23, the projected overall General Fund operating expenses is \$14,357,080 (not including transfers), as described below.

FY 2022-23 General Fund Expense Summary

Department	FY 2022-23 Budget	FY 2021-22 Actual	Difference
Legislative	\$385,913	\$437,849	-11.9%
Administration	\$1,732,804	\$1,527,413	+13.4%
CNG Fueling Station	\$124,895	\$119,660	+4.4%
Building	\$408,875	\$417,495	-2.1%
Planning	\$290,932	\$285,259	+2.0%
Engineering	\$324,554	\$321,804	+1.0%
Police	\$8,496,739	\$7,323,167	+16.0%
Parks	\$1,492,977	\$1,546,774	-3.5%
Recreation	\$814,764	\$695,521	+17.1%
RDA Successor Agency	\$244,606	\$245,405	-0.3%
Almond Blossom	\$40,023	\$27,640	+44.8%
Total	\$14,357,080	\$12,947,987	+10.9%

The following summarizes the largest changes in expenses over the last year:

- Legislative Department: Expenses are projected to be 11.9 percent lower as compared to last fiscal year. This change was a result of lower attorney fees projected and lower healthcare costs.

- Administration Department: Expenses are projected to be 13.4 percent higher as compared to last fiscal year. This change was a result in increases in liability and property insurance deposits because of negative claims history.
- Police Department: Expenses are projected to be 16 percent higher as compared to last fiscal year. This change was because the City hired additional dispatch staffing to provide dispatch services for Lathrop.
- Recreation Department: Expenses are projected to be 17.1 percent higher as compared to last fiscal year. This change was because all of the City programs and rentals are projected to go to normal operations after COVID-19.

Retirement Benefits

The City of Ripon is unique to other California cities where only the City’s sworn police officers receive a CalPERS defined benefit retirement plan. A defined benefit plan provides a guaranteed income after retirement based on the employee’s salary and years of service. While the employee is working for the City, the City is required to pay CalPERS the “Normal Cost” to fund the future retirement payments of each employee. The Normal Cost is calculated based on a number of actuarial assumptions, including investment interest rate and mortality.

In addition to the Normal Cost, the City is charged an “Unfunded Actuarial Liability (UAL)”. This represents the difference between what was paid through the Normal Cost to the current calculated amount needed to fund a retired employee’s retirement compensation. CalPERS has made certain changes to their actuarial assumptions that have significantly increased pension liabilities to cities – most notably, reducing the assumed interest earned on investments from 7.5 percent to 7.0 percent and shortening the amortization period from 30 years to 20 years.

The table below summarizes the City’s contribution to CalPERS for the Normal Cost and UAL for FY 2022-23:

Category	Benefit	# Employees	FY2022-23 Employer Compensation Rate	FY2022-23 Employer Compensation Amount	
				Total	\$/Employee
Tier 1	3%@50	9	59.3%	\$643,157	\$71,461
Tier 2	3%@55	1	20.6%	\$20,766	\$20,766
Tier 3	2.7%@57	15	12.8%	\$172,061	\$11,470

The City Council has recently approved moving forward with a Section 115 Retirement Trust, which is a tax-exempt investment vehicle authorized by the Internal Revenue Service (IRS) to prefund government expenses such as retirement plan benefits. Assets held within the trust are designated as irrevocable, meaning that the assets must be used to fund the City’s defined benefit retirement plan obligations. Monies placed within the trust may be invested according to rules governing the trust, which are different than the investment rules the City is required to follow for the City’s pooled investments such as LAIF and Bank of New York. Because of the rules

associated with the trust, in theory, the funds placed within a trust can earn a higher rate of return than if the City invested the funds.

Funds placed within the trust can remain within the trust until such time that the City chooses to draw on its assets to pay an annual benefit obligation (e.g., reimburse Normal Cost or UAL payment to CalPERS). The City Council will be considering a policy during the upcoming fiscal year identifying when the trust is to be used to pay a CalPERS obligation.

All other City employees receive a “defined contribution” retirement plan, similar to a private 401k plan. With these types of retirement plans, the City does not experience the unfunded liability as with the defined benefit retirement plans. The City provides employees with 15 percent benefit, plus will match up to 3.3 percent, if the employee contributes 6.6 percent. The following table summarizes the expense associated with the City of Ripon’s defined contribution plan:

Category	# Employees	FY2022-23 Employer Contribution [a]	FY2022-23 Employer Compensation Amount	
			Total	\$/Employee
City Contribution	63	15-18.3%	\$853,626	\$13,550

General Fund Transfers

The following summarizes the General Fund transfers included in the FY 2022-23 budget:

Department Capital Fund: \$475,000

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

Parks Capital Fund: \$85,000

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

CNG Capital Fund: \$15,105

The rate Compressed Natural Gas is charged at the City’s fueling station is structured that a certain amount of the revenue collected is transferred to a capital fund to replace capital items associated with the fueling station in the future.

CalPERS Contingency Fund: \$160,000

The City of Ripon’s redevelopment successor agency refunded bonds at a lower interest rate that will generate a savings of \$800,000 to the General Fund over a 5-year period. The City Council has designated the savings to be transferred each year to the CalPERS Contingency Fund.

Landscape Districts: \$66,474

The City of Ripon currently maintains 10 landscape districts where property owners within that district fund the landscape maintenance through an annual assessment. For the landscape

districts that were established during a time when the assessments were not indexed, a structural deficit exists and funds from the General Fund are transferred each year to eliminate the deficits.

Capital Outlay

The following summarizes the General Fund capital outlay items being funded through the Department Capital Fund for FY 2022-23:

FY 2022-23 General Fund Capital Outlay

Dept Capital Fund (Bal: \$1,100,000)	Total: \$312,000
Patrol Vehicle (1)	\$72,600
Police Investigator Vehicle (1)	\$59,400
Animal Shelter – Interior Cabinets/Sinks/Doors/Dishwasher	\$75,000
Server Room Upgrades – Router & Switches	\$15,000
Desktop Computers (12)	\$15,000
Portable Radios (15)	\$45,000
Vehicle Radios (10)	\$30,000

Park & Rec Capital Fund (Bal: \$850,000)	Total: \$264,000
Library Parking Lot Resurface	\$38,000
Gator Vehicle with Spraying Attachments	\$42,000
Stand on Sprayer/Spreader	\$15,000
Resurface Vermeulen Basketball Courts	\$20,000
Aquatic Center Locker Room Remodel	\$59,000
Community Center Small Hall Roof Repair	\$70,000
Epoxy Bathroom Floors at Mistlin Sports Park	\$20,000

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 City is scheduled to receive \$3,919,879 from the American Rescue Plan to replace revenues lost during the COVID-19 pandemic. The following table summarizes the allocation of these funds for one-time spending:

COVID-19 Relief Funds (\$3,919,879)	Total: \$3,919,879
Police Virtual Reality Training	\$40,000
Employee off-schedule Compensation (paid in 2021-22)	\$462,879
Electronic Police Citation Program	\$90,000
Misc Landscape Improvements	\$515,000
Leadership Training	\$25,000
Tennis Court Reconstruction (Partial grant funded)	\$262,000
West Side Master Plan	\$300,000
Way Finding Signs and Electronic Sign	\$300,000
Corp Yard Capital Project	\$1,800,000
Update City Website	\$40,000
Shooting Range Improvements	\$85,000

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 structural failure of the street section.

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

As part of the 2021 strategic planning workshop, the City Council discussed how to further increase the funding to reconstruct the worst roads in Ripon without ignoring the preventative maintenance needed for roads that are currently in good condition, so they do not eventually degrade to a condition that requires expensive reconstruction. Since the City's annual funding has increased from Senate Bill 1, the City Council directed staff to 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.

3-Year Street and Road Capital Project Summary

	Preventative Maintenance	Reconstruction
FY 2022-23	3-Layer Treatment: \$650,000 Madsen/Manor/Stuart/Baker/Van/Sixth Overlay: \$850,000 River Rd Overlay	
FY 2023-24	3-Layer Treatment: \$650,000 Denise/Jennifer/Stanley/Johanna/Kinger y/Novell/Busman	Reconstruction: \$350,000 Cobblestone Court
FY 2024-25	3-Layer Treatment: \$650,000 Key/Quiet/Prospect/Washington/Ripona /Ridge/Sunshine/Hillside	Reconstruction: \$2,300,000 Locust Ave b/w Main St and Second St

The River Road overlay project was initially planned to be constructed in FY 2021-22, but was delayed until FY 2022-23 because of dedicating City resources to the Stockton Ave reconstruction project.

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 2022-23 City’s enterprise funds budget:

FY 2022-23 Annual Enterprise Fund Budget Summary

	FY 2022-23 Beginning Balance	FY 2022-23 Revenue	FY 2022-23 Expenses	FY 2022-23 Recommended Transfers	FY 2022-23 Ending Balance
Water Operating	\$925,000	\$3,803,278	\$2,816,824	\$986,454	\$925,000
Sewer Operating	\$760,000	\$1,911,475	\$1,357,195	\$554,280	\$760,000
Garbage Operating	\$210,000	\$2,472,894	\$2,200,033	\$272,861	\$210,000

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.

Capital Outlay

The following table summarizes the proposed capital outlay purchases for FY 2022-23:

FY 2022-23 Annual Enterprise Fund Capital Outlay Budget Summary

Item	Cost
Sewer Enterprise Capital Fund (Bal: \$1.3 million)	\$179,000
Truck – Standard Service Body (1/2)	\$24,000
Aerators (2)	\$70,000
Weed Sprayer	\$8,000
6” Mobile Trailer Mounted Pump & Hose	\$65,000
Centralized Irrigation Controller	\$12,000
Corporation Yard	\$300,000
Garbage Enterprise Capital Fund (Bal: \$1.2 million)	\$910,000
Garbage Truck (2)	\$810,000
Green Cans (State Law AB1383 Requirement)	\$100,000
Water Enterprise Capital Fund (Bal: \$5 million)	\$24,000
Truck – Standard Service Body (1/2)	\$24,000
Corporation Yard	\$250,000

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 2022-23 budget for each district.

FY 2022-23 Annual Landscape and Lighting District Budget Summary

L&L District	Proj Bal 7/1/22	Rev 2022-23	Exp 2022-23	Transfer 2022-23	Capital Proj	End Bal 6/30/23	2022-223 Assessment Changes
Dutch Meadows Maint. Dist.	\$ -	\$ 4,540	\$ (12,161)	\$ 7,621	\$ -	\$ -	n/a
Countrywoods Maint. Dist.	\$ -	\$ 7,809	\$ (15,204)	\$ 7,395	\$ -	\$ -	n/a
Farmland Maint. Dist.	\$ -	\$ 3,350	\$ (8,524)	\$ 5,174	\$ -	\$ -	n/a
Jacobs Landing Maint. Dist.	\$ 21,857	\$ 5,701	\$ (6,821)	\$ -	\$ -	\$ 20,736	n/a
Carolina's Maint. Dist.	\$ 22,620	\$ 12,644	\$ (12,608)	\$ -	\$ -	\$ 22,656	In 2017-18, City Council approved a temporary reduction from \$227.72 per parcel to \$144.84. Recommended to reinstate assessment to \$218 per parcel.
Main St. Maint. Dist.	\$ -	\$ 10,481	\$ (56,726)	\$ 46,245	\$ -	\$ -	n/a
Cornerstone Maint. Dist.	\$ 82,942	\$ 14,078	\$ (13,729)	\$ -	\$ -	\$ 83,291	0% increase proposed
Boesch-Kingery Maint. Dist.	\$ 22,620	\$ 6,061	\$ (13,415)	\$ -	\$ -	\$ 15,266	n/a
Vineyard Maint. Dist.	\$ 93,962	\$ 64,939	\$ (40,003)	\$ -	\$ -	\$ 118,897	0% increase proposed
Alexandra Maint. Dist.	\$ (95)	\$ 5,053	\$ (6,990)	\$ 1,937	\$ -	\$ (95)	5.8% increase proposed
Ripon Lighting Dist.	\$ (79,866)	\$ 307,820	\$ (250,586)	\$ -	\$ -	\$ (22,632)	n/a

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 Carolina's Maintenance District and Alexandra Maintenance District are the two districts where an increase to the assessment is proposed 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 was made in FY 2021-22. The projected fund balance at the end of the FY 2022-23 is (\$22,632).

CAPITAL IMPROVEMENT PROGRAM

The table below summarizes the recommended Capital Improvement Program for FY 2022-23 and the fund(s) where those expenses are to be allocated.

FY 2022-23 Capital Improvement Program

Item	Expense	Const. Year	Funding Source
Senior Center Building Improvements	\$180,000	2022-23	CDBG
Vehicle Maintenance Facility	\$9.18 million	2022-23	Parks Cap Fund: \$400,000 Sewer Ent Cap: \$200,000 Water Ent Cap: \$250,000 Storm Ent Cap: \$100,000 Transit: \$500,000 COVID-19 Funds: \$1.8 M AB1600 Funds: \$4.33 M* RDA Bond Funds: \$1.6 M *Incl \$3.93 M loan from GF Mitigation Fee
Well 14 Non-Potable Water Interconnect	\$550,000	2022-23	Water Enterprise Capital Fund
Tennis Courts	\$400,000	2022-23	Grant + Covid Relief Funds
Signal at East Main / Hwy 99	\$720,000	2023-24	CMAQ grant / Transportation PFFP
Second Street & Ripona Area Improvements	\$1.3 million	2023-24	SR2S grant
Community Center Parking Lot	\$2.4 million	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

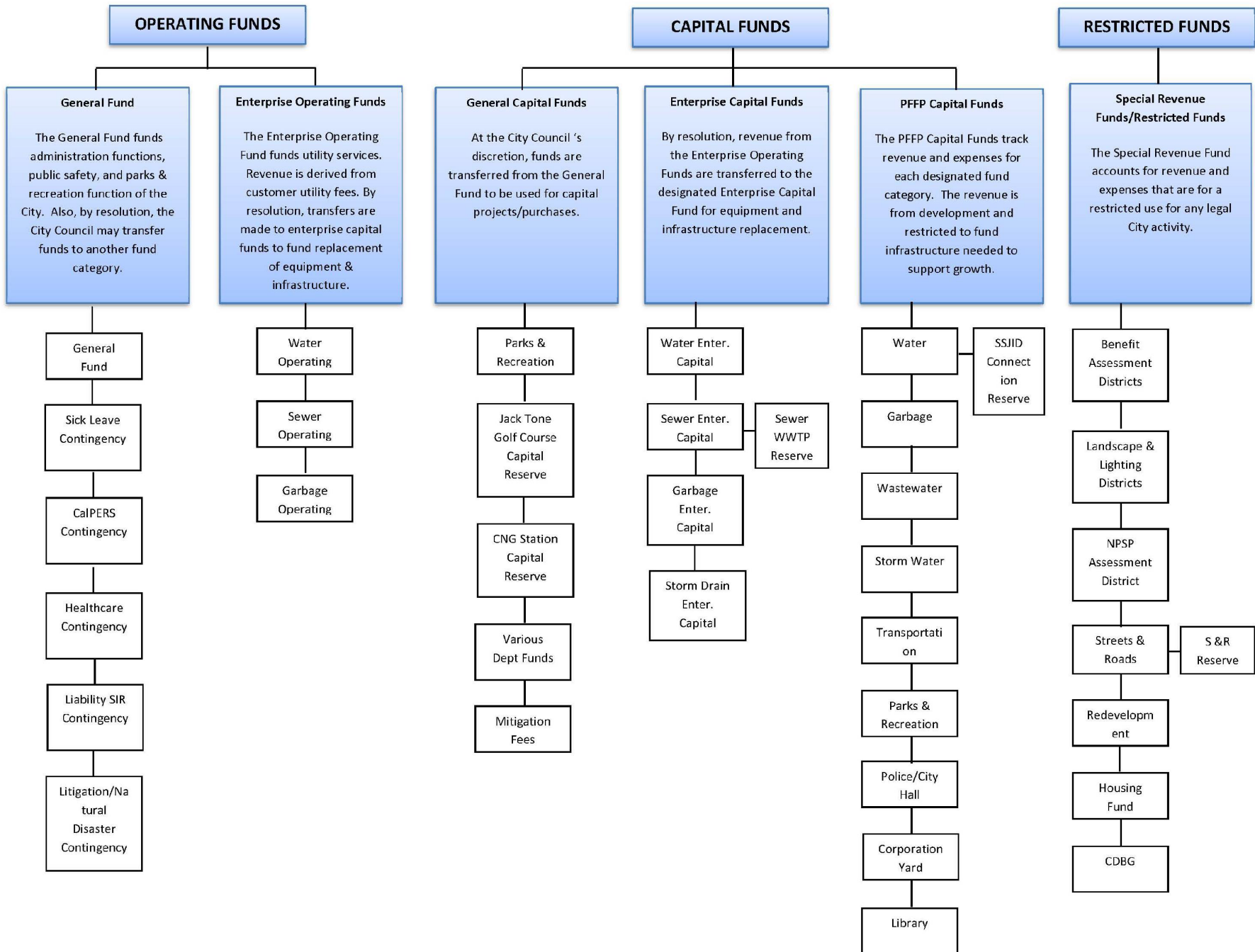
Ripon's tradition of sound fiscal management has served the City well, especially through the global pandemic. Over the next year, staff will be working with the City Council to continue looking ahead to provide a solid financial future, including discussing how to allocate the American Rescue Plan funding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

2022-23 POLICY GOALS AND IMPLEMENTATION PLAN

Focus Areas:	Fiscal Responsibility	Economic Development	Community Service	Employee Work Environment	City Utilities/Facilities
<p>Guiding Principles:</p>	<p>Maintain a structurally balanced budget for the general fund, enterprise funds, and capital funds;</p> <p>No deficit spending for recurring expenses;</p> <p>Develop an efficient and effective organization by maximizing the use of technology;</p> <p>Develop viable programs that will reduce liability and workers compensation expenses;</p>	<p>Focus on recruiting new businesses that provide stable and recurring sales tax revenue and provide a community service;</p> <p>Pursue public/private partnerships to promote the Mistlin Sports Park;</p> <p>Leverage regional partners to market Ripon;</p> <p>Encourage development that preserves the community’s character and complements existing development;</p> <p>Maintain and develop amenities and infrastructure that encourages economic development, including market-ready commercial land;</p> <p>Promote incentive program to attract general fund revenue producing development;</p>	<p>Promote a safe and clean community where residents and visitors feel safe and enjoy access to community amenities that support a high quality of life;</p> <p>Invest in all neighborhoods and commercial zones for our residents and existing businesses;</p> <p>Work with local partners to serve the community;</p> <p>Provide a website and other technology that is user friendly and informative to the community;</p> <p>Work with regional partners to find solutions for unsheltered individuals in our community;</p>	<p>Evaluate staffing and equipment needs in order to optimize service to the community and provide a safe working environment;</p> <p>Recruit and retain a high-performing community focused work force;</p> <p>Invest in technology that increase the efficiency of employees;</p> <p>Provide training and advancement opportunities;</p> <p>Maintain communication between all levels of the organization;</p>	<p>Improve the overall condition of existing streets and roads;</p> <p>Promote a sustainable water conservation program;</p> <p>Maximize current funding by leveraging with outside funding sources;</p> <p>Encourage collaboration with other governmental organizations to provide regional infrastructure solutions;</p> <p>Provide safe and well maintained infrastructure, including water, sewer, storm drain, parks, streets, and facilities;</p>
<p>FY2021-22 Completed Actions:</p>	<ul style="list-style-type: none"> ✓ Evaluated enterprise rate adjustments in December; ✓ Transferred 33% of General Fund surplus to S&R Reserve Fund; 	<ul style="list-style-type: none"> ✓ Negotiated RV dealer incentive program; ✓ Downtown Transportation plan completed; ✓ Increased downtown parking by 20 spots with striping changes on Garrison Wy; 	<ul style="list-style-type: none"> ✓ COVID-19 response – enforcement, distribute COVID test kits, worked through pandemic; ✓ Cal Trans approved LPR cameras in State ROW; ✓ Fire District MOU to assist with Proposition 218; ✓ Completed Vanden Bosch receivership action; 	<ul style="list-style-type: none"> ✓ Agreement to provide dispatch services for Lathrop; ✓ COVID bonus of \$100 a paycheck for two years; ✓ Signed 3-year MOUs with bargaining groups; 	<ul style="list-style-type: none"> ✓ Stockton Ave construction; ✓ Repair all trenches located in the City right of way to a permanent condition within 6 months of the work; ✓ Well 19 pump station

2022-23 POLICY GOALS AND IMPLEMENTATION PLAN (cont.)

Focus Areas:	Fiscal Responsibility	Economic Development	Community Service	Employee Work Environment	City Utilities/Facilities
FY2022-23 Actions:	Invest in 115 trust to mitigate future CalPERS liabilities; Annual enterprise fund analysis, including the cost to comply with state regulations; Advocate for the Prop. 218 stormwater classification be included as an exemption and not included as a property tax;	Negotiate hotel development incentive program; Jack Tone Master Plan;	Fire District Prop 218 engineering study; Quarterly code enforcement patrols; Update City website;	Leadership training program; Update the RMC to include City Engineer position under City Administrator.	Evaluate the City’s pavement management efforts every 3 years; Repair all trenches located in the City right of way to a permanent condition within 6 months of the work; Update City Council on funding for the SSJID Surface Water Connection project;



**Capital Expenditures
For 2022-2023**

**General Capital Fund
Miscellaneous Departments**

Sever Room Upgrades – Routers and Switches.....	\$15,000
Desktop Computers (7).....	\$7,500
Misc. Landscape Rehab Projects	\$515,000
Corporation Yard	\$1,800,000
Update City Website	\$40,000
Leadership Training Program	\$25,000

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CNG Dispenser	\$110,000
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West Side Master Plan	\$300,000
Sign Master Plan and Electronic Sign	\$300,000

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Animal Shelter – cabinets / sinks / doors.....	\$75,000
Desktop Computers (5).....	\$7,500
Portable Radios (15)	\$45,000
Vehicle Radios (10)	\$30,000
Investigator Vehicle	\$59,400
Patrol Vehicle.....	\$72,600
Shooting Range Improvements.....	\$85,000
Virtual Reality Training Program	\$40,000
Electronic Citation Program	\$90,000

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Library Parking Lot Resurface.....	\$38,000
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**General Capital Fund
Parks and Recreation**

Gator Vehicle w/ Spraying Attachments	\$42,000
Stand-on Spreader/Sprayer	\$15,000

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Aquatic Center Bathroom Modernization.....	\$59,022
Community Center Small Hall Roof.....	\$70,000
Epoxy Bathroom Floors at Mistlin Sports Park.....	\$20,000
Resurface Basketball Court at Vermuelen Park.....	\$20,000
Tennis Court Reconstruction	\$262,000

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**Capital Expenditures
For 2022-2023**

**Enterprise Capital Fund
Water**

Corporation Yard	\$250,000
Well 14 Non-Potable Interconnect.....	\$550,000
Truck – Standard Service Body (1/2)	\$24,000

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**Enterprise Capital Fund
Garbage**

Green Garbage Cans (SB1383 Requirement).....	\$100,000
CNG Garbage Truck.....	\$410,000
CNG Garbage Truck.....	\$394,750

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**Enterprise Capital Fund
Sewer**

Truck – Standard Service Body (1/2)	\$24,000
Aerators – (2)	\$70,000
Weed Sprayer.....	\$8,000
Corporation Yard	\$300,000
Centralized Irrigation Controller.....	\$12,000
Trailer Mounted Pump and Hose.....	\$65,000

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Street and Road Fund

Madsen Area Preventative Maintenance	\$650,000
River Road Overlay	\$850,000

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Blossom Express

Corporation Yard	\$500,000
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CDBG

Senior Center Building Improvements	\$180,000
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PFFP Fund

Vehicle Maintenance Facility	\$5,526,600
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SUMMARY OF 2022-23 BUDGET

Fund	Beginning Balance July 1, 2022	Budgeted Revenue	Budgeted Expenses	Transfers	Capital Outlay	Projected Balance June 30, 2023
GENERAL FUNDS						
General Fund	6,155,000	15,155,373	(14,357,080)	(801,579)	0	6,151,713
Sick Leave Contingency Fund	357,000	0	0	0	0	357,000
CalPERS Contingency Fund	1,142,000	0	0	160,000	0	1,302,000
Healthcare Contingency Fund	210,000	0	0	0	0	210,000
Liability SIR Contingency Fund	630,000	0	0	0	0	630,000
Litigation/Natural Disaster Cont. Fund	4,410,000	0	0	0	(3,457,000)	953,000
STREET & ROADS FUNDS						
Street & Roads Operating	3,500,000	1,894,142	(889,292)	0	(1,500,000)	3,004,850
Street & Roads Reserve	2,451,594	0	0	0	0	2,451,594
Transit Operating	20,000	67,800	(57,010)	0	(500,000)	(469,210)
ENTERPRISE OPERATING FUNDS						
Water Operating	925,000	3,803,278	(2,818,058)	(985,221)	0	925,000
Sewer Operating	760,000	1,911,475	(1,357,783)	(553,692)	0	760,000
Garbage Operating	210,000	2,472,894	(2,200,975)	(271,919)	0	210,000
GENERAL CAPITAL FUNDS						
Parks & Recreation Capital	850,000	0	0	85,000	(264,022)	670,978
JTG Capital	470,000	50,000	0	0	0	520,000
CNG Station Capital	200,000	0	0	15,105	(110,000)	105,105
Department Capital	1,100,000	0	0	475,000	(312,000)	1,263,000
Mitigation Fees	7,985,000	50,000	0	(3,926,566)	0	4,108,434
ENTERPRISE CAPITAL FUNDS						
Water Enterprise Capital	5,000,000	0	(31,276)	736,208	(824,000)	4,880,932
Water Meter Installation Project	(831,000)	195,000	0	0	0	(636,000)
Sewer Enterprise Capital	1,300,000	0	(18,181)	354,481	(479,000)	1,157,300
Sewer WWTP Reserve	871,000	0	0	0	0	871,000
Garbage Enterprise Capital	872,000	0	(34,341)	172,314	(904,750)	105,223
Storm Drain Enterprise Capital	400,000	0	0	0	0	400,000
PFFP CAPITAL FUNDS						
Water	2,750,000	110,000	0	0	0	2,860,000
SSJID Connection Reserve	810,000	15,000	0	0	0	825,000
Garbage	(665,000)	10,000	0	0	0	(655,000)
Wastewater	5,300,000	150,000	0	0	0	5,450,000
Storm Drainage	2,250,000	65,000	0	0	0	2,315,000
Transportation	1,100,000	150,000	0	0	0	1,250,000
Regional Transportation Impact Fee	1,300,000	65,000	0	0	0	1,365,000
Parks & Recreation	1,160,000	15,000	0	0	0	1,175,000
Parks & Recreation Loan Repayment	545,000	0	0	0	0	545,000
Police	(1,200,000)	30,000	0	0	0	(1,170,000)
City Hall	(3,800,000)	50,000	0	0	0	(3,750,000)
Corporation Yard	400,000	15,000	0	5,526,566	(5,526,600)	414,966
Library	(605,000)	5,000	0	0	0	(600,000)
RESTRICTED FUNDS						
Dutch Meadows Maint. Dist.	0	4,540	(12,166)	7,626	0	-
Countrywoods Maint. Dist.	0	7,809	(15,211)	7,402	0	-
Farmland Maint. Dist.	0	3,350	(8,528)	5,178	0	-
Jacobs Landing Maint. Dist.	21,857	5,701	(6,824)	0	0	20,734
Carolina's Maint. Dist.	22,620	12,644	(12,613)	0	0	22,651
Main St. Maint. Dist.	0	10,481	(56,749)	46,268	0	-
Cornerstone Maint. Dist.	82,942	14,078	(13,735)	0	0	83,285
Boesch-Kingery Maint. Dist.	22,620	6,061	(13,421)	0	0	15,260
Vineyard Maint. Dist.	93,962	64,939	(40,021)	0	0	118,880
Alexandra Maint. Dist.	0	5,053	(6,993)	0	0	(1,940)
Ripon Lighting Dist.	(79,866)	307,820	(250,698)	0	0	(22,743)
Benefit Assessment Districts	250,000	0	0	0	0	250,000
NPSP Assessment District	807,000	0	0	0	0	807,000
Redevelopment-Successor Agency	450,000	937,489	(927,300)	0	0	460,189
Redevelopment-City	1,731,384	0	0	(1,600,000)	0	131,384
Redevelopment - Housing	4,870,000	0	0	0	0	4,870,000
Housing Fund	1,720,000	0	0	0	0	1,720,000
CDBG	0	195,886	(15,922)	0	(180,000)	(36)

2022-23 BURDEN & OVERHEAD ALLOCATION

Overhead % charge rate = 16.23%

Department	Salaries	Burden	Operating	Salary + Burden + Operating	Operating Transfer	Overhead	Total	Capital Outlay
GENERAL FUND - OVERHEAD DEPARTMENTS:								
Legislative	150,289	141,574	94,050	385,913	0	N/A	385,913	0
Administration	364,546	349,576	1,018,682	1,732,804	701,474	N/A	2,434,278	22,500
Planning	158,701	82,814	49,416	290,932	0	N/A	290,932	0
Engineering	184,495	97,360	42,699	324,554	0	N/A	324,554	0
Subtotal	858,032	671,324	1,204,847	2,734,203	701,474	0	3,435,677	22,500
DEPARTMENTS EXEMPT FROM OVERHEAD CHARGES:								
Abandon Vehicle	0	0	1,630	1,630	0	N/C	1,630	0
Senior Center	31,629	7,883	48,150	87,662	0	N/C	87,662	0
Museum	4,410	2,673	2,100	9,183	0	N/C	9,183	0
CDBG	1,166	556	14,200	15,922	0	N/C	15,922	180,000
Subtotal	37,205	11,112	66,080	114,397	0	0	114,397	180,000
GENERAL FUND NON-EXEMPT DEPARTMENTS:								
Building	211,942	102,054	37,777	351,773	0	57,102	408,875	0
Police	4,053,293	2,500,471	754,946	7,308,711	0	1,186,398	8,495,109	0
Parks	412,264	243,220	197,677	853,160	85,000	138,491	1,076,651	57,000
Recreation	183,400	79,380	178,512	441,292	0	71,633	512,925	169,022
Comm. Center	29,162	12,883	40,550	82,594	0	13,407	96,002	0
CNG Fueling Station	7,459	4,194	95,800	107,453	15,105	17,442	140,000	0
Almond Blossom	24,351	6,883	3,200	34,433	0	5,589	40,023	0
Stouffer Hall	6,433	1,810	2,450	10,693	0	1,736	12,429	0
Mistlin Park	170,718	91,085	137,050	398,853	0	64,744	463,597	0
Boesch Park	8,629	5,555	1,825	16,009	0	2,599	18,608	0
Lan Park	8,209	5,256	2,985	16,450	0	2,670	19,120	0
Successor Agency	136,508	65,337	8,600	210,445	0	34,161	244,606	0
Library	11,549	3,827	67,700	83,076	0	13,485	96,562	38,000
Subtotal	5,263,917	3,121,954	1,529,072	9,914,943	100,105	1,609,459	11,624,507	264,022
NON-GENERAL FUND NON-EXEMPT DEPARTMENTS:								
Water	516,079	296,283	1,612,136	2,424,497	985,221	393,560	3,803,278	824,000
Garbage	624,865	389,029	879,700	1,893,594	271,919	307,381	2,472,894	904,750
Sewer	322,696	179,918	665,545	1,168,160	553,692	189,623	1,911,475	479,000
Streets	149,270	78,762	220,899	448,931	0	72,873	521,804	1,500,000
Landscape Maint.	93,854	52,852	169,460	316,166	0	51,322	367,488	0
State Transit Assistance	500	73	3,544	4,117	0	668	4,785	0
Blossom Express	7,426	3,695	33,810	44,931	0	7,293	52,224	500,000
Redevelopment	0	0	0	0	0	0	927,300	0
Capital Projects	150,764	76,001	25,800	252,566	0	40,998	293,564	5,526,600
Dutch Meadows Maint. Dist.	927	515	9,026	10,467	0	1,699	12,166	0
Countrywoods Maint. Dist.	927	515	11,645	13,087	0	2,124	15,211	0
Farmland Maint. Dist.	927	515	5,895	7,337	0	1,191	8,528	0
Jacobs Landing Maint. Dist.	927	515	4,429	5,871	0	953	6,824	0
Carolina's Maint. Dist.	927	515	9,410	10,852	0	1,762	12,613	0
Main St. Maint. Dist.	26,903	14,686	7,235	48,824	0	7,925	56,749	0
Cornerstone Maint. Dist.	927	515	10,375	11,817	0	1,918	13,735	0
Boesch-Kingery Maint. Dist.	927	515	10,105	11,547	0	1,874	13,421	0
Vineyards Maint. Dist.	927	515	32,990	34,432	0	5,589	40,021	0
Alexandra Maint. Dist.	927	515	4,575	6,017	0	977	6,993	0
Ripon Lighting Dist.	20,430	11,276	183,980	215,686	0	35,012	250,698	0
Subtotal	1,921,129	1,107,209	3,900,559	6,928,897	1,810,831	1,124,744	10,791,772	9,734,350

STAFFING ALLOCATION BY DEPARTMENT

Department	2021-22 Positions			2022-23 Recommended Positions		
	Full-Time Staff	Part-time Staff	Total	Full-Time Staff	Part-time Staff	Total
Administration						
City Administrator / City Engineer	1	0	1	1	0	1
City Clerk / Finance Director	1	0	1	1	0	1
Secretaries / Bookkeepers	4	0	4	4	0	4
Senior Center Coordinator	0	2	2	0	2	2
Receptionist	0	1	1	0	1	1
Sub-total	6	3	9	6	3	9
Engineering						
Senior Civil Engineer	1	0	1	1	0	1
Associate Civil Engineer	0	0	0	0	0	0
Engineering Tech II	2	0	2	2	0	2
Secretary	1	0	1	1	0	1
Sub-total	4	0	4	4	0	4
Community Development						
Planning Director	1	0	1	1	0	1
Senior Building Inspector	1	0	1	1	0	1
Public Works / Building Secretary	0.5	0	0.5	0.5	0	0.5
Planning Secretary	1	0	1	1	0	1
Sub-total	3.5	0	3.5	3.5	0	3.5
Recreation						
Director	1	0	1	1	0	1
Sub-total	1	0	1	1	0	1
Police Department						
Police Chief	1	0	1	1	0	1
Police Lieutenant	1	0	1	1	0	1
Sergeants	4	0	4	4	0	4
Police Officers	18	0	18	19	0	19
Dispatchers	12	0	12	12	0	12
CSO Officers	2	0	2	2	0	2
Communications Supv./Records Clerk	1	0	1	1	0	1
Shelter Helpers	0	2	2	0	2	2
IT Tech 2	1	0	1	1	0	1
IT Tech 1	0	1	0	1	0	1
Receptionist	0	1	1	0	1	1
Sub-total	40	4	43	42	3	45
Public Works						
Public Works Director	1	0	1	1	0	1
Regulatory Compliance	0	0	0	1	0	1
Water Conservation Coordinator	0	1	1	1	0	1
Lead Foreman	1	0	1	1	0	1
Foreman	3	0	3	3	0	3
Maintenance Workers	24	6	30	24	6	30
Public Works / Building Secretary	0.5	1	1.5	0.5	1	1.5
Sub-total	29.5	8	37.5	31.5	7	38.5
TOTAL	84	15	98	88	13	101

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 **\$21,570,298**. The amount of the City's budget to the appropriations limit amounts to:

\$8,484,500

Note: The Gann Prop. 4 limit does not include the following items:

- 1. User fees
- 2. Voter approved debt or prior debt
- 3. Federal or court mandated costs
- 4. Money used from reserves
- 5. Developer Fees
- 6. Road and tax 2106 & 2107 money
- 7. Redevelopment
- 8. Franchise Fees
- 9. Building Permits
- 10. All Federal Money
- 11. Grants if Restricted
- 12. Police Training
- 13. Overhead Allocations both in and out

Per Capita Cost of Living Change = 5.73 percent
Population Change = -0.46 percent

Factor for FY 2022-23:	1.0723
Last Year's Gann Limit (rev):	\$20,115,917
FY 2022-23 Gann Limit:	\$21,570,298

LEGISLATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6110

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	Council Comp.	18,000	18,000	14,400
60000	General Salaries	128,789	124,651	125,240
60100	Over Time Salaries	0	0	0
61200	Holidays Paid Legislative	0	0	0
61250	Additional Compensation	3,500	3,500	3,356
62000	FICA	11,497	11,181	7,902
63600	Additional Retirement	4,378	4,237	4,173
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	10,340	10,315	10,252
64920	Health Insurance	88,654	108,975	108,000
64930	Dental Insurance	5,132	6,995	6,200
64940	Group Vision Insurance	887	1,132	1,048
64950	Group Life Insurance	387	477	452
64960	LTD	271	261	258
64970	Chiro	39	40	40
64980	LTC	91	88	110
65000	Retirement	19,898	19,259	18,975
SUBTOTAL:		291,863	309,111	300,406
OPERATING EXPENSES				
70000	General Operating Expenses	550	550	350
100-6160-60000	Fourth of July Fireworks	0	0	0
72000	Office Supplies	1,500	1,500	1,300
73000	Subscriptions & Books	0	0	0
73500	Fees	0	150	0
74000	Memberships	7,500	7,100	7,319
75000	Postage	1,000	2,000	800
76200	Conference Expenses	0	0	44
76201	Conference - Barton	0	0	250
76202	Conference - Uecker	0	0	0
76203	Conference - de Graaf	0	3,000	0
76204	Conference - Restuccia	0	0	45
76205	Conference - Zuber	0	0	0
76250	Youth Commission	0	0	0
76300	Legal Advertising	2,000	2,000	2,100
76350	Local Advertising	1,500	1,500	1,200
77000	Prof. Service Legal	75,000	75,000	120,000
77040	Prof. Service Other	5,000	0	4,035
80000	Office Equipment Maintenance	0	0	0
89100	Municipal Election	0	0	0
SUBTOTAL:		94,050	92,800	137,443
TOTAL:		385,913	401,911	437,849

ALMOND BLOSSOM FESTIVAL

FUND-100 : DEPARTMENT-6111

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	7,207	5,162	6,510
60100	Over Time Salaries	16,000	16,000	13,375
61000	Hourly	1,000	1,000	334
61100	Hourly OT	0	0	0
61250	Additional Compensation	144	103	0
62000	FICA	1,863	1,703	1,531
63600	Additional Retirement	231	170	192
64900	Workers Comp.	1,705	1,602	1,617
64920	Health Insurance	1,818	1,223	1,008
64930	Dental Insurance	87	64	50
64940	Vision Insurance	17	12	10
64950	Life Insurance	10	6	4
64960	LTD	18	14	9
64970	Chiro	3	2	1
64980	LTC	17	11	15
65000	Retirement	1,113	797	942
65500	Retirement - PERS	0	0	0
SUBTOTAL:		31,233	27,870	25,597
OPERATING EXPENSES				
68000	Uniforms	100	100	25
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
SUBTOTAL:		3,200	3,200	25
SUBTOTAL SALARY & OPERATING:		34,433	31,070	25,622
89400	Overhead Charge	5,589	5,087	2,017
TOTAL :		40,023	36,157	27,640

ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	313,446	300,313	298,500
60100	Over Time Salaries	1,600	1,600	1,200
61000	Hourly	45,000	63,000	57,000
61200	Holidays Paid	0	0	0
61250	Additional Compensation	4,500	4,500	3,774
62000	FICA	27,888	28,260	24,400
63500	Retirement, 403b Admin Fees	110,000	110,000	111,265
63550	125 Plan Administrative Fees	2,000	2,000	1,800
63600	Additional Retirement	10,654	9,657	9,116
63700	City Paid Deferred Comp	0	0	0
64900	Workers Compensation	25,363	26,386	25,200
64910	Unemployment Ins.	0	0	0
64920	Health Ins.	112,634	86,820	75,770
64930	Dental Ins.	8,251	7,673	5,366
64940	Group Vision Insurance	1,398	1,198	800
64950	Group Life Insurance	392	361	369
64960	LTD	722	697	674
64970	Chiro	219	213	193
64980	LTC	629	591	582
65000	Retirement	48,427	46,398	42,500
67000	Physical Exams	0	0	500
69100	Training	1,000	1,000	880
SUBTOTAL:		714,122	690,668	659,890

ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
69400	Booking Fees	0	0	0
70000	General Operating Expenses	2,000	2,000	800
71900	Liability Insurance	360,325	277,363	268,753
71910	Property Insurance	260,912	217,650	204,875
71920	General Insurance	6,500	6,310	6,500
71930	Employment Insurance	15,500	15,300	15,417
72000	Office Supplies	12,500	11,500	12,300
73000	Subscriptions & Books	1,000	1,000	1,023
73500	Fees	5,000	5,000	4,500
73600	Hazmat	53,865	47,974	51,281
73700	Fire Dept Fuel (a)	35,000	28,000	35,000
74000	Memberships & Dues	850	850	850
75000	Postage	1,500	1,500	800
76000	Telephone	7,800	6,400	7,686
76100	Auto Allowance	200	200	0
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	300	300	250
76350	Advertising Promotional	500	500	990
77000	Professional Services Legal	30,000	25,000	32,750
77025	Professional Services Audit	37,000	35,000	36,086
77030	Professional Services Computer	3,500	3,500	7,600
77040	Professional Services Other	7,545	7,545	5,900
77900	Property Tax Collection Fee	33,000	30,000	33,000
79000	Utilities	50,000	50,000	47,500
80000	Office Equipment Maintenance	37,000	37,000	37,500
81000	Vehicle Maintenance	2,000	2,000	1,500
81500	Fuel	1,700	1,700	1,400
81501	CNG Fuel	45	45	45
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	240	200	217
82000	Equipment Maintenance	400	400	400
83000	Equipment & Tools	7,000	7,000	500
84000	System Maintenance	0	0	0
85000	Building Maintenance	22,000	22,000	40,000
85200	Janitor Supply	3,000	3,000	2,500
87000	Landscape Maintenance	500	500	500
	COVID-19 Expenses	0	0	0
89300	Donation Chamber	20,000	9,100	9,100
	SUBTOTAL:	1,018,682	855,837	867,523
	SUBTOTAL SALARY & OPERATING:	1,732,804	1,546,505	1,527,413
57050	Oper. Transfer to General Capital Fund	475,000	0	0
	Oper. Transfer to Mitigation Fund	0	0	0
57050	Oper. Transfer to Street and Road Fund	0	0	0
57055	Oper. Transfer to Landscaping Districts	66,474	35,206	58,170
57050	Oper. Transfer to CalPERS Reserve	160,000	0	160,000
57050	Oper. Transfer to Healthcare Reserve	0	0	0
57050	Oper. Transfer to Liability SIR Reserve	0	0	0
57050	Oper. Transfer to Litigation Reserve	0	0	0
57050	Oper. Transfer to Sick Leave Cont. Fund	0	0	0
	TOTAL:	2,434,278	1,581,711	1,745,583

ADMINISTRATIVE DEPARTMENT

FUND-100 : DEPARTMENT-6120

CAPITAL OUTLAY		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
90000	2021-22	0	0	0
	Roof Replacement - 1665 Highland Ave	0	15,000	14,500
	Server Room Upgrades - Router & Switches	15,000		
	Desktop Computers (7)	7,500		
	SUBTOTAL ^b:	22,500	15,000	14,500
	Misc. Landscape Rehab Projects	515,000		
	Corporation Yard	1,800,000		
	Update City Website	40,000		
	Leadership Training Program	25,000		
	COVID-19 RELIEF FUNDED SUBTOTAL ^c:	2,380,000		

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.
- c. Funded by the Natural Disaster Contingency Fund.

CNG FUELING STATION

FUND-100 : DEPARTMENT-6124

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	7,019	6,725	5,750
60100	Over Time Salaries	100	100	120
61000	Hourly	200	200	0
61250	Additional Compensation	140	134	0
62000	FICA	571	548	450
63600	Additional Retirement	239	229	170
64900	Workers Comp.	516	508	415
64920	Health Insurance	1,649	1,726	1,050
64930	Dental Insurance	74	83	61
64940	Vision Insurance	15	16	12
64950	Life Insurance	8	6	6
64960	LTD	17	17	14
64970	Chiro	5	5	4
64980	LTC	16	18	12
65000	Retirement	1,084	1,039	830
SUBTOTAL:		11,653	11,356	8,894
OPERATING EXPENSES				
68000	Uniforms	50	50	0
70000	General Operating	3,500	3,200	3,500
72000	Office Supplies	0	0	0
73500	Fees	6,000	6,000	5,000
75000	Postage	0	0	0
76000	Telephone	2,000	1,800	1,900
79000	Utilities	78,750	65,000	75,000
81000	Vehicle Maintenance	0	0	0
81500	Fuel	0	0	0
81501	CNG Fuel	0	0	0
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	5,000	2,000	5,000
83000	Equipment & Tools	0	0	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	66
87000	Landscape Maintenance	0	0	0
SUBTOTAL:		95,800	78,550	90,466
SUBTOTAL SALARY & OPERATING:		107,453	89,906	99,360
89400	Overhead Charge	17,442	14,719	20,300
57060	Oper. Transfer to Contingency Fund	15,105	31,696	10,840
TOTAL :		140,000	136,321	130,500

CNG FUELING STATION

FUND-100 : DEPARTMENT-6124

CAPITAL OUTLAY		2022-23	2021-22	2021-22
		BUDGETED	BUDGETED	ACTUAL
90000	2021-22	0	0	0
	CNG Dispenser	110,000	0	0
	SUBTOTAL:	110,000	0	0

BUILDING DEPARTMENT

FUND-100 : DEPARTMENT-6210

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	161,708	155,448	156,000
60100	Over Time Salaries	0	0	0
61000	Hourly	47,000	45,000	47,000
61100	Hourly Over Time	0	0	0
61250	Additional Compensation	3,234	3,109	0
62000	FICA	16,214	15,572	15,700
63600	Additional Retirement	4,797	4,637	4,530
64900	Workers Comp.	14,702	14,494	15,000
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	37,635	37,012	36,300
64930	Dental Insurance	2,090	2,204	2,200
64940	Vision Insurance	361	361	361
64950	Life Insurance	162	162	161
64960	LTD	379	379	378
64970	Chiro	77	79	81
64980	LTC	153	153	180
65000	Retirement	24,984	24,017	23,500
67000	Physical Exams	0	0	1
69100	Training	500	500	350
SUBTOTAL:		313,996	303,126	301,742

BUILDING DEPARTMENT

FUND-100 : DEPARTMENT-6210

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
70000	Operating Expenses	100	100	0
72000	Office Supplies	500	500	200
73000	Subscriptions & Books	1,500	1,500	0
73500	Fees	1,500	1,500	1,000
74000	Memberships & Dues	150	150	195
75000	Postage	500	500	600
76000	Telephone	3,600	2,800	3,590
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	300
77030	Prof. Service Computer	800	800	2,500
77040	Prof. Service Other	0	0	0
77050	Prof. Service Plan Check	20,000	20,000	31,000
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	2,000	2,000	1,500
81000	Vehicle Maintenance	300	100	250
81500	Fuel	82	82	0
81501	CNG Fuel	600	500	560
81900	Vehicle Insurance (2)	20	20	8
82000	Equipment Maintenance	25	25	0
83000	Equipment & Tools	50	50	50
85000	Building Maintenance	50	50	0
85200	Janitor Supply	0	0	0
88800	SMIP	5,500	5,500	3,000
SUBTOTAL:		37,777	36,677	44,753
SUBTOTAL SALARY & OPERATING:		351,773	339,803	346,495
89400	Overhead Charge	57,102	55,632	71,000
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		57,102	55,632	71,000
TOTAL:		408,875	395,435	417,495
CAPITAL OUTLAY (a)				
90000	2021-22	0	0	0
TOTAL:		0	0	0

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

PLANNING DEPARTMENT

FUND-100 : DEPARTMENT-6220

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	156,201	154,131	155,000
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	2,500	2,500	2,092
62000	FICA	12,141	11,982	10,730
63600	Additional Retirement	5,309	5,239	5,230
64900	Workers Comp.	11,179	11,326	11,400
64920	Health Insurance	27,083	26,878	26,700
64930	Dental Insurance	1,476	1,589	1,562
64940	Vision Insurance	264	271	265
64950	Life Insurance	165	151	165
64960	LTD	353	360	355
64970	Chiro	37	40	39
64980	LTC	173	179	205
65000	Retirement	24,133	23,813	23,800
67000	Physical Exams	0	0	0
69100	Training	500	500	0
	SUBTOTAL:	241,515	238,958	237,543

PLANNING DEPARTMENT

FUND-100 : DEPARTMENT-6220

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
70000	Operating Expenses	50	50	0
72000	Office Supplies	50	50	50
73000	Subscriptions & Books	50	50	0
73500	Fees	3,100	2,800	3,070
74000	Memberships & Dues	0	0	95
75000	Postage	2,000	2,000	1,600
76000	Telephone	4,600	3,200	4,520
76100	Auto Allowance	120	120	0
76200	Conference Expenses	650	0	625
76300	Advertising/Legal	2,500	2,000	2,500
77000	Prof. Services Legal	25,000	40,000	19,200
77020	Prof. Services Planning	0	0	0
77023	LAFCO Operation Fees	6,000	6,000	6,000
77030	Prof. Services Computer	2,000	2,000	7,700
77040	Prof. Services Other	1,000	1,000	475
78000	Economic Development Activity	0	0	0
79000	Utilities	26	26	0
80000	Office Equipment Maintenance	1,300	1,300	1,271
81000	Vehicle Maintenance	100	100	40
81500	Fuel	600	396	560
81501	CNG Fuel	20	20	0
81900	Vehicle Insurance (1)	50	50	10
82000	Equipment Maintenance	50	50	0
83000	Equipment & Tools	50	50	0
85000	Building Maintenance	50	50	0
85200	Janitor Supply	50	50	0
	SUBTOTAL:	49,416	61,362	47,715
	SUBTOTAL SALARY & OPERATING:	290,932	300,320	285,259
89450	Oper. Transfer to Capital Fund	0	0	0
	TOTAL:	290,932	300,320	285,259
	SPECIAL PROJECTS			
90000	2021-22	0	0	0
	SUBTOTAL:	0	0	0
	West Side Master Plan	300,000		
	Sign Master Plan & Electronic Sign	300,000		
	COVID-19 RELIEF FUNDED SUBTOTAL ^c:	600,000		

a. Funded by the Natural Disaster Contingency Fund.

ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	180,695	146,893	183,800
60100	Over Time Salaries	0	0	180
61000	Hourly	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	3,800	3,800	1,176
62000	FICA	14,114	11,528	13,280
63600	Additional Retirement	3,110	4,052	4,210
64900	Workers Comp.	12,996	10,896	12,700
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	35,534	32,665	37,900
64930	Dental Insurance	2,242	2,184	2,400
64940	Vision Insurance	433	409	450
64950	Life Insurance	181	166	186
64960	LTD	497	374	425
64970	Chiro	76	60	78
64980	LTC	260	228	268
65000	Retirement	27,917	22,695	22,500
67000	Physical Exams	0	0	0
69100	Training	0	0	0
SUBTOTAL:		281,855	235,951	279,554

ENGINEERING DEPARTMENT

FUND-100 : DEPARTMENT-6230

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
70000	Operating Expenses	3,500	3,500	2,000
72000	Office Supplies	2,000	2,000	500
73000	Subscriptions & Books	100	100	200
73500	Fees	250	150	225
74000	Memberships & Dues	0	0	0
75000	Postage	2,500	2,500	609
76000	Telephone	5,500	4,500	5,500
76100	Auto Allowance	0	0	0
76200	Conference Expenses	500	500	0
76300	Advertising, Legal	3,500	3,500	1,400
76350	Advertising, Promo	0	0	0
77000	Prof. Services Legal	10,000	15,000	9,000
77010	Prof. Services Engineering	0	0	0
77030	Prof. Services Computer	1,700	1,700	7,700
77040	Prof. Services Other	5,000	10,000	3,500
79000	Utilities	63	63	0
80000	Office Equipment Maint.	2,500	2,500	1,500
81000	Vehicle Maintenance	1,000	1,000	800
81500	Fuel	840	840	800
81501	CNG Fuel	71	71	0
81900	Vehicle Insurance (2)	50	50	17
82000	Equipment Maintenance	100	100	0
83000	Equipment & Tools	3,000	3,000	8,500
84000	System Maintenance	0	0	0
85000	Building Maintenance	500	500	0
85200	Janitorial Supplies	25	25	0
SUBTOTAL:		42,699	51,599	42,251
SUBTOTAL SALARY & OPERATING:		324,554	287,550	321,804
89450	Oper. Transfer to Capital Fund	0	0	0
TOTAL:		324,554	287,550	321,804
SPECIAL PROJECTS				
90000	2021-22	0	0	0
SUBTOTAL:		0	0	0

POLICE DEPARTMENT

FUND-100 : DEPARTMENT-6310

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	3,696,901	3,039,123	3,024,525
60100	Over Time Salaries	200,000	275,000	250,000
61000	Hourly	23,400	70,000	65,000
61100	Hourly O.T.	200	200	120
61200	Holidays Paid	31,000	31,000	30,365
61250	Additional Compensation	70,000	60,000	67,758
62000	FICA	307,645	265,862	255,500
63600	Additional Retirement	17,036	13,544	10,800
64900	Workers Comp.	283,286	251,296	246,142
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	784,040	679,754	560,000
64930	Dental Insurance	42,860	39,887	35,000
64940	Vision Insurance	7,844	6,804	6,183
64950	Life Insurance	3,742	3,097	2,902
64960	LTD	8,847	7,293	6,893
64970	Chiro	1,548	1,477	1,543
64980	LTC	3,838	3,199	3,207
65000	Retirement (General)	192,284	128,052	90,000
65500	Retirement PERS	835,984	793,541	745,000
67000	Physical Exams	4,000	4,000	3,500
SUBTOTAL:		6,514,453	5,673,130	5,404,437

POLICE DEPARTMENT

FUND-100 : DEPARTMENT-6310

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
68000	Uniforms	43,000	43,000	40,000
69100	Training	45,000	45,000	60,000
69300	Community Service NNO	5,000	5,000	2,050
69325	Community Service Voucher Program	0	0	500
69350	Community Service JPA	750	750	200
69410	DUI Alcohol Test	2,100	1,700	2,050
69450	Parking Citation Expense	13,000	13,000	10,000
70000	Operating Expenses	20,000	20,000	17,642
72000	Office Supplies	10,000	10,000	10,000
73000	Subscriptions & Books	5,500	5,500	5,500
73500	Fees	3,500	3,500	2,000
74000	Memberships & Dues	2,000	2,000	1,500
75000	Postage	6,000	6,000	4,200
76000	Telephone	78,000	75,000	77,800
76100	Auto Allowance	500	500	0
76200	Conference Expenses	1,500	1,500	40
76300	Advertising, Legal	750	750	0
76350	Advertising, Promo	500	500	0
77000	Prof. Services Legal	30,000	30,000	31,000
77030	Professional Services Computer	9,000	9,000	5,365
77035	Data Processing - County	14,000	10,500	14,000
77040	Professional Services Other	20,000	20,000	25,000
79000	Utilities	60,000	60,000	55,500
80000	Office Equipment Maintenance	80,000	80,000	78,000
81000	Vehicle Maintenance	60,000	50,000	60,000
81500	Fuel	72,000	65,000	72,000
81501	CNG Fuel	2,500	2,500	1,500
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (11)	12,300	10,500	11,647
82000	Equipment & Radio Maintenance	5,000	5,000	3,000
83000	Equipment & Tools	60,000	60,000	70,000
84000	System Maintenance	3,000	3,000	0
85000	Building Maintenance	17,000	17,000	22,059
85200	Janitorial Supplies	3,200	3,200	3,200
87000	Pistol Range Landscape Maintenance	250	250	0
88250	K-9	8,000	8,000	15,000
88300	SWAT Expenses	2,000	2,000	5,500
88400	Range Expenses	3,500	3,500	2,500
89160	Special Projects	0	0	0
SUBTOTAL:		698,850	673,150	708,753
SUBTOTAL SALARY & OPERATING:		7,213,303	6,346,280	6,113,190
89400	Overhead Charge	1,170,911	1,039,001	1,009,199
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		1,170,911	1,039,001	1,009,199
TOTAL:		8,384,214	7,385,281	7,122,389

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 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
SUBTOTAL:		0	0	0
 OPERATING EXPENSES				
67000	Physical Exams	50	50	5
68000	Uniforms	1,000	1,000	510
69100	Training	1,000	1,000	0
69300	Community Services	0	0	0
70000	General Operating Expenses	250	250	44
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	106
81500	Fuel	1,300	1,300	1,142
81501	CNG Fuel	21	21	0
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	157	157	199
82000	Equipment Maintenance	150	150	50
83000	Tools and Equipment	150	150	280
84000	System Maintenance	0	0	3
85000	Building Maintenance	0	0	5
85200	Janitor Supplies	0	0	0
SUBTOTAL:		4,838	4,838	2,345
SUBTOTAL SALARY & OPERATING:		4,838	4,838	2,345
89400	Overhead Charge	785	792	533
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		785	792	533
TOTAL:		5,624	5,630	2,878

ANIMAL CONTROL

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FUND-108 : DEPARTMENT-7128

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	5,679	6,103	62,678
60100	Over Time Salaries	1,000	1,000	1
61000	Hourly	25,000	25,000	20,978
61100	Hourly O.T.	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	114	122	0
62000	FICA	2,432	2,465	6,400
63600	Additional Retirement	193	207	148
64900	Workers Comp.	2,240	2,330	5,942
64920	Health Insurance	1,638	1,834	9,258
64930	Dental Insurance	74	89	490
64940	Vision Insurance	15	17	105
64950	Life Insurance	9	7	77
64960	LTD	15	17	166
64970	Chiro	4	4	30
64980	LTC	22	24	121
65000	Retirement (General)	877	943	8,852
65500	Retirement PERS	0	0	0
SUBTOTAL:		39,311	40,163	115,246
OPERATING EXPENSES				
67000	Physical Exams	0	0	15
68000	Uniforms	1,000	1,000	633
69100	Training	500	500	0
70000	General Operating Expenses	2,500	2,500	2,300
72000	Office Supplies	100	100	15
73000	Subscription & Books	100	100	0
73500	Fees	500	500	410
74000	Membership	140	140	100
76000	Telephone	900	900	765
76200	Conference Expenses	0	0	0
76350	Advertise	0	0	0
79000	Utilities	13,125	8,000	12,488
80000	Office Equip Maintenance	0	0	0
81000	Vehicle Maintenance	500	500	76
81500	Fuel	1,600	1,600	1,416
81501	CNG Fuel	43	43	5
81900	Vehicle Insurance	250	250	233
82000	Equipment Maintenance	1,500	1,500	200
83000	Tools & Equipment	3,500	3,500	2,200
85000	Building Maintenance	7,000	4,000	6,948
85200	Janitorial Supplies	1,500	1,500	1,239
87000	Landscape Maintenance	0	0	0
88100	Animal Shelter Supplies	0	0	0
88200	Spay & Neuter	12,000	12,000	7,735
88250	Rabies/Misc.	3,000	1,600	3,000
SUBTOTAL:		49,758	40,233	39,778
SUBTOTAL SALARY & OPERATING:		89,069	80,396	155,024
89400	Overhead Charge	14,458	13,162	27,613
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		14,458	13,162	27,613
TOTAL:		103,527	93,558	182,637

CADET

FUND-104 : DEPARTMENT-6324

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
68000	Uniforms	1,500	1,500	209
70000	General Operating Expenses	0	0	15,005
83000	Tools & Equipt	0	0	0
SUBTOTAL:		1,500	1,500	15,214
89400	Overhead Charge	243	246	50
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL:		243	246	50
TOTAL:		1,743	1,746	15,264

POLICE DEPARTMENT TOTALS

	Salaries & Burden	6,553,764	5,713,293	5,519,682
	Operating	754,946	719,721	766,090
89400	Overhead Charge	1,186,398	1,053,201	1,037,395
89450	Oper. Transfer to Capital Fund	0	0	0
TOTAL :		8,495,109	7,486,215	7,323,167

ACCT:	CAPITAL OUTLAY (a)			
90000	2021-22	0	0	0
	Animal Shelter - cabinets/sinks/doors	75,000	75,000	0
	Police Vehicle Replacement - 2 ea	0	125,000	125,000
	Desktop Computers - 5 ea	7,500		
	Portable Radios - 15 ea	45,000		
	Vehicle Radios - 10 ea	30,000		
	Investigator Vehicle	59,400		
	Patrol Vehicle	72,600		

TOTAL ^a: **289,500** **200,000** **125,000**

Shooting Range Improvements 85,000
 Virtual Reality Training Program 40,000
 Electronic Citation Program 90,000

COVID-19 RELIEF FUNDED SUBTOTAL ^b: **215,000** **0** **0**

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

b. Funded by the Natural Disaster Contingency Fund.

ABANDONED VEHICLE ABATEMENT

FUND-105 : DEPARTMENT-6325

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 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
	SUBTOTAL:	1,630	1,630	0
89400	Overhead Charge	0	0	0
	TOTAL:	1,630	1,630	0

PARKS

FUND-100 : DEPARTMENT-8100

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	369,564	393,653	387,000
60100	Over Time Salaries	200	200	100
61000	Hourly	40,000	48,000	35,000
61100	Hourly Overtime	0	0	0
61200	Holidays Paid	0	0	0
61250	Additional Compensation	2,500	2,500	1,281
62000	FICA	31,538	33,993	31,800
63600	Additional Retirement	8,694	9,943	8,700
64900	Workers Comp.	28,865	31,950	30,000
64910	Unemployment Insurance	0	0	0
64920	Health Insurance	107,560	120,684	110,000
64930	Dental Insurance	5,598	6,816	6,639
64940	Vision Insurance	1,030	1,190	1,084
64950	Life Insurance	529	507	518
64960	LTD	979	1,065	1,033
64970	Chiro	187	195	212
64980	LTC	841	982	1,103
65000	Retirement	57,098	60,819	47,000
67000	Physical Exams	300	300	175
SUBTOTAL:		655,483	712,798	661,645
OPERATING EXPENSES				
68000	Uniforms	2,600	2,600	1,900
69100	Public Works Training	1,800	1,800	800
70000	Operating Expenses	2,500	2,500	2,200
72000	Office Supplies	100	100	0
73000	Subscription and Books	0	0	0
73500	Fees	800	800	500
74000	Membership/Dues	120	120	0
75000	Postage	0	0	0
76000	Telephone	4,600	4,600	3,950
76200	Conference Expenses	50	50	0
76300	Advertise Legal	700	700	0
77000	Prof Service Legal	0	0	0
77030	Prof Service Computer	0	0	0
79000	Utilities	55,000	55,000	45,000
80000	Off Equipment Maintenance	1,700	1,700	103
81000	Vehicle Maintenance	10,000	7,000	16,000
81500	Fuel	25,000	17,000	25,000
81501	CNG Fuel	2,000	2,000	1,300
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	1,507	1,507	781
82000	Equipment Maintenance	17,000	17,000	27,700
83000	Equipment & Tools	6,000	6,000	3,400
84000	System Maintenance	100	100	0
85000	Building Maintenance	20,000	20,000	20,000
85200	Janitorial Supplies	6,000	6,000	4,200
87000	Landscape Maintenance	40,000	40,000	60,000
87100	Graffiti	100	100	500
SUBTOTAL:		197,677	186,677	213,334
SUBTOTAL SALARY & OPERATING:		853,160	899,475	874,979
89400	Overhead Charge	138,491	147,260	170,700
89450	Oper. Transfer to Capital Fund	85,000	0	0
SUBTOTAL :		223,491	147,260	170,700
TOTAL:		1,076,651	1,046,735	1,045,679

PARKS

FUND-100 : DEPARTMENT-8100

ACCT:	CAPITAL OUTLAY (a)	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
90000	2021-22	0	0	0
	Truck - Standard Service Body	0	45,000	45,694
	Truck - Pickup Bed	0	30,000	44,032
	6' Toro Lawn Mower	0	30,000	32,224
	Swimming Pool - Locker Room Doors	0	35,000	31,500
	Gator Vehicle w/ Spraying Attachments	42,000		
	Stand-on Spreader/Sprayer	15,000		
	SUBTOTAL:	57,000	140,000	153,450

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

STOUFFER HALL

FUND-100 : DEPARTMENT-8126

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	1,895	1,785	1,045
60100	Over Time Salaries	0	0	0
61000	Hourly	4,500	4,500	4,000
61250	Additional Compensation	38	36	0
62000	FICA	492	484	350
63600	Additional Retirement	64	61	45
64900	Workers Comp.	451	454	320
64920	Health Insurance	471	457	150
64930	Dental Insurance	21	22	8
64940	Vision Insurance	4	4	2
64950	Life Insurance	2	2	1
64960	LTD	5	5	2
64970	Chiro	1	1	1
64980	LTC	5	5	2
65000	Retirement	293	276	85
67000	Physical Exams	0	0	0
SUBTOTAL:		8,243	8,091	6,011
OPERATING EXPENSES				
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	250
85200	Janitorial Supplies	600	600	500
87000	Landscape Maintenance	0	0	0
89150	Refunds	800	800	650
SUBTOTAL:		2,450	2,450	1,400
SUBTOTAL SALARY & OPERATING:		10,693	10,541	7,411
89400	Overhead Charge	1,736	1,726	1,225
TOTAL :		12,429	12,267	8,636

MISTLIN SPORTS PARK

FUND-100 : DEPARTMENT-8135

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	153,518	142,582	156,833
60100	Over Time Salaries	200	200	108
61000	Hourly	15,000	4,000	24,500
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,000	2,000	150
62000	FICA	13,060	11,382	13,770
63600	Additional Retirement	4,924	4,462	4,450
64900	Workers Comp.	11,885	10,614	10,809
64920	Health Insurance	34,189	33,563	35,577
64930	Dental Insurance	1,931	1,945	2,186
64940	Vision Insurance	339	337	335
64950	Life Insurance	178	172	173
64960	LTD	403	390	394
64970	Chiro	75	80	78
64980	LTC	383	384	462
65000	Retirement	23,719	22,029	22,356
67000	Physical Exams	0	0	10
SUBTOTAL:		261,803	234,139	272,191
OPERATING EXPENSES				
68000	Uniforms	950	950	785
69100	Public Works Training	0	0	0
70000	Operating Expenses	1,000	1,000	532
72000	Office Supplies	0	0	0
73500	Fees	1,000	1,000	400
75000	Postage	0	0	0
76000	Telephone	1,500	1,500	765
79000	Utilities	85,000	85,000	80,810
80000	Office Equipment Maintenance	0	0	21
81000	Vehicle Maintenance	1,500	1,500	411
81500	Fuel	7,000	7,000	6,570
81501	CNG Fuel	350	350	100
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (3)	250	200	237
82000	Equipment Maintenance	3,500	3,500	2,350
83000	Equipment & Tools	2,500	1,300	2,458
84000	System Maintenance	0	0	0
85000	Building Maintenance	10,000	12,000	5,338
85200	Janitorial Supplies	2,500	2,500	2,000
87000	Landscape Maintenance	20,000	20,000	26,290
87100	Graffiti	0	0	0
89030	Street Signs	0	0	0
SUBTOTAL:		137,050	137,800	129,067
SUBTOTAL SALARY & OPERATING:		398,853	371,939	401,258
89400	Overhead Charge	64,744	60,893	74,158
TOTAL:		463,597	432,832	475,416

LAN PARK

FUND-100 : DEPARTMENT-8137

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	7,950	6,225	5,567
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	3
61250	Additional Compensation	159	125	0
62000	FICA	628	493	403
63600	Additional Retirement	18	171	121
64900	Workers Comp.	567	457	328
64920	Health Insurance	2,575	2,290	1,923
64930	Dental Insurance	158	152	161
64940	Vision Insurance	25	24	25
64950	Life Insurance	14	9	10
64960	LTD	23	15	15
64970	Chiro	7	1	2
64980	LTC	13	11	17
65000	Retirement	1,228	962	660
67000	Physical Exams	0	0	0
SUBTOTAL:		13,465	11,037	9,236
OPERATING EXPENSES				
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	50	100	7
79000	Utilities	50	100	13
80000	Office Equipment Maintenance	0	0	0
81000	Vehicle Maintenance	150	150	13
81500	Fuel	300	950	230
81501	CNG Fuel	60	60	1
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	16
84000	System Maintenance	0	0	0
85000	Building Maintenance	20	20	3
85200	Janitor Supply	20	20	2
87000	Landscape Maintenance	2,000	900	1,650
SUBTOTAL:		2,985	2,635	1,944
SUBTOTAL SALARY & OPERATING:		16,450	13,672	11,180
89400	Overhead Charge	2,670	2,238	1,789
TOTAL :		19,120	15,910	12,969

BOESCH KINGERY PARK

FUND-100 : DEPARTMENT-8138

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	8,362	8,113	6,000
60100	Over Time Salaries	0	0	0
61000	Hourly	100	100	2
61250	Additional Compensation	167	162	0
62000	FICA	660	641	426
63600	Additional Retirement	18	235	132
64900	Workers Comp.	596	594	354
64920	Health Insurance	2,736	3,001	2,014
64930	Dental Insurance	167	201	172
64940	Vision Insurance	27	32	27
64950	Life Insurance	14	12	10
64960	LTD	24	19	16
64970	Chiro	8	1	1
64980	LTC	14	15	18
65000	Retirement	1,292	1,253	697
67000	Physical Exams	0	0	0
	SUBTOTAL:	14,184	14,380	9,868
	OPERATING EXPENSES			
68000	Uniforms	0	0	0
70000	General Operating	30	30	1
72000	Office Supplies	20	20	0
73500	Fees	25	25	1
75000	Postage	0	0	0
76000	Telephone	50	105	4
79000	Utilities	50	120	1
80000	Office Equip Maintenance	20	20	0
81000	Vehicle Maintenance	50	100	1
81500	Fuel	200	800	150
81501	CNG Fuel	60	60	1
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (1)	30	30	0
82000	Equipment Maintenance	150	150	2
83000	Equipment & Tools	100	100	2
84000	System Maintenance	0	0	0
85000	Building Maintenance	20	20	31
85200	Janitor Supply	20	20	1
87000	Landscape Maintenance	1,000	1,000	900
	SUBTOTAL:	1,825	2,600	1,095
	SUBTOTAL SALARY & OPERATING:	16,009	16,980	10,963
89400	Overhead Charge	2,599	2,780	1,747
	TOTAL :	18,608	19,760	12,709

SENIOR CITIZEN CENTER

FUND-100 : DEPARTMENT-8300

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	Salaries	6,499	5,310	6,150
61000	Hourly	25,000	30,000	25,053
61250	Additional Compensation	130	106	0
62000	FICA	2,420	2,709	2,380
63600	Additional Retirement	221	180	186
64900	Workers Comp.	2,219	2,553	2,200
64910	Unemployment	0	0	0
64920	Health Insurance	1,862	1,607	1,673
64930	Dental Insurance	85	78	75
64940	Vision Insurance	17	15	14
64950	Life Insurance	11	6	8
64960	LTD	17	15	13
64970	Chiro	4	4	4
64980	LTC	24	22	23
65000	Retirement	1,004	820	853
SUBTOTAL:		39,512	43,427	38,632
OPERATING EXPENSES				
70000	Operating Expenses	750	750	0
72000	Office Supplies	1,500	1,200	1,500
73000	Subscription & Books	200	200	180
74000	Membership & Dues	300	300	0
76000	Telephone	2,200	2,000	2,058
76100	Auto Allowance	0	0	0
76300	Advertise Legal	0	0	0
79000	Utilities	22,500	22,000	21,510
80000	Office Equipment Maintenance	3,500	3,500	2,000
82000	Equip Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
84000	System Maintenance	0	0	0
85000	Building Maintenance	15,000	15,000	12,550
85200	Janitorial Supplies	1,700	1,700	500
87000	Landscape Maint.	450	450	800
SUBTOTAL:		48,150	47,150	41,098
SUBTOTAL SALARY & OPERATING:		87,662	90,577	79,730
89400	Overhead Charge	0	0	0
TOTAL:		87,662	90,577	79,730
CAPITAL OUTLAY (a)				
90000	2021-22	0	0	0
SUBTOTAL:		0	0	0

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

MUSEUM

FUND-100 : DEPARTMENT-8400

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	Salaries	3,834	2,369	960
60100	Salaries Overtime	0	0	0
61000	Hourly	500	0	300
61250	Additional Compensation	77	47	0
62000	FICA	337	185	93
63600	Additional Retirement	106	58	30
64900	Workers Comp.	305	171	120
64920	Health Insurance	1,228	745	336
64930	Dental Insurance	61	42	18
64940	Vision Insurance	12	7	5
64950	Life Insurance	7	3	1
64960	LTD	10	7	3
64970	Chiro	2	1	1
64980	LTC	13	7	4
65000	Retirement	592	366	137
	SUBTOTAL:	7,083	4,008	2,008
	OPERATING EXPENSES			
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	1,500	600	1,380
85200	Janitorial Supplies	50	50	0
87000	Landscape Maintenance	50	50	0
	SUBTOTAL:	2,100	1,200	1,380
89400	Overhead Charge	0	0	0
	TOTAL:	9,183	5,208	3,387

LIBRARY DEPARTMENT

FUND-100 : DEPARTMENT-8500

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	Salaries	4,460	2,257	1,613
60100	Salaries - Overtime	0	0	0
61000	Hourly	7,000	5,100	6,533
61250	Additional Compensation	89	45	0
62000	FICA	883	566	622
63600	Additional Retirement	127	54	50
64900	Workers Comp.	807	532	556
64920	Health Insurance	1,216	737	460
64930	Dental Insurance	61	42	35
64940	Vision Insurance	12	7	6
64950	Life Insurance	7	3	3
64960	LTD	12	6	6
64970	Chiro	1	0	1
64980	LTC	12	6	11
65000	Retirement	689	349	230
SUBTOTAL:		15,376	9,705	10,126
OPERATING EXPENSES				
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	2,000	1,900
79000	Utilities	34,500	30,000	32,657
80000	Office Equipment Maintenance	850	850	856
82000	Equipment Maintenance	100	100	0
83000	Tools & Equipment	50	50	0
85000	Building Maintenance	4,500	4,500	10,800
85200	Janitorial Supplies	2,000	2,000	1,000
87000	Landscape Maintenance	1,500	1,500	0
SUBTOTAL:		67,700	63,200	69,413
SUBTOTAL SALARY & OPERATING:		83,076	72,905	79,539
89400	Overhead Charge	13,485	11,936	11,630
TOTAL:		96,562	84,841	91,169
CAPITAL OUTLAY (b)				
90000	2021-22	0	0	0
	Library Parking Lot Resurface	38,000	38,000	
SUBTOTAL:		38,000	38,000	0

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

b. Funded by the Parks & Recreation Capital Fund.

COMMUNITY CENTER

FUND-150 : DEPARTMENT-6150

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	17,609	23,289	9,456
60100	Over Time Salaries	200	200	0
61000	Hourly	11,000	11,000	4,797
61250	Additional Compensation	352	466	0
62000	FICA	2,231	2,674	1,066
63600	Additional Retirement	599	792	204
64900	Workers Comp.	2,029	2,494	1,071
64920	Health Insurance	4,891	6,875	3,428
64930	Dental Insurance	222	333	253
64940	Vision Insurance	45	64	40
64950	Life Insurance	28	26	16
64960	LTD	45	64	28
64970	Chiro	11	16	8
64980	LTC	61	90	26
65000	Retirement	2,721	3,598	929
SUBTOTAL:		42,044	51,981	21,321
OPERATING EXPENSES				
68000	Uniforms	250	250	61
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	11,938
81900	Vehicle Insurance (1)	0	0	0
82000	Equipment Maintenance	600	100	571
83000	Equipment & Tools	100	100	0
85000	Building Maintenance	6,500	6,500	4,334
85200	Janitorial Supplies	3,000	3,000	132
87000	Landscape Maintenance	0	0	0
89150	Refunds	3,000	3,000	6,000
SUBTOTAL:		40,550	40,050	23,035
SUBTOTAL SALARY & OPERATING:		82,594	92,031	44,357
89400	Overhead Charge	13,407	15,067	6,479
TOTAL :		96,002	107,098	50,835

RECREATION

FUND-300 : DEPARTMENT-8200

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	134,706	129,580	135,650
60100	Salary Overtime	0	0	0
61000	Hourly	46,000	46,000	43,600
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	2,694	2,592	0
62000	FICA	13,755	13,363	13,400
63600	Additional Retirement	4,579	4,404	4,290
64900	Workers Comp.	12,729	12,696	12,609
64910	Unemployment Insurance	0	0	35
64920	Health Insurance	25,034	23,604	24,357
64930	Dental Insurance	1,562	1,617	1,664
64940	Vision Insurance	258	253	260
64950	Life Insurance	174	171	170
64960	LTD	358	354	350
64970	Chiro	3	2	2
64980	LTC	117	113	115
65000	Retirement	20,812	20,020	19,552
SUBTOTAL:		262,780	254,769	256,054
OPERATING EXPENSES				
67000	Physical Exams	0	0	0
70000	Operating Expenses	66,000	66,000	51,809
72000	Office Supplies	0	0	0
73500	Fees	5,300	4,500	5,229
74000	Membership / Dues	500	500	0
76000	Telephone	2,300	1,800	2,228
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	11,000	4,964	10,358
80000	Office Equip Maintenance	350	350	335
81000	Vehicle Maintenance	150	150	106
81500	Fuel	1,100	760	1,100
81501	CNG Fuel	65	65	0
81900	Vehicle Insurance (1)	285	225	258
82000	Equipment Maintenance	500	500	200
83000	Tools & Equipment	500	500	300
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87500	Swimming Pool	87,462	20,000	64,217
87600	Movie Night	1,300	1,300	0
89150	Refunds	900	900	0
SUBTOTAL:		178,512	103,315	136,139
SUBTOTAL SALARY & OPERATING:		441,292	358,084	392,193
89400	Overhead Charge	71,633	58,625	69,570
89450	Oper. Transfer to Capital Fund	0	0	0
SUBTOTAL :		71,633	58,625	69,570
TOTAL:		512,925	416,708	461,763
CAPITAL OUTLAY				
90000	2021-22	0	0	0
	Aquatic Center Bathroom Modernization	59,022		
	Community Center Small Hall Roof	70,000		
	Epoxy Bathroom Floors at MSP	20,000		
	Resurface Basketball Court at Vermuelen	20,000		
	Play Equipment at Vermuelen Park	0		
SUBTOTAL ^a:		169,022	0	0
Tennis Court Reconstruction		262,000		
COVID-19 RELIEF FUNDED SUBTOTAL ^b:		262,000		

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

b. Funded by the Natural Disaster Contingency Fund.

SUCCESSOR AGENCY

FUND-100 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	132,958	129,171	133,445
60100	Over Time Salaries	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	3,550	3,550	2,896
62000	FICA	10,443	10,153	8,537
63600	Additional Retirement	4,519	4,391	4,442
64900	Workers Comp.	9,366	9,340	9,714
64920	Health Insurance	18,733	18,163	19,177
64930	Dental Insurance	1,016	1,069	1,072
64940	Vision Insurance	183	183	183
64950	Life Insurance	128	119	128
64960	LTD	281	279	280
64970	Chiro	17	17	18
64980	LTC	109	109	129
65000	Retirement	20,542	19,957	20,196
SUBTOTAL:		201,845	196,500	200,216
OPERATING EXPENSES				
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	0
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
SUBTOTAL:		8,600	8,600	3,000
SUBTOTAL SALARY & OPERATING:		210,445	205,100	203,216
89400	Overhead Charge	34,161	33,579	42,189
TOTAL:		244,606	238,679	245,405

BUDGET SUMMARY

GENERAL FUND

GENERAL FUND OPERATING	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
Total Salaries	6,157,988	5,568,780	5,588,273
Total Burden	3,803,834	3,502,386	3,232,343
Total Operational Costs	2,785,799	2,497,052	2,617,173
Total Salary & Operations	12,747,621	11,568,219	11,437,789
Total Overhead Costs	1,609,459	1,462,742	1,510,198
Total Capital Outlay	4,143,022	393,000	292,950
TOTAL OPERATING BUDGET:	18,500,102	13,423,961	13,240,937
Total Oper. Transfer	801,579	66,902	229,010

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	462,979	378,141	403,209
60100	Over Time Salaries	12,000	9,000	11,022
61000	Hourly	34,600	58,000	37,000
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	6,500	6,500	6,212
62000	FICA	39,480	34,551	34,000
63600	Additional Retirement	14,219	10,673	11,560
64900	Workers Comp.	35,896	32,188	32,166
64920	Health Insurance	122,996	117,511	99,690
64930	Dental Insurance	7,674	7,491	6,217
64940	Vision Insurance	1,346	1,250	490
64950	Life Insurance	645	497	545
64960	LTD	1,159	999	1,321
64970	Chiro	220	299	170
64980	LTC	968	689	909
65000	Retirement	71,530	58,423	54,530
67000	Physical Exams	150	150	150
	SUBTOTAL:	812,361	716,361	699,191

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:	OPERATING EXPENSES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
68000	Uniforms	2,700	2,700	1,850
69100	Training	600	600	800
70000	General Operating Expenses	1,800	1,800	1,100
72000	Office Supplies	10,000	10,000	9,800
73000	Subscriptions & Books	50	50	0
73500	State Fees	40,000	37,000	40,000
74000	Memberships & Dues	1,000	1,000	300
75000	Postage	12,000	9,000	11,900
76000	Telephone	5,200	5,000	5,010
76100	Auto Allowance	0	0	0
76200	Conference Expenses	1,000	1,000	0
76300	Advertise	500	500	0
77000	Professional Services Legal	5,000	15,000	2,500
77010	Professional Services Eng.	20,000	20,000	5,000
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	8,000
77060	Prof. Services Water Analysis	25,000	25,000	23,420
79000	Utilities	355,000	310,000	340,000
79001	Utilities Non Potable	20,000	30,000	18,500
79100	Meter Cellular Service	56,000	56,000	55,581
79500	Water Purchase from SSJID	47,000	45,000	45,804
79600	SSJGSA Share	25,000	40,000	20,000
80000	Office Equipment Maintenance	7,000	7,000	1,000
81000	Vehicle Maintenance	10,000	10,000	4,300
81500	Fuel	16,500	16,500	15,000
81501	CNG Fuel	2,000	1,000	2,000
81900	Vehicle Insurance (2)	250	250	1,391
82000	Equipment Maintenance	6,000	6,000	940
83000	Equipment & Tools	8,000	8,000	8,000
84000	System Maintenance	140,000	140,000	90,000
85000	Building Maintenance	1,500	1,500	1,000
85200	Janitorial Supply	100	100	59
85500	Generator Rental	0	0	0
87000	Landscape Maint.	1,000	1,000	1,100
89150	Refunds	0	0	10,000
89150	Water Conservation Rebate	0	0	150
29007/8	Bond Payment - Principal	545,000	525,000	525,000
89360	Bond Payment - Interest	232,186	251,556	251,556
SUBTOTAL:		1,612,136	1,592,306	1,505,562
SUBTOTAL SALARY & OPERATING:		2,424,497	2,308,667	2,204,753

WATER DEPARTMENT

FUND-110 : DEPARTMENT-7100

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
89400	Overhead Charge	393,560	377,970	256,000
89450	Oper. Transfer to Capital Fund	985,221	1,139,090	1,268,330
SUBTOTAL :		1,378,781	1,517,061	1,524,330
TOTAL:		3,803,278	3,825,727	3,729,083
CAPITAL OUTLAY (a)				
90000	2021-22	0	0	0
	Shop Forklift (1/3)	0	12,000	12,339
	Gator Vehicle (1/2)	0	12,500	16,700
	Corporation Yard (7.7% of Ex Dev Share)	250,000		
	Well 14 Non-Potable Interconnect	550,000	550,000	0
	Well 19 Pump Station	0	1,000,000	850,000
	Truck - Standard Service Body	24,000		
SUBTOTAL:		824,000	1,574,500	879,039

a. Funded by the Enterprise Capital Fund - Water.

GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	616,765	603,149	575,466
60100	Over Time Salaries	600	600	600
61000	Hourly	3,500	3,000	3,215
61100	Hourly Overtime	0	0	0
61250	Additional Compensation	4,000	4,000	2,732
62000	FICA	47,802	46,722	45,045
63600	Additional Retirement	19,907	18,219	17,271
64900	Workers Comp.	43,736	43,873	41,955
64920	Health Insurance	167,174	154,890	144,865
64930	Dental Insurance	9,036	8,658	8,508
64940	Vision Insurance	1,655	1,529	1,431
64950	Life Insurance	839	779	592
64960	LTD	1,521	1,565	1,300
64970	Chiro	253	273	269
64980	LTC	1,315	1,424	1,617
65000	Retirement	95,290	93,186	83,269
67000	Physical Exams	500	500	675
	SUBTOTAL:	1,013,894	982,368	928,810
	OPERATING EXPENSES			
68000	Uniforms	4,000	4,000	2,476
69100	Training	0	0	0
70000	General Operating Expenses	4,500	4,000	4,071
72000	Office Supplies	5,500	5,500	5,469
73000	Subscriptions	0	0	0
73500	Fees	2,000	1,500	1,918
74000	Membership Dues/Fees	0	0	300
75000	Postage	12,000	9,000	11,733
76000	Telephone	4,800	4,800	4,791
76200	Conference Expenses	200	200	0
76300	Advertising/Legal	200	200	0
76350	Advertising/Promotional	200	200	0
77000	Professional Services Legal	0	0	0
77025	Professional Services Audit	2,800	2,800	2,800
77030	Professional Services Computer	0	0	0
77040	Professional Services Other	10,000	10,000	6,527
78000	Disposal Fee	615,000	662,000	571,376
79000	Utilities	10,000	10,000	8,156
80000	Office Equipment Maintenance	6,000	6,000	1,000
81000	Vehicle Maintenance	55,000	55,000	124,215
81500	Fuel	18,500	15,000	17,683
81501	CNG Fuel	73,000	70,000	69,000
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance - Truck	36,000	27,000	33,315
82000	Equipment Maintenance	7,500	7,500	3,813
83000	Equipment & Tools	4,000	4,000	6,716
84000	System Maintenance	5,000	500	13,875
85000	Building Maintenance	3,000	1,500	3,123
85200	Janitorial Supply	500	500	380
87000	Landscape Maintenance	0	0	0
89150	Refunds	0	0	6,000
	SUBTOTAL:	879,700	901,200	898,737
	SUBTOTAL SALARY & OPERATING:	1,893,594	1,883,568	1,827,547

GARBAGE DEPARTMENT

FUND-120: DEPARTMENT-7200

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
89400	Overhead Charge	307,381	308,374	356,924
89450	Oper. Transfer to Capital Fund	271,919	189,084	161,049
SUBTOTAL :		579,299	497,458	517,973
TOTALS:		2,472,894	2,381,026	2,345,520

CAPITAL OUTLAY (a)

90000	2021-22	0	0	0
	Shop Forklift (1/3)	0	12,000	12,339
	Green Garbage Cans (SB1383 Reqmt)	100,000		
	CNG Garbage Truck	410,000		
	CNG Garbage Truck	394,750	400,000	
SUBTOTALS:		904,750	412,000	12,339

a. Funded by the Enterprise Capital Fund - Garbage.

RIPON MUNICIPAL SEWER DISTRICT NO. 1

FUND-130 : DEPARTMENT-7300

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	304,196	311,031	291,790
60100	Over Time Salaries	2,000	2,000	500
61000	Hourly	11,500	7,500	11,424
61100	Hourly OT	0	0	0
61250	Additional Compensation	5,000	5,000	3,766
62000	FICA	24,686	24,903	22,618
63600	Additional Retirement	9,101	8,907	8,514
64900	Workers Comp.	22,379	23,177	24,150
64920	Health Insurance	70,096	75,658	66,924
64930	Dental Insurance	3,979	4,594	4,072
64940	Vision Insurance	694	766	713
64950	Life Insurance	375	385	330
64960	LTD	730	792	752
64970	Chiro	114	111	123
64980	LTC	515	487	601
65000	Retirement	46,998	48,054	41,096
67000	Physical Exams	250	250	150
SUBTOTAL:		502,615	513,616	477,523
OPERATING EXPENSES				
68000	Uniforms	2,500	2,500	1,373
69100	Training	750	750	0
70000	General Operating Expenses	4,000	4,000	2,934
72000	Office Supplies	6,000	6,000	5,275
73000	Subscriptions	0	0	112
73500	Fees	55,000	47,000	55,000
74000	Membership	800	800	350
75000	Postage	12,000	9,000	11,465
76000	Telephone	3,500	3,500	3,160
76200	Conference Expense	500	500	0
76300	Advertising/Legal	125	125	0
77000	Prof. Services	0	0	0
77010	Prof. Services Engineering	15,000	15,000	10,000
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	15,869
77060	Sewer Analysis	75,000	75,000	70,000
77900	Property Tax Collection Fee	1,500	1,500	1,218
79000	Utilities	118,000	110,000	112,870
80000	Office Equipment Maintenance	6,100	6,100	2,000
81000	Vehicle Maintenance	20,000	20,000	10,000
81500	Fuel	13,000	13,000	10,000
81501	CNG Fuel	7,500	7,500	7,000
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance	10,500	6,300	9,737
82000	Equipment Maintenance	5,000	5,000	3,250
83000	Equipment & Tools	4,000	4,000	12,000
84000	System Maintenance	60,000	60,000	110,000
85000	Building Maintenance	3,000	2,000	3,000
85200	Janitorial Supplies	100	100	800
85500	Generator Rental	0	0	0
87000	Landscape Maint.	12,000	12,000	11,300
89000	Street Maint	0	0	0
89150	Refunds	0	0	3,000
29006	Bond Payment - Principal	170,000	160,000	160,000
89355	Bond Payment - Interest	26,670	33,600	33,600
SUBTOTAL:		665,545	638,275	668,313
SUBTOTAL SALARY & OPERATING:		1,168,160	1,151,891	1,145,836

RIPON MUNICIPAL SEWER DISTRICT NO. 1

FUND-130 : DEPARTMENT-7300

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
89400	Overhead Charge	189,623	188,585	177,980
89450	Oper. Transfer to Capital Fund	553,692	514,872	495,538
SUBTOTAL :		743,315	703,457	673,518
TOTAL:		1,911,475	1,855,348	1,819,354

CAPITAL OUTLAY (a)

90000	2021-22	0	0	0
	Headworks Screen Collector	0	80,000	80,000
	Gator Vehicle (1/3)	0	12,500	16,700
	Shop Forklift (1/3)	0	12,000	12,339
	Truck - Standard Service Body	24,000		
	Aerators - 2 ea	70,000		
	Weed Sprayer	8,000		
	Corporation Yard (9.4% of Ex Dev Share)	300,000		
	Centralized Irrigation Controller	12,000		
	Trailer Mounted Pump & Hose	65,000		
TOTAL:		479,000	104,500	109,039

a. Funded by the Enterprise Capital Fund - Sewer.

STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
SALARIES & WAGES				
60000	General Salaries	142,911	158,645	138,340
60100	Over Time Salaries	500	500	500
61000	Hourly	3,000	2,000	3,000
61250	Additional Compensation	2,858	3,173	3,336
62000	FICA	11,419	12,570	9,614
63600	Additional Retirement	4,214	4,237	3,350
64900	Workers Comp.	10,314	11,652	9,364
64920	Health Insurance	27,962	30,270	26,941
64930	Dental Insurance	1,330	1,648	1,490
64940	Vision Insurance	266	296	250
64950	Life Insurance	181	166	100
64960	LTD	346	388	273
64970	Chiro	23	27	30
64980	LTC	327	233	300
65000	Retirement	22,080	24,511	18,242
67000	Physical Exams	300	300	64
SUBTOTAL:		228,032	250,617	215,195
OPERATING EXPENSES				
68000	Uniforms	600	600	415
69200	Training	500	500	0
70000	General Operating Expenses	300	300	150
72000	Office Supplies	250	250	0
73500	Fees	260	260	79
75000	Postage	40	40	0
76000	Telephone	1,100	1,100	700
76200	Conference Expenses	0	0	0
76300	Advertising/Legal	150	150	0
77000	Professional Services Legal	5,000	5,000	0
77010	Professional Services Engineering	5,000	5,000	1,525
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	25,315
78000	Refuse Disposal Fee	0	0	0
79000	Utilities	16,000	16,000	12,770
80000	Office Equip Maintenance	2,000	2,000	50
81000	Vehicle Maintenance	5,000	5,000	866
81500	Fuel	7,000	7,000	5,685
81501	CNG Fuel	274	274	50
81502	Fueling Station Maintenance	0	0	0
81900	Vehicle Insurance (2)	5,500	5,500	2,576
82000	Equipment Maintenance	2,500	2,500	590
83000	Equipment & Tools	2,000	2,000	500
84000	System Maintenance	0	0	0
85000	Building Maintenance	750	750	123
85200	Janitorial Supplies	75	75	30
87000	Landscape Maintenance	50	50	0
87100	Graffiti	50	50	0
89000	Street Maintenance	120,000	45,000	120,000
89010	Signal Light Maintenance	25,000	20,000	21,624
89030	Street Signs	10,000	10,000	10,500
SUBTOTAL:		220,899	140,899	210,048
SUBTOTAL SALARY & OPERATING:		448,931	391,516	425,243

STREET DEPARTMENT

FUND-200 : DEPARTMENT-6500

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
89400	Overhead Charge	72,873	64,098	83,666
	TOTAL:	521,804	455,614	508,909
CONSTRUCTION PROJECTS				
90000	2021-22	0	0	26,779
	Stockton Ave			1,403,522
	Madsen Area Preventative Maintenance	650,000	630,000	
	River Road Overlay	850,000	850,000	
	SUBTOTAL:	1,500,000	1,480,000	1,430,301
	TOTAL:	2,021,804	1,935,614	1,939,209

LANDSCAPE MAINTENANCE

FUND-200 : DEPARTMENT-8136

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	80,249	67,467	81,012
60100	Over Time Salaries	0	0	170
61000	Hourly	12,000	12,000	9,480
61100	Hourly O.T.	0	0	0
61250	Additional Compensation	1,605	1,349	265
62000	FICA	7,180	6,182	6,900
63600	Additional Retirement	2,524	1,853	2,361
64900	Workers Comp.	6,498	5,746	6,529
64920	Health Insurance	22,421	18,126	21,626
64930	Dental Insurance	1,072	977	1,150
64940	Vision Insurance	209	178	220
64950	Life Insurance	112	79	120
64960	LTD	209	189	220
64970	Chiro	42	35	45
64980	LTC	186	132	250
65000	Retirement	12,398	10,424	11,450
67000	Physical Exams	0	0	0
	SUBTOTAL:	146,706	124,736	141,798
	OPERATING EXPENSES			
68000	Uniforms	700	700	400
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	121
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	86
83000	Equipment & Tools	200	200	63
84000	System Maintenance	0	0	0
85000	Building Maintenance	0	0	0
85200	Janitorial Supplies	0	0	0
87000	Landscape Maintenance	168,000	163,200	167,450
	SUBTOTAL:	169,460	164,660	168,129
	SUBTOTAL SALARY & OPERATING:	316,166	289,396	309,926
89400	Overhead Charge	51,322	47,379	58,950
	TOTAL :	367,488	336,775	368,876

STA DEPARTMENT

FUND-270 : DEPARTMENT-6610

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	0	0	247
60100	Overtime	0	0	0
61000	Hourly	500	100	261
61250	Additional Compensation	0	0	0
62000	FICA	38	8	38
63600	Additional Retirement	0	0	3
64900	Workers Comp.	35	7	38
64920	Health Insurance	0	0	146
64930	Dental Insurance	0	0	11
64940	Vision Insurance	0	0	2
64950	Life Insurance	0	0	1
64960	LTD	0	0	1
64970	Chiro	0	0	1
64980	LTC	0	0	0
65000	Retirement	0	0	15
	SUBTOTAL:	573	115	764
	OPERATING EXPENSES			
67000	Physical Exams	10	10	0
68000	Uniforms	10	10	2
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	125
81500	Fuel	500	500	71
81501	CNG Fuel	32	32	0
81502	Fueling Station Maintenance	6	6	0
81900	Vehicle Insurance (1)	300	300	672
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
	SUBTOTAL:	3,544	3,544	1,621
	SUBTOTAL SALARY & OPERATING:	4,117	3,659	2,385
89400	Overhead Charge	668	599	403
	CAPITAL OUTLAY			
90000	2021-22	0	0	0
	SUBTOTAL:	0	0	0
	TOTAL:	4,785	4,257	2,788

BLOSSOM EXPRESS

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FUND-270: DEPARTMENT-6650

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	5,761	5,528	5,633
60100	Over Time Salaries	50	50	0
61000	Hourly	1,500	1,500	1,239
61250	Additional Compensation	115	111	0
62000	FICA	568	550	550
63600	Additional Retirement	196	188	178
63700	Deferred Comp	0	0	0
64900	Workers Comp.	515	512	500
64920	Health Insurance	1,414	1,381	1,338
64930	Dental Insurance	63	67	60
64940	Vision Insurance	13	13	15
64950	Life Insurance	7	6	5
64960	LTD	15	15	15
64970	Chiro	4	4	4
64980	LTC	10	10	10
65000	Retirement	890	854	790
67000	Physical Exams	0	0	0
	SUBTOTAL:	11,121	10,788	10,337
	OPERATING EXPENSES			
70000	General Operating Expenses	15,000	14,000	14,879
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	2,000	1,000	1,822
81501	CNG Fuel	7,500	5,450	6,425
81900	Vehicle Insurance	7,300	5,500	6,674
83000	Tools and Equipment	100	100	150
	SUBTOTAL:	33,810	27,960	30,705
	SUBTOTAL SALARY & OPERATING:	44,931	38,747	41,042
89400	Overhead Charge	7,293	6,344	10,320
	CAPITAL OUTLAY			
90000	2021-22	0	0	0
	Corporation Yard (15.3% of Ex Dev Share)	500,000		
	SUBTOTAL:	500,000	0	0
	TOTAL:	552,224	45,091	51,362

REDEVELOPMENT AGENCY

FUND-450 : DEPARTMENT-9100

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	0	0	0
60100	Over Time Salaries	0	0	0
62000	FICA	0	0	0
63600	Additional Retirement	0	0	0
63700	Deferred Comp	0	0	0
64900	Workers Comp.	0	0	0
64920	Health Insurance	0	0	0
64930	Dental Insurance	0	0	0
64940	Vision Insurance	0	0	0
64950	Life Insurance	0	0	0
64960	LTD	0	0	0
64970	Chiro	0	0	0
64980	LTC	0	0	0
65000	Retirement	0	0	0
SUBTOTAL:		0	0	0
OPERATING EXPENSES				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
77010	Professional Services Engineering	0	0	0
77025	Professional Services Audit	0	0	0
77040	Professional Services Other	0	0	0
77900	Property Tax Collection Fee	0	0	0
	Loan Payment - Principal	0	0	0
89360	Loan Payment - Interest	0	0	0
SUBTOTAL:		0	0	0
SUBTOTAL SALARY & OPERATING:		0	0	0
89400	Overhead Charge	0	0	0
RECOGNIZED OBLIGATION PAYMENT SCHEDULE				
89350	2003 Tax Allocation Bond	0	0	0
	2005 Tax Allocation Bond	0	0	0
	2007 Tax Allocation Bond	0	0	0
	2020 Tax Allocation Bond	660,300	693,315	693,315
77050	Administrative Fee	250,000	250,000	250,000
77040	Professional Fees	17,000	17,000	6,000
SUBTOTAL:		927,300	960,315	949,315
TOTAL:		927,300	960,315	949,315

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	849	824	800
60100	Over Time Salaries	300	300	0
61000	Hourly	0	0	0
61250	Additional Compensation	17	16	0
62000	FICA	89	87	70
63600	Additional Retirement	0	0	0
64900	Workers Comp.	81	81	75
64920	Health Insurance	236	230	215
64930	Dental Insurance	11	11	10
64940	Vision Insurance	2	2	1
64950	Life Insurance	1	1	1
64960	LTD	2	2	1
64970	Chiro	1	1	1
64980	LTC	2	2	1
65000	Retirement	131	127	120
SUBTOTAL:		1,722	1,686	1,295
OPERATING EXPENSES				
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	255
77040	Prof. Services Other	0	0	0
SUBTOTAL:		14,200	14,200	2,755
SUBTOTAL SALARY & OPERATING:		15,922	15,886	4,050
89400	Overhead Charge	0	0	0
TOTAL:		15,922	15,886	4,050
CAPITAL OUTLAY				
90000	2021-22 Senior Center Building Improvements	0 180,000	0 180,000	0 18,936
SUBTOTAL:		180,000	180,000	18,936
TOTAL:		195,922	195,886	22,986

DUTCH MEADOWS MAINTENANCE DIST.

FUND-710 : DEPARTMENT-8110

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	909	871	1,240
61000	Hourly	0	0	0
61250	Additional Compensation	18	17	0
62000	FICA	71	68	87
63600	Additional Retirement	31	30	35
64900	Workers Comp.	64	63	89
64920	Health Insurance	192	186	217
64930	Dental Insurance	10	10	13
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	3
64970	Chiro	0	0	1
64980	LTC	1	1	2
65000	Retirement	140	135	177
SUBTOTAL:		1,442	1,387	1,867
OPERATING EXPENSES				
68000	Uniforms	20	20	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	45
79000	Utilities	126	126	120
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	8,500	8,928	8,355
SUBTOTAL:		9,026	9,454	8,605
SUBTOTAL SALARY & OPERATING:		10,467	10,840	10,473
89400	Overhead Charge	1,699	1,775	1,811
TOTAL :		12,166	12,615	12,284

COUNTRY WOODS MAINTENANCE DIST.

FUND-720 : DEPARTMENT-8120

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	909	871	1,672
61000	Hourly	0	0	303
61250	Additional Compensation	18	17	0
62000	FICA	71	68	107
63600	Additional Retirement	31	30	37
64900	Workers Comp.	64	63	108
64920	Health Insurance	192	186	270
64930	Dental Insurance	10	10	16
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	140	135	171
SUBTOTAL:		1,442	1,387	2,694
OPERATING EXPENSES				
68000	Uniforms	25	25	6
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	240	227	229
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	11,000	11,500	10,800
SUBTOTAL:		11,645	12,132	11,193
SUBTOTAL SALARY & OPERATING:		13,087	13,518	13,888
89400	Overhead Charge	2,124	2,213	2,316
TOTAL :		15,211	15,732	16,204

FARMLAND ESTATES MAINTENANCE DIST

FUND- 730: DEPARTMENT-8130

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	909	871	1,095
61000	Hourly	0	0	17
61250	Additional Compensation	18	17	0
62000	FICA	71	68	52
63600	Additional Retirement	31	30	22
64900	Workers Comp.	64	63	52
64920	Health Insurance	192	186	131
64930	Dental Insurance	10	10	8
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	140	135	102
	SUBTOTAL:	1,442	1,387	1,484
	OPERATING EXPENSES			
68000	Uniforms	20	20	3
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	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	5,300	5,300	5,076
	SUBTOTAL:	5,895	5,895	5,192
	SUBTOTAL SALARY & OPERATING:	7,337	7,282	6,676
89400	Overhead Charge	1,191	1,192	1,078
	TOTAL :	8,528	8,474	7,754

JACOBS LANDING

FUND- 740: DEPARTMENT-8140

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	909	871	948
61000	Hourly	0	0	0
61250	Additional Compensation	18	17	0
62000	FICA	71	68	58
63600	Additional Retirement	31	30	26
64900	Workers Comp.	64	63	58
64920	Health Insurance	192	186	190
64930	Dental Insurance	10	10	11
64940	Vision Insurance	2	2	2
64950	Life Insurance	1	1	1
64960	LTD	2	2	3
64970	Chiro	0	0	0
64980	LTC	1	1	2
65000	Retirement	140	135	116
	SUBTOTAL:	1,442	1,387	1,415
	OPERATING EXPENSES			
68000	Uniforms	20	20	3
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	131
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	3,800	6,200	3,600
	SUBTOTAL:	4,429	6,829	3,871
	SUBTOTAL SALARY & OPERATING:	5,871	8,216	5,286
89400	Overhead Charge	953	1,345	1,291
	TOTAL :	6,824	9,561	6,577

CAROLINA'S

FUND- 750: DEPARTMENT- 8150

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	909	871	800
60100	Overtime	0	0	0
61000	Hourly	0	0	22
61250	Additional Compensation	18	17	0
62000	FICA	71	68	52
63600	Additional Retirement	31	30	22
64900	Workers Comp.	64	63	53
64920	Health Insurance	192	186	131
64930	Dental Insurance	10	10	8
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	140	135	102
	SUBTOTAL:	1,442	1,387	1,195
	OPERATING EXPENSES			
68000	Uniforms	15	15	3
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	5,000	1,500	4,678
81000	Vehicle Maintenance	0	0	0
81500	Fuel	65	65	50
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	4,000	3,210	3,800
	SUBTOTAL:	9,410	5,120	8,641
	SUBTOTAL SALARY & OPERATING:	10,852	6,507	9,836
89400	Overhead Charge	1,762	1,065	1,308
	TOTAL :	12,613	7,572	11,144

BOESCH-KINGERY MAINTENANCE DIST

FUND- 760: DEPARTMENT- 8160

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	909	871	721
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	18	17	0
62000	FICA	71	68	54
63600	Additional Retirement	31	30	24
64900	Workers Comp.	64	63	54
64920	Health Insurance	192	186	131
64930	Dental Insurance	10	10	8
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	140	135	108
SUBTOTAL:		1,442	1,387	1,105
OPERATING EXPENSES				
68000	Uniforms	20	20	3
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	50
81502	Fueling Station Maintenance	0	0	0
83000	Tools & Equipment	50	50	0
87000	Landscape Maint.	9,500	9,324	9,324
SUBTOTAL:		10,105	9,929	9,468
SUBTOTAL SALARY & OPERATING:		11,547	11,316	10,573
89400	Overhead Charge	1,874	1,853	1,786
TOTAL :		13,421	13,168	12,359

MAIN STREET MAINTENANCE DISTRICT

FUND- 770: DEPARTMENT- 8170

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	18,532	5,571	17,170
60100	Salaries O.T.	0	0	0
61000	Hourly	8,000	8,500	7,500
61250	Additional Compensation	371	111	0
62000	FICA	2,058	1,085	1,763
63600	Additional Retirement	87	30	301
64900	Workers Comp.	1,869	1,017	1,801
64920	Health Insurance	7,189	2,177	4,679
64930	Dental Insurance	439	147	342
64940	Vision Insurance	73	23	57
64950	Life Insurance	29	9	25
64960	LTD	49	16	43
64970	Chiro	2	0	5
64980	LTC	28	9	38
65000	Retirement	2,863	861	1,390
SUBTOTAL:		41,589	19,557	35,113
OPERATING EXPENSES				
68000	Uniforms	100	100	102
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	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	200	200	0
87000	Landscape Maint.	6,400	600	6,345
SUBTOTAL:		7,235	1,435	6,630
SUBTOTAL SALARY & OPERATING:		48,824	20,992	41,743
89400	Overhead Charge	7,925	3,437	6,228
TOTAL :		56,749	24,429	47,971

CORNERSTONE MAINTENANCE DISTRICT

FUND- 771: DEPARTMENT- 8171

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	909	871	750
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	18	17	0
62000	FICA	71	68	50
63600	Additional Retirement	31	30	22
64900	Workers Comp.	64	63	51
64920	Health Insurance	192	186	131
64930	Dental Insurance	10	10	8
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	140	135	102
	SUBTOTAL:	1,442	1,387	1,119
	OPERATING EXPENSES			
68000	Uniforms	25	25	3
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	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	9,600	9,600	9,554
	SUBTOTAL:	10,375	10,375	9,771
	SUBTOTAL SALARY & OPERATING:	11,817	11,762	10,890
89400	Overhead Charge	1,918	1,926	1,827
	TOTAL :	13,735	13,687	12,717

VINEYARDS MAINTENANCE DISTRICT

FUND- 772: DEPARTMENT- 8172

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	909	871	1,343
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	426
61250	Additional Compensation	18	17	0
62000	FICA	71	68	197
63600	Additional Retirement	31	30	60
64900	Workers Comp.	64	63	198
64920	Health Insurance	192	186	364
64930	Dental Insurance	10	10	21
64940	Vision Insurance	2	2	4
64950	Life Insurance	1	1	2
64960	LTD	2	2	5
64970	Chiro	0	0	1
64980	LTC	1	1	4
65000	Retirement	140	135	332
	SUBTOTAL:	1,442	1,387	2,956
	OPERATING EXPENSES			
68000	Uniforms	40	40	11
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	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	32,000	32,000	31,804
	SUBTOTAL:	32,990	32,990	32,294
	SUBTOTAL SALARY & OPERATING:	34,432	34,377	35,251
89400	Overhead Charge	5,589	5,628	6,101
	TOTAL :	40,021	40,005	41,351

ALEXANDRA MAINTENANCE DISTRICT

FUND- 773: DEPARTMENT- 8173

ACCT:		2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
	SALARIES & WAGES			
60000	General Salaries	909	871	770
60100	Salaries O.T.	0	0	0
61000	Hourly	0	0	0
61250	Additional Compensation	18	17	0
62000	FICA	71	68	50
63600	Additional Retirement	31	30	22
64900	Workers Comp.	64	63	51
64920	Health Insurance	192	186	131
64930	Dental Insurance	10	10	8
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	140	135	102
	SUBTOTAL:	1,442	1,387	1,139
	OPERATING EXPENSES			
68000	Uniforms	25	25	3
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	47
79000	Utilities	50	50	0
81000	Vehicle Maintenance	0	0	0
81500	Fuel	100	100	50
81502	Fueling Station Maintenance	0	0	0
82000	Equipment Maintenance	0	0	0
83000	Tools & Equipment	100	100	0
87000	Landscape Maint.	3,800	3,400	3,683
	SUBTOTAL:	4,575	4,175	3,813
	SUBTOTAL SALARY & OPERATING:	6,017	5,562	4,952
89400	Overhead Charge	977	911	770
	TOTAL :	6,993	6,472	5,722

RIPON LIGHTING DISTRICT

FUND- 780: DEPARTMENT- 8180

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	19,637	15,272	19,333
60100	Salaries O.T.	0	0	0
61000	Hourly	400	400	150
61250	Additional Compensation	393	305	35
62000	FICA	1,563	1,222	1,480
63600	Additional Retirement	0	0	600
64900	Workers Comp.	1,411	1,133	1,386
64920	Health Insurance	4,848	3,923	3,914
64930	Dental Insurance	230	197	200
64940	Vision Insurance	46	37	35
64950	Life Insurance	37	16	15
64960	LTD	51	41	40
64970	Chiro	4	3	2
64980	LTC	52	41	40
65000	Retirement	3,034	2,360	2,792
SUBTOTAL:		31,706	24,951	30,023
OPERATING EXPENSES				
68000	Uniforms	150	150	62
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	0
76300	Advertising Legal	130	130	130
77000	Prof. Services Legal	0	0	0
77010	Prof. Services Engineering	0	0	0
77040	Prof. Services Other	0	0	0
77900	Property Tax Collection Fee	4,000	3,000	3,776
79000	Utilities	141,750	145,000	135,000
80000	Office Equip Maint	0	0	0
81000	Vehicle Maintenance	3,000	3,000	1,000
81500	Fuel	2,500	4,500	1,750
81501	CNG Fuel	170	170	0
81502	Fueling Station Maintenance	300	300	0
81900	Vehicle Insurance	550	400	483
82000	Equipment Maintenance	300	300	0
83000	Tools & Equipment	300	300	0
84000	System Maintenance	100	100	0
89000	Street Maintenance	200	200	0
89010	Signal Light Maintenance	3,500	3,500	3,321
89030	Street Signs Maintenance	0	0	0
89100	Street Light Maintenance	25,000	10,000	22,000
89375	Municipal Finance Rental	0	39,147	39,147
SUBTOTAL:		183,980	212,227	207,913
SUBTOTAL SALARY & OPERATING:		215,686	237,178	237,935
89400	Overhead Charge	35,012	38,830	45,500
TOTAL :		250,698	276,009	283,435

CAPITAL PROJECTS

FUND-900 : DEPARTMENT- Various

ACCT:	SALARIES & WAGES	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
60000	General Salaries	147,808	60,900	62,287
60100	Over Time Salaries	0	0	92
61000	Hourly	0	0	0
61250	Additional Compensation	2,956	1,218	0
62000	FICA	11,533	4,752	4,194
63600	Additional Retirement	1,996	1,952	1,570
64900	Workers Comp.	10,412	4,404	4,687
64920	Health Insurance	26,898	12,741	12,090
64930	Dental Insurance	1,367	693	706
64940	Vision Insurance	257	123	129
64950	Life Insurance	145	67	75
64960	LTD	384	143	163
64970	Chiro	0	0	16
64980	LTC	172	80	106
65000	Retirement	22,836	9,409	9,343
SUBTOTAL:		226,766	96,481	95,457
OPERATING EXPENSES				
70000	General Operating Expenses	0	0	0
72000	Office Supplies	0	0	0
73500	Fees	0	0	300
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	68,784
77010	Prof. Services Engineering	5,000	5,000	215,724
77030	Professional Services Computer	500	500	0
77040	Professional Services Other	20,000	20,000	5,800
79000	Utilities	0	0	0
80000	Office Equipment Maintenance	250	250	0
81500	Fuel	0	0	0
81502	Fueling Station Maintenance	0	0	0
83000	Equipment & Tools	0	0	0
SUBTOTAL:		25,800	25,800	290,608
SUBTOTAL SALARY & OPERATING:		252,566	122,281	386,065
89400	Overhead Charge	40,998	20,020	65,211
CAPITAL PROJECTS				
90000	2021-22	0	0	1,186,890
	Vehicle Maintenance Facility ^a	5,526,600	7,000,000	
SUBTOTAL:		5,526,600	7,000,000	1,186,890
TOTAL:		5,820,164	7,142,301	1,638,166

Note(s):

a. Funded by the AB1600 Fund - Corporation Yard Expansion.

BUDGET TOTALS

	2022-23 BUDGETED	2021-22 BUDGETED	2021-22 ACTUAL
Total Salaries	8,080,283	7,310,537	7,296,167
Total Burden	4,911,599	4,514,384	4,174,931
Total Operational	6,700,558	6,316,457	6,701,041
Total Overhead	2,734,203	2,536,286	2,589,669
Sub-Total	22,426,642	20,677,664	20,761,808
Capital Outlay	14,057,372	11,144,000	3,929,495
Redevelopment Enforceable Obligations	927,300	960,315	949,315
Total Budget	37,411,314	32,781,979	25,640,618
Total Transfers	2,612,411	1,909,948	2,153,926

CHART OF RECEIPTS

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ACCOUNT	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
100 GENERAL FUND:		
Taxes		
41010 Property Tax Current Secured	1,880,000	1,842,921
41011 Property Tax-Current Unsecured	92,000	89,819
41012 SB813 Taxes	60,000	59,971
41021 Property Tax-Prior Unsecured	2,000	1,903
41025 Prop Tax Redevelopment	418,000	409,959
41030 Homeowner's Relief	13,000	12,793
41035 Documentary Transfer Tax	112,000	112,000
41040 Property Tax - Interest & Penalty	2,500	2,500
42100 Hotel - Motel Tax	225,000	205,150
47100 Vehicle (In Lieu) - Normal	15,000	18,800
47200 Vehicle (In Lieu) - VLF & Prop Tax Swap	1,900,000	1,800,000
47300 Sales Tax	3,680,000	3,980,000
47301 SB509 - Prop 172 Funds	85,000	81,682
47305 Sales Tax In Lieu - triple flip	0	0
SUBTOTAL:	8,484,500	8,617,499
Franchise Fees		
43010 PG&E Gas	68,000	66,000
43100 Electric - PG&E / MID	235,000	230,000
43200 Cable T.V.	105,000	102,000
43300 Commercial Garbage	121,000	118,000
SUBTOTAL:	529,000	516,000
License		
44010 Business License	209,000	203,244
44020 Massage Permits	0	0
44050 Home Occupation	21,000	21,002
¹⁰⁸⁻⁴⁴¹⁰⁰ Dog Licenses	10,500	10,196
44200 Bike Licenses	10	9
SUBTOTAL:	240,510	234,451

	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
Fees		
51500 Planning Fees	25,000	30,000
51505 Code Enforcement	3,000	3,000
51600 Engineering Fees	25,000	40,000
51650 GIS Fees	0	0
51655 Transportation Permit Fees	5,000	4,000
SUBTOTAL:	58,000	77,000
Permits		
45000 Building Permits	200,000	215,000
45800 SMIP	2,000	3,100
45810 Building Standards Fund	1,000	1,200
SUBTOTAL:	203,000	219,300
Police Activity Revenue		
47302 AB3229 - COPS	172,500	172,500
108-49001 Impound Dog	6,000	6,086
49005 Fingerprint	2,300	2,307
49010 Police Reports	10	5
49020 Reimbursement Police	65,000	71,933
49025 Range Rent	7,500	7,500
49026 Parking Permit Program	50	50
107-49030 Auto Theft Fund	0	0
105-49035 Abandoned Vehicle Abatement Prog.	5,000	5,180
49600 Traffic	21,000	21,000
49610 Parking	30,000	28,700
49620 Court Fine-Penalty	1,000	1,000
49640 Proof of Correction	200	170
49650 Booking Fees Recovery	1,000	750
49660 Fees Alcohol Lab	1,000	600
49670 Fees Red Light Surcharge	1,000	2,100
49680 Domestic Violence Registration	0	0
49690 Towed Vehicle	25,000	23,200
49720 Reimbursement Traffic-Safety	5,000	5,430
106-49882 Drug Seizure Fund + Interest	1,000	210
108-49883 Spay & Neuter	6,000	6,626
108-49884 Rabies/Misc Shots	400	470
108-49885 Animal Shelter Donation	0	1,650
49885 Lathrop Dispatch	966,000	84,000
49886 Escalon Dispatch	128,000	124,560
49887 Police Training	5,000	10,400
49888 Cadet Grants	0	15,630
109-49102 Police Grants	0	54,516
49889 Christmas Fund	0	0
49890 Donation	0	14,565
49905 Donation-YPAC	0	0
108-49895 AVID	900	700
108-49900 Animal Adoption	500	0
SUBTOTAL:	1,451,360	661,838

	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
Miscellaneous		
51200 CNG Income	140,000	130,500
51250 Fuel Income	41,000	40,000
51300 Golf Lease Revenue	25,000	44,300
51550 Fireworks Booth Income	0	0
51900 Misc. Revenue	100,000	105,000
51901 W/Comp Third Party Cks	8,000	8,500
51905 Transfer From General Capital	0	0
51906 Cash Over/Short	0	30
51915 State Mandate Reimbursement	8,000	8,000
51930 Return Check Fee	500	275
51935 Overhead Recovery	1,124,744	1,080,000
51955 Almond Crop Income	600	600
51966 Donations	0	0
150-53000 Community Center Rental	70,000	50,000
53005 House Rental	10,000	10,200
53010 PAL Bldg Rental	46,000	44,000
53030 Gazebo Rental	7,000	4,500
53051 Sprint/NEXTEL	12,000	11,200
53052 Cellular One - AT&T Rent	15,000	14,000
53053 T-Mobile Rent	13,000	12,600
53056 Ag Land Rental	2,000	1,750
53060 Stouffer Hall Rental	20,000	16,000
53065 Rental - Misc	15,000	15,000
54000 Interest	43,000	43,200
54010 G.F. Mitigation Interest Transfer	0	0
54020 GAP ++ Interest	8,000	8,500
56000 Benefit District Pass Thru	15,000	15,000
57000 Housing/Loan Income	5,000	5,000
COVID-19 Cares Act Funding	0	0
57025 Successor Agency Admin Fee	250,000	250,000
SUBTOTAL:	1,978,844	1,918,155
300 RECREATION		
51400 Recreation Fees	500	435
51410 Concessions	0	0
51415 Field Rent - Mistlin BB Fields	173,200	150,805
51420 Baseball Sponsor	8,000	7,800
51421 Basketball Sponsor	500	600
51422 Flag Football Sponsor	2,500	2,200
51425 Soccer Sponsor	8,000	7,800
51430 Vender Permit	2,000	2,100
51440 Concessions - Mistlin Sports Park	0	575
51450 Field Rent - Mistlin Soccer Fields	100,000	80,000
51455 Field Rent - Veterans & Stouffer Parks	11,000	11,050
51456 Field Rent - Mistlin Indoor Sports Facility	85,000	73,568
52XXX Activities/Classes	210,000	195,000
54000 Interest	0	0
	600,700	531,933
100-51938 General Fund Department Recovery	1,609,459	1,510,198
TOTAL GENERAL FUND REVENUE:	15,155,373	14,286,374

	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
110 WATER SUPPLY FUND: Charges for Current Services		
51000 Water Revenue	3,795,178	3,720,763
51010 Consumer Deposits	0	0
51011 Water Turn Off	0	220
51900 Misc. Revenue	1,000	1,000
54000 Interest	7,000	7,000
54002 Bond Interest Income	100	100
	<hr/>	<hr/>
TOTAL:	3,803,278	3,729,083

120 GARBAGE FUND: Charges for Current Services

51100 Garbage Revenue	2,470,094	2,352,470
51190 Garbage Misc.	200	200
54000 Interest	2,600	2,600
	<hr/>	<hr/>
TOTAL:	2,472,894	2,355,270

130 SEWER FUND:

41010 Property Taxes - Secured	75,716	73,942
41011 Property Taxes - Unsecured	4,000	3,550
41012 SB813 Taxes	2,500	2,500
41020 Prior Secured	0	0
41021 Prior Unsecured	200	87
41025 Property Taxes - Redev Addl	68,000	95,167
41026 Property Taxes - LMIHF Addl	0	0
41030 Homeowner Relief	700	506
41040 Interest & Penalty	250	80
51200 Sewer User Charge	1,754,309	1,686,836
51900 Misc. Revenue	0	31,617
53300 80% Golf Lease Revenue	0	0
54000 Interest	5,800	5,800
54001 Bond Interest Income	0	0
	<hr/>	<hr/>
TOTAL:	1,911,475	1,900,084

	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
200 TRAFFIC & SAFETY:		
47305 AB2928 - Prop. 42	0	0
47310 Curb & Gutter	0	16,000
51900 Miscellaneous	0	1,000
54000 Interest for All Street Funds	30,000	30,682
55000 Grants	0	655,529
	<hr/> 30,000	<hr/> 703,211
203 HIGHWAY USERS TAX 2103 FUNDS		
47310 Highway Users Tax 2103	160,460	138,157
54000 Interest	800	838
	<hr/> 161,260	<hr/> 138,995
210 HIGHWAY USERS TAX 2105 FUNDS		
47350 Highway Users Tax 2105	105,114	96,361
54000 Interest	600	640
	<hr/> 105,714	<hr/> 97,001
220 HIGHWAY USERS TAX 2106 FUNDS		
47400 Highway Users Tax 2106	64,346	59,297
54000 Interest	400	408
	<hr/> 64,746	<hr/> 59,705
230 HIGHWAY USERS TAX 2107 FUNDS		
47500 Highway Users Tax 2107	143,602	131,319
54000 Interest	3,300	3,313
	<hr/> 146,902	<hr/> 134,632
240 HIGHWAY USERS BICYCLE TAX 2107.5 FUNDS		
47600 Highway Users Bicycle Tax 2107.5	4,000	4,000
54000 Interest	30	32
	<hr/> 4,030	<hr/> 4,032

	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
250 MEASURE "K" FUNDS		
47650 Measure "K" Funds	300,000	300,000
54000 Interest	9,000	19,277
	<hr/> 309,000	<hr/> 319,277
260 COG ALLOTMENT LTF FUNDS		
46000 General LTF Funds	507,522	583,298
Transit LTF Funds	169,125	
47601 Bike & Pedestrian	15,922	18,301
54000 Interest	8,100	0
	<hr/> 700,669	<hr/> 601,599
270 COG ALLOTMENT - TRANSPORTATION		
46000 COG Allotment - Transportation	6,500	1,610
46060 MKR Transit Assistance	55,000	53,613
49700 Bus Fare	1,000	750
49800 Blossom Express Bus Fare	1,500	900
54000 Interest	3,800	0
	<hr/> 67,800	<hr/> 56,873
246 SB1 STREET & ROAD TAX		
47306 Road Maintenance & Rehabilitation	371,371	337,448
54000 Interest	450	2,250
47306 Loan Repayment	0	0
	<hr/> 371,821	<hr/> 339,698

450 REDEVELOPMENT AGENCY		
41005 Property Taxes - Enforceable Obligations	927,300	1,701,551
51900 Misc. Revenue	0	0
54000 Interest	4,003	22,899
54001 Interest - Restricted Funds	0	0
54006 Bond Interest	6,186	1,283
	<hr/> 937,489	<hr/> 1,725,733

	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
600 CDBG:		
40700 CDBG Public Service Grant	15,886	12,500
Capital Grant	180,000	0
54000 Interest	0	0
	<hr/>	<hr/>
	195,886	12,500
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	12,644	8,500
760 BOESCH-KINGERY LANDSCAPE MAINTENANCE DISTRICT:		
41070 Assessment Charge	6,061	6,061
770 MAIN STREET LANDSCAPE MAINTENANCE DISTRICT:		
41065 Assessment Charge	10,481	10,344
771 CORNERSTONE LANDSCAPE MAINTENANCE DISTRICT:		
41071 Assessment Charge	14,078	14,078
772 VINEYARDS LANDSCAPE MAINTENANCE DISTRICT:		
41072 Assessment Charge	64,939	64,939
773 ALEXANDRA LANDSCAPE MAINTENANCE DISTRICT:		
41073 Assessment Charge	5,053	4,776
780 LIGHTING DISTRICT:		
41010 Property Tax - Current Secured	15,500	15,205
41011 Property Tax - Current Unsecured	750	730
41012 SB-813	525	500
41021 Property Tax - Prior Unsecured	15	15
41025 Property Tax - Redevelopment Add'l	22,000	21,692
41030 Homeowner's Relief	110	104
41040 Interest & Penalty	120	120
41085 Assessment Charge	268,800	267,098
	<hr/>	<hr/>
SUBTOTAL:	307,820	305,464

	ESTIMATED RECEIPTS 2022-23	ACTUAL RECEIPTS 2021-22
9 CAPITAL FUNDS:		
50010 Water Fee	110,000	115,000
50010 SSJID Water Connection Fee	15,000	10,000
51020 Water Meter Surcharge	195,000	195,235
50020 Refuse Fee	10,000	10,000
50040 Parks Fee	15,000	15,612
50050 Circulation Fee	0	0
50103 Mitigation Fee	50,000	141,063
50110 RTIF	65,000	70,500
51900 Grants	0	86,099
54000 Interest	40,000	42,202
56050 Economic Development	0	0
56052 North Pointe Specific Plan	0	0
57001 Library Fee	5,000	500
57002 Police/City Hall Fee	15,000	17,000
57003 Transportation Fee	150,000	300,000
57004 Storm Drain Fee	65,000	67,000
57005 Sewer Fee	150,000	150,898
57006 Corp Yard	15,000	17,000
57007 Underground Utilities	0	10,000
Total Capital Fees	900,000	1,248,109

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