



CITY OF HUGHSON
BUDGET & FINANCE SUBCOMMITTEE

AGENDA
MONDAY, JUNE 19, 2023
@ 2:00 P.M.

COUNCIL CHAMBERS - CITY HALL
7018 PINE STREET, HUGHSON, CA. 95326

CALL TO ORDER:

George Carr, Mayor
Ramon Bawanan, Mayor Pro Tem

Staff Present: Merry Mayhew, City Manager
Kim Weimer, Director of Finance & Admin Services
Carla Jauregui, Community Development Director
Ashton Gose, City Clerk
Sarah Chavarin, Accounting Manager
Neil Raya, Interim Utilities Superintendent
Jose Vasquez, Public Works Superintendent

AMERICANS WITH DISABILITIES ACT/CALIFORNIA BROWN ACT
NOTIFICATION FOR THE CITY OF HUGHSON

This agenda shall be made available upon request in alternative formats to persons with a disability as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132) and the Ralph M. Brown Act (California Government Code Section 54954.2).

Disabled or Special needs Accommodation: In compliance with the Americans with Disabilities Act, persons requesting a disability related modification or accommodation in order to participate in the meeting and/or if you need assistance to attend or participate in a City Council meeting, please contact the City Clerk's office at (209) 883-4054. Notification at least 48-hours prior to the meeting will assist the City Clerk in assuring those reasonable accommodations are made to provide accessibility to the meeting.

RULES FOR ADDRESSING THE SUBCOMMITTEE

Members of the audience who wish to address the Subcommittee are requested to complete one of the forms located on the table at the entrance of the Council Chambers and submit it to the City Clerk.

Filling out the card is voluntary.

Topic of Discussion:

1. Review the Recommended Fiscal Year 2023-24 Preliminary Budget.
2. Review and Accept the City of Hughson's Fiscal Year 2021-2022 Audit.

ADJOURNMENT:

CERTIFICATION

I, Ashton Gose, City Clerk, or his/her designee, do hereby declare under penalty of perjury that the foregoing Agenda was posted on the outdoor bulletin board at the Hughson City Hall, 7018 Pine Street, Hughson CA and made available for public review, prior to or on this 16th day of June 2023 at or before 1:00 p.m.



Ashton Gose, City Clerk



Hughson

Budget Comparison Report

Account Summary

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 100 - GENERAL FUND								
Revenue								
Department: 1025 - FINANCE								
100-1025-43010	BUSINESS LICENSES	28,130.00	26,489.00	21,604.00	26,000.00	26,000.00	0.00	0.00%
100-1025-43040	PERMIT-YARD SALE	160.00	315.00	225.00	200.00	200.00	0.00	0.00%
Total Department: 1025 - FINANCE:		28,290.00	26,804.00	21,829.00	26,200.00	26,200.00	0.00	0.00%
Department: 1035 - CITY CLERK								
100-1035-90001	Trunk or Tent and Treat Donati	0.00	0.00	250.00	0.00	0.00	0.00	0.00%
100-1035-90002	Hughson has Heart Donations	0.00	0.00	400.00	0.00	0.00	0.00	0.00%
Total Department: 1035 - CITY CLERK:		0.00	0.00	650.00	0.00	0.00	0.00	0.00%
Department: 1040 - PLANNING/BUILDING								
100-1040-43020	PERMITS-BUILDING	176,281.65	200,156.54	145,697.12	170,000.00	150,000.00	-20,000.00	-11.76%
100-1040-43030	PERMITS-ENCROACHMENT	3,480.00	3,480.00	3,712.00	3,000.00	3,500.00	500.00	16.67%
100-1040-43050	PERMIT-OTHER	55,483.38	86,654.66	45,747.42	87,000.00	50,000.00	-37,000.00	-42.53%
100-1040-44030	FEES-PLAN CHECK	56,245.65	65,059.30	83,968.85	92,500.00	65,000.00	-27,500.00	-29.73%
100-1040-44310	VIOLATION-ADMINISTRATIVE	6,100.00	2,100.00	4,100.00	4,100.00	3,000.00	-1,100.00	-26.83%
100-1040-44410	PLANNING REVENUE	615.00	9,828.75	54,289.50	45,000.00	10,000.00	-35,000.00	-77.78%
Total Department: 1040 - PLANNING/BUILDING:		298,205.68	367,279.25	337,514.89	401,600.00	281,500.00	-120,100.00	-29.91%
Department: 1045 - POLICE SERVICES								
100-1045-44010	FEES-BOOKING	96.78	82.97	278.70	100.00	150.00	50.00	50.00%
100-1045-44060	FEES-VEHICLE RELEASE	3,030.00	4,680.00	4,633.25	3,100.00	4,000.00	900.00	29.03%
100-1045-44080	FEE-FIREWORK BOOTH	255.00	255.00	255.00	200.00	255.00	55.00	27.50%
100-1045-44210	FINES-PARKING	7,037.00	5,624.51	4,911.27	4,500.00	5,000.00	500.00	11.11%
100-1045-44220	FINES-TRAFFIC	13,021.44	16,089.45	5,538.61	13,500.00	6,000.00	-7,500.00	-55.56%
100-1045-47050	PUBLIC SAFETY AUGMENTATIO	9,954.85	11,879.59	12,264.02	12,000.00	12,500.00	500.00	4.17%
Total Department: 1045 - POLICE SERVICES:		33,395.07	38,611.52	27,880.85	33,400.00	27,905.00	-5,495.00	-16.45%
Department: 1065 - PARKS AND RECREATION								
100-1065-46020	RENTAL REVENUE	11,255.00	15,257.00	15,518.00	15,000.00	15,000.00	0.00	0.00%
Total Department: 1065 - PARKS AND RECREATION:		11,255.00	15,257.00	15,518.00	15,000.00	15,000.00	0.00	0.00%
Department: 9999 - NON DEPARTMENTAL								
100-9999-40010	TAX-CURRENT PROPERTY	341,810.91	316,357.82	406,495.64	390,000.00	434,000.00	44,000.00	11.28%
100-9999-40030	TAX-OTHER PROPERTY	6,333.21	0.00	0.00	6,000.00	0.00	-6,000.00	-100.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
100-9999-40040	TAX-PROPERTY TRANSFER	25,405.81	74,197.33	41,115.76	36,000.00	38,000.00	2,000.00	5.56%
100-9999-40050	TAX-VLF IN LIEU	717,707.00	759,601.00	412,648.00	825,000.00	866,560.00	41,560.00	5.04%
100-9999-40060	TAX-SB813 SUPPLEMENTAL	6,708.07	5,238.89	7,689.06	5,500.00	5,800.00	300.00	5.45%
100-9999-40070	TAX-HOMEOWNERS PROPERTY	2,849.08	2,813.00	2,803.42	3,000.00	3,000.00	0.00	0.00%
100-9999-40080	TAX-FHA IN LIEU	125.85	123.63	0.00	120.00	120.00	0.00	0.00%
100-9999-41010	TAX-SALES	1,102,903.29	1,138,201.70	972,174.80	1,106,542.00	1,078,897.00	-27,645.00	-2.50%
100-9999-42010	FRANCHISE-GAS UTILITY	15,953.56	17,538.91	22,160.38	17,000.00	25,000.00	8,000.00	47.06%
100-9999-42020	FRANCHISE-GARBAGE	56,397.60	71,971.68	67,553.43	85,800.00	91,800.00	6,000.00	6.99%
100-9999-42030	FRANCHISE-CABLE T.V.	37,967.46	33,427.99	26,445.81	35,000.00	30,000.00	-5,000.00	-14.29%
100-9999-42040	FRANCHISE - PHONE	3,600.42	0.00	0.00	2,200.00	0.00	-2,200.00	-100.00%
100-9999-44040	FEE-RETURNED CHECK	1,130.00	875.00	760.00	100.00	100.00	0.00	0.00%
100-9999-46010	SALE OF DOCUMENTS	7.90	6.70	54.50	10.00	10.00	0.00	0.00%
100-9999-46040	INTEREST EARNED	3,832.30	-9,540.77	1,145.06	0.00	0.00	0.00	0.00%
100-9999-46080	PENALTIES	9,599.94	12,604.82	15,600.48	10,000.00	15,500.00	5,500.00	55.00%
100-9999-46090	REFUND	22,569.97	10,053.41	12,557.58	34,000.00	20,000.00	-14,000.00	-41.18%
100-9999-46100	SALE OF SURPLUS PROPERTY	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00%
100-9999-46110	GENERAL PLAN UPDATE FEE	2,481.10	2,769.60	1,788.70	2,000.00	2,000.00	0.00	0.00%
100-9999-46120	MISCELLANEOUS REVENUE	39,081.67	14,884.57	39,318.10	26,000.00	35,000.00	9,000.00	34.62%
100-9999-46140	CASH OVER/CASH UNDER	0.00	171.02	10.00	0.00	0.00	0.00	0.00%
100-9999-47510	GRANTS	-126.38	25,718.00	0.00	105,000.00	105,000.00	0.00	0.00%
100-9999-49010	TRANSFER IN	197,687.00	328,752.00	156,027.75	409,436.00	367,436.00	-42,000.00	-10.26%
100-9999-49020	QUASI-EXTERNAL TRANSACTIO	402,000.00	402,000.00	301,500.00	442,200.00	442,200.00	0.00	0.00%
Total Department: 9999 - NON DEPARTMENTAL:		2,996,025.76	3,211,266.30	2,487,848.47	3,540,908.00	3,560,423.00	19,515.00	0.55%
Total Revenue:		3,367,171.51	3,659,218.07	2,891,241.21	4,017,108.00	3,911,028.00	-106,080.00	-2.64%
Expense								
Department: 1005 - LEGISLATIVE								
100-1005-50010	SALARIES-REGULAR	15,850.00	15,600.00	14,300.00	15,600.00	15,600.00	0.00	0.00%
100-1005-51070	MEDICARE TAX	1,212.77	1,193.64	1,094.17	1,193.00	1,193.00	0.00	0.00%
100-1005-60010	OFFICE SUPPLIES	345.20	276.04	357.19	300.00	300.00	0.00	0.00%
100-1005-60020	DEPARTMENT SUPPLIES	85.02	319.46	357.07	500.00	500.00	0.00	0.00%
100-1005-60040	DUES AND PUBLICATIONS	4,429.00	5,087.00	5,393.93	5,150.00	6,000.00	850.00	16.50%
100-1005-60050	TRAINING AND MEETINGS	941.20	10,189.86	13,790.49	14,000.00	11,000.00	-3,000.00	-21.43%
100-1005-60070	PHONE AND INTERNET	423.77	432.08	451.81	870.00	600.00	-270.00	-31.03%
100-1005-61010	PROFESSIONAL SERVICES	7,999.81	7,440.80	16,174.75	23,000.00	8,000.00	-15,000.00	-65.22%
Total Department: 1005 - LEGISLATIVE:		31,286.77	40,538.88	51,919.41	60,613.00	43,193.00	-17,420.00	-28.74%
Department: 1010 - CITY MANAGER								
100-1010-50010	SALARIES-REGULAR	125,296.80	138,808.71	136,596.56	172,118.00	175,433.00	3,315.00	1.93%
100-1010-50190	TECHNOLOGY ALLOWANCE	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
100-1010-50200	VEHICLE ALLOWANCE	5,520.00	5,520.00	5,060.00	6,000.00	6,000.00	0.00	0.00%
100-1010-51010	PUBLIC EMPLOYEES RETIREMEI	9,713.19	10,591.00	10,286.61	12,319.00	12,920.00	601.00	4.88%
100-1010-51020	MEDICAL INSURANCE	11,351.49	13,011.06	12,650.06	14,605.00	15,120.00	515.00	3.53%
100-1010-51030	UNEMPLOYMENT INSURANCE	434.00	168.00	165.43	434.00	434.00	0.00	0.00%
100-1010-51040	WORKERS' COMPENSATION	3,552.69	4,008.05	4,739.18	6,224.00	5,780.00	-444.00	-7.13%
100-1010-51050	LIFE INSURANCE	860.16	652.83	445.28	486.00	486.00	0.00	0.00%
100-1010-51060	DENTAL INSURANCE	49.98	587.76	527.78	576.00	576.00	0.00	0.00%
100-1010-51070	MEDICARE TAX	1,950.48	2,149.48	2,125.46	2,496.00	2,544.00	48.00	1.92%
100-1010-51075	EMPLOYMENT TRAINING TAX	0.00	0.00	7.00	14.00	14.00	0.00	0.00%
100-1010-51080	DEFERRED COMPENSATION	208.82	2,727.09	2,734.98	3,300.00	3,300.00	0.00	0.00%
100-1010-60010	OFFICE SUPPLIES	345.41	314.35	357.19	400.00	400.00	0.00	0.00%
100-1010-60020	DEPARTMENT SUPPLIES	150.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-1010-60030	POSTAGE	66.63	69.56	84.59	150.00	150.00	0.00	0.00%
100-1010-60040	DUES AND PUBLICATIONS	2,044.48	1,123.70	42.00	2,100.00	2,100.00	0.00	0.00%
100-1010-60050	TRAINING AND MEETINGS	574.75	755.45	1,142.64	3,000.00	3,000.00	0.00	0.00%
100-1010-60070	PHONE AND INTERNET	1,483.17	1,512.30	1,581.38	2,620.00	2,000.00	-620.00	-23.66%
100-1010-60090	RENTS AND LEASES	1,068.07	706.45	474.69	1,300.00	1,300.00	0.00	0.00%
100-1010-61010	PROFESSIONAL SERVICES	1,974.88	2,111.83	2,178.14	4,800.00	4,800.00	0.00	0.00%
100-1010-61070	LEGAL SERVICES	0.00	0.00	135.44	0.00	0.00	0.00	0.00%
100-1010-62040	FUEL	1,344.59	1,391.27	1,047.52	2,000.00	2,000.00	0.00	0.00%
100-1010-63020	EVENTS	619.92	4,789.41	4,263.73	6,000.00	9,000.00	3,000.00	50.00%
100-1010-63030	EMPLOYEE APPRECIATION	520.49	894.29	2,359.87	3,607.00	3,862.00	255.00	7.07%
100-1010-63050	CHAMBER OF COMMERCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 1010 - CITY MANAGER:		170,330.00	193,092.59	190,105.53	246,249.00	252,919.00	6,670.00	2.71%
Department: 1015 - CITY TREASURER								
100-1015-50010	SALARIES-REGULAR	1,100.00	0.00	800.00	1,200.00	1,200.00	0.00	0.00%
100-1015-51070	MEDICARE TAX	84.15	0.00	61.20	92.00	92.00	0.00	0.00%
Total Department: 1015 - CITY TREASURER:		1,184.15	0.00	861.20	1,292.00	1,292.00	0.00	0.00%
Department: 1020 - LEGAL SERVICES								
100-1020-61010	PROFESSIONAL SERVICES	83,908.95	95,929.47	87,278.09	115,000.00	115,000.00	0.00	0.00%
Total Department: 1020 - LEGAL SERVICES:		83,908.95	95,929.47	87,278.09	115,000.00	115,000.00	0.00	0.00%
Department: 1025 - FINANCE								
100-1025-50010	SALARIES-REGULAR	123,888.78	205,198.47	194,243.95	233,324.00	264,392.00	31,068.00	13.32%
100-1025-50030	OVERTIME	24.51	53.94	90.46	0.00	0.00	0.00	0.00%
100-1025-51010	PUBLIC EMPLOYEES RETIREMEI	12,866.68	23,669.71	18,385.54	26,384.00	20,305.00	-6,079.00	-23.04%
100-1025-51020	MEDICAL INSURANCE	15,519.26	29,847.19	26,249.20	35,057.00	30,000.00	-5,057.00	-14.43%
100-1025-51030	UNEMPLOYMENT INSURANCE	1,080.71	667.17	574.00	1,081.00	1,224.00	143.00	13.23%
100-1025-51040	WORKERS' COMPENSATION	1,186.30	1,338.36	1,582.50	3,916.00	1,930.00	-1,986.00	-50.72%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
100-1025-51050	LIFE INSURANCE	751.05	1,048.21	507.59	890.00	1,010.00	120.00	13.48%
100-1025-51060	DENTAL INSURANCE	1,378.79	3,290.00	2,956.79	3,432.00	3,782.00	350.00	10.20%
100-1025-51070	MEDICARE TAX	1,793.89	2,979.77	2,798.15	3,383.00	3,834.00	451.00	13.33%
100-1025-51075	EMPLOYMENT TRAINING TAX (	0.00	0.20	27.26	42.00	42.00	0.00	0.00%
100-1025-51080	DEFERRED COMPENSATION	730.74	1,098.40	964.60	1,494.00	1,692.00	198.00	13.25%
100-1025-60010	OFFICE SUPPLIES	861.50	831.54	761.22	1,000.00	850.00	-150.00	-15.00%
100-1025-60020	DEPARTMENT SUPPLIES	31.40	195.71	258.90	200.00	350.00	150.00	75.00%
100-1025-60030	POSTAGE	155.47	162.29	237.11	200.00	300.00	100.00	50.00%
100-1025-60040	DUES AND PUBLICATIONS	405.00	485.00	220.00	750.00	500.00	-250.00	-33.33%
100-1025-60050	TRAINING AND MEETINGS	1,020.00	4,602.02	1,413.66	5,200.00	5,200.00	0.00	0.00%
100-1025-60060	ADVERTISING	2,045.35	220.15	485.63	500.00	650.00	150.00	30.00%
100-1025-60070	PHONE AND INTERNET	635.62	648.13	677.76	970.00	700.00	-270.00	-27.84%
100-1025-60090	RENTS AND LEASES	1,189.45	817.54	543.48	1,150.00	800.00	-350.00	-30.43%
100-1025-61010	PROFESSIONAL SERVICES	23,188.23	22,381.10	28,134.47	36,000.00	40,000.00	4,000.00	11.11%
100-1025-61050	TEMPORARY EMPLOYEE SERV	1,423.31	1,084.01	0.00	0.00	0.00	0.00	0.00%
100-1025-61060	SOFTWARE MAINTENANCE AN	0.00	2,700.00	6,116.02	0.00	6,500.00	6,500.00	0.00%
100-1025-61070	LEGAL SERVICES	0.00	0.00	135.44	0.00	0.00	0.00	0.00%
100-1025-62040	FUEL	1,382.99	1,391.27	367.59	2,000.00	0.00	-2,000.00	-100.00%
100-1025-64020	MISCELLANEOUS BANK CHARG	3,777.59	4,888.36	10,141.71	8,000.00	10,000.00	2,000.00	25.00%
Total Department: 1025 - FINANCE:		195,336.62	309,598.54	297,873.03	364,973.00	394,061.00	29,088.00	7.97%
Department: 1030 - HUMAN RESOURCES/RISK MANAGEMENT								
100-1030-60010	OFFICE SUPPLIES	0.00	37.16	0.00	100.00	100.00	0.00	0.00%
100-1030-60020	DEPARTMENT SUPPLIES	0.00	179.81	75.74	200.00	200.00	0.00	0.00%
100-1030-60030	POSTAGE	0.00	7.11	0.00	25.00	25.00	0.00	0.00%
100-1030-60040	DUES AND PUBLICATIONS	0.00	60.00	2,600.00	2,600.00	2,600.00	0.00	0.00%
100-1030-60050	TRAINING AND MEETINGS	0.00	1,995.62	459.34	2,600.00	2,000.00	-600.00	-23.08%
100-1030-60060	ADVERTISING	0.00	0.00	316.62	500.00	500.00	0.00	0.00%
100-1030-61010	PROFESSIONAL SERVICES	0.00	0.00	3,023.31	11,000.00	5,000.00	-6,000.00	-54.55%
100-1030-61070	LEGAL SERVICES	0.00	0.00	135.44	0.00	0.00	0.00	0.00%
Total Department: 1030 - HUMAN RESOURCES/RISK MANAG...		0.00	2,279.70	6,610.45	17,025.00	10,425.00	-6,600.00	-38.77%
Department: 1035 - CITY CLERK								
100-1035-50010	SALARIES-REGULAR	30,120.44	33,934.90	39,367.07	43,966.00	45,843.00	1,877.00	4.27%
100-1035-51010	PUBLIC EMPLOYEES RETIREMEI	2,381.80	2,631.54	2,839.63	2,724.00	3,521.00	797.00	29.26%
100-1035-51020	MEDICAL INSURANCE	4,592.55	4,787.57	3,987.44	5,563.00	5,000.00	-563.00	-10.12%
100-1035-51030	UNEMPLOYMENT INSURANCE	216.98	83.96	77.51	217.00	217.00	0.00	0.00%
100-1035-51040	WORKERS' COMPENSATION	590.04	665.68	787.09	925.00	960.00	35.00	3.78%
100-1035-51050	LIFE INSURANCE	284.11	218.15	142.45	156.00	193.00	37.00	23.72%
100-1035-51060	DENTAL INSURANCE	661.46	648.23	582.16	660.00	650.00	-10.00	-1.52%
100-1035-51070	MEDICARE TAX	440.88	497.14	555.01	529.00	665.00	136.00	25.71%

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100-1035-51075	EMPLOYMENT TRAINING TAX (0.00	0.00	3.47	7.00	14.00	7.00	100.00%
100-1035-51080	DEFERRED COMPENSATION	299.72	299.65	274.67	300.00	300.00	0.00	0.00%
100-1035-60010	OFFICE SUPPLIES	1,431.04	1,161.84	1,383.44	1,200.00	1,200.00	0.00	0.00%
100-1035-60020	DEPARTMENT SUPPLIES	16.18	0.00	133.00	200.00	200.00	0.00	0.00%
100-1035-60030	POSTAGE	177.68	185.48	203.90	250.00	250.00	0.00	0.00%
100-1035-60040	DUES AND PUBLICATIONS	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-1035-60050	TRAINING AND MEETINGS	16.18	534.75	1,371.04	1,200.00	1,500.00	300.00	25.00%
100-1035-60060	ADVERTISING	2,080.88	1,325.22	712.25	3,000.00	2,000.00	-1,000.00	-33.33%
100-1035-60070	PHONE AND INTERNET	4,045.57	3,956.21	3,915.02	4,020.00	4,020.00	0.00	0.00%
100-1035-60090	RENTS AND LEASES	840.13	563.49	377.14	800.00	500.00	-300.00	-37.50%
100-1035-60100	INSURANCE AND SURETIES	369.42	466.69	210.93	500.00	500.00	0.00	0.00%
100-1035-61010	PROFESSIONAL SERVICES	1,154.77	1,770.45	772.28	2,000.00	1,500.00	-500.00	-25.00%
100-1035-61040	IT SERVICES	16,644.43	16,566.34	20,602.36	21,200.00	22,000.00	800.00	3.77%
100-1035-61070	LEGAL SERVICES	0.00	0.00	135.36	0.00	0.00	0.00	0.00%
100-1035-61170	ELECTION	15,739.24	28.04	11,752.49	17,000.00	200.00	-16,800.00	-98.82%
Total Department: 1035 - CITY CLERK:		82,103.50	70,325.33	90,185.71	106,617.00	91,433.00	-15,184.00	-14.24%
Department: 1040 - PLANNING/BUILDING								
100-1040-50010	SALARIES-REGULAR	128,682.01	140,006.61	107,064.32	154,403.00	145,000.00	-9,403.00	-6.09%
100-1040-50030	OVERTIME	169.18	0.00	48.23	0.00	0.00	0.00	0.00%
100-1040-51010	PUBLIC EMPLOYEES RETIREMEI	11,183.09	13,375.76	7,725.90	18,194.00	14,878.00	-3,316.00	-18.23%
100-1040-51020	MEDICAL INSURANCE	26,642.87	19,876.30	16,027.97	20,560.00	20,000.00	-560.00	-2.72%
100-1040-51030	UNEMPLOYMENT INSURANCE	1,302.03	496.42	593.90	1,085.00	1,085.00	0.00	0.00%
100-1040-51040	WORKERS' COMPENSATION	1,776.34	2,004.04	2,369.59	3,351.00	2,890.00	-461.00	-13.76%
100-1040-51050	LIFE INSURANCE	817.97	564.33	209.47	529.00	487.00	-42.00	-7.94%
100-1040-51060	DENTAL INSURANCE	2,912.90	2,130.50	1,687.67	2,200.00	3,300.00	1,100.00	50.00%
100-1040-51070	MEDICARE TAX	1,874.84	2,623.29	3,836.49	2,534.00	2,586.00	52.00	2.05%
100-1040-51075	EMPLOYMENT TRAINING TAX (	0.00	4.89	27.50	35.00	35.00	0.00	0.00%
100-1040-51080	DEFERRED COMPENSATION	0.00	587.50	275.43	900.00	900.00	0.00	0.00%
100-1040-60010	OFFICE SUPPLIES	1,067.81	1,323.87	1,610.05	2,500.00	1,700.00	-800.00	-32.00%
100-1040-60020	DEPARTMENT SUPPLIES	988.07	406.15	933.56	810.00	800.00	-10.00	-1.23%
100-1040-60030	POSTAGE	222.09	231.85	254.86	300.00	300.00	0.00	0.00%
100-1040-60040	DUES AND PUBLICATIONS	3,410.01	3,370.40	3,778.18	6,500.00	6,000.00	-500.00	-7.69%
100-1040-60050	TRAINING AND MEETINGS	0.00	201.79	0.00	1,000.00	1,000.00	0.00	0.00%
100-1040-60060	ADVERTISING	987.60	375.46	0.00	2,000.00	1,500.00	-500.00	-25.00%
100-1040-60070	PHONE AND INTERNET	635.62	648.13	677.76	1,220.00	1,000.00	-220.00	-18.03%
100-1040-60090	RENTS AND LEASES	1,085.95	708.40	477.82	1,000.00	1,000.00	0.00	0.00%
100-1040-61010	PROFESSIONAL SERVICES	100,304.61	215,609.86	123,333.11	235,282.00	225,000.00	-10,282.00	-4.37%
100-1040-61050	TEMPORARY EMPLOYEE SERVI	432.88	451.65	0.00	0.00	0.00	0.00	0.00%
100-1040-61060	SOFTWARE MAINTENANCE AN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
100-1040-61070	LEGAL SERVICES	0.00	0.00	135.36	0.00	0.00	0.00	0.00%
Total Department: 1040 - PLANNING/BUILDING:		284,495.87	404,997.20	271,067.17	454,403.00	429,461.00	-24,942.00	-5.49%
Department: 1045 - POLICE SERVICES								
100-1045-51010	PUBLIC EMPLOYEES RETIREMEI	72,080.00	75,534.00	79,659.00	82,400.00	82,400.00	0.00	0.00%
100-1045-61010	PROFESSIONAL SERVICES	1,220,933.57	1,329,686.38	1,148,694.24	1,561,128.00	1,610,753.00	49,625.00	3.18%
100-1045-62050	POLICE VEHICLE REIMBURSEMI	47,409.88	67,467.00	65,511.72	87,349.00	91,280.00	3,931.00	4.50%
Total Department: 1045 - POLICE SERVICES:		1,340,423.45	1,472,687.38	1,293,864.96	1,730,877.00	1,784,433.00	53,556.00	3.09%
Department: 1050 - ANIMAL CONTROL								
100-1050-61010	PROFESSIONAL SERVICES	26,380.00	42,003.47	21,683.00	49,000.00	45,169.00	-3,831.00	-7.82%
100-1050-65020	DEBT SERVICE-ANIMAL CONTRI	4,760.00	4,760.25	2,380.00	74,000.00	0.00	-74,000.00	-100.00%
Total Department: 1050 - ANIMAL CONTROL:		31,140.00	46,763.72	24,063.00	123,000.00	45,169.00	-77,831.00	-63.28%
Department: 1055 - PUBLIC WORKS								
100-1055-50010	SALARIES-REGULAR	29,360.31	34,702.17	31,473.74	35,244.00	36,478.00	1,234.00	3.50%
100-1055-51010	PUBLIC EMPLOYEES RETIREMEI	2,710.19	3,542.05	2,282.49	3,528.00	2,801.00	-727.00	-20.61%
100-1055-51020	MEDICAL INSURANCE	5,911.52	5,034.56	6,511.26	5,128.00	7,500.00	2,372.00	46.26%
100-1055-51030	UNEMPLOYMENT INSURANCE	195.32	58.80	54.37	152.00	152.00	0.00	0.00%
100-1055-51040	WORKERS' COMPENSATION	1,776.34	2,004.04	2,369.59	3,866.00	2,890.00	-976.00	-25.25%
100-1055-51050	LIFE INSURANCE	181.16	158.25	105.74	135.00	140.00	5.00	3.70%
100-1055-51060	DENTAL INSURANCE	693.52	552.72	683.37	550.00	770.00	220.00	40.00%
100-1055-51070	MEDICARE TAX	425.78	504.40	443.67	511.00	529.00	18.00	3.52%
100-1055-51075	EMPLOYMENT TRAINING TAX (	0.00	0.00	2.46	14.00	14.00	0.00	0.00%
100-1055-51080	DEFERRED COMPENSATION	150.04	152.58	192.59	210.00	210.00	0.00	0.00%
100-1055-60010	OFFICE SUPPLIES	1,173.77	1,087.87	1,214.45	1,100.00	1,500.00	400.00	36.36%
100-1055-60020	DEPARTMENT SUPPLIES	3,219.84	4,639.78	2,808.81	4,600.00	4,600.00	0.00	0.00%
100-1055-60030	POSTAGE	222.09	231.87	254.88	250.00	250.00	0.00	0.00%
100-1055-60040	DUES AND PUBLICATIONS	230.00	0.00	200.00	200.00	200.00	0.00	0.00%
100-1055-60050	TRAINING AND MEETINGS	512.50	1,249.29	522.41	1,100.00	1,100.00	0.00	0.00%
100-1055-60060	ADVERTISING	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
100-1055-60070	PHONE AND INTERNET	2,754.44	2,808.54	2,936.88	2,930.00	2,930.00	0.00	0.00%
100-1055-60110	UNIFORM AND CLOTHING	1,084.53	1,318.35	1,570.26	1,300.00	1,600.00	300.00	23.08%
100-1055-61010	PROFESSIONAL SERVICES	14,289.49	36,123.64	29,061.42	70,000.00	40,000.00	-30,000.00	-42.86%
100-1055-61050	TEMPORARY EMPLOYEE SERVI	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%
100-1055-61070	LEGAL SERVICES	0.00	0.00	135.46	0.00	0.00	0.00	0.00%
100-1055-61180	SB 1383 EXPENSES	0.00	0.00	727.65	20,718.00	20,718.00	0.00	0.00%
100-1055-62040	FUEL	673.71	2,208.55	1,691.20	1,200.00	1,700.00	500.00	41.67%
100-1055-63060	CLEANUP DAY	269.69	0.00	0.00	0.00	0.00	0.00	0.00%
100-1055-64070	AB939 GRANT WORK	8,982.78	61.54	0.00	5,000.00	5,000.00	0.00	0.00%
Total Department: 1055 - PUBLIC WORKS:		74,817.02	96,439.00	85,242.70	162,336.00	135,682.00	-26,654.00	-16.42%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Department: 1060 - BUILDINGS AND GROUNDS								
100-1060-50010	SALARIES-REGULAR	20,928.08	26,150.25	26,272.63	33,580.00	34,286.00	706.00	2.10%
100-1060-50030	OVERTIME	1,279.85	1,478.99	1,787.44	2,000.00	2,000.00	0.00	0.00%
100-1060-51010	PUBLIC EMPLOYEES RETIREMEI	1,879.84	2,656.07	2,609.73	3,441.00	3,829.00	388.00	11.28%
100-1060-51020	MEDICAL INSURANCE	4,223.74	7,336.59	7,145.96	8,940.00	8,000.00	-940.00	-10.51%
100-1060-51030	UNEMPLOYMENT INSURANCE	146.79	154.61	88.36	239.00	239.00	0.00	0.00%
100-1060-51040	WORKERS' COMPENSATION	1,186.30	1,338.36	1,582.50	4,862.00	1,930.00	-2,932.00	-60.30%
100-1060-51050	LIFE INSURANCE	178.43	158.95	113.20	136.00	99.00	-37.00	-27.21%
100-1060-51060	DENTAL INSURANCE	367.97	781.76	680.20	885.00	885.00	0.00	0.00%
100-1060-51070	MEDICARE TAX	273.10	401.36	406.15	487.00	497.00	10.00	2.05%
100-1060-51075	EMPLOYMENT TRAINING TAX (	0.00	0.17	4.19	7.00	7.00	0.00	0.00%
100-1060-51080	DEFERRED COMPENSATION	108.81	203.66	185.54	330.00	330.00	0.00	0.00%
100-1060-60010	OFFICE SUPPLIES	69.01	54.28	71.41	50.00	50.00	0.00	0.00%
100-1060-60020	DEPARTMENT SUPPLIES	3,582.41	4,243.16	3,820.00	4,100.00	4,100.00	0.00	0.00%
100-1060-60040	DUES AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1060-60070	PHONE AND INTERNET	2,785.81	2,733.69	2,754.92	2,620.00	2,620.00	0.00	0.00%
100-1060-60080	UTILITIES	15,092.02	15,898.16	17,357.26	15,000.00	20,000.00	5,000.00	33.33%
100-1060-60110	UNIFORM AND CLOTHING	721.90	1,516.86	817.29	1,300.00	1,500.00	200.00	15.38%
100-1060-60120	SMALL TOOLS	400.00	500.00	237.12	500.00	500.00	0.00	0.00%
100-1060-61010	PROFESSIONAL SERVICES	4,019.54	5,722.76	4,297.57	5,500.00	5,500.00	0.00	0.00%
100-1060-61050	TEMPORARY EMPLOYEE SERVI	3,758.03	5,144.81	10,944.99	7,000.00	12,000.00	5,000.00	71.43%
100-1060-61080	PEST CONTROL	0.00	0.00	0.00	700.00	700.00	0.00	0.00%
100-1060-62010	MAINTENANCE BUILDINGS ANI	2,832.65	5,464.47	6,440.36	5,500.00	7,000.00	1,500.00	27.27%
100-1060-62030	MAINTENANCE OF EQUIPMEN	176.06	298.82	114.65	250.00	350.00	100.00	40.00%
100-1060-62040	FUEL	960.42	2,529.42	1,800.00	1,300.00	2,000.00	700.00	53.85%
100-1060-70020	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1060-70050	OTHER EQUIPMENT	2,009.78	1,600.00	1,211.95	1,600.00	1,600.00	0.00	0.00%
Total Department: 1060 - BUILDINGS AND GROUNDS:		66,980.54	86,367.20	90,743.42	100,327.00	110,022.00	9,695.00	9.66%
Department: 1065 - PARKS AND RECREATION								
100-1065-50010	SALARIES-REGULAR	31,663.19	39,156.61	39,258.22	44,924.00	50,413.00	5,489.00	12.22%
100-1065-50030	OVERTIME	1,778.57	2,001.11	2,323.78	2,800.00	3,000.00	200.00	7.14%
100-1065-51010	PUBLIC EMPLOYEES RETIREMEI	2,756.62	3,792.27	3,716.34	4,843.00	5,357.00	514.00	10.61%
100-1065-51020	MEDICAL INSURANCE	6,993.92	11,118.18	10,729.99	13,453.00	12,000.00	-1,453.00	-10.80%
100-1065-51030	UNEMPLOYMENT INSURANCE	228.54	210.99	126.57	347.00	347.00	0.00	0.00%
100-1065-51040	WORKERS' COMPENSATION	1,776.34	2,004.04	2,369.59	7,202.00	2,890.00	-4,312.00	-59.87%
100-1065-51050	LIFE INSURANCE	271.75	241.04	168.32	202.00	157.00	-45.00	-22.28%
100-1065-51060	DENTAL INSURANCE	646.07	1,204.99	1,052.04	1,354.00	1,354.00	0.00	0.00%
100-1065-51070	MEDICARE TAX	424.58	597.33	601.50	715.00	731.00	16.00	2.24%
100-1065-51075	EMPLOYMENT TRAINING TAX (	0.00	0.21	5.98	14.00	14.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
100-1065-51080	DEFERRED COMPENSATION	172.10	317.73	288.62	480.00	480.00	0.00	0.00%
100-1065-60010	OFFICE SUPPLIES	103.54	81.31	107.15	100.00	100.00	0.00	0.00%
100-1065-60020	DEPARTMENT SUPPLIES	4,598.46	5,501.46	4,696.16	5,000.00	5,500.00	500.00	10.00%
100-1065-60030	POSTAGE	44.42	46.36	50.98	100.00	100.00	0.00	0.00%
100-1065-60050	TRAINING AND MEETINGS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-1065-60070	PHONE AND INTERNET	1,589.08	1,620.30	1,694.37	1,820.00	1,820.00	0.00	0.00%
100-1065-60080	UTILITIES	31,214.74	31,036.47	19,757.63	34,000.00	22,000.00	-12,000.00	-35.29%
100-1065-60090	RENTS AND LEASES	2,223.27	1,601.05	4,071.61	4,110.00	4,110.00	0.00	0.00%
100-1065-60110	UNIFORM AND CLOTHING	335.30	606.13	700.00	700.00	1,000.00	300.00	42.86%
100-1065-60120	SMALL TOOLS	325.39	335.07	39.73	350.00	500.00	150.00	42.86%
100-1065-61010	PROFESSIONAL SERVICES	3,057.10	1,182.39	1,610.00	3,000.00	3,000.00	0.00	0.00%
100-1065-61050	TEMPORARY EMPLOYEE SERV	4,697.56	6,431.02	13,681.22	8,500.00	15,000.00	6,500.00	76.47%
100-1065-62010	MAINTENANCE BUILDINGS ANI	2,958.36	1,167.14	3,674.06	3,800.00	3,800.00	0.00	0.00%
100-1065-62030	MAINTENANCE OF EQUIPMEN	596.41	1,000.79	823.07	1,200.00	1,200.00	0.00	0.00%
100-1065-62040	FUEL	0.00	1,015.01	500.00	500.00	1,000.00	500.00	100.00%
100-1065-70050	OTHER EQUIPMENT	0.00	8,299.95	621.19	2,000.00	2,000.00	0.00	0.00%
Total Department: 1065 - PARKS AND RECREATION:		98,455.31	120,568.95	112,668.12	141,814.00	138,173.00	-3,641.00	-2.57%
Department: 1070 - STREET MAINTENANCE								
100-1070-50010	SALARIES-REGULAR	44,977.15	52,656.36	52,453.93	56,522.00	62,961.00	6,439.00	11.39%
100-1070-50030	OVERTIME	3,584.94	3,156.73	3,989.77	3,600.00	3,600.00	0.00	0.00%
100-1070-51010	PUBLIC EMPLOYEES RETIREMEI	3,391.52	3,919.07	3,885.22	5,637.00	5,959.00	322.00	5.71%
100-1070-51020	MEDICAL INSURANCE	14,331.60	16,775.34	15,808.22	18,214.00	18,270.00	56.00	0.31%
100-1070-51030	UNEMPLOYMENT INSURANCE	405.92	156.72	154.95	391.00	391.00	0.00	0.00%
100-1070-51040	WORKERS' COMPENSATION	5,925.28	6,684.77	7,904.18	8,484.00	9,640.00	1,156.00	13.63%
100-1070-51050	LIFE INSURANCE	424.65	358.35	233.29	244.00	256.00	12.00	4.92%
100-1070-51060	DENTAL INSURANCE	1,497.46	2,026.77	1,845.60	1,980.00	1,980.00	0.00	0.00%
100-1070-51070	MEDICARE TAX	706.46	807.18	811.53	892.00	913.00	21.00	2.35%
100-1070-51075	EMPLOYMENT TRAINING TAX (	0.00	0.00	7.35	14.00	14.00	0.00	0.00%
100-1070-51080	DEFERRED COMPENSATION	283.34	559.36	516.47	540.00	540.00	0.00	0.00%
100-1070-60010	OFFICE SUPPLIES	99.79	0.00	0.00	300.00	300.00	0.00	0.00%
100-1070-60020	DEPARTMENT SUPPLIES	2,979.57	4,646.01	3,205.14	4,000.00	4,000.00	0.00	0.00%
100-1070-60030	POSTAGE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-1070-60040	DUES AND PUBLICATIONS	0.00	0.00	600.00	1,000.00	1,000.00	0.00	0.00%
100-1070-60070	PHONE AND INTERNET	0.00	0.00	0.00	2,720.00	0.00	-2,720.00	-100.00%
100-1070-60110	UNIFORM AND CLOTHING	1,188.55	1,936.60	2,022.03	1,650.00	2,000.00	350.00	21.21%
100-1070-60120	SMALL TOOLS	475.65	500.00	361.56	500.00	500.00	0.00	0.00%
100-1070-61010	PROFESSIONAL SERVICES	26,497.78	10,462.66	6,305.86	8,000.00	6,500.00	-1,500.00	-18.75%
100-1070-61050	TEMPORARY EMPLOYEE SERV	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
100-1070-62010	MAINTENANCE BUILDINGS ANI	0.00	112.03	500.00	500.00	500.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
100-1070-62030	MAINTENANCE OF EQUIPME	895.79	698.70	531.80	1,000.00	1,000.00	0.00	0.00%
100-1070-62040	FUEL	579.12	2,204.04	2,165.00	2,200.00	2,200.00	0.00	0.00%
100-1070-70040	VEHICLES	381.43	273.30	405.51	400.00	400.00	0.00	0.00%
100-1070-70050	OTHER EQUIPMENT	0.00	2,943.14	179.71	0.00	0.00	0.00	0.00%
Total Department: 1070 - STREET MAINTENANCE:		108,626.00	110,877.13	103,887.12	123,888.00	123,024.00	-864.00	-0.70%
Department: 1075 - FLEET MAINTENANCE								
100-1075-60020	DEPARTMENT SUPPLIES	0.00	100.00	200.00	200.00	200.00	0.00	0.00%
100-1075-60070	PHONE AND INTERNET	2,860.36	2,916.56	3,049.84	3,320.00	3,320.00	0.00	0.00%
100-1075-60120	SMALL TOOLS	0.00	100.00	1,000.00	1,000.00	300.00	-700.00	-70.00%
100-1075-61010	PROFESSIONAL SERVICES	750.00	805.00	0.00	1,500.00	1,500.00	0.00	0.00%
100-1075-62020	MAINTENANCE VEHICLES	13,585.98	15,247.94	12,042.36	14,500.00	14,500.00	0.00	0.00%
100-1075-62030	MAINTENANCE OF EQUIPME	1,062.15	770.97	560.94	1,000.00	1,000.00	0.00	0.00%
100-1075-62040	FUEL	0.00	2,453.46	1,867.58	2,500.00	2,500.00	0.00	0.00%
100-1075-70040	VEHICLES	0.00	9,096.22	0.00	0.00	0.00	0.00	0.00%
Total Department: 1075 - FLEET MAINTENANCE:		18,258.49	31,490.15	18,720.72	24,020.00	23,320.00	-700.00	-2.91%
Department: 9999 - NON DEPARTMENTAL								
100-9999-51010	PUBLIC EMPLOYEES RETIREMEI	92,498.92	107,864.40	107,722.09	107,731.00	112,231.00	4,500.00	4.18%
100-9999-60100	INSURANCE AND SURETIES	24,415.71	37,370.85	44,100.82	45,626.00	63,208.00	17,582.00	38.54%
100-9999-61010	PROFESSIONAL SERVICES	0.00	402.00	1,010.88	1,000.00	1,000.00	0.00	0.00%
100-9999-64060	TAX ADMINISTRATION	0.00	4,851.41	6,260.05	6,000.00	6,300.00	300.00	5.00%
100-9999-66000	TRANSFER OUT	7,500.00	137,209.00	101,031.75	170,743.00	39,500.00	-131,243.00	-76.87%
100-9999-66010	IT REPLACEMENT	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 9999 - NON DEPARTMENTAL:		129,414.63	287,697.66	260,125.59	331,100.00	222,239.00	-108,861.00	-32.88%
Total Expense:		2,716,761.30	3,369,652.90	2,985,216.22	4,103,534.00	3,919,846.00	-183,688.00	-4.48%
Total Fund: 100 - GENERAL FUND:		650,410.21	289,565.17	-93,975.01	-86,426.00	-8,818.00	77,608.00	-89.80%
Fund: 105 - GENERAL FUND CONTINGENCY RESERVE								
Revenue								
Department: 9999 - NON DEPARTMENTAL								
105-9999-46040	INTEREST EARNED	1,283.43	-2,555.48	302.88	0.00	0.00	0.00	0.00%
105-9999-49010	TRANSFER IN	0.00	124,709.00	93,531.75	170,743.00	27,000.00	-143,743.00	-84.19%
Total Department: 9999 - NON DEPARTMENTAL:		1,283.43	122,153.52	93,834.63	170,743.00	27,000.00	-143,743.00	-84.19%
Total Revenue:		1,283.43	122,153.52	93,834.63	170,743.00	27,000.00	-143,743.00	-84.19%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Expense								
Department: 9999 - NON DEPARTMENTAL								
105-9999-66000	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 9999 - NON DEPARTMENTAL:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 105 - GENERAL FUND CONTINGENCY RESERVE:		1,283.43	122,153.52	93,834.63	170,743.00	27,000.00	-143,743.00	-84.19%
Fund: 210 - SEWER								
Revenue								
Department: 2110 - SEWER OPERATIONS								
210-2110-45500	SEWER SERVICE REVENUE	2,582,675.04	2,316,700.19	2,392,098.90	2,330,000.00	2,400,000.00	70,000.00	3.00%
210-2110-46040	INTEREST EARNED	3,708.28	-8,863.29	735.34	0.00	0.00	0.00	0.00%
210-2110-46080	PENALTIES	36,428.83	34,702.40	36,467.08	35,000.00	35,000.00	0.00	0.00%
210-2110-46120	MISCELLANEOUS REVENUE	9,062.39	12,662.20	10,601.45	11,000.00	11,000.00	0.00	0.00%
Total Department: 2110 - SEWER OPERATIONS:		2,631,874.54	2,355,201.50	2,439,902.77	2,376,000.00	2,446,000.00	70,000.00	2.95%
Department: 2120 - WASTE WATER TREATMENT PLANT OPERATIONS								
210-2120-49010	TRANSFER IN	0.00	0.00	0.00	256,516.00	252,516.00	-4,000.00	-1.56%
Total Department: 2120 - WASTE WATER TREATMENT PLANT ...		0.00	0.00	0.00	256,516.00	252,516.00	-4,000.00	-1.56%
Total Revenue:		2,631,874.54	2,355,201.50	2,439,902.77	2,632,516.00	2,698,516.00	66,000.00	2.51%
Expense								
Department: 2110 - SEWER OPERATIONS								
210-2110-50010	SALARIES-REGULAR	174,762.33	192,816.27	193,315.37	190,650.00	219,584.00	28,934.00	15.18%
210-2110-50030	OVERTIME	4,365.74	4,452.78	7,940.67	6,000.00	5,000.00	-1,000.00	-16.67%
210-2110-51010	PUBLIC EMPLOYEES RETIREMEI	69,537.55	199,254.53	59,872.43	68,279.00	68,317.00	38.00	0.06%
210-2110-51020	MEDICAL INSURANCE	37,432.48	41,027.65	42,964.33	44,981.00	50,000.00	5,019.00	11.16%
210-2110-51030	UNEMPLOYMENT INSURANCE	1,460.69	790.05	523.35	1,332.00	1,480.00	148.00	11.11%
210-2110-51040	WORKERS' COMPENSATION	14,813.23	16,711.94	19,760.44	19,760.00	24,105.00	4,345.00	21.99%
210-2110-51050	LIFE INSURANCE	1,280.52	1,027.06	696.41	875.00	978.00	103.00	11.77%
210-2110-51060	DENTAL INSURANCE	3,592.27	4,809.48	4,998.21	4,815.00	5,858.00	1,043.00	21.66%
210-2110-51070	MEDICARE TAX	2,561.15	2,817.40	2,869.85	3,272.00	3,619.00	347.00	10.61%
210-2110-51075	EMPLOYMENT TRAINING TAX (	0.00	0.20	24.43	42.00	42.00	0.00	0.00%
210-2110-51080	DEFERRED COMPENSATION	808.48	1,170.71	1,243.08	1,842.00	2,046.00	204.00	11.07%
210-2110-60010	OFFICE SUPPLIES	903.55	969.05	1,527.63	1,500.00	1,500.00	0.00	0.00%
210-2110-60020	DEPARTMENT SUPPLIES	685.64	648.93	474.57	1,000.00	1,000.00	0.00	0.00%
210-2110-60030	POSTAGE	15,042.14	13,248.82	16,421.02	15,000.00	15,000.00	0.00	0.00%
210-2110-60040	DUES AND PUBLICATIONS	900.00	143.00	0.00	1,000.00	1,000.00	0.00	0.00%
210-2110-60050	TRAINING AND MEETINGS	0.00	170.00	167.41	1,000.00	500.00	-500.00	-50.00%
210-2110-60070	PHONE AND INTERNET	3,051.36	2,916.56	3,049.84	4,420.00	4,000.00	-420.00	-9.50%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
210-2110-60090	RENTS AND LEASES	2,363.24	1,574.99	1,056.03	2,500.00	2,500.00	0.00	0.00%
210-2110-60100	INSURANCE AND SURETIES	30,516.59	46,708.90	55,125.60	57,032.00	79,010.00	21,978.00	38.54%
210-2110-60110	UNIFORM AND CLOTHING	1,770.73	3,268.09	3,578.89	2,500.00	2,500.00	0.00	0.00%
210-2110-60120	SMALL TOOLS	0.00	95.83	258.72	500.00	500.00	0.00	0.00%
210-2110-61005	PERMIT	6,241.00	7,067.00	0.00	10,000.00	10,000.00	0.00	0.00%
210-2110-61010	PROFESSIONAL SERVICES	85,442.93	48,628.79	54,517.20	252,841.00	150,000.00	-102,841.00	-40.67%
210-2110-61020	ADMINISTRATIVE SERVICES	238,000.00	238,000.00	178,500.00	261,800.00	261,800.00	0.00	0.00%
210-2110-61040	IT SERVICES	24,964.70	24,846.80	30,900.41	30,417.00	30,417.00	0.00	0.00%
210-2110-61050	TEMPORARY EMPLOYEE SERV	2,089.52	1,897.01	0.00	4,000.00	4,000.00	0.00	0.00%
210-2110-61060	SOFTWARE MAINTENANCE AN	0.00	0.00	8,562.42	9,400.00	9,400.00	0.00	0.00%
210-2110-61070	LEGAL SERVICES	0.00	0.00	4,922.25	0.00	0.00	0.00	0.00%
210-2110-62020	MAINTENANCE VEHICLES	0.00	232.06	328.27	1,500.00	1,500.00	0.00	0.00%
210-2110-62030	MAINTENANCE OF EQUIPMEN	32,643.96	6,016.75	8,716.07	39,000.00	39,000.00	0.00	0.00%
210-2110-62040	FUEL	3,273.96	5,125.15	5,048.64	7,200.00	7,200.00	0.00	0.00%
210-2110-66000	TRANSFER OUT	284,852.00	289,850.00	217,387.50	284,850.00	284,850.00	0.00	0.00%
210-2110-66010	IT REPLACEMENT	0.00	0.00	2,886.15	5,000.00	5,000.00	0.00	0.00%
210-2110-70040	VEHICLES	0.00	9,992.10	0.00	0.00	0.00	0.00	0.00%
Total Department: 2110 - SEWER OPERATIONS:		1,043,355.76	1,166,277.90	927,637.19	1,334,308.00	1,291,706.00	-42,602.00	-3.19%
Department: 2120 - WASTE WATER TREATMENT PLANT OPERATIONS								
210-2120-50010	SALARIES-REGULAR	82,434.73	92,449.29	87,173.85	114,912.00	99,610.00	-15,302.00	-13.32%
210-2120-50030	OVERTIME	2,302.27	378.40	1,999.39	4,000.00	4,000.00	0.00	0.00%
210-2120-51010	PUBLIC EMPLOYEES RETIREMEI	37,434.14	23,954.95	31,271.10	32,950.00	36,197.00	3,247.00	9.85%
210-2120-51020	MEDICAL INSURANCE	25,101.94	25,643.70	21,666.78	25,450.00	23,933.00	-1,517.00	-5.96%
210-2120-51030	UNEMPLOYMENT INSURANCE	611.78	216.45	205.16	412.00	412.00	0.00	0.00%
210-2120-51040	WORKERS' COMPENSATION	6,515.35	7,350.45	8,691.27	10,434.00	10,595.00	161.00	1.54%
210-2120-51050	LIFE INSURANCE	745.19	531.43	330.21	292.00	298.00	6.00	2.05%
210-2120-51060	DENTAL INSURANCE	2,685.58	2,858.56	2,423.96	2,090.00	2,090.00	0.00	0.00%
210-2120-51070	MEDICARE TAX	1,186.09	1,274.47	1,231.14	1,159.00	1,154.00	-5.00	-0.43%
210-2120-51075	EMPLOYMENT TRAINING TAX (	0.00	0.00	9.47	21.00	21.00	0.00	0.00%
210-2120-51080	DEFERRED COMPENSATION	445.72	788.98	682.78	570.00	570.00	0.00	0.00%
210-2120-60010	OFFICE SUPPLIES	351.33	794.26	283.97	1,000.00	1,000.00	0.00	0.00%
210-2120-60020	DEPARTMENT SUPPLIES	3,409.86	4,280.56	8,176.48	10,000.00	10,000.00	0.00	0.00%
210-2120-60030	POSTAGE	444.20	463.70	509.76	500.00	500.00	0.00	0.00%
210-2120-60040	DUES AND PUBLICATIONS	23,320.00	25,159.25	25,882.00	30,000.00	30,000.00	0.00	0.00%
210-2120-60050	TRAINING AND MEETINGS	50.00	0.00	235.00	1,500.00	1,500.00	0.00	0.00%
210-2120-60070	PHONE AND INTERNET	2,648.50	3,204.52	3,663.95	3,220.00	3,220.00	0.00	0.00%
210-2120-60080	UTILITIES	120,902.51	119,172.67	118,090.93	130,000.00	130,000.00	0.00	0.00%
210-2120-60090	RENTS AND LEASES	2,615.91	1,769.17	1,181.40	2,750.00	2,750.00	0.00	0.00%
210-2120-60100	INSURANCE AND SURETIES	30,516.59	46,708.90	55,125.60	57,032.00	79,010.00	21,978.00	38.54%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget 2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Account Number								
210-2120-60110	UNIFORM AND CLOTHING	1,023.00	2,012.83	2,073.39	1,600.00	1,800.00	200.00	12.50%
210-2120-60120	SMALL TOOLS	505.63	422.13	248.16	800.00	800.00	0.00	0.00%
210-2120-61010	PROFESSIONAL SERVICES	75,378.77	55,580.63	52,435.22	72,000.00	167,000.00	95,000.00	131.94%
210-2120-61050	TEMPORARY EMPLOYEE SERVI	0.00	10,851.51	29,198.78	40,000.00	40,000.00	0.00	0.00%
210-2120-61070	LEGAL SERVICES	0.00	100.00	0.00	0.00	5,000.00	5,000.00	0.00%
210-2120-61150	SLUDGE REMOVAL	41,318.21	71,307.68	75,950.54	80,000.00	80,000.00	0.00	0.00%
210-2120-61160	ENVIRONMENTAL MONITORIN	5,596.01	-16,334.75	0.00	0.00	30,000.00	30,000.00	0.00%
210-2120-62010	MAINTENANCE BUILDINGS ANI	330.57	3,000.00	2,135.62	3,000.00	3,000.00	0.00	0.00%
210-2120-62020	MAINTENANCE VEHICLES	0.00	0.00	1,393.23	1,500.00	1,500.00	0.00	0.00%
210-2120-62030	MAINTENANCE OF EQUIPMEN	49,300.30	21,463.26	18,450.28	50,000.00	50,000.00	0.00	0.00%
210-2120-62040	FUEL	4,816.24	6,982.74	11,317.46	12,000.00	11,000.00	-1,000.00	-8.33%
210-2120-66000	TRANSFER OUT	591,136.00	591,136.16	443,352.12	591,137.00	591,136.00	-1.00	0.00%
210-2120-70050	OTHER EQUIPMENT	26,612.76	7,599.74	0.00	0.00	0.00	0.00	0.00%
Total Department: 2120 - WASTE WATER TREATMENT PLANT ...		1,139,739.18	1,111,121.64	1,005,389.00	1,280,329.00	1,418,096.00	137,767.00	10.76%
Total Expense:		2,183,094.94	2,277,399.54	1,933,026.19	2,614,637.00	2,709,802.00	95,165.00	3.64%
Total Fund: 210 - SEWER:		448,779.60	77,801.96	506,876.58	17,879.00	-11,286.00	-29,165.00	-163.12%
Fund: 215 - SEWER FIXED ASSET REPLACEMENT								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
215-7000-46040	INTEREST EARNED	6,326.15	-12,403.67	1,162.79	0.00	0.00	0.00	0.00%
215-7000-49010	TRANSFER IN	284,852.00	284,850.00	213,637.50	284,850.00	284,850.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		291,178.15	272,446.33	214,800.29	284,850.00	284,850.00	0.00	0.00%
Total Revenue:		291,178.15	272,446.33	214,800.29	284,850.00	284,850.00	0.00	0.00%
Expense								
Department: 7000 - CAPITAL PROJECTS								
215-7000-61010	PROFESSIONAL SERVICES	39,160.75	37,073.47	0.00	0.00	0.00	0.00	0.00%
215-7000-62010	MAINTENANCE BUILDINGS & G	0.00	0.00	40,499.99	51,600.00	51,600.00	0.00	0.00%
215-7000-64080	DEPRECIATION	1,032,760.00	1,007,309.00	0.00	0.00	0.00	0.00	0.00%
215-7000-72000	TULLY/2ND WATER/SEWER IMI	0.00	0.00	652,436.70	1,135,886.00	612,000.00	-523,886.00	-46.12%
215-7000-73000	Vac-Con Truck Purchase	0.00	0.00	0.00	338,338.00	338,338.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		1,071,920.75	1,044,382.47	692,936.69	1,525,824.00	1,001,938.00	-523,886.00	-34.33%
Total Expense:		1,071,920.75	1,044,382.47	692,936.69	1,525,824.00	1,001,938.00	-523,886.00	-34.33%
Total Fund: 215 - SEWER FIXED ASSET REPLACEMENT:		-780,742.60	-771,936.14	-478,136.40	-1,240,974.00	-717,088.00	523,886.00	-42.22%
Fund: 220 - SEWER CAPACITY FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
220-7000-44910	SEWER CAPACITY FEES	770,251.25	660,240.00	459,943.13	685,540.00	502,000.00	-183,540.00	-26.77%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
220-7000-46040	INTEREST EARNED	1,715.13	-748.61	118.67	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		771,966.38	659,491.39	460,061.80	685,540.00	502,000.00	-183,540.00	-26.77%
Total Revenue:		771,966.38	659,491.39	460,061.80	685,540.00	502,000.00	-183,540.00	-26.77%
Expense								
Department: 7000 - CAPITAL PROJECTS								
220-7000-61010	PROFESSIONAL SERVICES	33,566.24	4,461.40	162.50	10,000.00	10,000.00	0.00	0.00%
220-7000-64010	INTEREST EXPENSE	27,573.61	0.00	0.00	0.00	0.00	0.00	0.00%
220-7000-66000	TRANSFER OUT	3,139,273.29	0.00	0.00	256,516.00	252,516.00	-4,000.00	-1.56%
Total Department: 7000 - CAPITAL PROJECTS:		3,200,413.14	4,461.40	162.50	266,516.00	262,516.00	-4,000.00	-1.50%
Total Expense:		3,200,413.14	4,461.40	162.50	266,516.00	262,516.00	-4,000.00	-1.50%
Total Fund: 220 - SEWER CAPACITY FEE:		-2,428,446.76	655,029.99	459,899.30	419,024.00	239,484.00	-179,540.00	-42.85%
Fund: 225 - WWTP EXPANSION								
Revenue								
Department: 2110 - SEWER OPERATIONS								
225-2110-46040	INTEREST EARNED	9,707.09	-110,636.49	-24,530.47	24,570.00	24,570.00	0.00	0.00%
225-2110-49010	TRANSFER IN	3,250,743.58	106,673.80	201,120.94	591,137.00	591,136.00	-1.00	0.00%
225-2110-49030	ASSET TRANSFER	479,665.71	484,462.36	242,231.18	0.00	0.00	0.00	0.00%
Total Department: 2110 - SEWER OPERATIONS:		3,740,116.38	480,499.67	418,821.65	615,707.00	615,706.00	-1.00	0.00%
Total Revenue:		3,740,116.38	480,499.67	418,821.65	615,707.00	615,706.00	-1.00	0.00%
Expense								
Department: 2110 - SEWER OPERATIONS								
225-2110-64010	INTEREST EXPENSE	57,187.39	0.00	0.00	0.00	0.00	0.00	0.00%
225-2110-64030	GRANT CHARGE	111,470.44	106,673.79	101,829.16	101,830.00	96,936.00	-4,894.00	-4.81%
Total Department: 2110 - SEWER OPERATIONS:		168,657.83	106,673.79	101,829.16	101,830.00	96,936.00	-4,894.00	-4.81%
Total Expense:		168,657.83	106,673.79	101,829.16	101,830.00	96,936.00	-4,894.00	-4.81%
Total Fund: 225 - WWTP EXPANSION:		3,571,458.55	373,825.88	316,992.49	513,877.00	518,770.00	4,893.00	0.95%
Fund: 240 - WATER								
Revenue								
Department: 2410 - WATER OPERATIONS								
240-2410-45100	WATER REVENUE	2,132,994.95	2,098,438.86	2,070,323.48	2,100,000.00	2,100,000.00	0.00	0.00%
240-2410-45122	WATER REVENUE-PROFESSION	0.00	0.00	-841.75	0.00	0.00	0.00	0.00%
240-2410-45144	WATER REVENUE-CONSTRUCTI	11,936.13	1,725.97	2,845.54	16,000.00	16,000.00	0.00	0.00%
240-2410-45190	FEE-RECONNECTION	65.00	0.00	3,370.00	3,100.00	3,100.00	0.00	0.00%
240-2410-46040	INTEREST EARNED	2,370.09	-1,766.78	471.97	0.00	0.00	0.00	0.00%
240-2410-46080	PENALTIES	28,053.49	29,445.93	28,295.54	27,000.00	27,000.00	0.00	0.00%
240-2410-46120	MISCELLANEOUS REVENUE	5,753.72	0.00	0.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
240-2410-49030	TRANSFER IN-ASSET	2,391,032.31	3,841,841.79	0.00	0.00	0.00	0.00	0.00%
Total Department: 2410 - WATER OPERATIONS:		4,572,205.69	5,969,685.77	2,104,464.78	2,147,100.00	2,147,100.00	0.00	0.00%
Total Revenue:		4,572,205.69	5,969,685.77	2,104,464.78	2,147,100.00	2,147,100.00	0.00	0.00%
Expense								
Department: 2410 - WATER OPERATIONS								
240-2410-50010	SALARIES-REGULAR	165,045.88	195,000.98	205,783.11	265,323.00	290,347.00	25,024.00	9.43%
240-2410-50030	OVERTIME	2,884.61	3,730.86	4,992.47	3,600.00	5,000.00	1,400.00	38.89%
240-2410-51010	PUBLIC EMPLOYEES RETIREMEI	79,489.90	164,549.29	63,504.62	75,903.00	74,739.00	-1,164.00	-1.53%
240-2410-51020	MEDICAL INSURANCE	29,786.03	35,043.27	38,783.38	48,935.00	45,000.00	-3,935.00	-8.04%
240-2410-51030	UNEMPLOYMENT INSURANCE	1,514.78	819.53	525.55	1,601.00	1,745.00	144.00	8.99%
240-2410-51040	WORKERS' COMPENSATION	13,626.93	15,373.58	18,177.94	22,061.00	22,175.00	114.00	0.52%
240-2410-51050	LIFE INSURANCE	1,019.85	1,034.71	715.24	1,020.00	1,121.00	101.00	9.90%
240-2410-51060	DENTAL INSURANCE	2,897.35	4,157.69	4,499.42	5,199.00	6,512.00	1,313.00	25.25%
240-2410-51070	MEDICARE TAX	2,379.01	2,812.70	2,998.03	3,847.00	4,210.00	363.00	9.44%
240-2410-51075	EMPLOYMENT TRAINING TAX (	0.00	0.20	24.40	42.00	42.00	0.00	0.00%
240-2410-51080	DEFERRED COMPENSATION	626.17	1,031.79	1,118.99	2,214.00	2,412.00	198.00	8.94%
240-2410-60010	OFFICE SUPPLIES	908.63	1,353.64	2,708.19	3,500.00	3,500.00	0.00	0.00%
240-2410-60020	DEPARTMENT SUPPLIES	40,080.08	45,857.81	71,687.16	84,000.00	119,000.00	35,000.00	41.67%
240-2410-60030	POSTAGE	16,931.52	14,176.23	17,440.53	15,600.00	15,600.00	0.00	0.00%
240-2410-60040	DUES AND PUBLICATIONS	23,558.27	25,630.51	27,502.35	29,951.00	29,951.00	0.00	0.00%
240-2410-60050	TRAINING AND MEETINGS	1,968.03	1,948.58	1,136.41	3,900.00	4,000.00	100.00	2.56%
240-2410-60060	ADVERTISING	0.00	0.00	220.15	0.00	0.00	0.00	0.00%
240-2410-60070	PHONE AND INTERNET	2,839.53	3,204.58	2,991.95	4,120.00	4,120.00	0.00	0.00%
240-2410-60080	UTILITIES	137,581.84	130,601.59	112,148.14	135,000.00	135,000.00	0.00	0.00%
240-2410-60090	RENTS AND LEASES	2,616.12	1,769.36	1,181.41	2,500.00	2,500.00	0.00	0.00%
240-2410-60100	INSURANCE AND SURETIES	36,629.69	58,748.57	66,152.05	68,439.00	94,813.00	26,374.00	38.54%
240-2410-60110	UNIFORM AND CLOTHING	2,754.70	4,852.88	5,232.65	4,000.00	4,700.00	700.00	17.50%
240-2410-60120	SMALL TOOLS	879.32	4,293.85	1,251.42	1,500.00	1,500.00	0.00	0.00%
240-2410-61010	PROFESSIONAL SERVICES	81,373.42	210,018.83	134,472.60	265,841.00	285,841.00	20,000.00	7.52%
240-2410-61020	ADMINISTRATIVE SERVICES	164,000.00	82,000.00	123,000.00	180,400.00	180,400.00	0.00	0.00%
240-2410-61040	IT SERVICES	24,965.25	24,848.03	30,901.96	30,418.00	30,418.00	0.00	0.00%
240-2410-61050	TEMPORARY EMPLOYEE SERVI	2,072.64	1,897.01	0.00	8,000.00	8,000.00	0.00	0.00%
240-2410-61060	SOFTWARE MAINTENANCE AN	0.00	0.00	9,785.63	10,000.00	10,000.00	0.00	0.00%
240-2410-61070	LEGAL SERVICES	0.00	0.00	1,847.25	0.00	5,000.00	5,000.00	0.00%
240-2410-62020	MAINTENANCE VEHICLES	2,165.78	3,580.44	213.46	2,000.00	2,000.00	0.00	0.00%
240-2410-62030	MAINTENANCE OF EQUIPMEN	52,138.61	16,724.71	29,403.60	41,000.00	71,000.00	30,000.00	73.17%
240-2410-62040	FUEL	4,234.35	5,140.91	6,668.08	9,000.00	7,000.00	-2,000.00	-22.22%
240-2410-64010	INTEREST EXPENSE	30,282.36	25,664.83	20,596.65	20,597.00	15,355.00	-5,242.00	-25.45%
240-2410-64080	DEPRECIATION	200,706.00	198,180.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

			Comparison 1 Budget		Comparison 1 to Parent Budget		%
			Parent Budget		Increase / (Decrease)		
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	
240-2410-66000	TRANSFER OUT	185,484.00	190,482.00	142,861.50	185,482.00	185,482.00	0.00
240-2410-66010	IT REPLACEMENT	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
240-2410-70040	VEHICLES	0.00	590.65	1,209.08	1,500.00	1,500.00	0.00
240-2410-70050	OTHER EQUIPMENT	21,339.40	1,640.57	0.00	0.00	0.00	0.00
240-2410-70055	WATER METER REPLACEMENT	0.00	0.00	12,504.87	50,000.00	50,000.00	0.00
240-2410-70060	HYDRANT FLUSHING PROJECT	0.00	0.00	0.00	37,440.00	0.00	-37,440.00
Total Department: 2410 - WATER OPERATIONS:		1,339,780.05	1,476,760.18	1,164,240.24	1,628,933.00	1,724,983.00	96,050.00
Total Expense:		1,339,780.05	1,476,760.18	1,164,240.24	1,628,933.00	1,724,983.00	96,050.00
Total Fund: 240 - WATER:		3,232,425.64	4,492,925.59	940,224.54	518,167.00	422,117.00	-96,050.00
Fund: 245 - WATER TCP123							
Revenue							
Department: 2420 - WATER - TCP123							
245-2420-46070	TCP123 FMC SETTLEMENT FUN	2,810,492.15	999,900.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Total Department: 2420 - WATER - TCP123:		2,810,492.15	999,900.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Total Revenue:		2,810,492.15	999,900.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Expense							
Department: 2420 - WATER - TCP123							
245-2420-61010	PROFESSIONAL SERVICES	17,222.28	145,796.28	20,684.85	159,504.00	0.00	-159,504.00
Total Department: 2420 - WATER - TCP123:		17,222.28	145,796.28	20,684.85	159,504.00	0.00	-159,504.00
Total Expense:		17,222.28	145,796.28	20,684.85	159,504.00	0.00	-159,504.00
Total Fund: 245 - WATER TCP123:		2,793,269.87	854,103.72	979,315.15	840,496.00	1,000,000.00	159,504.00
Fund: 250 - WATER CAPACITY FEE							
Revenue							
Department: 7000 - CAPITAL PROJECTS							
250-7000-44910	WATER CAPACITY FEES	212,958.25	190,663.00	165,430.50	410,724.00	410,724.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		212,958.25	190,663.00	165,430.50	410,724.00	410,724.00	0.00
Total Revenue:		212,958.25	190,663.00	165,430.50	410,724.00	410,724.00	0.00
Expense							
Department: 7000 - CAPITAL PROJECTS							
250-7000-61010	PROFESSIONAL SERVICES	4,845.43	4,461.40	162.50	10,000.00	10,000.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		4,845.43	4,461.40	162.50	10,000.00	10,000.00	0.00
Total Expense:		4,845.43	4,461.40	162.50	10,000.00	10,000.00	0.00
Total Fund: 250 - WATER CAPACITY FEE:		208,112.82	186,201.60	165,268.00	400,724.00	400,724.00	0.00

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)
Fund: 255 - WATER FIXED ASSET REPLACEMENT							
Revenue							
Department: 7000 - CAPITAL PROJECTS							
255-7000-46040	INTEREST EARNED	1,760.91	-5,170.11	-459.07	0.00	0.00	0.00
255-7000-47080	STATE REVOLVING FUND	2,575,402.00	2,501,085.00	0.00	5,400,000.00	2,283,402.00	-3,116,598.00
255-7000-49010	TRANSFER IN	185,484.00	185,482.00	139,111.50	185,482.00	185,482.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		2,762,646.91	2,681,396.89	138,652.43	5,585,482.00	2,468,884.00	-3,116,598.00
Total Revenue:		2,762,646.91	2,681,396.89	138,652.43	5,585,482.00	2,468,884.00	-3,116,598.00
Expense							
Department: 7000 - CAPITAL PROJECTS							
255-7000-66030	TRANSFER OUT-ASSET	2,391,032.31	3,841,841.79	0.00	0.00	0.00	0.00
255-7000-71030	WELL #9	0.00	0.00	2,283,402.51	5,400,000.00	2,283,402.00	-3,116,598.00
255-7000-71090	Well #3	0.00	0.00	8,437.44	0.00	0.00	0.00
255-7000-72000	TULLY/2ND WATER/SEWER IMI	0.00	0.00	128,549.21	360,535.00	232,000.00	-128,535.00
255-7000-73000	Vac-Con Truck Purchase	0.00	0.00	0.00	112,779.00	112,779.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		2,391,032.31	3,841,841.79	2,420,389.16	5,873,314.00	2,628,181.00	-3,245,133.00
Total Expense:		2,391,032.31	3,841,841.79	2,420,389.16	5,873,314.00	2,628,181.00	-3,245,133.00
Total Fund: 255 - WATER FIXED ASSET REPLACEMENT:		371,614.60	-1,160,444.90	-2,281,736.73	-287,832.00	-159,297.00	128,535.00
Fund: 270 - COMMUNITY/SENIOR CENTER							
Revenue							
Department: 2710 - COMMUNITY/SENIOR CENTER							
270-2710-46020	RENTAL REVENUE	1,710.00	19,208.96	5,894.34	18,000.00	15,000.00	-3,000.00
270-2710-46030	MOPPING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
270-2710-46120	MISCELLANEOUS REVENUE	0.00	0.00	0.00	131,329.00	151,000.00	19,671.00
270-2710-46130	DONATION	2,500.00	0.00	0.00	0.00	0.00	0.00
270-2710-49010	TRANSFER IN	7,500.00	7,500.00	3,750.00	7,500.00	7,500.00	0.00
Total Department: 2710 - COMMUNITY/SENIOR CENTER:		11,710.00	26,708.96	9,644.34	156,829.00	173,500.00	16,671.00
Total Revenue:		11,710.00	26,708.96	9,644.34	156,829.00	173,500.00	16,671.00
Expense							
Department: 2710 - COMMUNITY/SENIOR CENTER							
270-2710-60020	DEPARTMENT SUPPLIES	86.29	1,100.00	700.00	1,300.00	1,300.00	0.00
270-2710-60080	UTILITIES	2,573.11	3,701.80	5,669.28	5,500.00	5,500.00	0.00
270-2710-61010	PROFESSIONAL SERVICES	420.00	0.00	141,248.96	141,248.96	151,000.00	9,751.04
270-2710-61080	PEST CONTROL	1,447.00	1,432.50	1,457.50	1,450.00	1,450.00	0.00
270-2710-61090	JANITORIAL SERVICES	4,072.00	10,675.00	5,186.13	10,000.00	10,000.00	0.00
270-2710-62010	MAINTENANCE BUILDINGS ANI	278.00	1,442.69	1,506.92	1,500.00	1,500.00	0.00
270-2710-62030	MAINTENANCE OF EQUIPMEN	324.74	179.61	0.00	1,000.00	1,000.00	0.00

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)
270-2710-64080	DEPRECIATION	24,176.00	24,176.00	0.00	0.00	0.00	0.00%
Total Department: 2710 - COMMUNITY/SENIOR CENTER:		33,377.14	42,707.60	155,768.79	161,998.96	171,750.00	9,751.04 6.02%
Total Expense:		33,377.14	42,707.60	155,768.79	161,998.96	171,750.00	9,751.04 6.02%
Total Fund: 270 - COMMUNITY/SENIOR CENTER:		-21,667.14	-15,998.64	-146,124.45	-5,169.96	1,750.00	6,919.96 -133.85%
Fund: 280 - USF COMMUNITY CENTER							
Revenue							
Department: 2810 - USF COMMUNITY CENTER							
280-2810-64020	RENTAL REVENUE	14,467.00	6,634.00	2,210.00	1,000.00	2,500.00	1,500.00 150.00%
Total Department: 2810 - USF COMMUNITY CENTER:		14,467.00	6,634.00	2,210.00	1,000.00	2,500.00	1,500.00 150.00%
Total Revenue:		14,467.00	6,634.00	2,210.00	1,000.00	2,500.00	1,500.00 150.00%
Expense							
Department: 2810 - USF COMMUNITY CENTER							
280-2810-60010	OFFICE SUPPLIES	400.79	336.68	649.87	400.00	400.00	0.00 0.00%
280-2810-60020	DEPARTMENT SUPPLIES	500.00	0.00	252.36	300.00	300.00	0.00 0.00%
280-2810-60080	UTILITIES	3,421.04	2,850.48	3,103.96	3,200.00	3,200.00	0.00 0.00%
280-2810-62010	MAINTENANCE BUILDINGS ANI	0.00	288.35	500.00	500.00	500.00	0.00 0.00%
280-2810-62030	MAINTENANCE OF EQUIPMEN	300.00	0.00	696.88	700.00	700.00	0.00 0.00%
280-2810-64040	MISCELLANEOUS	259.83	0.00	0.00	300.00	300.00	0.00 0.00%
280-2810-66000	TRANSFER OUT	7,620.00	5,715.00	0.00	7,620.00	7,620.00	0.00 0.00%
Total Department: 2810 - USF COMMUNITY CENTER:		12,501.66	9,190.51	5,203.07	13,020.00	13,020.00	0.00 0.00%
Total Expense:		12,501.66	9,190.51	5,203.07	13,020.00	13,020.00	0.00 0.00%
Total Fund: 280 - USF COMMUNITY CENTER:		1,965.34	-2,556.51	-2,993.07	-12,020.00	-10,520.00	1,500.00 -12.48%
Fund: 310 - GARBAGE							
Revenue							
Department: 3110 - GARBAGE							
310-3110-45010	GARBAGE SERVICE REVENUE	566,431.64	742,866.63	911,927.15	935,000.00	939,000.00	4,000.00 0.43%
310-3110-46040	INTEREST EARNED	148.26	-370.12	-35.79	0.00	0.00	0.00 0.00%
Total Department: 3110 - GARBAGE:		566,579.90	742,496.51	911,891.36	935,000.00	939,000.00	4,000.00 0.43%
Total Revenue:		566,579.90	742,496.51	911,891.36	935,000.00	939,000.00	4,000.00 0.43%
Expense							
Department: 3110 - GARBAGE							
310-3110-60020	DEPARTMENT SUPPLIES	0.00	115.56	0.00	0.00	0.00	0.00 0.00%
310-3110-61010	PROFESSIONAL SERVICES	516,031.10	687,344.01	709,600.72	864,000.00	847,200.00	-16,800.00 -1.94%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
310-3110-61030	FRANCHISE FEE	44,872.82	46,675.59	49,226.96	71,000.00	91,800.00	20,800.00	29.30%
	Total Department: 3110 - GARBAGE:	560,903.92	734,135.16	758,827.68	935,000.00	939,000.00	4,000.00	0.43%
	Total Expense:	560,903.92	734,135.16	758,827.68	935,000.00	939,000.00	4,000.00	0.43%
	Total Fund: 310 - GARBAGE:	5,675.98	8,361.35	153,063.68	0.00	0.00	0.00	0.00%
Fund: 320 - GAS TAX 2103								
Revenue								
	Department: 8000 - STREET PROJECTS							
320-8000-46040	INTEREST EARNED	202.85	-451.89	59.44	0.00	0.00	0.00	0.00%
320-8000-47410	HIGHWAY USER TAX	48,690.29	57,821.14	55,674.40	65,643.00	69,434.00	3,791.00	5.78%
	Total Department: 8000 - STREET PROJECTS:	48,893.14	57,369.25	55,733.84	65,643.00	69,434.00	3,791.00	5.78%
	Total Revenue:	48,893.14	57,369.25	55,733.84	65,643.00	69,434.00	3,791.00	5.78%
Expense								
	Department: 8000 - STREET PROJECTS							
320-8000-60020	DEPARTMENT SUPPLIES	2,000.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
320-8000-61140	STREET STRIPING	9,227.22	35,000.00	0.00	35,000.00	35,000.00	0.00	0.00%
320-8000-66000	TRANSFER OUT	3,600.00	3,600.00	2,700.00	3,600.00	3,600.00	0.00	0.00%
	Total Department: 8000 - STREET PROJECTS:	14,827.22	38,600.00	2,700.00	38,600.00	41,100.00	2,500.00	6.48%
	Total Expense:	14,827.22	38,600.00	2,700.00	38,600.00	41,100.00	2,500.00	6.48%
	Total Fund: 320 - GAS TAX 2103:	34,065.92	18,769.25	53,033.84	27,043.00	28,334.00	1,291.00	4.77%
Fund: 321 - GAS TAX 2105								
Revenue								
	Department: 8000 - STREET PROJECTS							
321-8000-46040	INTEREST EARNED	0.00	0.00	24.41	0.00	0.00	0.00	0.00%
321-8000-47410	HIGHWAY USER TAX	37,180.82	40,604.55	38,925.28	45,478.00	47,022.00	1,544.00	3.40%
	Total Department: 8000 - STREET PROJECTS:	37,180.82	40,604.55	38,949.69	45,478.00	47,022.00	1,544.00	3.40%
	Total Revenue:	37,180.82	40,604.55	38,949.69	45,478.00	47,022.00	1,544.00	3.40%
Expense								
	Department: 8000 - STREET PROJECTS							
321-8000-60020	DEPARTMENT SUPPLIES	6,291.16	3,084.63	5,651.43	7,500.00	7,500.00	0.00	0.00%
321-8000-61010	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
321-8000-66000	TRANSFER OUT	17,000.00	17,000.00	12,750.00	17,000.00	17,000.00	0.00	0.00%
	Total Department: 8000 - STREET PROJECTS:	24,291.16	21,084.63	18,401.43	25,500.00	25,500.00	0.00	0.00%
	Total Expense:	24,291.16	21,084.63	18,401.43	25,500.00	25,500.00	0.00	0.00%
	Total Fund: 321 - GAS TAX 2105:	12,889.66	19,519.92	20,548.26	19,978.00	21,522.00	1,544.00	7.73%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 322 - GAS TAX 2106								
Revenue								
Department: 8000 - STREET PROJECTS								
322-8000-47410	HIGHWAY USER TAX	26,005.87	28,418.10	27,145.84	30,642.00	31,933.00	1,291.00	4.21%
Total Department: 8000 - STREET PROJECTS:		26,005.87	28,418.10	27,145.84	30,642.00	31,933.00	1,291.00	4.21%
Total Revenue:		26,005.87	28,418.10	27,145.84	30,642.00	31,933.00	1,291.00	4.21%
Expense								
Department: 8000 - STREET PROJECTS								
322-8000-60080	UTILITIES	45,157.99	43,767.48	44,216.19	30,000.00	45,000.00	15,000.00	50.00%
Total Department: 8000 - STREET PROJECTS:		45,157.99	43,767.48	44,216.19	30,000.00	45,000.00	15,000.00	50.00%
Total Expense:		45,157.99	43,767.48	44,216.19	30,000.00	45,000.00	15,000.00	50.00%
Total Fund: 322 - GAS TAX 2106:		-19,152.12	-15,349.38	-17,070.35	642.00	-13,067.00	-13,709.00	-2,135.36%
Fund: 323 - GAS TAX 2107								
Revenue								
Department: 8000 - STREET PROJECTS								
323-8000-47410	HIGHWAY USER TAX	50,311.92	48,563.10	53,008.79	62,070.00	56,400.00	-5,670.00	-9.13%
Total Department: 8000 - STREET PROJECTS:		50,311.92	48,563.10	53,008.79	62,070.00	56,400.00	-5,670.00	-9.13%
Department: 9999 - NON DEPARTMENTAL								
323-9999-49010	TRANSFER IN	0.00	0.00	0.00	9,221.00	9,221.00	0.00	0.00%
Total Department: 9999 - NON DEPARTMENTAL:		0.00	0.00	0.00	9,221.00	9,221.00	0.00	0.00%
Total Revenue:		50,311.92	48,563.10	53,008.79	71,291.00	65,621.00	-5,670.00	-7.95%
Expense								
Department: 8000 - STREET PROJECTS								
323-8000-61010	PROFESSIONAL SERVICES	21,645.49	22,694.61	20,845.77	23,000.00	25,000.00	2,000.00	8.70%
323-8000-66000	TRANSFER OUT	25,000.00	25,000.00	18,750.00	25,000.00	25,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		46,645.49	47,694.61	39,595.77	48,000.00	50,000.00	2,000.00	4.17%
Total Expense:		46,645.49	47,694.61	39,595.77	48,000.00	50,000.00	2,000.00	4.17%
Total Fund: 323 - GAS TAX 2107:		3,666.43	868.49	13,413.02	23,291.00	15,621.00	-7,670.00	-32.93%
Fund: 324 - GAS TAX 2107.5								
Revenue								
Department: 8000 - STREET PROJECTS								
324-8000-47410	HIGHWAY USER TAX	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Total Revenue:		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Expense								
Department: 8000 - STREET PROJECTS								
324-8000-66000	TRANSFER OUT	1,000.00	1,000.00	750.00	1,000.00	1,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		1,000.00	1,000.00	750.00	1,000.00	1,000.00	0.00	0.00%
Total Expense:		1,000.00	1,000.00	750.00	1,000.00	1,000.00	0.00	0.00%
Total Fund: 324 - GAS TAX 2107.5:		1,000.00	1,000.00	1,250.00	1,000.00	1,000.00	0.00	0.00%
Fund: 325 - MEASURE L SALES TAX - ROADS								
Revenue								
Department: 8000 - STREET PROJECTS								
325-8000-41020	TAX-LOCAL STREETS AND ROADS	342,954.55	387,848.11	256,809.44	300,000.00	300,000.00	0.00	0.00%
325-8000-41025	INTEREST-STREETS & ROADS	0.00	290.00	346.49	0.00	0.00	0.00	0.00%
325-8000-41040	TAX-TRAFFIC MANAGEMENT	68,590.92	77,569.62	51,361.89	60,000.00	60,000.00	0.00	0.00%
325-8000-41045	INTEREST-TRAFFIC MANAGEMENT	0.00	57.96	69.30	0.00	0.00	0.00	0.00%
325-8000-41050	TAX-BIKE AND PEDESTRIAN	34,295.47	38,785.52	25,715.59	30,000.00	30,000.00	0.00	0.00%
325-8000-41055	INTEREST-BIKE & PEDESTRIAN	0.00	28.26	0.00	0.00	0.00	0.00	0.00%
325-8000-46040	INTEREST EARNED	725.84	-2,621.23	367.10	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		446,566.78	501,958.24	334,669.81	390,000.00	390,000.00	0.00	0.00%
Total Revenue:		446,566.78	501,958.24	334,669.81	390,000.00	390,000.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
325-8000-80015	STREET OVERLAY-MISC	0.00	0.00	5,002.50	0.00	0.00	0.00	0.00%
325-8000-80025	StanCOG-PMP	0.00	14,396.80	0.00	0.00	0.00	0.00	0.00%
325-8000-80060	SANTA FE OVERLAY	6,765.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		6,765.50	14,396.80	5,002.50	0.00	0.00	0.00	0.00%
Total Expense:		6,765.50	14,396.80	5,002.50	0.00	0.00	0.00	0.00%
Total Fund: 325 - MEASURE L SALES TAX - ROADS:		439,801.28	487,561.44	329,667.31	390,000.00	390,000.00	0.00	0.00%
Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION								
Revenue								
Department: 8000 - STREET PROJECTS								
326-8000-47420	SB 1-ROADS MAINTENANCE REHABILITATION	145,031.93	148,104.41	156,533.54	161,719.00	181,616.00	19,897.00	12.30%
Total Department: 8000 - STREET PROJECTS:		145,031.93	148,104.41	156,533.54	161,719.00	181,616.00	19,897.00	12.30%
Total Revenue:		145,031.93	148,104.41	156,533.54	161,719.00	181,616.00	19,897.00	12.30%
Expense								
Department: 8000 - STREET PROJECTS								
326-8000-80020	WHITMORE SIDEWALK IMPROVEMENTS	0.00	8,741.50	29,281.34	270,548.00	243,717.00	-26,831.00	-9.92%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)
326-8000-80060	SANTA FE OVERLAY PHASE II	16,341.84	0.00	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		16,341.84	8,741.50	29,281.34	270,548.00	243,717.00	-26,831.00
Total Expense:		16,341.84	8,741.50	29,281.34	270,548.00	243,717.00	-26,831.00
Total Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION:		128,690.09	139,362.91	127,252.20	-108,829.00	-62,101.00	46,728.00
Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE							
Revenue							
Department: 7000 - CAPITAL PROJECTS							
370-7000-44910	DEVELOPMENT IMPACT FEES	54,386.25	47,112.00	30,240.00	108,864.00	108,864.00	0.00
370-7000-46040	INTEREST EARNED	264.11	-550.47	62.58	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		54,650.36	46,561.53	30,302.58	108,864.00	108,864.00	0.00
Total Revenue:		54,650.36	46,561.53	30,302.58	108,864.00	108,864.00	0.00
Expense							
Department: 7000 - CAPITAL PROJECTS							
370-7000-61010	PROFESSIONAL SERVICES	2,138.50	0.00	0.00	10,000.00	10,000.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00
Total Expense:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00
Total Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT F...		52,511.86	46,561.53	30,302.58	98,864.00	98,864.00	0.00
Fund: 371 - TRENCH CUT FUND							
Revenue							
Department: 8000 - STREET PROJECTS							
371-8000-44050	FEE - TRENCH CUT	116.80	219,000.00	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		116.80	219,000.00	0.00	0.00	0.00	0.00%
Total Revenue:		116.80	219,000.00	0.00	0.00	0.00	0.00%
Total Fund: 371 - TRENCH CUT FUND:		116.80	219,000.00	0.00	0.00	0.00	0.00%
Fund: 372 - IT RESERVE							
Revenue							
Department: 3720 - INFORMATION TECHNOLOGY							
372-3720-46040	INTEREST EARNED	47.96	-275.15	23.94	0.00	0.00	0.00%
372-3720-49010	TRANSFER IN	10,000.00	15,000.00	11,250.00	15,000.00	15,000.00	0.00
Total Department: 3720 - INFORMATION TECHNOLOGY:		10,047.96	14,724.85	11,273.94	15,000.00	15,000.00	0.00
Total Revenue:		10,047.96	14,724.85	11,273.94	15,000.00	15,000.00	0.00
Expense							
Department: 3720 - INFORMATION TECHNOLOGY							
372-3720-70060	SOFTWARE	1,919.41	0.00	0.00	5,000.00	5,000.00	0.00

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2022-2023 MID YEAR	2023-2024 PRELIMINARY		
372-3720-70070	COMPUTER HARDWARE	0.00	3,157.90	10,843.52	16,200.00	30,000.00	13,800.00	85.19%
Total Department: 3720 - INFORMATION TECHNOLOGY:		1,919.41	3,157.90	10,843.52	21,200.00	35,000.00	13,800.00	65.09%
Total Expense:		1,919.41	3,157.90	10,843.52	21,200.00	35,000.00	13,800.00	65.09%
Total Fund: 372 - IT RESERVE:		8,128.55	11,566.95	430.42	-6,200.00	-20,000.00	-13,800.00	222.58%
Fund: 374 - DIABILITY ACCESS AND EDUCATION								
Revenue								
Department: 3740 - DISABILITY ACCESS AND EDUCATION								
374-3740-46055	CASP REVENUE	1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%
Total Department: 3740 - DISABILITY ACCESS AND EDUCATION:		1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%
Total Revenue:		1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%
Total Fund: 374 - DIABILITY ACCESS AND EDUCATION:		1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%
Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FUND								
Revenue								
Department: 9999 - NON DEPARTMENTAL								
380-9999-40010	CLFRF TRANCHE FUNDS RECEIV	0.00	61,703.86	0.00	0.00	0.00	0.00	0.00%
Total Department: 9999 - NON DEPARTMENTAL:		0.00	61,703.86	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		0.00	61,703.86	0.00	0.00	0.00	0.00	0.00%
Expense								
Department: 1055 - PUBLIC WORKS								
380-1055-50020	SALARIES-EXTRA HELP	0.00	0.00	34,725.00	32,085.00	40,000.00	7,915.00	24.67%
380-1055-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	312.80	0.00	0.00	0.00	0.00%
380-1055-51070	MEDICARE TAX	0.00	0.00	2,656.47	2,480.00	3,060.00	580.00	23.39%
380-1055-51075	EMPLOYMENT TRAINING TAX	0.00	0.00	14.01	0.00	0.00	0.00	0.00%
Total Department: 1055 - PUBLIC WORKS:		0.00	0.00	37,708.28	34,565.00	43,060.00	8,495.00	24.58%
Department: 2000 - EC-2								
380-2000-61010	EC-2 PROFESSIONAL SERVICES	0.00	10,300.00	5,891.80	6,000.00	6,000.00	0.00	0.00%
Total Department: 2000 - EC-2:		0.00	10,300.00	5,891.80	6,000.00	6,000.00	0.00	0.00%
Department: 4000 - EC4								
380-4000-51000	EC 4-CLFRF/ARPA-PREMIUM P/	0.00	51,403.86	70,759.53	70,760.00	0.00	-70,760.00	-100.00%
Total Department: 4000 - EC4:		0.00	51,403.86	70,759.53	70,760.00	0.00	-70,760.00	-100.00%
Department: 6000 - ARPA-REVENUE REPLACEMENT								
380-6000-61000	SCANNERS	0.00	0.00	5,328.47	10,000.00	0.00	-10,000.00	-100.00%
380-6000-61001	CARPORTS	0.00	0.00	40,151.30	40,883.00	0.00	-40,883.00	-100.00%
380-6000-61002	ARPA-CHRISTMAS TREE	0.00	0.00	15,211.50	15,195.00	0.00	-15,195.00	-100.00%
380-6000-61003	ARPA-A/C UNITS	0.00	0.00	67,056.10	69,045.10	0.00	-69,045.10	-100.00%
380-6000-61004	ARPA-4TH ST CONCRETE-COMI	0.00	0.00	111,172.80	110,015.00	0.00	-110,015.00	-100.00%

Budget Comparison Report

				Comparison 1 Budget		Comparison 1 to Parent Budget		%
				Parent Budget				
				2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)		
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun				
380-6000-61006	STORMWATER PUMPS TULLY/I	0.00	0.00	24,390.00	24,390.00	0.00	-24,390.00 -100.00%	
380-6000-61007	COMMUNITY SENIOR CENTER I	0.00	0.00	194,080.71	255,493.18	0.00	-255,493.18 -100.00%	
380-6000-61008	3RD STREET ADA	0.00	0.00	33,155.00	32,795.00	0.00	-32,795.00 -100.00%	
380-6000-61009	NEW OFFICES- PLANNING/BUIL	0.00	0.00	58,649.37	57,803.49	0.00	-57,803.49 -100.00%	
380-6000-64040	ARPA-MISCELLANEOUS	0.00	0.00	16,213.78	13,283.00	0.00	-13,283.00 -100.00%	
Total Department: 6000 - ARPA-REVENUE REPLACEMENT:		0.00	0.00	565,409.03	628,902.77	0.00	-628,902.77 -100.00%	
Total Expense:		0.00	61,703.86	679,768.64	740,227.77	49,060.00	-691,167.77 -93.37%	
Total Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FU...		0.00	0.00	-679,768.64	-740,227.77	-49,060.00	691,167.77 -93.37%	
Fund: 383 - VEHICLE ABATEMENT								
Revenue								
Department: 3830 - VEHICLE ABATEMENT								
383-3830-47040	ABANDONED VEHICLE ABATEM	21,740.18	19,183.24	25,771.43	20,000.00	20,000.00	0.00 0.00%	
Total Department: 3830 - VEHICLE ABATEMENT:		21,740.18	19,183.24	25,771.43	20,000.00	20,000.00	0.00 0.00%	
Total Revenue:		21,740.18	19,183.24	25,771.43	20,000.00	20,000.00	0.00 0.00%	
Expense								
Department: 3830 - VEHICLE ABATEMENT								
383-3830-66000	TRANSFER OUT	10,000.00	20,000.00	15,000.00	20,000.00	20,000.00	0.00 0.00%	
Total Department: 3830 - VEHICLE ABATEMENT:		10,000.00	20,000.00	15,000.00	20,000.00	20,000.00	0.00 0.00%	
Total Expense:		10,000.00	20,000.00	15,000.00	20,000.00	20,000.00	0.00 0.00%	
Total Fund: 383 - VEHICLE ABATEMENT:		11,740.18	-816.76	10,771.43	0.00	0.00	0.00 0.00%	
Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND								
Revenue								
Department: 3840 - SUPPLEMENTAL LAW ENFORCEMENT								
384-3840-46040	INTEREST EARNED	453.05	-1,325.64	117.65	0.00	0.00	0.00 0.00%	
384-3840-46120	MISCELLANEOUS REVENUE	0.00	21,094.20	0.00	0.00	0.00	0.00 0.00%	
384-3840-47060	SUPPLEMENTAL LAW ENFORCE	170,922.67	115,297.73	100,688.42	150,000.00	150,000.00	0.00 0.00%	
Total Department: 3840 - SUPPLEMENTAL LAW ENFORCEMEN...		171,375.72	135,066.29	100,806.07	150,000.00	150,000.00	0.00 0.00%	
Total Revenue:		171,375.72	135,066.29	100,806.07	150,000.00	150,000.00	0.00 0.00%	
Expense								
Department: 3840 - SUPPLEMENTAL LAW ENFORCEMENT								
384-3840-60070	PHONE AND INTERNET	3,088.90	0.00	13,430.62	14,000.00	14,000.00	0.00 0.00%	
384-3840-60080	UTILITIES	1,740.10	1,740.18	1,609.39	1,800.00	1,800.00	0.00 0.00%	
384-3840-61010	PROFESSIONAL SERVICES	5,080.91	5,000.00	5,000.00	5,000.00	5,000.00	0.00 0.00%	
384-3840-66000	TRANSFER OUT	0.00	115,000.00	0.00	192,000.00	150,000.00	-42,000.00 -21.88%	

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
384-3840-70080	POLICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 3840 - SUPPLEMENTAL LAW ENFORCEMEN...		9,909.91	121,740.18	20,040.01	212,800.00	170,800.00	-42,000.00	-19.74%
Total Expense:		9,909.91	121,740.18	20,040.01	212,800.00	170,800.00	-42,000.00	-19.74%
Total Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVIC...		161,465.81	13,326.11	80,766.06	-62,800.00	-20,800.00	42,000.00	-66.88%
Fund: 392 - 94-STBG-799 HOUSING REHAB								
Revenue								
Department: 3900 - HOUSING								
392-3900-46040	INTEREST EARNED	299.07	-562.05	53.02	0.00	0.00	0.00	0.00%
392-3900-46060	PROGRAM INCOME-CDBG LOA	980.20	0.00	679.58	1,000.00	1,600.00	600.00	60.00%
Total Department: 3900 - HOUSING:		1,279.27	-562.05	732.60	1,000.00	1,600.00	600.00	60.00%
Total Revenue:		1,279.27	-562.05	732.60	1,000.00	1,600.00	600.00	60.00%
Total Fund: 392 - 94-STBG-799 HOUSING REHAB:		1,279.27	-562.05	732.60	1,000.00	1,600.00	600.00	60.00%
Fund: 394 - 96-STBG-1013 REHAB								
Revenue								
Department: 3900 - HOUSING								
394-3900-46040	INTEREST EARNED	277.40	-517.33	48.55	0.00	0.00	0.00	0.00%
Total Department: 3900 - HOUSING:		277.40	-517.33	48.55	0.00	0.00	0.00	0.00%
Total Revenue:		277.40	-517.33	48.55	0.00	0.00	0.00	0.00%
Total Fund: 394 - 96-STBG-1013 REHAB:		277.40	-517.33	48.55	0.00	0.00	0.00	0.00%
Fund: 410 - LOCAL TRANSPORTATION								
Expense								
Department: 8000 - STREET PROJECTS								
410-8000-60080	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 410 - LOCAL TRANSPORTATION:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 420 - TRANSPORTATION STREET PROJECTS								
Revenue								
Department: 8000 - STREET PROJECTS								
420-8000-47550	GRANT-RSTP-WHITMORE CROS	0.00	487.00	1,417.89	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		0.00	487.00	1,417.89	0.00	0.00	0.00	0.00%
Total Revenue:		0.00	487.00	1,417.89	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Expense								
Department: 8000 - STREET PROJECTS								
420-8000-80020	WHITMORE CROSSWALK	5,820.01	0.00	450.00	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		5,820.01	0.00	450.00	0.00	0.00	0.00	0.00%
Total Expense:		5,820.01	0.00	450.00	0.00	0.00	0.00	0.00%
Total Fund: 420 - TRANPORTATION STREET PROJECTS:		-5,820.01	487.00	967.89	0.00	0.00	0.00	0.00%
Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG								
Revenue								
Department: 8000 - STREET PROJECTS								
425-8000-47580	GRANT-CDBG-WALKER LANE	-161.32	37,151.32	6,600.00	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		-161.32	37,151.32	6,600.00	0.00	0.00	0.00	0.00%
Total Revenue:		-161.32	37,151.32	6,600.00	0.00	0.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
425-8000-80580	WALKER LANE	28,362.41	868.71	15,262.50	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		28,362.41	868.71	15,262.50	0.00	0.00	0.00	0.00%
Total Expense:		28,362.41	868.71	15,262.50	0.00	0.00	0.00	0.00%
Total Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG:		-28,523.73	36,282.61	-8,662.50	0.00	0.00	0.00	0.00%
Fund: 450 - STORM DRAIN DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
450-7000-44910	DEVELOPMENT IMPACT FEES	161,954.59	135,072.00	95,125.98	303,912.00	303,912.00	0.00	0.00%
450-7000-46040	INTEREST EARNED	750.38	-1,875.82	200.67	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		162,704.97	133,196.18	95,326.65	303,912.00	303,912.00	0.00	0.00%
Total Revenue:		162,704.97	133,196.18	95,326.65	303,912.00	303,912.00	0.00	0.00%
Expense								
Department: 7000 - CAPITAL PROJECTS								
450-7000-61010	PROFESSIONAL SERVICES	2,138.50	0.00	30,987.17	240,129.00	240,129.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		2,138.50	0.00	30,987.17	240,129.00	240,129.00	0.00	0.00%
Total Expense:		2,138.50	0.00	30,987.17	240,129.00	240,129.00	0.00	0.00%
Total Fund: 450 - STORM DRAIN DEV IMPACT FEE:		160,566.47	133,196.18	64,339.48	63,783.00	63,783.00	0.00	0.00%
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
451-7000-44910	DEVELOPMENT IMPACT FEES	189,081.25	146,400.00	97,252.44	50,000.00	50,000.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
451-7000-46040	INTEREST EARNED	1,923.58	-4,096.89	399.89	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		191,004.83	142,303.11	97,652.33	50,000.00	50,000.00	0.00	0.00%
Total Revenue:		191,004.83	142,303.11	97,652.33	50,000.00	50,000.00	0.00	0.00%
Expense								
Department: 7000 - CAPITAL PROJECTS								
451-7000-61010	PROFESSIONAL SERVICES	21,342.86	20,986.40	1,150.00	4,200.00	4,200.00	0.00	0.00%
451-7000-71010	ENTERPRISE RESOURCE MANA	0.00	2,778.16	0.00	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		21,342.86	23,764.56	1,150.00	4,200.00	4,200.00	0.00	0.00%
Total Expense:		21,342.86	23,764.56	1,150.00	4,200.00	4,200.00	0.00	0.00%
Total Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE:		169,661.97	118,538.55	96,502.33	45,800.00	45,800.00	0.00	0.00%
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE								
Revenue								
Department: 8000 - STREET PROJECTS								
452-8000-44910	DEVELOPMENT IMPACT FEES	232,520.25	196,848.00	123,030.00	240,000.00	240,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		232,520.25	196,848.00	123,030.00	240,000.00	240,000.00	0.00	0.00%
Total Revenue:		232,520.25	196,848.00	123,030.00	240,000.00	240,000.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
452-8000-61010	PROFESSIONAL SERVICES	2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Expense:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE:		230,381.75	196,848.00	123,030.00	230,000.00	230,000.00	0.00	0.00%
Fund: 453 - PARK DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
453-7000-44910	DEVELOPMENT IMPACT FEES	149,975.25	121,614.00	80,010.00	75,000.00	75,000.00	0.00	0.00%
453-7000-46040	INTEREST EARNED	785.73	-1,889.07	180.84	0.00	0.00	0.00	0.00%
453-7000-47540	PER CAPITA GRANT REVENUE	0.00	0.00	0.00	0.00	182,536.00	182,536.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		150,760.98	119,724.93	80,190.84	75,000.00	257,536.00	182,536.00	243.38%
Total Revenue:		150,760.98	119,724.93	80,190.84	75,000.00	257,536.00	182,536.00	243.38%
Expense								
Department: 7000 - CAPITAL PROJECTS								
453-7000-61010	PROFESSIONAL SERVICES	2,138.50	4,200.00	0.00	10,000.00	20,000.00	10,000.00	100.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
453-7000-71055	LEBRIGHT PARK	0.00	0.00	292,431.17	300,965.00	508,000.00	207,035.00	68.79%
Total Department: 7000 - CAPITAL PROJECTS:		2,138.50	4,200.00	292,431.17	310,965.00	528,000.00	217,035.00	69.79%
Total Expense:		2,138.50	4,200.00	292,431.17	310,965.00	528,000.00	217,035.00	69.79%
Total Fund: 453 - PARK DEV IMPACT FEE:		148,622.48	115,524.93	-212,240.33	-235,965.00	-270,464.00	-34,499.00	14.62%
Fund: 454 - PARKLAND IN LIEU								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
454-7000-44910	DEVELOPMENT IMPACT FEES	114,119.25	96,525.00	59,730.00	100,000.00	100,000.00	0.00	0.00%
454-7000-46040	INTEREST EARNED	611.95	-1,480.51	152.51	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		114,731.20	95,044.49	59,882.51	100,000.00	100,000.00	0.00	0.00%
Total Revenue:		114,731.20	95,044.49	59,882.51	100,000.00	100,000.00	0.00	0.00%
Expense								
Department: 7000 - CAPITAL PROJECTS								
454-7000-61010	PROFESSIONAL SERVICES	2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Expense:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 454 - PARKLAND IN LIEU:		112,592.70	95,044.49	59,882.51	90,000.00	90,000.00	0.00	0.00%
Fund: 520 - RDA SUCCESSOR AGENCY								
Revenue								
Department: 5210 - RDA SUCCESSOR AGENCY								
520-5210-40020	TAX INCREMENT	319,666.20	365,096.40	291,199.85	291,600.00	291,600.00	0.00	0.00%
520-5210-46040	INTEREST EARNED	819.85	-1,007.34	459.43	0.00	0.00	0.00	0.00%
Total Department: 5210 - RDA SUCCESSOR AGENCY:		320,486.05	364,089.06	291,659.28	291,600.00	291,600.00	0.00	0.00%
Total Revenue:		320,486.05	364,089.06	291,659.28	291,600.00	291,600.00	0.00	0.00%
Expense								
Department: 5210 - RDA SUCCESSOR AGENCY								
520-5210-61010	PROFESSIONAL SERVICES	10,250.28	8,559.80	11,117.90	10,000.00	12,000.00	2,000.00	20.00%
520-5210-64010	INTEREST EXPENSE	83,770.99	81,196.57	75,423.64	75,600.00	72,300.00	-3,300.00	-4.37%
520-5210-64080	DEPRECIATION	27,490.00	27,490.00	0.00	0.00	0.00	0.00	0.00%
520-5210-65010	RETIRE PRINCIPAL	0.00	0.00	110,000.00	110,000.00	110,000.00	0.00	0.00%
520-5210-66000	TRANSFER OUT	96,000.00	96,000.00	72,000.00	96,000.00	96,000.00	0.00	0.00%
Total Department: 5210 - RDA SUCCESSOR AGENCY:		217,511.27	213,246.37	268,541.54	291,600.00	290,300.00	-1,300.00	-0.45%
Total Expense:		217,511.27	213,246.37	268,541.54	291,600.00	290,300.00	-1,300.00	-0.45%
Total Fund: 520 - RDA SUCCESSOR AGENCY:		102,974.78	150,842.69	23,117.74	0.00	1,300.00	1,300.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 530 - BRITTANY WOODS- LLD								
Revenue								
Department: 3405 - BRITTANY WOODS								
530-3405-41030	DIRECT ASSESSMENTS	8,022.00	8,022.00	8,022.00	8,018.00	8,018.00	0.00	0.00%
Total Department: 3405 - BRITTANY WOODS:		8,022.00	8,022.00	8,022.00	8,018.00	8,018.00	0.00	0.00%
Total Revenue:		8,022.00	8,022.00	8,022.00	8,018.00	8,018.00	0.00	0.00%
Expense								
Department: 3405 - BRITTANY WOODS								
530-3405-50010	SALARIES-REGULAR	1,798.94	2,289.91	2,324.89	3,863.00	3,419.00	-444.00	-11.49%
530-3405-50030	OVERTIME	122.39	149.87	196.02	200.00	206.00	6.00	3.00%
530-3405-51010	PUBLIC EMPLOYEES RETIREMEI	172.54	254.59	252.84	300.00	415.00	115.00	38.33%
530-3405-51020	MEDICAL INSURANCE	281.67	612.79	612.28	650.00	1,142.00	492.00	75.69%
530-3405-51030	UNEMPLOYMENT INSURANCE	11.44	15.90	8.30	24.00	25.00	1.00	4.17%
530-3405-51040	WORKERS' COMPENSATION	289.15	357.36	422.56	410.00	636.00	226.00	55.12%
530-3405-51050	LIFE INSURANCE	14.95	13.37	9.61	30.00	8.00	-22.00	-73.33%
530-3405-51060	DENTAL INSURANCE	20.30	62.28	54.14	70.00	81.00	11.00	15.71%
530-3405-51070	MEDICARE TAX	21.88	35.57	36.56	50.00	50.00	0.00	0.00%
530-3405-51075	EMPLOYMENT TRAINING TAX (	0.00	0.02	0.37	1.00	0.00	-1.00	-100.00%
530-3405-51080	DEFERRED COMPENSATION	8.92	15.81	14.55	20.00	34.00	14.00	70.00%
530-3405-60080	UTILITIES	3,651.78	3,668.70	3,339.77	3,893.00	3,893.00	0.00	0.00%
530-3405-61010	PROFESSIONAL SERVICES	0.00	628.39	429.33	565.00	565.00	0.00	0.00%
530-3405-61050	TEMPORARY EMPLOYEE SERVI	441.61	604.49	1,286.01	800.00	800.00	0.00	0.00%
530-3405-64040	MISCELLANEOUS	1,462.34	317.11	450.00	2,303.00	2,303.00	0.00	0.00%
530-3405-66000	TRANSFER OUT	1,480.00	1,367.00	1,025.25	1,437.00	1,437.00	0.00	0.00%
Total Department: 3405 - BRITTANY WOODS:		9,777.91	10,393.16	10,462.48	14,616.00	15,014.00	398.00	2.72%
Total Expense:		9,777.91	10,393.16	10,462.48	14,616.00	15,014.00	398.00	2.72%
Total Fund: 530 - BRITTANY WOODS- LLD:		-1,755.91	-2,371.16	-2,440.48	-6,598.00	-6,996.00	-398.00	6.03%
Fund: 531 - CENTRAL HUGHSON 2- LLD								
Revenue								
Department: 3410 - CENTRAL HUGHSON 2								
531-3410-41030	DIRECT ASSESSMENTS	14,579.44	14,579.44	14,142.49	14,576.00	14,576.00	0.00	0.00%
Total Department: 3410 - CENTRAL HUGHSON 2:		14,579.44	14,579.44	14,142.49	14,576.00	14,576.00	0.00	0.00%
Total Revenue:		14,579.44	14,579.44	14,142.49	14,576.00	14,576.00	0.00	0.00%
Expense								
Department: 3410 - CENTRAL HUGHSON 2								
531-3410-50010	SALARIES-REGULAR	1,349.20	1,718.23	1,744.49	6,444.00	3,419.00	-3,025.00	-46.94%
531-3410-50030	OVERTIME	91.68	112.25	146.79	200.00	206.00	6.00	3.00%

Budget Comparison Report

		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	to Parent Budget Increase / (Decrease)	
Account Number								
531-3410-51010	PUBLIC EMPLOYEES RETIREMEI	129.06	190.76	189.57	300.00	415.00	115.00	38.33%
531-3410-51020	MEDICAL INSURANCE	211.37	459.42	458.72	500.00	1,142.00	642.00	128.40%
531-3410-51030	UNEMPLOYMENT INSURANCE	8.58	11.94	6.27	30.00	25.00	-5.00	-16.67%
531-3410-51040	WORKERS' COMPENSATION	273.29	308.32	364.56	350.00	636.00	286.00	81.71%
531-3410-51050	LIFE INSURANCE	11.14	9.96	7.30	30.00	8.00	-22.00	-73.33%
531-3410-51060	DENTAL INSURANCE	15.37	46.85	40.90	50.00	81.00	31.00	62.00%
531-3410-51070	MEDICARE TAX	16.68	26.60	27.39	50.00	50.00	0.00	0.00%
531-3410-51075	EMPLOYMENT TRAINING TAX (	0.00	0.01	0.26	0.00	0.00	0.00	0.00%
531-3410-51080	DEFERRED COMPENSATION	6.68	12.06	10.96	20.00	34.00	14.00	70.00%
531-3410-60080	UTILITIES	802.05	795.52	724.07	894.00	894.00	0.00	0.00%
531-3410-61010	PROFESSIONAL SERVICES	0.00	608.39	415.66	547.00	547.00	0.00	0.00%
531-3410-61050	TEMPORARY EMPLOYEE SERVI	330.71	452.76	963.17	598.00	598.00	0.00	0.00%
531-3410-64040	MISCELLANEOUS	2,187.88	6,435.61	2,928.83	7,387.00	7,387.00	0.00	0.00%
531-3410-66000	TRANSFER OUT	1,278.00	2,000.00	1,500.00	2,103.00	2,103.00	0.00	0.00%
Total Department: 3410 - CENTRAL HUGHSON 2:		6,711.69	13,188.68	9,528.94	19,503.00	17,545.00	-1,958.00	-10.04%
Total Expense:		6,711.69	13,188.68	9,528.94	19,503.00	17,545.00	-1,958.00	-10.04%
Total Fund: 531 - CENTRAL HUGHSON 2- LLD:		7,867.75	1,390.76	4,613.55	-4,927.00	-2,969.00	1,958.00	-39.74%
Fund: 532 - FEATHERS GLEN LLD								
Revenue								
Department: 3415 - FEATHERS GLEN								
532-3415-41030	DIRECT ASSESSMENTS	19,796.48	20,711.24	21,923.36	21,920.00	21,920.00	0.00	0.00%
Total Department: 3415 - FEATHERS GLEN:		19,796.48	20,711.24	21,923.36	21,920.00	21,920.00	0.00	0.00%
Total Revenue:		19,796.48	20,711.24	21,923.36	21,920.00	21,920.00	0.00	0.00%
Expense								
Department: 3415 - FEATHERS GLEN								
532-3415-50010	SALARIES-REGULAR	5,410.82	6,880.85	6,985.89	13,152.00	3,419.00	-9,733.00	-74.00%
532-3415-50030	OVERTIME	367.70	450.36	588.77	500.00	206.00	-294.00	-58.80%
532-3415-51010	PUBLIC EMPLOYEES RETIREMEI	518.36	764.57	759.85	800.00	415.00	-385.00	-48.13%
532-3415-51020	MEDICAL INSURANCE	847.47	1,841.87	1,839.98	1,900.00	1,142.00	-758.00	-39.89%
532-3415-51030	UNEMPLOYMENT INSURANCE	34.44	47.83	24.99	80.00	25.00	-55.00	-68.75%
532-3415-51040	WORKERS' COMPENSATION	1,006.17	1,135.14	1,342.22	1,300.00	636.00	-664.00	-51.08%
532-3415-51050	LIFE INSURANCE	44.70	40.39	29.98	100.00	8.00	-92.00	-92.00%
532-3415-51060	DENTAL INSURANCE	61.88	187.48	162.50	200.00	81.00	-119.00	-59.50%
532-3415-51070	MEDICARE TAX	66.42	106.57	110.08	200.00	50.00	-150.00	-75.00%
532-3415-51075	EMPLOYMENT TRAINING TAX (	0.00	0.06	1.15	0.00	0.00	0.00	0.00%
532-3415-51080	DEFERRED COMPENSATION	26.44	47.48	43.76	75.00	34.00	-41.00	-54.67%
532-3415-60080	UTILITIES	1,000.95	1,325.92	949.49	1,078.00	1,078.00	0.00	0.00%
532-3415-61010	PROFESSIONAL SERVICES	0.00	602.97	412.01	542.00	542.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Account Number								
532-3415-61050	TEMPORARY EMPLOYEE SERV	1,326.58	1,816.16	3,863.57	2,400.00	2,400.00	0.00	0.00%
532-3415-64040	MISCELLANEOUS	2,334.75	2,428.87	4,246.85	7,249.00	7,249.00	0.00	0.00%
532-3415-66000	TRANSFER OUT	3,000.00	2,918.00	2,188.50	3,068.00	3,068.00	0.00	0.00%
Total Department: 3415 - FEATHERS GLEN:		16,046.68	20,594.52	23,549.59	32,644.00	20,353.00	-12,291.00	-37.65%
Total Expense:		16,046.68	20,594.52	23,549.59	32,644.00	20,353.00	-12,291.00	-37.65%
Total Fund: 532 - FEATHERS GLEN LLD:		3,749.80	116.72	-1,626.23	-10,724.00	1,567.00	12,291.00	-114.61%
Fund: 533 - FONTANA RANCH NORTH- LLD								
Revenue								
Department: 3420 - FONTANA RANCH NORTH								
533-3420-41030	DIRECT ASSESSMENTS	22,706.80	25,436.80	28,328.78	28,325.00	28,325.00	0.00	0.00%
Total Department: 3420 - FONTANA RANCH NORTH:		22,706.80	25,436.80	28,328.78	28,325.00	28,325.00	0.00	0.00%
Total Revenue:		22,706.80	25,436.80	28,328.78	28,325.00	28,325.00	0.00	0.00%
Expense								
Department: 3420 - FONTANA RANCH NORTH								
533-3420-50010	SALARIES-REGULAR	906.03	1,154.91	1,173.09	3,288.00	3,419.00	131.00	3.98%
533-3420-50030	OVERTIME	61.47	75.28	98.38	100.00	206.00	106.00	106.00%
533-3420-51010	PUBLIC EMPLOYEES RETIREMEI	86.77	128.10	127.45	200.00	415.00	215.00	107.50%
533-3420-51020	MEDICAL INSURANCE	142.16	308.66	308.33	350.00	1,142.00	792.00	226.29%
533-3420-51030	UNEMPLOYMENT INSURANCE	5.77	7.97	4.19	20.00	25.00	5.00	25.00%
533-3420-51040	WORKERS' COMPENSATION	192.55	217.23	256.84	250.00	636.00	386.00	154.40%
533-3420-51050	LIFE INSURANCE	7.51	6.50	4.78	20.00	8.00	-12.00	-60.00%
533-3420-51060	DENTAL INSURANCE	10.49	31.57	27.55	40.00	81.00	41.00	102.50%
533-3420-51070	MEDICARE TAX	11.20	17.93	18.66	50.00	50.00	0.00	0.00%
533-3420-51075	EMPLOYMENT TRAINING TAX (	0.00	0.01	0.16	0.00	0.00	0.00	0.00%
533-3420-51080	DEFERRED COMPENSATION	4.13	7.79	7.33	10.00	34.00	24.00	240.00%
533-3420-60080	UTILITIES	9,797.52	9,607.00	8,144.67	13,832.00	13,832.00	0.00	0.00%
533-3420-61010	PROFESSIONAL SERVICES	0.00	657.61	449.39	591.00	591.00	0.00	0.00%
533-3420-61050	TEMPORARY EMPLOYEE SERV	221.74	303.56	645.81	410.00	410.00	0.00	0.00%
533-3420-64040	MISCELLANEOUS	2,543.52	7,619.76	4,199.85	10,207.00	10,207.00	0.00	0.00%
533-3420-66000	TRANSFER OUT	2,184.00	3,712.00	2,784.00	3,904.00	3,904.00	0.00	0.00%
Total Department: 3420 - FONTANA RANCH NORTH:		16,174.86	23,855.88	18,250.48	33,272.00	34,960.00	1,688.00	5.07%
Total Expense:		16,174.86	23,855.88	18,250.48	33,272.00	34,960.00	1,688.00	5.07%
Total Fund: 533 - FONTANA RANCH NORTH- LLD:		6,531.94	1,580.92	10,078.30	-4,947.00	-6,635.00	-1,688.00	34.12%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 534 - FONTANA RANCH SOUTH- LLD								
Revenue								
Department: 3425 - FONTANA RANCH SOUTH								
534-3425-41030	DIRECT ASSESSMENTS	15,366.04	16,077.24	16,954.72	17,419.00	17,419.00	0.00	0.00%
Total Department: 3425 - FONTANA RANCH SOUTH:		15,366.04	16,077.24	16,954.72	17,419.00	17,419.00	0.00	0.00%
Total Revenue:		15,366.04	16,077.24	16,954.72	17,419.00	17,419.00	0.00	0.00%
Expense								
Department: 3425 - FONTANA RANCH SOUTH								
534-3425-50010	SALARIES-REGULAR	906.03	1,154.91	1,173.09	3,288.00	3,419.00	131.00	3.98%
534-3425-50030	OVERTIME	61.47	75.28	98.38	100.00	206.00	106.00	106.00%
534-3425-51010	PUBLIC EMPLOYEES RETIREMEI	86.77	128.10	127.45	150.00	415.00	265.00	176.67%
534-3425-51020	MEDICAL INSURANCE	142.16	308.66	308.33	350.00	1,142.00	792.00	226.29%
534-3425-51030	UNEMPLOYMENT INSURANCE	5.77	7.97	4.19	20.00	25.00	5.00	25.00%
534-3425-51040	WORKERS' COMPENSATION	192.55	217.23	256.84	250.00	636.00	386.00	154.40%
534-3425-51050	LIFE INSURANCE	7.51	6.50	4.78	20.00	8.00	-12.00	-60.00%
534-3425-51060	DENTAL INSURANCE	10.49	31.57	27.55	40.00	81.00	41.00	102.50%
534-3425-51070	MEDICARE TAX	11.20	17.93	18.66	50.00	50.00	0.00	0.00%
534-3425-51075	EMPLOYMENT TRAINING TAX (	0.00	0.01	0.16	0.00	0.00	0.00	0.00%
534-3425-51080	DEFERRED COMPENSATION	4.13	7.79	7.33	10.00	34.00	24.00	240.00%
534-3425-60080	UTILITIES	6,799.15	4,765.90	3,927.11	4,628.00	4,628.00	0.00	0.00%
534-3425-61010	PROFESSIONAL SERVICES	0.00	617.95	422.04	556.00	556.00	0.00	0.00%
534-3425-61050	TEMPORARY EMPLOYEE SERVI	221.74	303.56	645.81	401.00	401.00	0.00	0.00%
534-3425-64040	MISCELLANEOUS	2,193.37	4,769.46	3,271.43	5,679.00	5,679.00	0.00	0.00%
534-3425-66000	TRANSFER OUT	1,488.00	1,847.00	1,385.25	1,942.00	1,942.00	0.00	0.00%
Total Department: 3425 - FONTANA RANCH SOUTH:		12,130.34	14,259.82	11,678.40	17,484.00	19,222.00	1,738.00	9.94%
Total Expense:		12,130.34	14,259.82	11,678.40	17,484.00	19,222.00	1,738.00	9.94%
Total Fund: 534 - FONTANA RANCH SOUTH- LLD:		3,235.70	1,817.42	5,276.32	-65.00	-1,803.00	-1,738.00	2,673.85%
Fund: 535 - RHAPSODY I - LLD								
Revenue								
Department: 3430 - RHAPSODY 1								
535-3430-41030	DIRECT ASSESSMENTS	6,753.20	6,753.20	6,710.20	6,750.00	6,750.00	0.00	0.00%
Total Department: 3430 - RHAPSODY 1:		6,753.20	6,753.20	6,710.20	6,750.00	6,750.00	0.00	0.00%
Total Revenue:		6,753.20	6,753.20	6,710.20	6,750.00	6,750.00	0.00	0.00%
Expense								
Department: 3430 - RHAPSODY 1								
535-3430-50010	SALARIES-REGULAR	906.03	1,154.91	1,178.97	1,940.00	3,419.00	1,479.00	76.24%
535-3430-50030	OVERTIME	61.47	75.28	98.38	100.00	206.00	106.00	106.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget 2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
535-3430-51010	PUBLIC EMPLOYEES RETIREMEI	86.77	128.10	127.82	200.00	415.00	215.00	107.50%
535-3430-51020	MEDICAL INSURANCE	142.16	308.66	308.36	350.00	1,142.00	792.00	226.29%
535-3430-51030	UNEMPLOYMENT INSURANCE	5.77	7.97	4.31	20.00	25.00	5.00	25.00%
535-3430-51040	WORKERS' COMPENSATION	192.55	217.23	256.84	250.00	636.00	386.00	154.40%
535-3430-51050	LIFE INSURANCE	7.51	6.50	4.78	20.00	8.00	-12.00	-60.00%
535-3430-51060	DENTAL INSURANCE	10.49	31.57	27.63	40.00	81.00	41.00	102.50%
535-3430-51070	MEDICARE TAX	11.20	17.93	18.75	50.00	50.00	0.00	0.00%
535-3430-51075	EMPLOYMENT TRAINING TAX (	0.00	0.01	0.17	0.00	0.00	0.00	0.00%
535-3430-51080	DEFERRED COMPENSATION	4.13	7.79	7.33	10.00	34.00	24.00	240.00%
535-3430-60080	UTILITIES	1,901.48	1,957.73	1,801.40	2,145.00	2,145.00	0.00	0.00%
535-3430-61010	PROFESSIONAL SERVICES	0.00	644.27	440.27	579.00	579.00	0.00	0.00%
535-3430-61050	TEMPORARY EMPLOYEE SERV	221.74	303.56	645.81	401.00	401.00	0.00	0.00%
535-3430-64040	MISCELLANEOUS	1,620.27	3,192.72	727.51	4,783.00	4,783.00	0.00	0.00%
535-3430-66000	TRANSFER OUT	973.00	1,205.00	903.75	1,267.00	1,267.00	0.00	0.00%
Total Department: 3430 - RHAPSODY 1:		6,144.57	9,259.23	6,552.08	12,155.00	15,191.00	3,036.00	24.98%
Total Expense:		6,144.57	9,259.23	6,552.08	12,155.00	15,191.00	3,036.00	24.98%
Total Fund: 535 - RHAPSODY I - LLD:		608.63	-2,506.03	158.12	-5,405.00	-8,441.00	-3,036.00	56.17%
Fund: 536 - RHAPSODY 2- LLD								
Revenue								
Department: 3435 - RHAPSODY 2								
536-3435-41030	DIRECT ASSESSMENTS	13,834.10	15,344.50	15,214.15	15,341.00	15,341.00	0.00	0.00%
Total Department: 3435 - RHAPSODY 2:		13,834.10	15,344.50	15,214.15	15,341.00	15,341.00	0.00	0.00%
Total Revenue:		13,834.10	15,344.50	15,214.15	15,341.00	15,341.00	0.00	0.00%
Expense								
Department: 3435 - RHAPSODY 2								
536-3435-50010	SALARIES-REGULAR	906.03	1,154.83	1,173.09	1,940.00	3,419.00	1,479.00	76.24%
536-3435-50030	OVERTIME	71.45	131.79	150.97	200.00	206.00	6.00	3.00%
536-3435-51010	PUBLIC EMPLOYEES RETIREMEI	87.87	135.29	128.82	200.00	415.00	215.00	107.50%
536-3435-51020	MEDICAL INSURANCE	143.78	319.15	310.16	350.00	1,142.00	792.00	226.29%
536-3435-51030	UNEMPLOYMENT INSURANCE	6.16	8.53	4.56	20.00	25.00	5.00	25.00%
536-3435-51040	WORKERS' COMPENSATION	192.55	217.23	256.84	250.00	636.00	386.00	154.40%
536-3435-51050	LIFE INSURANCE	7.61	6.83	4.83	20.00	8.00	-12.00	-60.00%
536-3435-51060	DENTAL INSURANCE	10.59	32.10	27.64	50.00	81.00	31.00	62.00%
536-3435-51070	MEDICARE TAX	11.35	18.81	19.47	50.00	50.00	0.00	0.00%
536-3435-51075	EMPLOYMENT TRAINING TAX (	0.00	0.01	0.18	0.00	0.00	0.00	0.00%
536-3435-51080	DEFERRED COMPENSATION	4.18	8.32	7.42	10.00	34.00	24.00	240.00%
536-3435-60080	UTILITIES	2,178.95	2,361.24	2,167.53	2,340.00	2,340.00	0.00	0.00%
536-3435-61010	PROFESSIONAL SERVICES	0.00	621.73	424.78	559.00	559.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
536-3435-61050	TEMPORARY EMPLOYEE SERV	221.74	303.56	645.81	401.00	401.00	0.00	0.00%
536-3435-64040	MISCELLANEOUS	1,296.66	2,365.06	200.00	4,281.00	4,281.00	0.00	0.00%
536-3435-66000	TRANSFER OUT	1,394.00	1,163.00	872.25	1,223.00	1,223.00	0.00	0.00%
Total Department: 3435 - RHAPSODY 2:		6,532.92	8,847.48	6,394.35	11,894.00	14,820.00	2,926.00	24.60%
Total Expense:		6,532.92	8,847.48	6,394.35	11,894.00	14,820.00	2,926.00	24.60%
Total Fund: 536 - RHAPSODY 2- LLD:		7,301.18	6,497.02	8,819.80	3,447.00	521.00	-2,926.00	-84.89%
Fund: 537 - SANTA FE ESTATES 1 - LLD								
Revenue								
Department: 3440 - SANTA FE ESTATES 1								
537-3440-41030	DIRECT ASSESSMENTS	7,224.00	7,158.00	7,092.00	7,221.00	7,221.00	0.00	0.00%
Total Department: 3440 - SANTA FE ESTATES 1:		7,224.00	7,158.00	7,092.00	7,221.00	7,221.00	0.00	0.00%
Total Revenue:		7,224.00	7,158.00	7,092.00	7,221.00	7,221.00	0.00	0.00%
Expense								
Department: 3440 - SANTA FE ESTATES 1								
537-3440-50010	SALARIES-REGULAR	5,410.82	6,880.77	6,985.89	11,452.00	3,419.00	-8,033.00	-70.14%
537-3440-50030	OVERTIME	367.70	450.36	588.77	500.00	206.00	-294.00	-58.80%
537-3440-51010	PUBLIC EMPLOYEES RETIREMEI	518.36	764.56	759.85	1,000.00	415.00	-585.00	-58.50%
537-3440-51020	MEDICAL INSURANCE	847.47	1,841.85	1,839.98	1,900.00	1,142.00	-758.00	-39.89%
537-3440-51030	UNEMPLOYMENT INSURANCE	34.44	47.83	24.99	80.00	25.00	-55.00	-68.75%
537-3440-51040	WORKERS' COMPENSATION	1,006.17	1,135.14	1,342.22	1,300.00	636.00	-664.00	-51.08%
537-3440-51050	LIFE INSURANCE	44.70	40.39	29.98	100.00	8.00	-92.00	-92.00%
537-3440-51060	DENTAL INSURANCE	61.88	187.48	162.50	200.00	81.00	-119.00	-59.50%
537-3440-51070	MEDICARE TAX	66.42	106.57	110.08	200.00	50.00	-150.00	-75.00%
537-3440-51075	EMPLOYMENT TRAINING TAX (	0.00	0.06	1.15	0.00	0.00	0.00	0.00%
537-3440-51080	DEFERRED COMPENSATION	26.44	47.47	43.76	75.00	34.00	-41.00	-54.67%
537-3440-60080	UTILITIES	4,766.19	5,165.14	6,325.46	5,561.00	5,561.00	0.00	0.00%
537-3440-61010	PROFESSIONAL SERVICES	0.00	617.58	422.04	555.00	555.00	0.00	0.00%
537-3440-61050	TEMPORARY EMPLOYEE SERV	1,326.58	1,816.16	3,863.57	2,400.00	2,400.00	0.00	0.00%
537-3440-64040	MISCELLANEOUS	977.36	117.10	0.00	1,111.00	1,111.00	0.00	0.00%
537-3440-66000	TRANSFER OUT	501.00	501.00	375.75	501.00	501.00	0.00	0.00%
Total Department: 3440 - SANTA FE ESTATES 1:		15,955.53	19,719.46	22,875.99	26,935.00	16,144.00	-10,791.00	-40.06%
Total Expense:		15,955.53	19,719.46	22,875.99	26,935.00	16,144.00	-10,791.00	-40.06%
Total Fund: 537 - SANTA FE ESTATES 1 - LLD:		-8,731.53	-12,561.46	-15,783.99	-19,714.00	-8,923.00	10,791.00	-54.74%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 538 - SANTA FE ESTATES 2 - LLD								
Revenue								
Department: 3445 - SANTA FE ESTATES 2								
538-3445-41030	DIRECT ASSESSMENTS	6,614.18	6,614.18	6,614.18	6,611.00	6,611.00	0.00	0.00%
Total Department: 3445 - SANTA FE ESTATES 2:		6,614.18	6,614.18	6,614.18	6,611.00	6,611.00	0.00	0.00%
Total Revenue:		6,614.18	6,614.18	6,614.18	6,611.00	6,611.00	0.00	0.00%
Expense								
Department: 3445 - SANTA FE ESTATES 2								
538-3445-50010	SALARIES-REGULAR	5,785.82	6,880.77	6,985.89	11,452.00	3,419.00	-8,033.00	-70.14%
538-3445-50030	OVERTIME	357.72	393.85	536.18	400.00	206.00	-194.00	-48.50%
538-3445-51010	PUBLIC EMPLOYEES RETIREMEI	517.26	757.36	758.48	1,000.00	415.00	-585.00	-58.50%
538-3445-51020	MEDICAL INSURANCE	845.85	1,831.34	1,838.15	1,900.00	1,142.00	-758.00	-39.89%
538-3445-51030	UNEMPLOYMENT INSURANCE	34.05	47.27	24.62	80.00	25.00	-55.00	-68.75%
538-3445-51040	WORKERS' COMPENSATION	1,006.17	1,135.14	1,342.22	1,300.00	636.00	-664.00	-51.08%
538-3445-51050	LIFE INSURANCE	44.60	40.06	29.93	100.00	8.00	-92.00	-92.00%
538-3445-51060	DENTAL INSURANCE	61.78	186.95	162.41	200.00	81.00	-119.00	-59.50%
538-3445-51070	MEDICARE TAX	66.27	105.69	109.27	200.00	50.00	-150.00	-75.00%
538-3445-51075	EMPLOYMENT TRAINING TAX (	0.00	0.06	1.13	0.00	0.00	0.00	0.00%
538-3445-51080	DEFERRED COMPENSATION	26.39	46.93	43.67	75.00	34.00	-41.00	-54.67%
538-3445-60080	UTILITIES	600.82	655.44	600.82	736.00	736.00	0.00	0.00%
538-3445-61010	PROFESSIONAL SERVICES	0.00	612.53	418.39	551.00	551.00	0.00	0.00%
538-3445-61050	TEMPORARY EMPLOYEE SERVI	1,326.58	1,816.16	3,863.57	2,400.00	2,400.00	0.00	0.00%
538-3445-64040	MISCELLANEOUS	1,077.38	2,213.48	0.00	1,253.00	1,253.00	0.00	0.00%
538-3445-66000	TRANSFER OUT	1,125.00	1,500.00	1,125.00	1,500.00	1,500.00	0.00	0.00%
Total Department: 3445 - SANTA FE ESTATES 2:		12,875.69	18,223.03	17,839.73	23,147.00	12,456.00	-10,691.00	-46.19%
Total Expense:		12,875.69	18,223.03	17,839.73	23,147.00	12,456.00	-10,691.00	-46.19%
Total Fund: 538 - SANTA FE ESTATES 2 - LLD:		-6,261.51	-11,608.85	-11,225.55	-16,536.00	-5,845.00	10,691.00	-64.65%
Fund: 539 - STARN ESTATES - LLD								
Revenue								
Department: 3450 - STARN ESTATES								
539-3450-41030	DIRECT ASSESSMENTS	7,648.82	7,648.82	7,648.82	7,646.00	7,646.00	0.00	0.00%
Total Department: 3450 - STARN ESTATES:		7,648.82	7,648.82	7,648.82	7,646.00	7,646.00	0.00	0.00%
Total Revenue:		7,648.82	7,648.82	7,648.82	7,646.00	7,646.00	0.00	0.00%
Expense								
Department: 3450 - STARN ESTATES								
539-3450-50010	SALARIES-REGULAR	906.12	1,154.83	1,173.09	1,940.00	3,419.00	1,479.00	76.24%
539-3450-50030	OVERTIME	65.44	97.74	119.31	200.00	206.00	6.00	3.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget 2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
539-3450-51010	PUBLIC EMPLOYEES RETIREMEI	87.20	130.95	127.99	250.00	415.00	165.00	66.00%
539-3450-51020	MEDICAL INSURANCE	142.80	312.82	309.06	400.00	1,142.00	742.00	185.50%
539-3450-51030	UNEMPLOYMENT INSURANCE	5.92	8.20	4.34	40.00	25.00	-15.00	-37.50%
539-3450-51040	WORKERS' COMPENSATION	192.55	217.23	256.84	250.00	636.00	386.00	154.40%
539-3450-51050	LIFE INSURANCE	7.54	6.63	4.80	20.00	8.00	-12.00	-60.00%
539-3450-51060	DENTAL INSURANCE	10.53	31.75	27.58	50.00	81.00	31.00	62.00%
539-3450-51070	MEDICARE TAX	11.26	18.29	18.99	50.00	50.00	0.00	0.00%
539-3450-51075	EMPLOYMENT TRAINING TAX (	0.00	0.01	0.18	0.00	0.00	0.00	0.00%
539-3450-51080	DEFERRED COMPENSATION	4.15	7.97	7.36	20.00	34.00	14.00	70.00%
539-3450-60080	UTILITIES	2,003.64	2,056.81	1,925.03	2,156.00	2,156.00	0.00	0.00%
539-3450-61010	PROFESSIONAL SERVICES	0.00	641.75	438.45	577.00	577.00	0.00	0.00%
539-3450-61050	TEMPORARY EMPLOYEE SERV	221.60	303.50	645.57	401.00	401.00	0.00	0.00%
539-3450-64040	MISCELLANEOUS	964.18	3,607.54	200.00	4,615.00	4,615.00	0.00	0.00%
539-3450-66000	TRANSFER OUT	941.00	1,184.00	888.00	1,244.00	1,244.00	0.00	0.00%
Total Department: 3450 - STARN ESTATES:		5,563.93	9,780.02	6,146.59	12,213.00	15,009.00	2,796.00	22.89%
Total Expense:		5,563.93	9,780.02	6,146.59	12,213.00	15,009.00	2,796.00	22.89%
Total Fund: 539 - STARN ESTATES - LLD:		2,084.89	-2,131.20	1,502.23	-4,567.00	-7,363.00	-2,796.00	61.22%
Fund: 540 - STERLING GLEN 3 - LLD								
Revenue								
Department: 3455 - STERLING GLEN 3								
540-3455-41030	DIRECT ASSESSMENTS	21,754.20	23,424.76	24,245.00	24,747.00	24,747.00	0.00	0.00%
Total Department: 3455 - STERLING GLEN 3:		21,754.20	23,424.76	24,245.00	24,747.00	24,747.00	0.00	0.00%
Total Revenue:		21,754.20	23,424.76	24,245.00	24,747.00	24,747.00	0.00	0.00%
Expense								
Department: 3455 - STERLING GLEN 3								
540-3455-50010	SALARIES-REGULAR	2,698.40	3,432.82	3,485.77	8,321.00	3,419.00	-4,902.00	-58.91%
540-3455-50030	OVERTIME	182.30	218.90	288.38	300.00	206.00	-94.00	-31.33%
540-3455-51010	PUBLIC EMPLOYEES RETIREMEI	258.47	380.58	378.77	600.00	415.00	-185.00	-30.83%
540-3455-51020	MEDICAL INSURANCE	422.69	917.79	918.08	1,000.00	1,142.00	142.00	14.20%
540-3455-51030	UNEMPLOYMENT INSURANCE	17.14	23.81	12.40	50.00	25.00	-25.00	-50.00%
540-3455-51040	WORKERS' COMPENSATION	503.09	567.59	671.12	650.00	636.00	-14.00	-2.15%
540-3455-51050	LIFE INSURANCE	22.32	20.12	15.10	50.00	8.00	-42.00	-84.00%
540-3455-51060	DENTAL INSURANCE	30.90	93.68	81.39	100.00	81.00	-19.00	-19.00%
540-3455-51070	MEDICARE TAX	33.34	52.93	54.54	80.00	50.00	-30.00	-37.50%
540-3455-51075	EMPLOYMENT TRAINING TAX (	0.00	0.03	0.56	0.00	0.00	0.00	0.00%
540-3455-51080	DEFERRED COMPENSATION	13.17	23.56	21.81	50.00	34.00	-16.00	-32.00%
540-3455-60080	UTILITIES	4,920.53	4,995.13	4,515.70	5,350.00	5,350.00	0.00	0.00%
540-3455-61010	PROFESSIONAL SERVICES	0.00	643.00	439.36	577.00	577.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2022-2023	2023-2024	Budget	
Account Number		2020-2021	2021-2022	2022-2023	MID YEAR	PRELIMINARY	Increase /	
		Total Activity	Total Activity	YTD Activity			(Decrease)	
				Through Jun				
540-3455-61050	TEMPORARY EMPLOYEE SERV	661.40	905.44	1,926.28	1,197.00	1,197.00	0.00	0.00%
540-3455-64040	MISCELLANEOUS	2,517.25	5,195.13	375.00	10,172.00	10,172.00	0.00	0.00%
540-3455-66000	TRANSFER OUT	2,526.00	2,987.00	2,240.25	3,406.00	3,406.00	0.00	0.00%
Total Department: 3455 - STERLING GLEN 3:		14,807.00	20,457.51	15,424.51	31,903.00	26,718.00	-5,185.00	-16.25%
Total Expense:		14,807.00	20,457.51	15,424.51	31,903.00	26,718.00	-5,185.00	-16.25%
Total Fund: 540 - STERLING GLEN 3 - LLD:		6,947.20	2,967.25	8,820.49	-7,156.00	-1,971.00	5,185.00	-72.46%
Fund: 541 - SUNGLOW - LLD								
Revenue								
Department: 3460 - SUNGLOW								
541-3460-41030	DIRECT ASSESSMENTS	9,635.56	9,582.38	9,369.66	9,632.00	9,632.00	0.00	0.00%
Total Department: 3460 - SUNGLOW:		9,635.56	9,582.38	9,369.66	9,632.00	9,632.00	0.00	0.00%
Total Revenue:		9,635.56	9,582.38	9,369.66	9,632.00	9,632.00	0.00	0.00%
Expense								
Department: 3460 - SUNGLOW								
541-3460-50010	SALARIES-REGULAR	2,255.95	2,870.07	2,914.14	4,833.00	3,419.00	-1,414.00	-29.26%
541-3460-50030	OVERTIME	152.17	181.82	239.94	200.00	206.00	6.00	3.00%
541-3460-51010	PUBLIC EMPLOYEES RETIREMEI	215.87	317.99	316.41	500.00	415.00	-85.00	-17.00%
541-3460-51020	MEDICAL INSURANCE	353.30	766.90	767.09	800.00	1,142.00	342.00	42.75%
541-3460-51030	UNEMPLOYMENT INSURANCE	14.32	19.85	10.35	40.00	25.00	-15.00	-37.50%
541-3460-51040	WORKERS' COMPENSATION	465.82	525.55	621.41	600.00	636.00	36.00	6.00%
541-3460-51050	LIFE INSURANCE	18.53	16.80	12.29	50.00	8.00	-42.00	-84.00%
541-3460-51060	DENTAL INSURANCE	25.79	78.18	67.79	90.00	81.00	-9.00	-10.00%
541-3460-51070	MEDICARE TAX	27.67	44.53	46.02	70.00	50.00	-20.00	-28.57%
541-3460-51075	EMPLOYMENT TRAINING TAX (	0.00	0.02	0.44	0.00	0.00	0.00	0.00%
541-3460-51080	DEFERRED COMPENSATION	11.02	19.72	18.16	30.00	34.00	4.00	13.33%
541-3460-60080	UTILITIES	1,411.08	1,539.36	1,411.08	1,651.00	1,651.00	0.00	0.00%
541-3460-61010	PROFESSIONAL SERVICES	0.00	656.72	448.47	591.00	591.00	0.00	0.00%
541-3460-61050	TEMPORARY EMPLOYEE SERV	552.45	756.25	1,608.94	1,000.00	1,000.00	0.00	0.00%
541-3460-64040	MISCELLANEOUS	1,655.25	3,371.35	0.00	5,453.00	5,453.00	0.00	0.00%
541-3460-66000	TRANSFER OUT	1,397.00	1,622.00	1,216.50	1,705.00	1,705.00	0.00	0.00%
Total Department: 3460 - SUNGLOW:		8,556.22	12,787.11	9,699.03	17,613.00	16,416.00	-1,197.00	-6.80%
Total Expense:		8,556.22	12,787.11	9,699.03	17,613.00	16,416.00	-1,197.00	-6.80%
Total Fund: 541 - SUNGLOW - LLD:		1,079.34	-3,204.73	-329.37	-7,981.00	-6,784.00	1,197.00	-15.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 542 - WALNUT HAVEN 3 - LLD								
Revenue								
Department: 3465 - WALNUT HAVEN 3								
542-3465-41030	DIRECT ASSESSMENTS	5,926.00	5,817.60	5,763.40	5,923.00	5,923.00	0.00	0.00%
Total Department: 3465 - WALNUT HAVEN 3:		5,926.00	5,817.60	5,763.40	5,923.00	5,923.00	0.00	0.00%
Total Revenue:		5,926.00	5,817.60	5,763.40	5,923.00	5,923.00	0.00	0.00%
Expense								
Department: 3465 - WALNUT HAVEN 3								
542-3465-50010	SALARIES-REGULAR	1,798.94	2,289.83	2,319.01	4,110.00	3,419.00	-691.00	-16.81%
542-3465-50030	OVERTIME	120.40	138.64	185.55	200.00	206.00	6.00	3.00%
542-3465-51010	PUBLIC EMPLOYEES RETIREMEI	172.33	253.13	252.19	350.00	415.00	65.00	18.57%
542-3465-51020	MEDICAL INSURANCE	281.34	610.68	611.88	700.00	1,142.00	442.00	63.14%
542-3465-51030	UNEMPLOYMENT INSURANCE	11.37	15.79	8.11	40.00	25.00	-15.00	-37.50%
542-3465-51040	WORKERS' COMPENSATION	347.81	392.39	463.97	450.00	636.00	186.00	41.33%
542-3465-51050	LIFE INSURANCE	14.93	13.30	9.59	40.00	8.00	-32.00	-80.00%
542-3465-51060	DENTAL INSURANCE	20.28	62.18	54.04	100.00	81.00	-19.00	-19.00%
542-3465-51070	MEDICARE TAX	21.85	35.35	36.30	50.00	50.00	0.00	0.00%
542-3465-51075	EMPLOYMENT TRAINING TAX (	0.00	0.02	0.36	0.00	0.00	0.00	0.00%
542-3465-51080	DEFERRED COMPENSATION	8.91	15.69	14.53	20.00	34.00	14.00	70.00%
542-3465-60080	UTILITIES	1,415.70	1,544.40	1,415.70	1,656.00	1,656.00	0.00	0.00%
542-3465-61010	PROFESSIONAL SERVICES	0.00	617.58	422.04	555.00	555.00	0.00	0.00%
542-3465-61050	TEMPORARY EMPLOYEE SERVI	441.61	604.49	1,286.01	799.00	799.00	0.00	0.00%
542-3465-64040	MISCELLANEOUS	1,403.40	2,239.27	100.00	2,728.00	2,728.00	0.00	0.00%
542-3465-66000	TRANSFER OUT	971.00	971.00	728.25	2,827.00	2,827.00	0.00	0.00%
Total Department: 3465 - WALNUT HAVEN 3:		7,029.87	9,803.74	7,907.53	14,625.00	14,581.00	-44.00	-0.30%
Total Expense:		7,029.87	9,803.74	7,907.53	14,625.00	14,581.00	-44.00	-0.30%
Total Fund: 542 - WALNUT HAVEN 3 - LLD:		-1,103.87	-3,986.14	-2,144.13	-8,702.00	-8,658.00	44.00	-0.51%
Fund: 543 - EUCLID SOUTH LLD								
Revenue								
Department: 3470 - EUCLID SOUTH								
543-3470-41030	DIRECT ASSESSMENTS	18,877.02	18,059.90	18,916.88	18,913.00	18,913.00	0.00	0.00%
Total Department: 3470 - EUCLID SOUTH:		18,877.02	18,059.90	18,916.88	18,913.00	18,913.00	0.00	0.00%
Total Revenue:		18,877.02	18,059.90	18,916.88	18,913.00	18,913.00	0.00	0.00%
Expense								
Department: 3470 - EUCLID SOUTH								
543-3470-50010	SALARIES-REGULAR	0.00	0.00	0.00	3,863.00	3,419.00	-444.00	-11.49%
543-3470-50030	OVERTIME	0.00	0.00	0.00	200.00	206.00	6.00	3.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)
543-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	0.00	100.00	415.00	315.00 315.00%
543-3470-51020	MEDICAL INSURANCE	0.00	0.00	0.00	100.00	1,142.00	1,042.00 1,042.00%
543-3470-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	20.00	25.00	5.00 25.00%
543-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	200.00	636.00	436.00 218.00%
543-3470-51050	LIFE INSURANCE	0.00	0.00	0.00	20.00	8.00	-12.00 -60.00%
543-3470-51060	DENTAL INSURANCE	0.00	0.00	0.00	100.00	81.00	-19.00 -19.00%
543-3470-51070	MEDICARE TAX	0.00	0.00	0.00	100.00	50.00	-50.00 -50.00%
543-3470-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	100.00	34.00	-66.00 -66.00%
543-3470-60080	UTILITIES	52.84	453.62	452.76	5,151.00	5,151.00	0.00 0.00%
543-3470-61010	PROFESSIONAL SERVICES	0.00	632.55	432.07	569.00	569.00	0.00 0.00%
543-3470-61050	TEMPORARY EMPLOYEE SERVI	0.00	0.00	0.00	300.00	300.00	0.00 0.00%
543-3470-64040	MISCELLANEOUS	496.64	2,662.42	0.00	6,185.00	6,185.00	0.00 0.00%
543-3470-66000	TRANSFER OUT	1,488.00	2,065.00	1,548.75	2,171.00	2,171.00	0.00 0.00%
Total Department: 3470 - EUCLID SOUTH:		2,037.48	5,813.59	2,433.58	19,179.00	20,392.00	1,213.00 6.32%
Total Expense:		2,037.48	5,813.59	2,433.58	19,179.00	20,392.00	1,213.00 6.32%
Total Fund: 543 - EUCLID SOUTH LLD:		16,839.54	12,246.31	16,483.30	-266.00	-1,479.00	-1,213.00 456.02%
Fund: 544 - EUCLID NORTH LLD							
Revenue							
Department: 3475 - EUCLID NORTH							
544-3475-41030	DIRECT ASSESSMENTS	-25.40	0.00	15,520.00	15,516.00	15,516.00	0.00 0.00%
Total Department: 3475 - EUCLID NORTH:		-25.40	0.00	15,520.00	15,516.00	15,516.00	0.00 0.00%
Total Revenue:		-25.40	0.00	15,520.00	15,516.00	15,516.00	0.00 0.00%
Expense							
Department: 3470 - EUCLID SOUTH							
544-3470-50010	SALARIES- REGULAR	0.00	0.00	0.00	2,661.00	3,419.00	758.00 28.49%
544-3470-50030	OVERTIME	0.00	0.00	0.00	0.00	206.00	206.00 0.00%
544-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	0.00	0.00	415.00	415.00 0.00%
544-3470-51020	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	1,142.00	1,142.00 0.00%
544-3470-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	25.00	25.00 0.00%
544-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	636.00	636.00 0.00%
544-3470-51050	LIFE INSURANCE	0.00	0.00	0.00	0.00	8.00	8.00 0.00%
544-3470-51060	DENTAL INSURANCE	0.00	0.00	0.00	0.00	81.00	81.00 0.00%
544-3470-51070	MEDICARE TAX	0.00	0.00	0.00	0.00	50.00	50.00 0.00%
544-3470-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	0.00	34.00	34.00 0.00%
544-3470-60080	UTILITIES	0.00	0.00	0.00	3,548.00	3,548.00	0.00 0.00%
544-3470-61010	PROFESSIONAL SERVICES	0.00	0.00	0.00	550.00	550.00	0.00 0.00%
544-3470-64040	MISCELLANEOUS	0.00	0.00	0.00	4,260.00	4,260.00	0.00 0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
544-3470-66000	TRANSFER OUT	0.00	0.00	0.00	1,495.00	1,495.00	0.00	0.00%
Total Department: 3470 - EUCLID SOUTH:		0.00	0.00	0.00	12,514.00	15,869.00	3,355.00	26.81%
Total Expense:		0.00	0.00	0.00	12,514.00	15,869.00	3,355.00	26.81%
Total Fund: 544 - EUCLID NORTH LLD:		-25.40	0.00	15,520.00	3,002.00	-353.00	-3,355.00	-111.76%
Fund: 550 - CENTRAL HUGHSON 2 - BAD								
Revenue								
Department: 3505 - CENTRAL HUGHSON 2								
550-3505-41030	DIRECT ASSESSMENTS	8,223.92	8,180.22	7,574.87	8,227.00	8,227.00	0.00	0.00%
Total Department: 3505 - CENTRAL HUGHSON 2:		8,223.92	8,180.22	7,574.87	8,227.00	8,227.00	0.00	0.00%
Total Revenue:		8,223.92	8,180.22	7,574.87	8,227.00	8,227.00	0.00	0.00%
Expense								
Department: 3505 - CENTRAL HUGHSON 2								
550-3505-50010	SALARIES-REGULAR	0.00	7.20	8.19	6,444.00	2,720.00	-3,724.00	-57.79%
550-3505-50030	OVERTIME	0.00	0.00	0.00	0.00	110.00	110.00	0.00%
550-3505-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.54	0.65	250.00	313.00	63.00	25.20%
550-3505-51020	MEDICAL INSURANCE	0.00	1.48	1.82	400.00	882.00	482.00	120.50%
550-3505-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.02	40.00	19.00	-21.00	-52.50%
550-3505-51040	WORKERS' COMPENSATION	220.15	217.23	256.84	250.00	708.00	458.00	183.20%
550-3505-51050	LIFE INSURANCE	0.00	0.02	0.00	20.00	7.00	-13.00	-65.00%
550-3505-51060	DENTAL INSURANCE	0.00	0.16	0.26	30.00	66.00	36.00	120.00%
550-3505-51070	MEDICARE TAX	0.00	0.10	0.13	50.00	39.00	-11.00	-22.00%
550-3505-51080	DEFERRED COMPENSATION	0.00	0.04	0.00	20.00	26.00	6.00	30.00%
550-3505-61010	PROFESSIONAL SERVICES	59.16	793.43	541.46	715.00	715.00	0.00	0.00%
550-3505-61050	TEMPORARY EMPLOYEE SERVI	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
550-3505-64040	MISCELLANEOUS	827.38	1,567.11	5,533.00	5,999.00	5,999.00	0.00	0.00%
550-3505-66000	TRANSFER OUT	1,699.00	2,198.00	1,648.50	6,048.00	6,048.00	0.00	0.00%
Total Department: 3505 - CENTRAL HUGHSON 2:		2,805.69	4,785.31	7,990.87	20,466.00	17,852.00	-2,614.00	-12.77%
Total Expense:		2,805.69	4,785.31	7,990.87	20,466.00	17,852.00	-2,614.00	-12.77%
Total Fund: 550 - CENTRAL HUGHSON 2 - BAD:		5,418.23	3,394.91	-416.00	-12,239.00	-9,625.00	2,614.00	-21.36%
Fund: 551 - FEATHERS GLEN - BAD								
Revenue								
Department: 3510 - FEATHERS GLEN								
551-3510-41030	DIRECT ASSESSMENTS	11,651.00	12,190.28	12,566.60	12,563.00	12,563.00	0.00	0.00%
Total Department: 3510 - FEATHERS GLEN:		11,651.00	12,190.28	12,566.60	12,563.00	12,563.00	0.00	0.00%
Total Revenue:		11,651.00	12,190.28	12,566.60	12,563.00	12,563.00	0.00	0.00%

Budget Comparison Report

Account Number	Expense	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Department: 3510 - FEATHERS GLEN								
551-3510-50010	SALARIES-REGULAR	3,911.90	4,907.10	4,992.73	7,053.00	2,720.00	-4,333.00	-61.43%
551-3510-50030	OVERTIME	223.46	273.59	357.83	300.00	110.00	-190.00	-63.33%
551-3510-51010	PUBLIC EMPLOYEES RETIREMEI	361.92	517.34	514.90	800.00	313.00	-487.00	-60.88%
551-3510-51020	MEDICAL INSURANCE	681.40	1,294.19	1,284.74	1,400.00	882.00	-518.00	-37.00%
551-3510-51030	UNEMPLOYMENT INSURANCE	24.82	30.52	16.53	70.00	19.00	-51.00	-72.86%
551-3510-51040	WORKERS' COMPENSATION	850.91	959.98	1,135.09	1,100.00	708.00	-392.00	-35.64%
551-3510-51050	LIFE INSURANCE	31.70	28.84	21.08	75.00	7.00	-68.00	-90.67%
551-3510-51060	DENTAL INSURANCE	57.43	133.36	116.63	200.00	66.00	-134.00	-67.00%
551-3510-51070	MEDICARE TAX	49.58	75.37	77.84	100.00	39.00	-61.00	-61.00%
551-3510-51075	EMPLOYMENT TRAINING TAX (	0.00	0.03	0.74	0.00	0.00	0.00	0.00%
551-3510-51080	DEFERRED COMPENSATION	21.38	34.07	31.49	50.00	26.00	-24.00	-48.00%
551-3510-61010	PROFESSIONAL SERVICES	26.25	602.97	412.01	542.00	542.00	0.00	0.00%
551-3510-61050	TEMPORARY EMPLOYEE SERVI	806.10	1,103.56	2,347.73	1,459.00	1,459.00	0.00	0.00%
551-3510-64040	MISCELLANEOUS	827.38	17.11	950.00	1,706.00	1,706.00	0.00	0.00%
551-3510-66000	TRANSFER OUT	1,688.00	1,236.00	927.00	1,638.00	1,638.00	0.00	0.00%
Total Department: 3510 - FEATHERS GLEN:		9,562.23	11,214.03	13,186.34	16,493.00	10,235.00	-6,258.00	-37.94%
Total Expense:		9,562.23	11,214.03	13,186.34	16,493.00	10,235.00	-6,258.00	-37.94%
Total Fund: 551 - FEATHERS GLEN - BAD:		2,088.77	976.25	-619.74	-3,930.00	2,328.00	6,258.00	-159.24%
Fund: 552 - FONTANA RANCH NORTH BAD								
Revenue								
Department: 3515 - FONTANA RANCH NORTH								
552-3515-41030	DIRECT ASSESSMENTS	23,616.80	23,616.80	23,616.80	23,614.00	23,614.00	0.00	0.00%
Total Department: 3515 - FONTANA RANCH NORTH:		23,616.80	23,616.80	23,616.80	23,614.00	23,614.00	0.00	0.00%
Total Revenue:		23,616.80	23,616.80	23,616.80	23,614.00	23,614.00	0.00	0.00%
Expense								
Department: 3515 - FONTANA RANCH NORTH								
552-3515-50010	SALARIES-REGULAR	1,470.86	1,849.14	1,881.50	7,011.00	2,720.00	-4,291.00	-61.20%
552-3515-50030	OVERTIME	83.80	102.67	134.27	200.00	110.00	-90.00	-45.00%
552-3515-51010	PUBLIC EMPLOYEES RETIREMEI	136.30	194.76	193.71	300.00	313.00	13.00	4.33%
552-3515-51020	MEDICAL INSURANCE	256.06	487.09	483.35	600.00	882.00	282.00	47.00%
552-3515-51030	UNEMPLOYMENT INSURANCE	9.34	11.46	6.22	20.00	19.00	-1.00	-5.00%
552-3515-51040	WORKERS' COMPENSATION	385.07	434.43	513.69	500.00	708.00	208.00	41.60%
552-3515-51050	LIFE INSURANCE	11.82	10.62	7.92	30.00	7.00	-23.00	-76.67%
552-3515-51060	DENTAL INSURANCE	21.77	50.39	43.78	60.00	66.00	6.00	10.00%
552-3515-51070	MEDICARE TAX	18.40	28.33	29.36	50.00	39.00	-11.00	-22.00%
552-3515-51075	EMPLOYMENT TRAINING TAX (	0.00	0.01	0.26	0.00	0.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget 2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Account Number								
552-3515-51080	DEFERRED COMPENSATION	8.07	13.01	11.93	20.00	26.00	6.00	30.00%
552-3515-60080	UTILITIES	0.00	0.00	0.00	6,492.00	6,492.00	0.00	0.00%
552-3515-61010	PROFESSIONAL SERVICES	77.65	656.72	448.47	591.00	591.00	0.00	0.00%
552-3515-61050	TEMPORARY EMPLOYEE SERVI	302.53	414.13	881.04	547.00	547.00	0.00	0.00%
552-3515-64040	MISCELLANEOUS	827.38	1,017.11	1,150.00	2,791.00	2,791.00	0.00	0.00%
552-3515-66000	TRANSFER OUT	3,325.00	2,350.00	1,762.50	3,475.00	3,475.00	0.00	0.00%
Total Department: 3515 - FONTANA RANCH NORTH:		6,934.05	7,619.87	7,548.00	22,687.00	18,786.00	-3,901.00	-17.19%
Total Expense:		6,934.05	7,619.87	7,548.00	22,687.00	18,786.00	-3,901.00	-17.19%
Total Fund: 552 - FONTANA RANCH NORTH BAD:		16,682.75	15,996.93	16,068.80	927.00	4,828.00	3,901.00	420.82%
Fund: 553 - FONTANA RANCH SOUTH - BAD								
Revenue								
Department: 3520 - FONTANA RANCH SOUTH								
553-3520-41030	DIRECT ASSESSMENTS	13,574.04	14,201.24	14,977.46	15,387.00	15,387.00	0.00	0.00%
Total Department: 3520 - FONTANA RANCH SOUTH:		13,574.04	14,201.24	14,977.46	15,387.00	15,387.00	0.00	0.00%
Total Revenue:		13,574.04	14,201.24	14,977.46	15,387.00	15,387.00	0.00	0.00%
Expense								
Department: 3520 - FONTANA RANCH SOUTH								
553-3520-50010	SALARIES-REGULAR	6,346.78	7,957.22	8,095.11	7,720.00	2,720.00	-5,000.00	-64.77%
553-3520-50030	OVERTIME	362.44	443.93	580.47	500.00	110.00	-390.00	-78.00%
553-3520-51010	PUBLIC EMPLOYEES RETIREMEI	587.26	839.14	835.23	1,300.00	313.00	-987.00	-75.92%
553-3520-51020	MEDICAL INSURANCE	1,105.16	2,098.77	2,082.46	2,100.00	882.00	-1,218.00	-58.00%
553-3520-51030	UNEMPLOYMENT INSURANCE	40.29	49.56	26.84	150.00	19.00	-131.00	-87.33%
553-3520-51040	WORKERS' COMPENSATION	1,391.27	1,569.58	1,855.90	1,800.00	708.00	-1,092.00	-60.67%
553-3520-51050	LIFE INSURANCE	51.43	46.72	34.19	150.00	7.00	-143.00	-95.33%
553-3520-51060	DENTAL INSURANCE	93.44	216.16	188.54	300.00	66.00	-234.00	-78.00%
553-3520-51070	MEDICARE TAX	80.44	121.94	126.27	300.00	39.00	-261.00	-87.00%
553-3520-51075	EMPLOYMENT TRAINING TAX (	0.00	0.06	1.26	0.00	0.00	0.00	0.00%
553-3520-51080	DEFERRED COMPENSATION	34.73	55.31	51.06	75.00	26.00	-49.00	-65.33%
553-3520-60080	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
553-3520-61010	PROFESSIONAL SERVICES	39.01	617.95	422.04	556.00	556.00	0.00	0.00%
553-3520-61050	TEMPORARY EMPLOYEE SERVI	1,307.81	1,790.38	3,808.78	2,366.00	2,366.00	0.00	0.00%
553-3520-64040	MISCELLANEOUS	827.38	517.11	800.00	1,407.00	1,407.00	0.00	0.00%
553-3520-66000	TRANSFER OUT	3,272.00	1,374.00	1,030.50	1,949.00	1,949.00	0.00	0.00%
Total Department: 3520 - FONTANA RANCH SOUTH:		15,539.44	17,697.83	19,938.65	20,673.00	11,168.00	-9,505.00	-45.98%
Total Expense:		15,539.44	17,697.83	19,938.65	20,673.00	11,168.00	-9,505.00	-45.98%
Total Fund: 553 - FONTANA RANCH SOUTH - BAD:		-1,965.40	-3,496.59	-4,961.19	-5,286.00	4,219.00	9,505.00	-179.81%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 554 - STERLING GLEN 3 - BAD								
Revenue								
Department: 3525 - STERLING GLEN 3								
554-3525-41030	DIRECT ASSESSMENTS	15,797.68	16,532.82	17,173.85	17,591.00	17,591.00	0.00	0.00%
Total Department: 3525 - STERLING GLEN 3:		15,797.68	16,532.82	17,173.85	17,591.00	17,591.00	0.00	0.00%
Total Revenue:		15,797.68	16,532.82	17,173.85	17,591.00	17,591.00	0.00	0.00%
Expense								
Department: 3525 - STERLING GLEN 3								
554-3525-50010	SALARIES-REGULAR	1,950.75	2,447.68	2,490.05	4,110.00	2,720.00	-1,390.00	-33.82%
554-3525-50030	OVERTIME	111.43	136.67	178.75	200.00	110.00	-90.00	-45.00%
554-3525-51010	PUBLIC EMPLOYEES RETIREMEI	179.83	258.55	256.33	400.00	313.00	-87.00	-21.75%
554-3525-51020	MEDICAL INSURANCE	340.21	646.23	644.33	700.00	882.00	182.00	26.00%
554-3525-51030	UNEMPLOYMENT INSURANCE	12.48	15.46	8.26	40.00	19.00	-21.00	-52.50%
554-3525-51040	WORKERS' COMPENSATION	465.82	525.55	621.41	600.00	708.00	108.00	18.00%
554-3525-51050	LIFE INSURANCE	15.57	16.44	13.08	50.00	7.00	-43.00	-86.00%
554-3525-51060	DENTAL INSURANCE	28.14	65.48	55.83	100.00	66.00	-34.00	-34.00%
554-3525-51070	MEDICARE TAX	24.95	37.28	37.38	70.00	39.00	-31.00	-44.29%
554-3525-51075	EMPLOYMENT TRAINING TAX (	0.00	0.02	0.87	0.00	0.00	0.00	0.00%
554-3525-51080	DEFERRED COMPENSATION	12.01	16.77	14.78	30.00	26.00	-4.00	-13.33%
554-3525-61010	PROFESSIONAL SERVICES	49.73	637.61	435.72	573.00	573.00	0.00	0.00%
554-3525-61050	TEMPORARY EMPLOYEE SERVI	402.13	550.52	1,171.15	727.00	727.00	0.00	0.00%
554-3525-64040	MISCELLANEOUS	1,827.38	17.11	2,228.23	13,434.00	13,434.00	0.00	0.00%
554-3525-66000	TRANSFER OUT	2,579.00	2,471.00	1,853.25	3,241.00	3,241.00	0.00	0.00%
554-3525-70050	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 3525 - STERLING GLEN 3:		7,999.43	7,842.37	10,009.42	24,275.00	22,865.00	-1,410.00	-5.81%
Total Expense:		7,999.43	7,842.37	10,009.42	24,275.00	22,865.00	-1,410.00	-5.81%
Total Fund: 554 - STERLING GLEN 3 - BAD:		7,798.25	8,690.45	7,164.43	-6,684.00	-5,274.00	1,410.00	-21.10%
Fund: 555 - EUCLID SOUTH - BAD								
Revenue								
Department: 3470 - EUCLID SOUTH								
555-3470-41030	DIRECT ASSESSMENTS	17,299.66	19,710.38	19,710.38	19,707.00	19,707.00	0.00	0.00%
Total Department: 3470 - EUCLID SOUTH:		17,299.66	19,710.38	19,710.38	19,707.00	19,707.00	0.00	0.00%
Total Revenue:		17,299.66	19,710.38	19,710.38	19,707.00	19,707.00	0.00	0.00%
Expense								
Department: 3470 - EUCLID SOUTH								
555-3470-50010	SALARIES-REGULAR	0.00	0.00	0.00	3,863.00	2,720.00	-1,143.00	-29.59%
555-3470-50030	OVERTIME	0.00	0.00	0.00	0.00	110.00	110.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget 2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
555-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	0.00	800.00	313.00	-487.00	-60.88%
555-3470-51020	MEDICAL INSURANCE	0.00	0.00	0.00	1,400.00	882.00	-518.00	-37.00%
555-3470-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	70.00	19.00	-51.00	-72.86%
555-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	1,100.00	708.00	-392.00	-35.64%
555-3470-51050	LIFE INSURANCE	0.00	0.00	0.00	75.00	7.00	-68.00	-90.67%
555-3470-51060	DENTAL INSURANCE	0.00	0.00	0.00	100.00	66.00	-34.00	-34.00%
555-3470-51070	MEDICARE TAX	0.00	0.00	0.00	100.00	39.00	-61.00	-61.00%
555-3470-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	50.00	26.00	-24.00	-48.00%
555-3470-60080	UTILITIES	84.60	0.00	0.00	3,326.00	3,326.00	0.00	0.00%
555-3470-61010	PROFESSIONAL SERVICES	288.79	632.55	432.07	569.00	569.00	0.00	0.00%
555-3470-61050	TEMPORARY EMPLOYEE SERVI	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
555-3470-64040	MISCELLANEOUS	500.83	0.00	0.00	1,734.00	1,734.00	0.00	0.00%
555-3470-66000	TRANSFER OUT	2,283.00	1,316.00	987.00	2,150.00	2,150.00	0.00	0.00%
Total Department: 3470 - EUCLID SOUTH:		3,157.22	1,948.55	1,419.07	15,437.00	12,769.00	-2,668.00	-17.28%
Total Expense:		3,157.22	1,948.55	1,419.07	15,437.00	12,769.00	-2,668.00	-17.28%
Total Fund: 555 - EUCLID SOUTH - BAD:		14,142.44	17,761.83	18,291.31	4,270.00	6,938.00	2,668.00	62.48%
Fund: 556 - EUCLID NORTH -BAD								
Revenue								
Department: 3475 - EUCLID NORTH								
556-3475-41030	DIRECT ASSESSMENTS	-25.40	0.00	13,170.00	13,167.00	13,167.00	0.00	0.00%
Total Department: 3475 - EUCLID NORTH:		-25.40	0.00	13,170.00	13,167.00	13,167.00	0.00	0.00%
Total Revenue:		-25.40	0.00	13,170.00	13,167.00	13,167.00	0.00	0.00%
Expense								
Department: 3470 - EUCLID SOUTH								
556-3470-50010	SALARIES- REGULAR	0.00	0.00	0.00	2,661.00	2,720.00	59.00	2.22%
556-3470-50030	OVERTIME	0.00	0.00	0.00	0.00	110.00	110.00	0.00%
556-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	0.00	0.00	313.00	313.00	0.00%
556-3470-51020	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	882.00	882.00	0.00%
556-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	708.00	708.00	0.00%
556-3470-51050	LIFE INSURANCE	0.00	0.00	0.00	0.00	7.00	7.00	0.00%
556-3470-51060	DENTAL INSURANCE	0.00	0.00	0.00	0.00	66.00	66.00	0.00%
556-3470-51070	MEDICARE TAX	0.00	0.00	0.00	0.00	39.00	39.00	0.00%
556-3470-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	0.00	26.00	26.00	0.00%
556-3470-60080	UTILITIES	0.00	0.00	0.00	2,291.00	2,291.00	0.00	0.00%
556-3470-64040	MISCELLANEOUS	0.00	0.00	0.00	1,607.00	1,607.00	0.00	0.00%

Budget Comparison Report

Account Number		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
556-3470-66000	TRANSFER OUT	0.00	0.00	0.00	1,556.00	1,556.00	0.00	0.00%
Total Department: 3470 - EUCLID SOUTH:		0.00	0.00	0.00	8,115.00	10,325.00	2,210.00	27.23%
Total Expense:		0.00	0.00	0.00	8,115.00	10,325.00	2,210.00	27.23%
Total Fund: 556 - EUCLID NORTH -BAD:		-25.40	0.00	13,170.00	5,052.00	2,842.00	-2,210.00	-43.75%
Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT								
Revenue								
Department: 3605 - PROVINCE PLACE								
560-3605-41030	DIRECT ASSESSMENTS	16,116.63	18,352.86	19,198.95	19,180.00	19,180.00	0.00	0.00%
Total Department: 3605 - PROVINCE PLACE:		16,116.63	18,352.86	19,198.95	19,180.00	19,180.00	0.00	0.00%
Total Revenue:		16,116.63	18,352.86	19,198.95	19,180.00	19,180.00	0.00	0.00%
Expense								
Department: 3605 - PROVINCE PLACE								
560-3605-50010	SALARIES-REGULAR	0.00	0.00	0.00	1,029.00	2,720.00	1,691.00	164.33%
560-3605-50030	OVERTIME	0.00	0.00	0.00	100.00	110.00	10.00	10.00%
560-3605-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	0.00	200.00	313.00	113.00	56.50%
560-3605-51020	MEDICAL INSURANCE	0.00	0.00	0.00	300.00	882.00	582.00	194.00%
560-3605-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	200.00	19.00	-181.00	-90.50%
560-3605-51040	WORKERS' COMPENSATION	211.22	238.14	281.72	200.00	708.00	508.00	254.00%
560-3605-51050	LIFE INSURANCE	0.00	0.00	0.00	100.00	7.00	-93.00	-93.00%
560-3605-51060	DENTAL INSURANCE	0.00	0.00	0.00	200.00	66.00	-134.00	-67.00%
560-3605-51070	MEDICARE TAX	0.00	0.00	0.00	200.00	39.00	-161.00	-80.50%
560-3605-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	100.00	26.00	-74.00	-74.00%
560-3605-60080	UTILITIES	369.92	369.84	351.64	1,000.00	1,000.00	0.00	0.00%
560-3605-61010	PROFESSIONAL SERVICES	0.00	599.20	409.28	539.00	539.00	0.00	0.00%
560-3605-61050	TEMPORARY EMPLOYEE SERVI	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
560-3605-64040	MISCELLANEOUS	496.64	1,736.13	0.00	11,054.00	11,054.00	0.00	0.00%
560-3605-66000	TRANSFER OUT	1,500.00	9,450.00	7,087.50	6,587.00	6,587.00	0.00	0.00%
Total Department: 3605 - PROVINCE PLACE:		2,577.78	12,393.31	8,130.14	21,909.00	24,070.00	2,161.00	9.86%
Total Expense:		2,577.78	12,393.31	8,130.14	21,909.00	24,070.00	2,161.00	9.86%
Total Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DI...		13,538.85	5,959.55	11,068.81	-2,729.00	-4,890.00	-2,161.00	79.19%
Report Total:		9,878,563.14	6,934,852.90	829,365.25	975,309.27	2,191,602.00	1,216,292.73	124.71%

Budget Comparison Report

Group Summary

Department...	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 100 - GENERAL FUND							
Revenue							
1025 - FINANCE	28,290.00	26,804.00	21,829.00	26,200.00	26,200.00	0.00	0.00%
1035 - CITY CLERK	0.00	0.00	650.00	0.00	0.00	0.00	0.00%
1040 - PLANNING/BUILDING	298,205.68	367,279.25	337,514.89	401,600.00	281,500.00	-120,100.00	-29.91%
1045 - POLICE SERVICES	33,395.07	38,611.52	27,880.85	33,400.00	27,905.00	-5,495.00	-16.45%
1065 - PARKS AND RECREATION	11,255.00	15,257.00	15,518.00	15,000.00	15,000.00	0.00	0.00%
9999 - NON DEPARTMENTAL	2,996,025.76	3,211,266.30	2,487,848.47	3,540,908.00	3,560,423.00	19,515.00	0.55%
Total Revenue:	3,367,171.51	3,659,218.07	2,891,241.21	4,017,108.00	3,911,028.00	-106,080.00	-2.64%
Expense							
1005 - LEGISLATIVE	31,286.77	40,538.88	51,919.41	60,613.00	43,193.00	-17,420.00	-28.74%
1010 - CITY MANAGER	170,330.00	193,092.59	190,105.53	246,249.00	252,919.00	6,670.00	2.71%
1015 - CITY TREASURER	1,184.15	0.00	861.20	1,292.00	1,292.00	0.00	0.00%
1020 - LEGAL SERVICES	83,908.95	95,929.47	87,278.09	115,000.00	115,000.00	0.00	0.00%
1025 - FINANCE	195,336.62	309,598.54	297,873.03	364,973.00	394,061.00	29,088.00	7.97%
1030 - HUMAN RESOURCES/RISK MANAGEMENT	0.00	2,279.70	6,610.45	17,025.00	10,425.00	-6,600.00	-38.77%
1035 - CITY CLERK	82,103.50	70,325.33	90,185.71	106,617.00	91,433.00	-15,184.00	-14.24%
1040 - PLANNING/BUILDING	284,495.87	404,997.20	271,067.17	454,403.00	429,461.00	-24,942.00	-5.49%
1045 - POLICE SERVICES	1,340,423.45	1,472,687.38	1,293,864.96	1,730,877.00	1,784,433.00	53,556.00	3.09%
1050 - ANIMAL CONTROL	31,140.00	46,763.72	24,063.00	123,000.00	45,169.00	-77,831.00	-63.28%
1055 - PUBLIC WORKS	74,817.02	96,439.00	85,242.70	162,336.00	135,682.00	-26,654.00	-16.42%
1060 - BUILDINGS AND GROUNDS	66,980.54	86,367.20	90,743.42	100,327.00	110,022.00	9,695.00	9.66%
1065 - PARKS AND RECREATION	98,455.31	120,568.95	112,668.12	141,814.00	138,173.00	-3,641.00	-2.57%
1070 - STREET MAINTENANCE	108,626.00	110,877.13	103,887.12	123,888.00	123,024.00	-864.00	-0.70%
1075 - FLEET MAINTENANCE	18,258.49	31,490.15	18,720.72	24,020.00	23,320.00	-700.00	-2.91%
9999 - NON DEPARTMENTAL	129,414.63	287,697.66	260,125.59	331,100.00	222,239.00	-108,861.00	-32.88%
Total Expense:	2,716,761.30	3,369,652.90	2,985,216.22	4,103,534.00	3,919,846.00	-183,688.00	-4.48%
Total Fund: 100 - GENERAL FUND:	650,410.21	289,565.17	-93,975.01	-86,426.00	-8,818.00	77,608.00	-89.80%
Fund: 105 - GENERAL FUND CONTINGENCY RESERVE							
Revenue							
9999 - NON DEPARTMENTAL	1,283.43	122,153.52	93,834.63	170,743.00	27,000.00	-143,743.00	-84.19%
Total Revenue:	1,283.43	122,153.52	93,834.63	170,743.00	27,000.00	-143,743.00	-84.19%
Expense							
9999 - NON DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 105 - GENERAL FUND CONTINGENCY RESERVE:	1,283.43	122,153.52	93,834.63	170,743.00	27,000.00	-143,743.00	-84.19%

Budget Comparison Report

Department...	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 210 - SEWER							
Revenue							
2110 - SEWER OPERATIONS	2,631,874.54	2,355,201.50	2,439,902.77	2,376,000.00	2,446,000.00	70,000.00	2.95%
2120 - WASTE WATER TREATMENT PLANT OPERATIONS	0.00	0.00	0.00	256,516.00	252,516.00	-4,000.00	-1.56%
Total Revenue:	2,631,874.54	2,355,201.50	2,439,902.77	2,632,516.00	2,698,516.00	66,000.00	2.51%
Expense							
2110 - SEWER OPERATIONS	1,043,355.76	1,166,277.90	927,637.19	1,334,308.00	1,291,706.00	-42,602.00	-3.19%
2120 - WASTE WATER TREATMENT PLANT OPERATIONS	1,139,739.18	1,111,121.64	1,005,389.00	1,280,329.00	1,418,096.00	137,767.00	10.76%
Total Expense:	2,183,094.94	2,277,399.54	1,933,026.19	2,614,637.00	2,709,802.00	95,165.00	3.64%
Total Fund: 210 - SEWER:	448,779.60	77,801.96	506,876.58	17,879.00	-11,286.00	-29,165.00	-163.12%
Fund: 215 - SEWER FIXED ASSET REPLACEMENT							
Revenue							
7000 - CAPITAL PROJECTS	291,178.15	272,446.33	214,800.29	284,850.00	284,850.00	0.00	0.00%
Total Revenue:	291,178.15	272,446.33	214,800.29	284,850.00	284,850.00	0.00	0.00%
Expense							
7000 - CAPITAL PROJECTS	1,071,920.75	1,044,382.47	692,936.69	1,525,824.00	1,001,938.00	-523,886.00	-34.33%
Total Expense:	1,071,920.75	1,044,382.47	692,936.69	1,525,824.00	1,001,938.00	-523,886.00	-34.33%
Total Fund: 215 - SEWER FIXED ASSET REPLACEMENT:	-780,742.60	-771,936.14	-478,136.40	-1,240,974.00	-717,088.00	523,886.00	-42.22%
Fund: 220 - SEWER CAPACITY FEE							
Revenue							
7000 - CAPITAL PROJECTS	771,966.38	659,491.39	460,061.80	685,540.00	502,000.00	-183,540.00	-26.77%
Total Revenue:	771,966.38	659,491.39	460,061.80	685,540.00	502,000.00	-183,540.00	-26.77%
Expense							
7000 - CAPITAL PROJECTS	3,200,413.14	4,461.40	162.50	266,516.00	262,516.00	-4,000.00	-1.50%
Total Expense:	3,200,413.14	4,461.40	162.50	266,516.00	262,516.00	-4,000.00	-1.50%
Total Fund: 220 - SEWER CAPACITY FEE:	-2,428,446.76	655,029.99	459,899.30	419,024.00	239,484.00	-179,540.00	-42.85%
Fund: 225 - WWTP EXPANSION							
Revenue							
2110 - SEWER OPERATIONS	3,740,116.38	480,499.67	418,821.65	615,707.00	615,706.00	-1.00	0.00%
Total Revenue:	3,740,116.38	480,499.67	418,821.65	615,707.00	615,706.00	-1.00	0.00%
Expense							
2110 - SEWER OPERATIONS	168,657.83	106,673.79	101,829.16	101,830.00	96,936.00	-4,894.00	-4.81%
Total Expense:	168,657.83	106,673.79	101,829.16	101,830.00	96,936.00	-4,894.00	-4.81%
Total Fund: 225 - WWTP EXPANSION:	3,571,458.55	373,825.88	316,992.49	513,877.00	518,770.00	4,893.00	0.95%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Departmen...	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun					
Fund: 240 - WATER								
Revenue								
2410 - WATER OPERATIONS	4,572,205.69	5,969,685.77	2,104,464.78	2,147,100.00	2,147,100.00	0.00	0.00%	
Total Revenue:	4,572,205.69	5,969,685.77	2,104,464.78	2,147,100.00	2,147,100.00	0.00	0.00%	
Expense								
2410 - WATER OPERATIONS	1,339,780.05	1,476,760.18	1,164,240.24	1,628,933.00	1,724,983.00	96,050.00	5.90%	
Total Expense:	1,339,780.05	1,476,760.18	1,164,240.24	1,628,933.00	1,724,983.00	96,050.00	5.90%	
Total Fund: 240 - WATER:	3,232,425.64	4,492,925.59	940,224.54	518,167.00	422,117.00	-96,050.00	-18.54%	
Fund: 245 - WATER TCP123								
Revenue								
2420 - WATER - TCP123	2,810,492.15	999,900.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00%	
Total Revenue:	2,810,492.15	999,900.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00%	
Expense								
2420 - WATER - TCP123	17,222.28	145,796.28	20,684.85	159,504.00	0.00	-159,504.00	-100.00%	
Total Expense:	17,222.28	145,796.28	20,684.85	159,504.00	0.00	-159,504.00	-100.00%	
Total Fund: 245 - WATER TCP123:	2,793,269.87	854,103.72	979,315.15	840,496.00	1,000,000.00	159,504.00	18.98%	
Fund: 250 - WATER CAPACITY FEE								
Revenue								
7000 - CAPITAL PROJECTS	212,958.25	190,663.00	165,430.50	410,724.00	410,724.00	0.00	0.00%	
Total Revenue:	212,958.25	190,663.00	165,430.50	410,724.00	410,724.00	0.00	0.00%	
Expense								
7000 - CAPITAL PROJECTS	4,845.43	4,461.40	162.50	10,000.00	10,000.00	0.00	0.00%	
Total Expense:	4,845.43	4,461.40	162.50	10,000.00	10,000.00	0.00	0.00%	
Total Fund: 250 - WATER CAPACITY FEE:	208,112.82	186,201.60	165,268.00	400,724.00	400,724.00	0.00	0.00%	
Fund: 255 - WATER FIXED ASSET REPLACEMENT								
Revenue								
7000 - CAPITAL PROJECTS	2,762,646.91	2,681,396.89	138,652.43	5,585,482.00	2,468,884.00	-3,116,598.00	-55.80%	
Total Revenue:	2,762,646.91	2,681,396.89	138,652.43	5,585,482.00	2,468,884.00	-3,116,598.00	-55.80%	
Expense								
7000 - CAPITAL PROJECTS	2,391,032.31	3,841,841.79	2,420,389.16	5,873,314.00	2,628,181.00	-3,245,133.00	-55.25%	
Total Expense:	2,391,032.31	3,841,841.79	2,420,389.16	5,873,314.00	2,628,181.00	-3,245,133.00	-55.25%	
Total Fund: 255 - WATER FIXED ASSET REPLACEMENT:	371,614.60	-1,160,444.90	-2,281,736.73	-287,832.00	-159,297.00	128,535.00	-44.66%	
Fund: 270 - COMMUNITY/SENIOR CENTER								
Revenue								
2710 - COMMUNITY/SENIOR CENTER	11,710.00	26,708.96	9,644.34	156,829.00	173,500.00	16,671.00	10.63%	

Budget Comparison Report

Departmen...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
	Total Revenue:	11,710.00	26,708.96	9,644.34	156,829.00	173,500.00	16,671.00	10.63%
Expense								
2710 - COMMUNITY/SENIOR CENTER		33,377.14	42,707.60	155,768.79	161,998.96	171,750.00	9,751.04	6.02%
	Total Expense:	33,377.14	42,707.60	155,768.79	161,998.96	171,750.00	9,751.04	6.02%
	Total Fund: 270 - COMMUNITY/SENIOR CENTER:	-21,667.14	-15,998.64	-146,124.45	-5,169.96	1,750.00	6,919.96	-133.85%
Fund: 280 - USF COMMUNITY CENTER								
Revenue								
2810 - USF COMMUNITY CENTER		14,467.00	6,634.00	2,210.00	1,000.00	2,500.00	1,500.00	150.00%
	Total Revenue:	14,467.00	6,634.00	2,210.00	1,000.00	2,500.00	1,500.00	150.00%
Expense								
2810 - USF COMMUNITY CENTER		12,501.66	9,190.51	5,203.07	13,020.00	13,020.00	0.00	0.00%
	Total Expense:	12,501.66	9,190.51	5,203.07	13,020.00	13,020.00	0.00	0.00%
	Total Fund: 280 - USF COMMUNITY CENTER:	1,965.34	-2,556.51	-2,993.07	-12,020.00	-10,520.00	1,500.00	-12.48%
Fund: 310 - GARBAGE								
Revenue								
3110 - GARBAGE		566,579.90	742,496.51	911,891.36	935,000.00	939,000.00	4,000.00	0.43%
	Total Revenue:	566,579.90	742,496.51	911,891.36	935,000.00	939,000.00	4,000.00	0.43%
Expense								
3110 - GARBAGE		560,903.92	734,135.16	758,827.68	935,000.00	939,000.00	4,000.00	0.43%
	Total Expense:	560,903.92	734,135.16	758,827.68	935,000.00	939,000.00	4,000.00	0.43%
	Total Fund: 310 - GARBAGE:	5,675.98	8,361.35	153,063.68	0.00	0.00	0.00	0.00%
Fund: 320 - GAS TAX 2103								
Revenue								
8000 - STREET PROJECTS		48,893.14	57,369.25	55,733.84	65,643.00	69,434.00	3,791.00	5.78%
	Total Revenue:	48,893.14	57,369.25	55,733.84	65,643.00	69,434.00	3,791.00	5.78%
Expense								
8000 - STREET PROJECTS		14,827.22	38,600.00	2,700.00	38,600.00	41,100.00	2,500.00	6.48%
	Total Expense:	14,827.22	38,600.00	2,700.00	38,600.00	41,100.00	2,500.00	6.48%
	Total Fund: 320 - GAS TAX 2103:	34,065.92	18,769.25	53,033.84	27,043.00	28,334.00	1,291.00	4.77%
Fund: 321 - GAS TAX 2105								
Revenue								
8000 - STREET PROJECTS		37,180.82	40,604.55	38,949.69	45,478.00	47,022.00	1,544.00	3.40%
	Total Revenue:	37,180.82	40,604.55	38,949.69	45,478.00	47,022.00	1,544.00	3.40%
Expense								
8000 - STREET PROJECTS		24,291.16	21,084.63	18,401.43	25,500.00	25,500.00	0.00	0.00%

Budget Comparison Report

Departmen...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
	Total Expense:	24,291.16	21,084.63	18,401.43	25,500.00	25,500.00	0.00	0.00%
	Total Fund: 321 - GAS TAX 2105:	12,889.66	19,519.92	20,548.26	19,978.00	21,522.00	1,544.00	7.73%
Fund: 322 - GAS TAX 2106								
Revenue								
	8000 - STREET PROJECTS	26,005.87	28,418.10	27,145.84	30,642.00	31,933.00	1,291.00	4.21%
	Total Revenue:	26,005.87	28,418.10	27,145.84	30,642.00	31,933.00	1,291.00	4.21%
Expense								
	8000 - STREET PROJECTS	45,157.99	43,767.48	44,216.19	30,000.00	45,000.00	15,000.00	50.00%
	Total Expense:	45,157.99	43,767.48	44,216.19	30,000.00	45,000.00	15,000.00	50.00%
	Total Fund: 322 - GAS TAX 2106:	-19,152.12	-15,349.38	-17,070.35	642.00	-13,067.00	-13,709.00	-2,135.36%
Fund: 323 - GAS TAX 2107								
Revenue								
	8000 - STREET PROJECTS	50,311.92	48,563.10	53,008.79	62,070.00	56,400.00	-5,670.00	-9.13%
	9999 - NON DEPARTMENTAL	0.00	0.00	0.00	9,221.00	9,221.00	0.00	0.00%
	Total Revenue:	50,311.92	48,563.10	53,008.79	71,291.00	65,621.00	-5,670.00	-7.95%
Expense								
	8000 - STREET PROJECTS	46,645.49	47,694.61	39,595.77	48,000.00	50,000.00	2,000.00	4.17%
	Total Expense:	46,645.49	47,694.61	39,595.77	48,000.00	50,000.00	2,000.00	4.17%
	Total Fund: 323 - GAS TAX 2107:	3,666.43	868.49	13,413.02	23,291.00	15,621.00	-7,670.00	-32.93%
Fund: 324 - GAS TAX 2107.5								
Revenue								
	8000 - STREET PROJECTS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Revenue:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Expense								
	8000 - STREET PROJECTS	1,000.00	1,000.00	750.00	1,000.00	1,000.00	0.00	0.00%
	Total Expense:	1,000.00	1,000.00	750.00	1,000.00	1,000.00	0.00	0.00%
	Total Fund: 324 - GAS TAX 2107.5:	1,000.00	1,000.00	1,250.00	1,000.00	1,000.00	0.00	0.00%
Fund: 325 - MEASURE L SALES TAX - ROADS								
Revenue								
	8000 - STREET PROJECTS	446,566.78	501,958.24	334,669.81	390,000.00	390,000.00	0.00	0.00%
	Total Revenue:	446,566.78	501,958.24	334,669.81	390,000.00	390,000.00	0.00	0.00%
Expense								
	8000 - STREET PROJECTS	6,765.50	14,396.80	5,002.50	0.00	0.00	0.00	0.00%
	Total Expense:	6,765.50	14,396.80	5,002.50	0.00	0.00	0.00	0.00%
	Total Fund: 325 - MEASURE L SALES TAX - ROADS:	439,801.28	487,561.44	329,667.31	390,000.00	390,000.00	0.00	0.00%

Budget Comparison Report

Department...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION								
Revenue								
8000 - STREET PROJECTS		145,031.93	148,104.41	156,533.54	161,719.00	181,616.00	19,897.00	12.30%
	Total Revenue:	145,031.93	148,104.41	156,533.54	161,719.00	181,616.00	19,897.00	12.30%
Expense								
8000 - STREET PROJECTS		16,341.84	8,741.50	29,281.34	270,548.00	243,717.00	-26,831.00	-9.92%
	Total Expense:	16,341.84	8,741.50	29,281.34	270,548.00	243,717.00	-26,831.00	-9.92%
Total Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION:		128,690.09	139,362.91	127,252.20	-108,829.00	-62,101.00	46,728.00	-42.94%
Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE								
Revenue								
7000 - CAPITAL PROJECTS		54,650.36	46,561.53	30,302.58	108,864.00	108,864.00	0.00	0.00%
	Total Revenue:	54,650.36	46,561.53	30,302.58	108,864.00	108,864.00	0.00	0.00%
Expense								
7000 - CAPITAL PROJECTS		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
	Total Expense:	2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT F...		52,511.86	46,561.53	30,302.58	98,864.00	98,864.00	0.00	0.00%
Fund: 371 - TRENCH CUT FUND								
Revenue								
8000 - STREET PROJECTS		116.80	219,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	116.80	219,000.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 371 - TRENCH CUT FUND:		116.80	219,000.00	0.00	0.00	0.00	0.00	0.00%
Fund: 372 - IT RESERVE								
Revenue								
3720 - INFORMATION TECHNOLOGY		10,047.96	14,724.85	11,273.94	15,000.00	15,000.00	0.00	0.00%
	Total Revenue:	10,047.96	14,724.85	11,273.94	15,000.00	15,000.00	0.00	0.00%
Expense								
3720 - INFORMATION TECHNOLOGY		1,919.41	3,157.90	10,843.52	21,200.00	35,000.00	13,800.00	65.09%
	Total Expense:	1,919.41	3,157.90	10,843.52	21,200.00	35,000.00	13,800.00	65.09%
Total Fund: 372 - IT RESERVE:		8,128.55	11,566.95	430.42	-6,200.00	-20,000.00	-13,800.00	222.58%
Fund: 374 - DIABILITY ACCESS AND EDUCATION								
Revenue								
3740 - DISABILITY ACCESS AND EDUCATION		1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%
	Total Revenue:	1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%
Total Fund: 374 - DIABILITY ACCESS AND EDUCATION:		1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%

Budget Comparison Report

Department...	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FUND							
Revenue							
9999 - NON DEPARTMENTAL	0.00	61,703.86	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	61,703.86	0.00	0.00	0.00	0.00	0.00%
Expense							
1055 - PUBLIC WORKS	0.00	0.00	37,708.28	34,565.00	43,060.00	8,495.00	24.58%
2000 - EC-2	0.00	10,300.00	5,891.80	6,000.00	6,000.00	0.00	0.00%
4000 - EC4	0.00	51,403.86	70,759.53	70,760.00	0.00	-70,760.00	-100.00%
6000 - ARPA-REVENUE REPLACEMENT	0.00	0.00	565,409.03	628,902.77	0.00	-628,902.77	-100.00%
Total Expense:	0.00	61,703.86	679,768.64	740,227.77	49,060.00	-691,167.77	-93.37%
Total Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FU...	0.00	0.00	-679,768.64	-740,227.77	-49,060.00	691,167.77	-93.37%
Fund: 383 - VEHICLE ABATEMENT							
Revenue							
3830 - VEHICLE ABATEMENT	21,740.18	19,183.24	25,771.43	20,000.00	20,000.00	0.00	0.00%
Total Revenue:	21,740.18	19,183.24	25,771.43	20,000.00	20,000.00	0.00	0.00%
Expense							
3830 - VEHICLE ABATEMENT	10,000.00	20,000.00	15,000.00	20,000.00	20,000.00	0.00	0.00%
Total Expense:	10,000.00	20,000.00	15,000.00	20,000.00	20,000.00	0.00	0.00%
Total Fund: 383 - VEHICLE ABATEMENT:	11,740.18	-816.76	10,771.43	0.00	0.00	0.00	0.00%
Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FU...							
Revenue							
3840 - SUPPLEMENTAL LAW ENFORCEMENT	171,375.72	135,066.29	100,806.07	150,000.00	150,000.00	0.00	0.00%
Total Revenue:	171,375.72	135,066.29	100,806.07	150,000.00	150,000.00	0.00	0.00%
Expense							
3840 - SUPPLEMENTAL LAW ENFORCEMENT	9,909.91	121,740.18	20,040.01	212,800.00	170,800.00	-42,000.00	-19.74%
Total Expense:	9,909.91	121,740.18	20,040.01	212,800.00	170,800.00	-42,000.00	-19.74%
Total Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVIC...	161,465.81	13,326.11	80,766.06	-62,800.00	-20,800.00	42,000.00	-66.88%
Fund: 392 - 94-STBG-799 HOUSING REHAB							
Revenue							
3900 - HOUSING	1,279.27	-562.05	732.60	1,000.00	1,600.00	600.00	60.00%
Total Revenue:	1,279.27	-562.05	732.60	1,000.00	1,600.00	600.00	60.00%
Total Fund: 392 - 94-STBG-799 HOUSING REHAB:	1,279.27	-562.05	732.60	1,000.00	1,600.00	600.00	60.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Departmen...	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun					
Fund: 394 - 96-STBG-1013 REHAB								
Revenue								
3900 - HOUSING	277.40	-517.33	48.55	0.00	0.00	0.00	0.00%	
Total Revenue:	277.40	-517.33	48.55	0.00	0.00	0.00	0.00%	
Total Fund: 394 - 96-STBG-1013 REHAB:	277.40	-517.33	48.55	0.00	0.00	0.00	0.00%	
Fund: 410 - LOCAL TRANSPORATION								
Expense								
8000 - STREET PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Total Expense:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Total Fund: 410 - LOCAL TRANSPORATION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Fund: 420 - TRANPORTATION STREET PROJECTS								
Revenue								
8000 - STREET PROJECTS	0.00	487.00	1,417.89	0.00	0.00	0.00	0.00%	
Total Revenue:	0.00	487.00	1,417.89	0.00	0.00	0.00	0.00%	
Expense								
8000 - STREET PROJECTS	5,820.01	0.00	450.00	0.00	0.00	0.00	0.00%	
Total Expense:	5,820.01	0.00	450.00	0.00	0.00	0.00	0.00%	
Total Fund: 420 - TRANPORTATION STREET PROJECTS:	-5,820.01	487.00	967.89	0.00	0.00	0.00	0.00%	
Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG								
Revenue								
8000 - STREET PROJECTS	-161.32	37,151.32	6,600.00	0.00	0.00	0.00	0.00%	
Total Revenue:	-161.32	37,151.32	6,600.00	0.00	0.00	0.00	0.00%	
Expense								
8000 - STREET PROJECTS	28,362.41	868.71	15,262.50	0.00	0.00	0.00	0.00%	
Total Expense:	28,362.41	868.71	15,262.50	0.00	0.00	0.00	0.00%	
Total Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG:	-28,523.73	36,282.61	-8,662.50	0.00	0.00	0.00	0.00%	
Fund: 450 - STORM DRAIN DEV IMPACT FEE								
Revenue								
7000 - CAPITAL PROJECTS	162,704.97	133,196.18	95,326.65	303,912.00	303,912.00	0.00	0.00%	
Total Revenue:	162,704.97	133,196.18	95,326.65	303,912.00	303,912.00	0.00	0.00%	
Expense								
7000 - CAPITAL PROJECTS	2,138.50	0.00	30,987.17	240,129.00	240,129.00	0.00	0.00%	
Total Expense:	2,138.50	0.00	30,987.17	240,129.00	240,129.00	0.00	0.00%	
Total Fund: 450 - STORM DRAIN DEV IMPACT FEE:	160,566.47	133,196.18	64,339.48	63,783.00	63,783.00	0.00	0.00%	

Budget Comparison Report

Department...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE								
Revenue								
7000 - CAPITAL PROJECTS		191,004.83	142,303.11	97,652.33	50,000.00	50,000.00	0.00	0.00%
Total Revenue:		191,004.83	142,303.11	97,652.33	50,000.00	50,000.00	0.00	0.00%
Expense								
7000 - CAPITAL PROJECTS		21,342.86	23,764.56	1,150.00	4,200.00	4,200.00	0.00	0.00%
Total Expense:		21,342.86	23,764.56	1,150.00	4,200.00	4,200.00	0.00	0.00%
Total Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE:		169,661.97	118,538.55	96,502.33	45,800.00	45,800.00	0.00	0.00%
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE								
Revenue								
8000 - STREET PROJECTS		232,520.25	196,848.00	123,030.00	240,000.00	240,000.00	0.00	0.00%
Total Revenue:		232,520.25	196,848.00	123,030.00	240,000.00	240,000.00	0.00	0.00%
Expense								
8000 - STREET PROJECTS		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Expense:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE:		230,381.75	196,848.00	123,030.00	230,000.00	230,000.00	0.00	0.00%
Fund: 453 - PARK DEV IMPACT FEE								
Revenue								
7000 - CAPITAL PROJECTS		150,760.98	119,724.93	80,190.84	75,000.00	257,536.00	182,536.00	243.38%
Total Revenue:		150,760.98	119,724.93	80,190.84	75,000.00	257,536.00	182,536.00	243.38%
Expense								
7000 - CAPITAL PROJECTS		2,138.50	4,200.00	292,431.17	310,965.00	528,000.00	217,035.00	69.79%
Total Expense:		2,138.50	4,200.00	292,431.17	310,965.00	528,000.00	217,035.00	69.79%
Total Fund: 453 - PARK DEV IMPACT FEE:		148,622.48	115,524.93	-212,240.33	-235,965.00	-270,464.00	-34,499.00	14.62%
Fund: 454 - PARKLAND IN LIEU								
Revenue								
7000 - CAPITAL PROJECTS		114,731.20	95,044.49	59,882.51	100,000.00	100,000.00	0.00	0.00%
Total Revenue:		114,731.20	95,044.49	59,882.51	100,000.00	100,000.00	0.00	0.00%
Expense								
7000 - CAPITAL PROJECTS		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Expense:		2,138.50	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 454 - PARKLAND IN LIEU:		112,592.70	95,044.49	59,882.51	90,000.00	90,000.00	0.00	0.00%
Fund: 520 - RDA SUCCESSOR AGENCY								
Revenue								
5210 - RDA SUCCESSOR AGENCY		320,486.05	364,089.06	291,659.28	291,600.00	291,600.00	0.00	0.00%

Budget Comparison Report

Departmen...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
	Total Revenue:	320,486.05	364,089.06	291,659.28	291,600.00	291,600.00	0.00	0.00%
Expense								
5210 - RDA SUCCESSOR AGENCY		217,511.27	213,246.37	268,541.54	291,600.00	290,300.00	-1,300.00	-0.45%
	Total Expense:	217,511.27	213,246.37	268,541.54	291,600.00	290,300.00	-1,300.00	-0.45%
	Total Fund: 520 - RDA SUCCESSOR AGENCY:	102,974.78	150,842.69	23,117.74	0.00	1,300.00	1,300.00	0.00%
Fund: 530 - BRITTANY WOODS- LLD								
Revenue								
3405 - BRITTANY WOODS		8,022.00	8,022.00	8,022.00	8,018.00	8,018.00	0.00	0.00%
	Total Revenue:	8,022.00	8,022.00	8,022.00	8,018.00	8,018.00	0.00	0.00%
Expense								
3405 - BRITTANY WOODS		9,777.91	10,393.16	10,462.48	14,616.00	15,014.00	398.00	2.72%
	Total Expense:	9,777.91	10,393.16	10,462.48	14,616.00	15,014.00	398.00	2.72%
	Total Fund: 530 - BRITTANY WOODS- LLD:	-1,755.91	-2,371.16	-2,440.48	-6,598.00	-6,996.00	-398.00	6.03%
Fund: 531 - CENTRAL HUGHSON 2- LLD								
Revenue								
3410 - CENTRAL HUGHSON 2		14,579.44	14,579.44	14,142.49	14,576.00	14,576.00	0.00	0.00%
	Total Revenue:	14,579.44	14,579.44	14,142.49	14,576.00	14,576.00	0.00	0.00%
Expense								
3410 - CENTRAL HUGHSON 2		6,711.69	13,188.68	9,528.94	19,503.00	17,545.00	-1,958.00	-10.04%
	Total Expense:	6,711.69	13,188.68	9,528.94	19,503.00	17,545.00	-1,958.00	-10.04%
	Total Fund: 531 - CENTRAL HUGHSON 2- LLD:	7,867.75	1,390.76	4,613.55	-4,927.00	-2,969.00	1,958.00	-39.74%
Fund: 532 - FEATHERS GLEN LLD								
Revenue								
3415 - FEATHERS GLEN		19,796.48	20,711.24	21,923.36	21,920.00	21,920.00	0.00	0.00%
	Total Revenue:	19,796.48	20,711.24	21,923.36	21,920.00	21,920.00	0.00	0.00%
Expense								
3415 - FEATHERS GLEN		16,046.68	20,594.52	23,549.59	32,644.00	20,353.00	-12,291.00	-37.65%
	Total Expense:	16,046.68	20,594.52	23,549.59	32,644.00	20,353.00	-12,291.00	-37.65%
	Total Fund: 532 - FEATHERS GLEN LLD:	3,749.80	116.72	-1,626.23	-10,724.00	1,567.00	12,291.00	-114.61%
Fund: 533 - FONTANA RANCH NORTH- LLD								
Revenue								
3420 - FONTANA RANCH NORTH		22,706.80	25,436.80	28,328.78	28,325.00	28,325.00	0.00	0.00%
	Total Revenue:	22,706.80	25,436.80	28,328.78	28,325.00	28,325.00	0.00	0.00%
Expense								
3420 - FONTANA RANCH NORTH		16,174.86	23,855.88	18,250.48	33,272.00	34,960.00	1,688.00	5.07%

Budget Comparison Report

Departmen...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
	Total Expense:	16,174.86	23,855.88	18,250.48	33,272.00	34,960.00	1,688.00	5.07%
	Total Fund: 533 - FONTANA RANCH NORTH- LLD:	6,531.94	1,580.92	10,078.30	-4,947.00	-6,635.00	-1,688.00	34.12%
Fund: 534 - FONTANA RANCH SOUTH- LLD								
	Revenue							
	3425 - FONTANA RANCH SOUTH	15,366.04	16,077.24	16,954.72	17,419.00	17,419.00	0.00	0.00%
	Total Revenue:	15,366.04	16,077.24	16,954.72	17,419.00	17,419.00	0.00	0.00%
	Expense							
	3425 - FONTANA RANCH SOUTH	12,130.34	14,259.82	11,678.40	17,484.00	19,222.00	1,738.00	9.94%
	Total Expense:	12,130.34	14,259.82	11,678.40	17,484.00	19,222.00	1,738.00	9.94%
	Total Fund: 534 - FONTANA RANCH SOUTH- LLD:	3,235.70	1,817.42	5,276.32	-65.00	-1,803.00	-1,738.00	2,673.85%
Fund: 535 - RHAPSODY I - LLD								
	Revenue							
	3430 - RHAPSODY 1	6,753.20	6,753.20	6,710.20	6,750.00	6,750.00	0.00	0.00%
	Total Revenue:	6,753.20	6,753.20	6,710.20	6,750.00	6,750.00	0.00	0.00%
	Expense							
	3430 - RHAPSODY 1	6,144.57	9,259.23	6,552.08	12,155.00	15,191.00	3,036.00	24.98%
	Total Expense:	6,144.57	9,259.23	6,552.08	12,155.00	15,191.00	3,036.00	24.98%
	Total Fund: 535 - RHAPSODY I - LLD:	608.63	-2,506.03	158.12	-5,405.00	-8,441.00	-3,036.00	56.17%
Fund: 536 - RHAPSODY 2- LLD								
	Revenue							
	3435 - RHAPSODY 2	13,834.10	15,344.50	15,214.15	15,341.00	15,341.00	0.00	0.00%
	Total Revenue:	13,834.10	15,344.50	15,214.15	15,341.00	15,341.00	0.00	0.00%
	Expense							
	3435 - RHAPSODY 2	6,532.92	8,847.48	6,394.35	11,894.00	14,820.00	2,926.00	24.60%
	Total Expense:	6,532.92	8,847.48	6,394.35	11,894.00	14,820.00	2,926.00	24.60%
	Total Fund: 536 - RHAPSODY 2- LLD:	7,301.18	6,497.02	8,819.80	3,447.00	521.00	-2,926.00	-84.89%
Fund: 537 - SANTA FE ESTATES 1 - LLD								
	Revenue							
	3440 - SANTA FE ESTATES 1	7,224.00	7,158.00	7,092.00	7,221.00	7,221.00	0.00	0.00%
	Total Revenue:	7,224.00	7,158.00	7,092.00	7,221.00	7,221.00	0.00	0.00%
	Expense							
	3440 - SANTA FE ESTATES 1	15,955.53	19,719.46	22,875.99	26,935.00	16,144.00	-10,791.00	-40.06%
	Total Expense:	15,955.53	19,719.46	22,875.99	26,935.00	16,144.00	-10,791.00	-40.06%
	Total Fund: 537 - SANTA FE ESTATES 1 - LLD:	-8,731.53	-12,561.46	-15,783.99	-19,714.00	-8,923.00	10,791.00	-54.74%

Budget Comparison Report

Departmen...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 538 - SANTA FE ESTATES 2 - LLD								
Revenue								
3445 - SANTA FE ESTATES 2		6,614.18	6,614.18	6,614.18	6,611.00	6,611.00	0.00	0.00%
Total Revenue:		6,614.18	6,614.18	6,614.18	6,611.00	6,611.00	0.00	0.00%
Expense								
3445 - SANTA FE ESTATES 2		12,875.69	18,223.03	17,839.73	23,147.00	12,456.00	-10,691.00	-46.19%
Total Expense:		12,875.69	18,223.03	17,839.73	23,147.00	12,456.00	-10,691.00	-46.19%
Total Fund: 538 - SANTA FE ESTATES 2 - LLD:		-6,261.51	-11,608.85	-11,225.55	-16,536.00	-5,845.00	10,691.00	-64.65%
Fund: 539 - STARN ESTATES - LLD								
Revenue								
3450 - STARN ESTATES		7,648.82	7,648.82	7,648.82	7,646.00	7,646.00	0.00	0.00%
Total Revenue:		7,648.82	7,648.82	7,648.82	7,646.00	7,646.00	0.00	0.00%
Expense								
3450 - STARN ESTATES		5,563.93	9,780.02	6,146.59	12,213.00	15,009.00	2,796.00	22.89%
Total Expense:		5,563.93	9,780.02	6,146.59	12,213.00	15,009.00	2,796.00	22.89%
Total Fund: 539 - STARN ESTATES - LLD:		2,084.89	-2,131.20	1,502.23	-4,567.00	-7,363.00	-2,796.00	61.22%
Fund: 540 - STERLING GLEN 3 - LLD								
Revenue								
3455 - STERLING GLEN 3		21,754.20	23,424.76	24,245.00	24,747.00	24,747.00	0.00	0.00%
Total Revenue:		21,754.20	23,424.76	24,245.00	24,747.00	24,747.00	0.00	0.00%
Expense								
3455 - STERLING GLEN 3		14,807.00	20,457.51	15,424.51	31,903.00	26,718.00	-5,185.00	-16.25%
Total Expense:		14,807.00	20,457.51	15,424.51	31,903.00	26,718.00	-5,185.00	-16.25%
Total Fund: 540 - STERLING GLEN 3 - LLD:		6,947.20	2,967.25	8,820.49	-7,156.00	-1,971.00	5,185.00	-72.46%
Fund: 541 - SUNGLOW - LLD								
Revenue								
3460 - SUNGLOW		9,635.56	9,582.38	9,369.66	9,632.00	9,632.00	0.00	0.00%
Total Revenue:		9,635.56	9,582.38	9,369.66	9,632.00	9,632.00	0.00	0.00%
Expense								
3460 - SUNGLOW		8,556.22	12,787.11	9,699.03	17,613.00	16,416.00	-1,197.00	-6.80%
Total Expense:		8,556.22	12,787.11	9,699.03	17,613.00	16,416.00	-1,197.00	-6.80%
Total Fund: 541 - SUNGLOW - LLD:		1,079.34	-3,204.73	-329.37	-7,981.00	-6,784.00	1,197.00	-15.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Departmen...	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun				
Fund: 542 - WALNUT HAVEN 3 - LLD							
Revenue							
3465 - WALNUT HAVEN 3	5,926.00	5,817.60	5,763.40	5,923.00	5,923.00	0.00	0.00%
Total Revenue:	5,926.00	5,817.60	5,763.40	5,923.00	5,923.00	0.00	0.00%
Expense							
3465 - WALNUT HAVEN 3	7,029.87	9,803.74	7,907.53	14,625.00	14,581.00	-44.00	-0.30%
Total Expense:	7,029.87	9,803.74	7,907.53	14,625.00	14,581.00	-44.00	-0.30%
Total Fund: 542 - WALNUT HAVEN 3 - LLD:	-1,103.87	-3,986.14	-2,144.13	-8,702.00	-8,658.00	44.00	-0.51%
Fund: 543 - EUCLID SOUTH LLD							
Revenue							
3470 - EUCLID SOUTH	18,877.02	18,059.90	18,916.88	18,913.00	18,913.00	0.00	0.00%
Total Revenue:	18,877.02	18,059.90	18,916.88	18,913.00	18,913.00	0.00	0.00%
Expense							
3470 - EUCLID SOUTH	2,037.48	5,813.59	2,433.58	19,179.00	20,392.00	1,213.00	6.32%
Total Expense:	2,037.48	5,813.59	2,433.58	19,179.00	20,392.00	1,213.00	6.32%
Total Fund: 543 - EUCLID SOUTH LLD:	16,839.54	12,246.31	16,483.30	-266.00	-1,479.00	-1,213.00	456.02%
Fund: 544 - EUCLID NORTH LLD							
Revenue							
3475 - EUCLID NORTH	-25.40	0.00	15,520.00	15,516.00	15,516.00	0.00	0.00%
Total Revenue:	-25.40	0.00	15,520.00	15,516.00	15,516.00	0.00	0.00%
Expense							
3470 - EUCLID SOUTH	0.00	0.00	0.00	12,514.00	15,869.00	3,355.00	26.81%
Total Expense:	0.00	0.00	0.00	12,514.00	15,869.00	3,355.00	26.81%
Total Fund: 544 - EUCLID NORTH LLD:	-25.40	0.00	15,520.00	3,002.00	-353.00	-3,355.00	-111.76%
Fund: 550 - CENTRAL HUGHSON 2 - BAD							
Revenue							
3505 - CENTRAL HUGHSON 2	8,223.92	8,180.22	7,574.87	8,227.00	8,227.00	0.00	0.00%
Total Revenue:	8,223.92	8,180.22	7,574.87	8,227.00	8,227.00	0.00	0.00%
Expense							
3505 - CENTRAL HUGHSON 2	2,805.69	4,785.31	7,990.87	20,466.00	17,852.00	-2,614.00	-12.77%
Total Expense:	2,805.69	4,785.31	7,990.87	20,466.00	17,852.00	-2,614.00	-12.77%
Total Fund: 550 - CENTRAL HUGHSON 2 - BAD:	5,418.23	3,394.91	-416.00	-12,239.00	-9,625.00	2,614.00	-21.36%

Budget Comparison Report

Department...		2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 551 - FEATHERS GLEN - BAD								
Revenue								
3510 - FEATHERS GLEN		11,651.00	12,190.28	12,566.60	12,563.00	12,563.00	0.00	0.00%
Total Revenue:		11,651.00	12,190.28	12,566.60	12,563.00	12,563.00	0.00	0.00%
Expense								
3510 - FEATHERS GLEN		9,562.23	11,214.03	13,186.34	16,493.00	10,235.00	-6,258.00	-37.94%
Total Expense:		9,562.23	11,214.03	13,186.34	16,493.00	10,235.00	-6,258.00	-37.94%
Total Fund: 551 - FEATHERS GLEN - BAD:		2,088.77	976.25	-619.74	-3,930.00	2,328.00	6,258.00	-159.24%
Fund: 552 - FONTANA RANCH NORTH BAD								
Revenue								
3515 - FONTANA RANCH NORTH		23,616.80	23,616.80	23,616.80	23,614.00	23,614.00	0.00	0.00%
Total Revenue:		23,616.80	23,616.80	23,616.80	23,614.00	23,614.00	0.00	0.00%
Expense								
3515 - FONTANA RANCH NORTH		6,934.05	7,619.87	7,548.00	22,687.00	18,786.00	-3,901.00	-17.19%
Total Expense:		6,934.05	7,619.87	7,548.00	22,687.00	18,786.00	-3,901.00	-17.19%
Total Fund: 552 - FONTANA RANCH NORTH BAD:		16,682.75	15,996.93	16,068.80	927.00	4,828.00	3,901.00	420.82%
Fund: 553 - FONTANA RANCH SOUTH - BAD								
Revenue								
3520 - FONTANA RANCH SOUTH		13,574.04	14,201.24	14,977.46	15,387.00	15,387.00	0.00	0.00%
Total Revenue:		13,574.04	14,201.24	14,977.46	15,387.00	15,387.00	0.00	0.00%
Expense								
3520 - FONTANA RANCH SOUTH		15,539.44	17,697.83	19,938.65	20,673.00	11,168.00	-9,505.00	-45.98%
Total Expense:		15,539.44	17,697.83	19,938.65	20,673.00	11,168.00	-9,505.00	-45.98%
Total Fund: 553 - FONTANA RANCH SOUTH - BAD:		-1,965.40	-3,496.59	-4,961.19	-5,286.00	4,219.00	9,505.00	-179.81%
Fund: 554 - STERLING GLEN 3 - BAD								
Revenue								
3525 - STERLING GLEN 3		15,797.68	16,532.82	17,173.85	17,591.00	17,591.00	0.00	0.00%
Total Revenue:		15,797.68	16,532.82	17,173.85	17,591.00	17,591.00	0.00	0.00%
Expense								
3525 - STERLING GLEN 3		7,999.43	7,842.37	10,009.42	24,275.00	22,865.00	-1,410.00	-5.81%
Total Expense:		7,999.43	7,842.37	10,009.42	24,275.00	22,865.00	-1,410.00	-5.81%
Total Fund: 554 - STERLING GLEN 3 - BAD:		7,798.25	8,690.45	7,164.43	-6,684.00	-5,274.00	1,410.00	-21.10%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
Fund: 555 - EUCLID SOUTH - BAD							
Revenue							
3470 - EUCLID SOUTH	17,299.66	19,710.38	19,710.38	19,707.00	19,707.00	0.00	0.00%
Total Revenue:	17,299.66	19,710.38	19,710.38	19,707.00	19,707.00	0.00	0.00%
Expense							
3470 - EUCLID SOUTH	3,157.22	1,948.55	1,419.07	15,437.00	12,769.00	-2,668.00	-17.28%
Total Expense:	3,157.22	1,948.55	1,419.07	15,437.00	12,769.00	-2,668.00	-17.28%
Total Fund: 555 - EUCLID SOUTH - BAD:	14,142.44	17,761.83	18,291.31	4,270.00	6,938.00	2,668.00	62.48%
Fund: 556 - EUCLID NORTH -BAD							
Revenue							
3475 - EUCLID NORTH	-25.40	0.00	13,170.00	13,167.00	13,167.00	0.00	0.00%
Total Revenue:	-25.40	0.00	13,170.00	13,167.00	13,167.00	0.00	0.00%
Expense							
3470 - EUCLID SOUTH	0.00	0.00	0.00	8,115.00	10,325.00	2,210.00	27.23%
Total Expense:	0.00	0.00	0.00	8,115.00	10,325.00	2,210.00	27.23%
Total Fund: 556 - EUCLID NORTH -BAD:	-25.40	0.00	13,170.00	5,052.00	2,842.00	-2,210.00	-43.75%
Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT							
Revenue							
3605 - PROVINCE PLACE	16,116.63	18,352.86	19,198.95	19,180.00	19,180.00	0.00	0.00%
Total Revenue:	16,116.63	18,352.86	19,198.95	19,180.00	19,180.00	0.00	0.00%
Expense							
3605 - PROVINCE PLACE	2,577.78	12,393.31	8,130.14	21,909.00	24,070.00	2,161.00	9.86%
Total Expense:	2,577.78	12,393.31	8,130.14	21,909.00	24,070.00	2,161.00	9.86%
Total Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DI...	13,538.85	5,959.55	11,068.81	-2,729.00	-4,890.00	-2,161.00	79.19%
Report Total:	9,878,563.14	6,934,852.90	829,365.25	975,309.27	2,191,602.00	1,216,292.73	124.71%

Fund	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
100 - GENERAL FUND	650,410.21	289,565.17	-93,975.01	-86,426.00	-8,818.00	77,608.00	-89.80%
105 - GENERAL FUND CONTINGENCY RESE...	1,283.43	122,153.52	93,834.63	170,743.00	27,000.00	-143,743.00	-84.19%
210 - SEWER	448,779.60	77,801.96	506,876.58	17,879.00	-11,286.00	-29,165.00	-163.12%
215 - SEWER FIXED ASSET REPLACEMENT	-780,742.60	-771,936.14	-478,136.40	-1,240,974.00	-717,088.00	523,886.00	-42.22%
220 - SEWER CAPACITY FEE	-2,428,446.76	655,029.99	459,899.30	419,024.00	239,484.00	-179,540.00	-42.85%
225 - WWTP EXPANSION	3,571,458.55	373,825.88	316,992.49	513,877.00	518,770.00	4,893.00	0.95%
240 - WATER	3,232,425.64	4,492,925.59	940,224.54	518,167.00	422,117.00	-96,050.00	-18.54%
245 - WATER TCP123	2,793,269.87	854,103.72	979,315.15	840,496.00	1,000,000.00	159,504.00	18.98%
250 - WATER CAPACITY FEE	208,112.82	186,201.60	165,268.00	400,724.00	400,724.00	0.00	0.00%
255 - WATER FIXED ASSET REPLACEMENT	371,614.60	-1,160,444.90	-2,281,736.73	-287,832.00	-159,297.00	128,535.00	-44.66%
270 - COMMUNITY/SENIOR CENTER	-21,667.14	-15,998.64	-146,124.45	-5,169.96	1,750.00	6,919.96	-133.85%
280 - USF COMMUNITY CENTER	1,965.34	-2,556.51	-2,993.07	-12,020.00	-10,520.00	1,500.00	-12.48%
310 - GARBAGE	5,675.98	8,361.35	153,063.68	0.00	0.00	0.00	0.00%
320 - GAS TAX 2103	34,065.92	18,769.25	53,033.84	27,043.00	28,334.00	1,291.00	4.77%
321 - GAS TAX 2105	12,889.66	19,519.92	20,548.26	19,978.00	21,522.00	1,544.00	7.73%
322 - GAS TAX 2106	-19,152.12	-15,349.38	-17,070.35	642.00	-13,067.00	-13,709.00	-2,135.36%
323 - GAS TAX 2107	3,666.43	868.49	13,413.02	23,291.00	15,621.00	-7,670.00	-32.93%
324 - GAS TAX 2107.5	1,000.00	1,000.00	1,250.00	1,000.00	1,000.00	0.00	0.00%
325 - MEASURE L SALES TAX - ROADS	439,801.28	487,561.44	329,667.31	390,000.00	390,000.00	0.00	0.00%
326 - SB 1-ROADS MAINTENANCE REHABIL...	128,690.09	139,362.91	127,252.20	-108,829.00	-62,101.00	46,728.00	-42.94%
370 - COMMUNITY ENHANCEMENT DEV I...	52,511.86	46,561.53	30,302.58	98,864.00	98,864.00	0.00	0.00%
371 - TRENCH CUT FUND	116.80	219,000.00	0.00	0.00	0.00	0.00	0.00%
372 - IT RESERVE	8,128.55	11,566.95	430.42	-6,200.00	-20,000.00	-13,800.00	222.58%
374 - DIABILITY ACCESS AND EDUCATION	1,439.82	1,234.62	1,053.36	1,200.00	1,200.00	0.00	0.00%
380 - CORONAVIRUS LOCAL FISCAL RECOV...	0.00	0.00	-679,768.64	-740,227.77	-49,060.00	691,167.77	-93.37%
383 - VEHICLE ABATEMENT	11,740.18	-816.76	10,771.43	0.00	0.00	0.00	0.00%
384 - SUPPLEMENTAL LAW ENFORCEMENT..	161,465.81	13,326.11	80,766.06	-62,800.00	-20,800.00	42,000.00	-66.88%
392 - 94-STBG-799 HOUSING REHAB	1,279.27	-562.05	732.60	1,000.00	1,600.00	600.00	60.00%
394 - 96-STBG-1013 REHAB	277.40	-517.33	48.55	0.00	0.00	0.00	0.00%
410 - LOCAL TRANSPORATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
420 - TRANSPORTATION STREET PROJECTS	-5,820.01	487.00	967.89	0.00	0.00	0.00	0.00%
425 - PUBLIC WORKS STREET PROJECTS - ...	-28,523.73	36,282.61	-8,662.50	0.00	0.00	0.00	0.00%
450 - STORM DRAIN DEV IMPACT FEE	160,566.47	133,196.18	64,339.48	63,783.00	63,783.00	0.00	0.00%
451 - PUBLIC FACILITY DEV IMPACT FEE	169,661.97	118,538.55	96,502.33	45,800.00	45,800.00	0.00	0.00%
452 - PUBLIC FACILITY STREETS DEV IMPA...	230,381.75	196,848.00	123,030.00	230,000.00	230,000.00	0.00	0.00%
453 - PARK DEV IMPACT FEE	148,622.48	115,524.93	-212,240.33	-235,965.00	-270,464.00	-34,499.00	14.62%
454 - PARKLAND IN LIEU	112,592.70	95,044.49	59,882.51	90,000.00	90,000.00	0.00	0.00%
520 - RDA SUCCESSOR AGENCY	102,974.78	150,842.69	23,117.74	0.00	1,300.00	1,300.00	0.00%

Budget Comparison Report

Fund	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2022-2023 MID YEAR	2023-2024 PRELIMINARY	Increase / (Decrease)	
530 - BRITTANY WOODS- LLD	-1,755.91	-2,371.16	-2,440.48	-6,598.00	-6,996.00	-398.00	6.03%
531 - CENTRAL HUGHSON 2- LLD	7,867.75	1,390.76	4,613.55	-4,927.00	-2,969.00	1,958.00	-39.74%
532 - FEATHERS GLEN LLD	3,749.80	116.72	-1,626.23	-10,724.00	1,567.00	12,291.00	-114.61%
533 - FONTANA RANCH NORTH- LLD	6,531.94	1,580.92	10,078.30	-4,947.00	-6,635.00	-1,688.00	34.12%
534 - FONTANA RANCH SOUTH- LLD	3,235.70	1,817.42	5,276.32	-65.00	-1,803.00	-1,738.00	2,673.85%
535 - RHAPSODY I - LLD	608.63	-2,506.03	158.12	-5,405.00	-8,441.00	-3,036.00	56.17%
536 - RHAPSODY 2- LLD	7,301.18	6,497.02	8,819.80	3,447.00	521.00	-2,926.00	-84.89%
537 - SANTA FE ESTATES 1 - LLD	-8,731.53	-12,561.46	-15,783.99	-19,714.00	-8,923.00	10,791.00	-54.74%
538 - SANTA FE ESTATES 2 - LLD	-6,261.51	-11,608.85	-11,225.55	-16,536.00	-5,845.00	10,691.00	-64.65%
539 - STARN ESTATES - LLD	2,084.89	-2,131.20	1,502.23	-4,567.00	-7,363.00	-2,796.00	61.22%
540 - STERLING GLEN 3 - LLD	6,947.20	2,967.25	8,820.49	-7,156.00	-1,971.00	5,185.00	-72.46%
541 - SUNGLOW - LLD	1,079.34	-3,204.73	-329.37	-7,981.00	-6,784.00	1,197.00	-15.00%
542 - WALNUT HAVEN 3 - LLD	-1,103.87	-3,986.14	-2,144.13	-8,702.00	-8,658.00	44.00	-0.51%
543 - EUCLID SOUTH LLD	16,839.54	12,246.31	16,483.30	-266.00	-1,479.00	-1,213.00	456.02%
544 - EUCLID NORTH LLD	-25.40	0.00	15,520.00	3,002.00	-353.00	-3,355.00	-111.76%
550 - CENTRAL HUGHSON 2 - BAD	5,418.23	3,394.91	-416.00	-12,239.00	-9,625.00	2,614.00	-21.36%
551 - FEATHERS GLEN - BAD	2,088.77	976.25	-619.74	-3,930.00	2,328.00	6,258.00	-159.24%
552 - FONTANA RANCH NORTH BAD	16,682.75	15,996.93	16,068.80	927.00	4,828.00	3,901.00	420.82%
553 - FONTANA RANCH SOUTH - BAD	-1,965.40	-3,496.59	-4,961.19	-5,286.00	4,219.00	9,505.00	-179.81%
554 - STERLING GLEN 3 - BAD	7,798.25	8,690.45	7,164.43	-6,684.00	-5,274.00	1,410.00	-21.10%
555 - EUCLID SOUTH - BAD	14,142.44	17,761.83	18,291.31	4,270.00	6,938.00	2,668.00	62.48%
556 - EUCLID NORTH -BAD	-25.40	0.00	13,170.00	5,052.00	2,842.00	-2,210.00	-43.75%
560 - PROVINCE PLACE COMMUNITY FACIL...	13,538.85	5,959.55	11,068.81	-2,729.00	-4,890.00	-2,161.00	79.19%
Report Total:	9,878,563.14	6,934,852.90	829,365.25	975,309.27	2,191,602.00	1,216,292.73	124.71%

Budget Comparison: Revenue and Expense

Revenues				Expenses			Rev/Exp
22-23 Mid Year	23-24 Preliminary	Difference	22-23 Mid Year	23-24 Preliminary	Difference		
GF	\$ 4,187,851	\$ 3,938,028	\$ (249,823)	\$ 4,103,534	\$ 3,919,846	\$ (183,688)	\$ (66,135)
Non-GF	\$ 16,916,091	\$ 13,908,112	\$ (3,007,979)	\$ 16,025,099	\$ 11,734,692	\$ (4,290,407)	\$ 1,282,428
TOTALS	\$ 21,103,942	\$ 17,846,140	\$ (3,257,802)	\$ 20,128,633	\$ 15,654,538	\$ (4,474,095)	\$ 1,216,293

Budget comparison from estimated revenues and expenses for Preliminary (proposed) Fiscal Year 2023-24 compared to last adopted budget at Mid-Year 2022-23

GF = General Fund

Non-GF = All funds other than the General Fund

Non-GF Notes:

Revenues:

TCP 123 Settlement Revenue - we will receive final payment in 2023-24

Expenses:

Projects to be budgeted - ARPA Projects

**CITY OF HUGHSON
FY 23-24 PRELIMINARY BUDGET
GENERAL FUND SUMMARY**

				FY 2022-23 Mid-Year Comparison	
Dept No.	Dept Name	FY 2022-23 Mid-Year	FY 2023-24 Preliminary	Increase (Decrease)	Notes
1005	LEGISLATIVE	\$ 60,613	\$ 43,193	\$ (17,420)	Strategic planning expenses in FY22-23 removed from FY23-24
1010	CITY MANAGER	\$ 246,249	\$ 252,919	\$ 6,670	Salary and employee appreciation increases
1015	CITY TREASURER	\$ 1,292	\$ 1,292	\$ -	
1020	LEGAL SERVICES	\$ 115,000	\$ 115,000	\$ -	
1025	FINANCE	\$ 364,973	\$ 394,061	\$ 29,088	Salary and benefits increase
1030	HUMAN RESOURCES/RISK MANAGEMENT	\$ 17,025	\$ 10,425	\$ (6,600)	Reduced Professional services in line with FY22-23 expenses
1035	CITY CLERK	\$ 106,617	\$ 91,433	\$ (15,184)	Minimal election expenses in FY23-24
1040	PLANNING/BUILDING	\$ 454,403	\$ 429,461	\$ (24,942)	Reduced Professional services in line with FY22-23 expenses
1045	POLICE SERVICES	\$ 1,730,877	\$ 1,784,433	\$ 53,556	LE Contract increase
1050	ANIMAL CONTROL	\$ 123,000	\$ 45,169	\$ (77,831)	No longer paying debt services, paid in full FY22-23
1055	PUBLIC WORKS	\$ 162,336	\$ 135,682	\$ (26,654)	Reduced Professional services in line with FY22-23 expenses
1060	BUILDING AND GROUNDS	\$ 100,327	\$ 110,022	\$ 9,695	Increase in the cost of utilities and temporary labor
1065	PARKS AND RECREATION	\$ 141,814	\$ 138,173	\$ (3,641)	Reduced benefits in line with FY22-23 actuals and FY23-24 increase
1070	STREET MAINTENANCE	\$ 123,888	\$ 123,024	\$ (864)	
1075	FLEET MAINTENANCE	\$ 24,020	\$ 23,320	\$ (700)	
9999	NON DEPARTMENTAL	\$ 331,100	\$ 222,239	\$ (108,861)	Reduction in transfer needed to Contingency Fund 105
TOTAL OPERATIONAL COSTS		\$ 4,103,534	\$ 3,919,846	\$ (183,688)	
<i>Less One-Time Expenses and Transfers</i>					
	General Plan Update	\$ (34,712)	\$ (100,000)		
	Strategic Planning	\$ (8,920)			
	Transfers Out	\$ (124,709)	\$ (27,000)		Transfer to GF Reserve
NET EXPENDITURES		\$ 3,935,193	\$ 3,792,846	\$ (142,347)	
REVENUES		\$ 4,017,108	\$ 3,872,828	\$ (144,280)	

Postitive balance in General Fund when considering one-time expenses

**Fund 105 General Fund Contingency Reserve
Fiscal Year 2023-24 Preliminary Budget**

Current Fund Balance

as of 06/14/23 1,193,594.00

Quarterly Transfer In 31,177.00

Estimated Fund Balance

as of 06/30/23 \$ 1,224,771.00

Estimated General Fund Expenses
FY2023-24

3,919,846.00

Less One-Time Expenditures (127,000.00)

Estimated Expenses 3,792,846.00

Required Reserve 33% 1,251,639.18

Transfer in to meet reserve 27,000.00

Estimated Fund Balance as of 6/30/24 \$ 1,251,771.00

Budget Worksheet		3,919,846.00
Less One-Time Expenses		(100,000.00)
Less Transfer		(27,000.00)
Estimated Expenses		<u><u>3,792,846.00</u></u>

City of Hughson
Transfer Table 2023-24-Preliminary Budget

		Transfer In 49010		Transfer Out 66000
Fund			Fund	
100	General Fund	367,436	383	Vehicle Abatement 20,000
			384	SLEF 150,000
			320	Gas Tax - 2103 3,600
			520	RDA 96,000
			323	Gas Tax - 2107 25,000
			321	Gas Tax - 2105 17,000
			324	Gas Tax - 2107.5 1,000
			280	Samaritans Center 7,620
			530-544	Landscape Lighting Dist 29,793
			550-554	Benefit Assess District 12,539
			560	Comm Fac District 4,884
		<u>367,436</u>		<u>367,436</u>
323	Gas Tax-Street Sweeping	9,221	550-554	Benefit Assess District 7,518
			560	Comm Fac District 1,703
105	General Fund Contingency Rsv	27,000	100	General Fund 27,000
270	Community Senior Center	7,500	100	General Fund 7,500
372	IT Replacement	15,000	100	General Fund 5,000
			210	Sewer M & O 5,000
			240	Water 5,000
210	Sewer M & O	252,516	220	Sewer Capacity Fee 252,516
225	WWTP Expansion	591,136	210	Sewer M & O 591,136
215	Sewer Fixed Asset Replacement	284,850	210	Sewer M & O 284,850
255	Water Fixed Asset Replacement	185,482	240	Water 185,482
		<u>1,372,705</u>		<u>1,372,705</u>
<u>Administrative Transfers</u>				
100	999-49020	442,200	210	2110-61020 261,800
			240	2410-61020 180,400
		<u>442,200</u>		<u>442,200</u>
Total Transfers		<u><u>2,182,341</u></u>		<u><u>2,182,341</u></u>

Often, one Fund will provide service to another Fund. The General Fund provides administrative service to various funds, such as Water, Sewer, Gas Tax, BAD, LLD. These transfers cover the costs of Staff support (such as the Finance Department, Administration, etc.) to administer the programs. Transfers are made to the IT Fund (372) from the General, Water and Sewer Fund. These transfers are to build up a reserve to fund future IT needs. In addition, a portion of the funds collected from User fees (Sewer/Water) covers future asset replacement - via depreciation costs.

CITY OF HUGHSON
OUTSTANDING DEBT SERVICE
FY 2023-24 PRELIMINARY BUDGET

Debt Issuance	Fund	Interest Rate	Original Principal	Year Issued	Outstanding Principal	Outstanding Interest	Annual Payment Amount	Due Thru
RDA Refunding & Capital projects (Bond payable from Tax increment)	520	2.00%	\$ 2,660,000	2016	\$ 1,965,000	\$ 588,025	Principal \$ 110,000 Interest \$ 72,300	2036
							Total: \$186,450	
Water Tank Project Loan (Loan payable from revenues of the water system)	240	3.40%	\$ 2,400,000	2006	\$ 490,805	\$ 28,313	Principal \$158,118 Interest \$ 15,355	2026
							Total: \$ 173,473	
STATE WATER RESOURCE BOARD SRF LOAN WWTP Expansion Project (Loan payable from revenues of the WWTP and Sewer Revenues) - AMENDED	225	1%	\$ 20,871,790	2021	\$ 9,693,609	\$ 946,841	Principal \$ 479,666 Interest \$ 111,470	2041
							Total: \$ 591,136	
California DWSRF LOAN Wells 9 & 10 (Well 7 Replacement) - AMENDED	255	1.4%	\$ 3,208,190	2022	\$ 3,208,190	\$ 858,196	Principal \$ 0 Interest \$ 179,909	2055
							Total: \$ 179,909	

Total Principal \$ 29,139,980 \$ 15,357,604
Total Interest \$ 2,421,375

FY 23-24 Debt Payments \$ 1,126,817

	Principle	Interest	Total ¹
RDA Debt Payments	110,000	72,300	182,300
City of Hughson Debt Payments	652,318	292,200	944,517
Total Debt Payments for FY23-24	\$ 762,318	\$ 364,500	\$ 1,126,817

¹ Debt schedules is as of 6/15/23

City of Hughson Payroll Distribution 2023-24

		LLD	BAD	Legislative	City Manager	City Treasurer	Finance	City Clerk	Planning / Building	Police Services	Public Works	Bld & Grounds	Parks & Recreation	Street Maint	Fleet Maint	Sewer Oper	Waste-water	Water Oper	Total
Position	COH Staff	100-100	100-200	100-1005	100-1010	100-1015	100-1025	100-1035	100-1040	100-1045	100-1055	100-1060	100-1065	100-1070	100-1075	210-2110	210-2120	240-2410	
Mayor				100%															100%
Mayor Pro Tem				100%															100%
Council Member				100%															100%
Council Member				100%															100%
Council Member				100%															100%
Planning Commissioner									100%										100%
Planning Commissioner									100%										100%
Planning Commissioner									100%										100%
Planning Commissioner									100%										100%
Planning Commissioner									100%										100%
Treasurer							100%												100%
City Manager	1				100%														100%
Finance/AS Director	1						100%												100%
City Clerk	1						50%	50%											100%
Accounting Manager	1						33%									34%		33%	100%
Accounting Technician II	1						33%									34%		33%	100%
Customer Service Clerk (Open)	0						33%									34%		33%	100%
Customer Service Clerk	1						33%									34%		33%	100%
Community Development Dir	1								50%		10%					20%		20%	100%
Community Development Specialist	1								100%										100%
Code Enforcement Officer PT	0.5								100%										100%
PW Superintendent	1	5%	5%								25%	5%	10%	20%		30%			100%
Maint Wkr I	1	40%	15%										20%	25%					100%
Maint Wkr II	1											5%	10%	35%		25%		25%	100%
Maint Wkr II	1	40%	15%									20%	25%						100%
Maint Wkr II	1											5%	10%	35%		25%		25%	100%
Utilities Superintendent (Intrem)	1															25%	25%	50%	100%
WWTP Operator II (Open)	0															20%	70%	10%	100%
Water Distribution Operator I	1															30%		70%	100%
Water Distribution Operator II	1															30%		70%	100%
Total City of Hughson Staff	16.5	0.85	0.35	0	1	0	2.49	0.5	2.00	0	0.35	0.55	0.8	0.9	0	2.87	0.25	3.59	16.50

**City of Hughson - Salary / Benefit Cost
Projected 2023-24**

		Annual Salary	PERS	Medicare	SUI	Health	Life	Dental	Vision	WC	Def Comp	Total Benefits	Total Costs
100-1005	Legislative	15,600	-	1,193	-	-	-	-	-	-	-	1,193	16,793
100-1010	City Manager	175,433	12,920	2,544	434	19,800	486	576	195	5,780	3,300	46,035	221,468
100-1035	Mgmt Analyst/City	45,843	3,521	665	217	9,900	193	650	158	960	300	16,563	62,407
100-1025	Finance	264,392	20,305	3,834	1,224	55,836	1,010	3,782	931	1,930	1,692	90,544	354,936
100-9999	PERS - Liability	-	112,231	-	-	-	-	-	-	-	-	112,231	112,231
100-1015	City Treasurer	1,200	-	92	-	-	-	-	-	-	-	92	1,292
100-1060	Bldgs & Grounds	34,286	3,829	497	239	10,890	99	885	214	1,930	330	18,913	53,198
100-1065	Parks & Rec	50,413	5,357	731	347	15,840	157	1,354	324	2,890	480	27,480	77,893
100-1040	Planning/Bldg	165,499	14,878	2,586	1,085	29,700	487	3,300	750	2,890	900	56,575	222,075
100-1045	Police	-	82,400	-	-	-	-	-	-	-	-	82,400	82,400
100-1055	Public Wrks Adm	36,478	2,801	529	152	6,930	140	770	175	2,890	210	14,597	51,075
100-1070	Street Maint	62,961	5,959	913	391	17,820	256	1,980	450	9,640	540	37,949	100,910
Total General Fund		852,105	264,202	13,583	4,088	166,716	2,827	13,297	3,196	28,910	7,752	504,572	1,356,677
210-2110	Sewer M & O	249,584	68,317	3,619	1,480	67,518	978	5,858	1,387	24,105	2,046	175,307	424,891
210-2120	WWTP	79,610	36,197	1,154	412	18,810	298	2,090	475	10,595	570	70,602	150,213
240-2410	Water M & O	290,347	74,739	4,210	1,745	79,596	1,121	6,512	1,550	22,175	2,412	194,059	484,407
340	LLD District	51,286	6,221	744	369	16,830	127	1,220	303	9,545	510	35,869	87,154
350	BAD District	21,757	2,504	315	152	6,930	59	526	129	5,660	210	16,486	38,243
Total Other Funds		692,583	187,978	10,042	4,158	189,684	2,583	16,207	3,844	72,080	5,748	492,323	1,184,907
		1,544,688	452,180	23,626	8,246	356,400	5,410	29,504	7,040	100,990	13,500	996,896	2,541,836
PERS Unfunded Liability Costs - \$227,405 Distributed between Water, Sewer and General Funds													
2014-15 Totals - Budget		888,577	244,756	14,116	6,510	218,805	8,331	18,648	3,276	61,997	6,000	582,439	1,471,016
2015-16 Totals - Budget		983,917	270,795	15,498	6,510	259,971	9,029	27,655	4,124	60,936	7,200	661,718	1,645,635
2016-17 Totals - Budget		1,025,033	278,877	16,091	7,378	255,475	9,457	28,015	4,392	75,982	9,036	684,703	1,709,736
2017-18 Totals - Budget		1,071,782	284,032	16,995	7,379	249,009	9,559	27,983	6,608	78,771	9,013	689,348	1,761,131
2018-19 Totals - Budget		1,119,827	346,768	17,655	7,378	260,025	10,756	30,744	8,786	80,700	8,969	771,781	1,891,608
2019-20 Totals - Budget		1,232,021	372,580	20,343	7,378	237,492	11,817	26,340	8,246	97,398	9,346	790,940	2,022,961
2020-21 Totals - Budget		1,211,674	363,392	18,797	7,378	258,119	10,609	27,551	6,315	97,398	8,806	798,365	2,010,039
2021-22 Totals - Budget		1,356,162	418,432	23,641	7,812	267,564	11,177	28,151	6,515	105,804	12,365	881,461	2,237,623
2022-23 Projected Budget		1,442,702	458,367	22,147	7,812	247,000	5,258	25,488	5,995	105,804	12,900	891,023	2,333,724
2023-24 Projected Budget		1,544,688	452,180	23,626	8,246	356,400	5,410	29,504	7,040	100,989	13,500	997,161	2,541,849

CITY OF HUGHSON

Annual Financial Report

Fiscal Year Ended June 30, 2022

CITY OF HUGHSON
ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 2022

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ANNUAL FINANCIAL REPORT
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FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the Members of the City Council
Hughson, California

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Hughson, California as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hughson, California, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and those standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 13, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – General Fund, and the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual – Refuse Special Revenue Fund, Schedule of Changes in the Net Pension Liability and Related Ratios, and Schedule of Pension Contributions on pages 57 through 60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Hughson's basic financial statements. The Budgetary Comparison Schedules for the Public Facilities Capital Projects Fund and Nonmajor Governmental Funds; the Combining Financial Statements for the Nonmajor Governmental Funds, and the Nonmajor Enterprise Funds listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Budgetary Comparison Schedules for the Public Facilities Capital Projects Fund and Nonmajor Governmental Funds; the Combining Financial Statements for the Nonmajor Governmental Funds, and the Nonmajor Enterprise Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
March 31, 2023

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

This discussion and analysis provides an overview of the City of Hughson's financial performance for the fiscal year ended June 30, 2022. This report has been prepared in accordance with Accounting Principles Generally Accepted in the United States of America (USGAAP) as established by the Governmental Accounting Standard Board (GASB). We encourage our readers to consider this information in conjunction with the information provided in the accompanying basic financial statements and notes. The City's fiscal highlights are presented below:

FINANCIAL HIGHLIGHTS

Financial highlights of fiscal year ended June 30, 2022 include the following:

Government-wide:

- The City's total net position was \$97,507,213 as of June 30, 2022. Of this total, \$38,105,557 was governmental net position and \$59,401,656 was business-type net position.
- Governmental revenues include program revenues of \$2,813,166 and general revenues and transfers of \$2,787,609, for a total of \$5,600,775.
- Governmental expenses were \$5,369,655.
- Business-type program revenues, transfers and interest were \$8,723,604 while business-type expenses were \$4,046,887.

Fund Level:

- Governmental fund balances *increased* \$1,494,360 in fiscal year 2022.
- Governmental fund revenues *increased* \$520,333 in fiscal year 2022. Although the functional revenue is largely unchanged from the previous fiscal year, the increase in the current fiscal year can be attributed mainly to intergovernmental revenue but is consistent with previous fiscal years due to the nature of the revenue.
- Governmental fund expenditures increased by \$784,112 mainly due to decreased spending on capital projects.

General Fund:

- General Fund revenues of \$3,423,733 is largely consistent with the previous fiscal year.
- General Fund expenditures of \$3,233,538 is consistent with the previous fiscal year.
- General Fund balance of \$4,864,803 as of June 30, 2022, *increased* by \$149,463 from 2021 fiscal year's fund balance of \$4,715,340.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is divided into five parts:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements
4. Required supplementary information
5. Other supplemental information

Government-wide Financial Statements

The Government-wide financial statements provide a longer-term view of the City's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the City as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by private industry.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The Statement of Activities provides information about all the City's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each of the City's programs. The Statement of Activities explains in detail the change in net positions for the fiscal year.

All of the City's activities are grouped into governmental activities and business-type activities, as explained below. The amounts in the Statement of Net Position and the Statement of Activities are separated into governmental activities and business-type activities in order to provide a summary of these two activities for the City as a whole.

Government-wide financial statements are prepared on the accrual basis, which mean they measure the flow of all economic resources of the City as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities – All of the City's basic services are considered to be governmental activities. These services are supported by the general City revenues such as taxes, and by specific program revenues such as user fees and charges.

Business-type Activities – The City's enterprise activities of water, and wastewater are reported in this area. Unlike governmental services, these services are supported by charges paid by users based on the amount of service they use.

Governmental Fund Financial Statements

The governmental fund financial statements report on the City's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of the City's General Fund and other major funds. The governmental fund financial statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts.

The governmental fund financial statements provide detailed information about each of the City's most significant funds, called major funds. Major funds account for the major financial activities of the City and are presented individually, while the activities of non-major funds are presented in summary, with subordinate schedules presenting the detail for each of these other funds. The concept of major funds, and the determination of which funds are major, was established by the Governmental Accounting Standards Board (GASB) Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present detail of these non-major funds. Major funds present the major activities of the City for the fiscal year, and may change from year to year as a result of changes in the pattern of the City's activities.

In the City's case, there are three major governmental funds in addition to the General Fund: Home Loan Special Revenue Fund, Refuse Special Revenue Fund, and Public Facilities Capital Projects Fund.

The City reports 2 major and 2 non-major enterprise funds

Fund financial statements include governmental and proprietary funds as discussed below.

Governmental fund financial statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the governmental fund financial statements.

Proprietary fund financial statements are prepared on the full accrual basis and include all of their assets and liabilities, current and long-term.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ACTIVITIES OF THE CITY AS A WHOLE

This analysis focuses on the net positions and changes in net positions of the City as a whole. Tables 1, 2, and 3 focus on the City's Governmental Statement of Net Position and Statement of Activities, while Tables 4, 5, and 6 focus on the City's Business-type Statement of Net Position and Statement of Activities.

Table 1
Governmental Activities Net Position at June 30

	Governmental Activities 2022	Governmental Activities 2021
<u>Assets</u>		
Cash and investments	\$ 15,148,670	\$ 11,854,017
Other assets	1,487,459	2,909,079
Capital assets, net	25,460,389	26,046,581
Total Assets	42,096,518	40,809,677
<u>Deferred Outflows of Resources</u>		
Pension related	372,341	350,796
Total Def. Outflows	372,341	350,796
<u>Liabilities</u>		
Long term liabilities	95,421	1,914,459
Other liabilities	2,168,865	699,198
Total Liabilities	2,264,286	2,613,657
<u>Deferred Inflows of Resources</u>		
Leases related	107,396	
Unearned revenue	929,752	
Pension related	1,061,868	60,716
Total Def. Inflows	2,099,016	60,716
<u>Net Position</u>		
Net investment in capital assets	25,460,389	26,046,581
Restricted	9,778,054	8,469,926
Unrestricted	2,867,114	3,969,593
Total Net Position	\$ 38,105,557	\$ 38,486,100

The City's governmental net position amounted to \$38,105,557 as of June 30, 2022, an *decrease* of \$380,543 over 2021. This decrease in the change in net position is reflected in the Governmental Activities column of the Statement of Activities shown in Table 2. The City's net position as of June 30, 2022 comprised the following:

Cash and investments comprised **\$15,148,670**. Substantially all of these amounts were held in short term investments in government securities, as detailed in Note 3 to the financial statements.

Receivables comprised **\$532,353** of current receivables and loans receivable of **\$952,788** that is due over longer periods of time as explained in the Notes and Leases.

Capital assets of **\$25,460,389** net of depreciation charges, which included all the City's capital assets used in governmental activities.

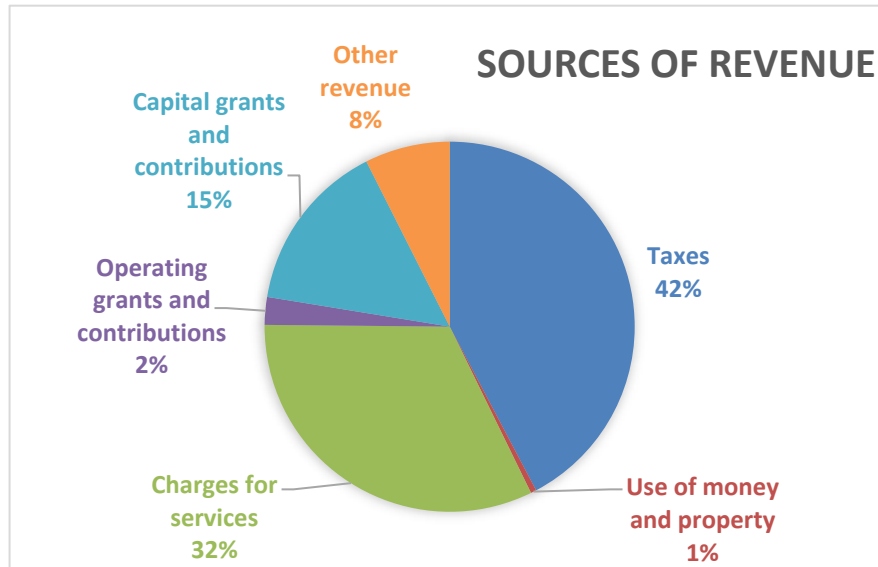
Current liabilities, including accounts payable, claims, and other amounts due currently, totaled **\$965,577**.

Long-term liabilities of **\$1,298,709** does not include **\$30,000**, which is the current portion. The debt is related to the City's Net Pension Liability and compensated absences.

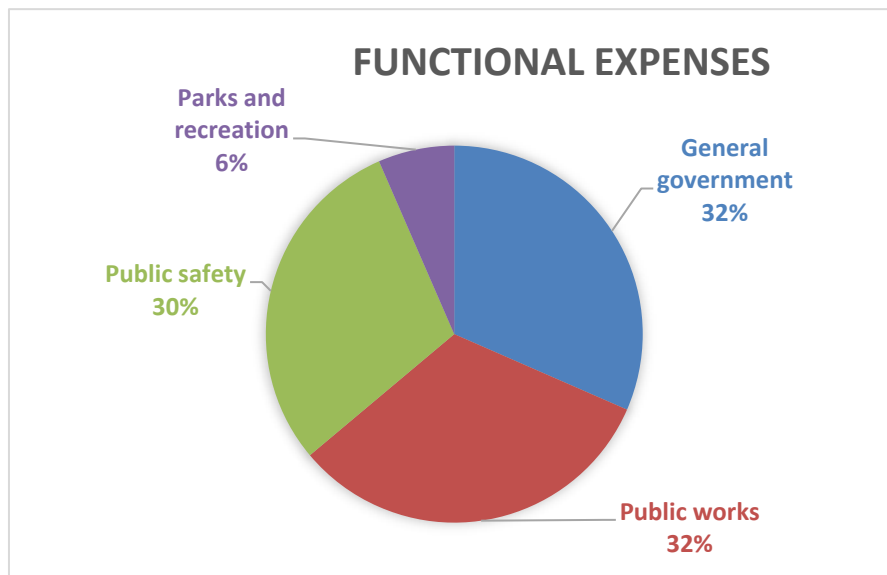
CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Net investment in capital assets of **\$25,460,389**, represents the City's investment in capital assets used in governmental activities, net of accumulated depreciation and amounts borrowed to finance those investments.

Unrestricted net position, the part of net position that can be used to finance day to day operations without constraints established by debt covenants or other legal requirements or restrictions, was **\$2,867,114** as of June 30, 2022.



As the Sources of Revenue chart above shows, \$2,387,044 or 42% of the City's fiscal year 2022 governmental activities revenue came from taxes, while \$1,830,534 or 32% came from charges for services, \$846,239 or 15%, came from capital grants and contributions, \$136,393 or 2% came from operating grants and contributions, and the remainder came from a variety of sources.



The Functional Expenses chart above includes only current fiscal year expenses; it does not include capital outlays, which are added to the City's capital assets. As the chart shows, general government was \$1,694,352, or 32%, of total governmental expenses, public safety was \$1,587,895, or 30%, public works was \$1,736,526, or 32%, parks and recreation was \$350,882, or 6%.

The Statements of Activities presents program revenues and expenses and general revenues in detail. All of these elements in the changes in governmental net position are summarized below.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 2
Change in Governmental Net Position

	Governmental Activities 2022	Governmental Activities 2021
<u>Expenses</u>		
General government	\$ 1,694,352	\$ 1,352,233
Public safety	1,587,895	1,381,473
Public works	1,736,526	1,364,106
Parks and recreation	350,882	151,958
Total Expenses	5,369,655	4,249,770
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	1,830,534	1,634,249
Operating grants and contributions	136,393	356,852
Capital grants and contributions	846,239	1,495,727
Total program revenues	2,813,166	3,486,828
<u>General revenues and transfers</u>		
Taxes	1,680,999	2,916,265
Use of money and property	(28,027)	11,605
Other revenue	1,126,422	467,237
Transfers	8,215	5,120
Total general revenues and transfers	2,787,609	3,400,227
Total Revenues and Transfers	5,600,775	6,887,055
Change in Net Position	\$ 231,120	\$ 2,637,285

As Table 2 above shows, \$2,813,166 or 50%, of the City's fiscal year 2022 governmental revenue, came from program revenues and \$2,787,609, or 50%, came from general revenues such as taxes and interest and transfers. Program revenues were composed of charges for services of \$1,830,534, which included permit revenues, fees and charges used to fund expenses incurred in providing services; \$136,393 of operating grants and contributions, which included gas tax revenues and housing and police grants; and capital grants and contributions of \$846,239, that consisted mainly of street project grants and developer impact fees restricted to capital outlay. Revenues are down by 19% primarily due to the decrease in sales taxes and expenses are up 26%

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs.

Table 3 presents the net expense or revenue of each of the City's governmental activities. Net expense is defined as total program cost less the revenues generated by those specific activities.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 3
Governmental Activities

	Net Revenue (Expense) from Services 2022	Net Revenue (Expense) from Services 2021
General government	\$ (1,570,490)	\$ (283,159)
Public safety	(1,451,502)	(1,188,810)
Community development	391,594	477,431
Public works	206,652	119,460
Parks and recreation	(132,743)	112,136
Total	\$ (2,556,489)	\$ (762,942)

BUSINESS-TYPE ACTIVITIES

The Statement of Net Position and Statement of Activities present a summary of the City's Business-type activities that are composed of the City's enterprise funds.

Table 4
Business-type Activities Net Position

	Business-type Activities 2022	Business-type Activities 2021
<u>Assets</u>		
Cash and investments	\$ 14,784,841	\$ 13,835,298
Other assets	107,893	177,463
Capital assets, net	57,480,241	54,341,188
Total Assets	72,372,975	68,353,949
<u>Deferred Outflows of Resources</u>		
Pension related	317,041	298,696
Total Def. Outflows	317,041	298,696
<u>Liabilities</u>		
Long term liabilities	10,242,472	12,487,861
Other liabilities	2,141,727	1,445,736
Total Liabilities	12,384,199	13,933,597
<u>Deferred Inflows of Resources</u>		
Pension related	904,161	51,698
Total Def. Inflows	904,161	51,698
<u>Net Position</u>		
Net investment in capital assets	46,653,642	42,882,319
Unrestricted	12,748,014	11,785,031
Total Net Position	\$ 59,401,656	\$ 54,667,350

The net position of business-type activities increased by **\$4,734,306** in fiscal year 2022.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 5
Change in Business-type Net Position

	Business-type Activities 2022	Business-type Activities 2021
<u>Expenses</u>		
Water	\$ 1,442,654	\$ 1,171,444
Sewer	2,558,050	2,608,825
Community Facilities	46,183	38,314
Total Expenses	4,046,887	3,818,583
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	5,370,422	5,808,857
Capital grants and contributions	3,500,985	5,385,894
Total program revenues	8,871,407	11,194,751
<u>General revenues and transfers</u>		
Use of money and property	(139,588)	25,587
Transfers	(8,215)	(5,120)
Total general revenues and transfers	(147,803)	20,467
Total Revenues and Transfers	8,723,604	11,215,218
Change in Net Position	\$ 4,676,717	\$ 7,396,635

Table 6
Business-type Activities

	Net Revenue (Expense) from Services 2022	Net Revenue (Expense) from Services 2021
Water	\$ 4,378,605	\$ 6,606,212
Sewer	466,255	789,593
Other	(20,340)	(19,637)
Total	\$ 4,824,520	\$ 7,376,168

ANALYSIS OF MAJOR FUNDS

Governmental Funds

General Fund

General Fund revenues increased **\$156,843** this fiscal year. Activity has largely remained the same as the prior fiscal year. Actual revenues were greater than budgeted by **\$27,290**. Tax revenues increased **\$62,497** during the fiscal year while licenses and permits increased by **\$125,898**.

General Fund expenditures were **\$3,233,538**, an increase of **\$529,653** from the prior fiscal year. Capital outlay made up the majority of the increase.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

As of June 30, 2022 the General Fund's fund balance totaled **\$4,864,803**. The unassigned portion of **\$4,864,803** of the fund balance represents available liquid resources.

Home Loan Fund

This fund is utilized to track deferred loans receivable. There was no activity during the fiscal year.

Refuse Fund

This fund accounts for the contracted refuse services within the City. There was no significant variance from activities in prior fiscal years.

Public Facilities Capital Projects Fund

This fund accounts for resources and expenditures in construction of public facilities within the City. There were no major projects completed or initiated in this fund during the fiscal year.

Proprietary Funds

Water Fund

Operating revenues decreased by **\$71,488** in fiscal year 2022 and expenses increased by **\$275,827** resulting in operating income of **\$903,285**. There were no significant changes in rates or activity during the fiscal year and as a result, operating results remained largely consistent with the previous fiscal year.

The fund's net position increased by **\$4,366,668** to **\$22,800,584**, most of this increase is due to intergovernmental revenue from recovery related grant funds. Of this amount, **\$17,699,134** was net investment in capital assets.

Sewer Fund

Operating revenues and expenditures remained largely the same in the fiscal year 2022 as well as the operating income of **\$466,255**. The fund's net position increased by **\$386,193** in fiscal year 2022.

As of June 30, 2022, the fund's net position was **\$36,327,729**, of which **\$28,692,290** was net investment in capital assets and **\$7,635,439** was unrestricted.

CAPITAL ASSETS

GASB No. 34 required the City to record all its capital assets including infrastructure, which was not recorded prior to GASB No. 34. Infrastructure includes roads, bridges, signals and similar assets used by the entire population.

In fiscal year 2022, the City reported the cost of all its infrastructure assets and computed the amounts of accumulated depreciation for these assets based on their original acquisition dates. At the end of fiscal year 2022, the cost of infrastructure and other capital assets recorded on the City's financial statements is as shown in Table 7 on the following page.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 7

	Balance at June 30, 2021	Additions	Deletions	Transfers	Balance at June 30, 2022
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 9,497,612	\$ -	\$ -	\$ -	\$ 9,497,612
Rights of ways	2,777,617				2,777,617
Construction in progress	299,698	9,611		(202,740)	106,569
Total capital assets, not being depreciated	12,574,927	9,611		(202,740)	12,381,798
Capital assets, being depreciated:					
Buildings	919,905				919,905
Improvements	6,980,620			202,740	7,183,360
Equipment	854,832				854,832
Machinery	241,902	8,300			250,202
Rolling stock	518,377	9,103			527,480
Infrastructure	13,397,859				13,397,859
Total capital assets being depreciated	22,913,495	17,403		202,740	23,133,638
Less accumulated depreciation for:					
Buildings	(659,537)	(15,172)			(674,709)
Improvements	(1,960,921)	(236,849)			(2,197,770)
Equipment	(519,243)	(54,920)			(574,163)
Machinery	(241,902)				(241,902)
Rolling stock	(491,494)	(26,885)			(518,379)
Infrastructure	(5,568,744)	(279,380)			(5,848,124)
Total accumulated depreciation	(9,441,841)	(613,206)			(10,055,047)
Total capital assets, being depreciated, net	13,471,654	(595,803)		202,740	13,078,591
Governmental activities capital assets, net	\$ 26,046,581	\$ (586,192)	\$ -	\$ -	\$ 25,460,389
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 18,108,769	\$ -	\$ -	\$ -	\$ 18,108,769
Construction in progress	5,637,099	4,348,719			9,985,818
Total capital assets, not being depreciated	23,745,868	4,348,719			28,094,587
Capital assets, being depreciated:					
Buildings	28,068,657				28,068,657
Improvements	4,288,696				4,288,696
Equipment	94,425				94,425
Machinery	235,695				235,695
Infrastructure	19,002,924				19,002,924
Rolling stock	242,497	20,000			262,497
Total capital assets, being depreciated	51,932,894	20,000			51,952,894
Less accumulated depreciation for:					
Buildings	(8,576,462)	(900,359)			(9,476,821)
Improvements	(3,537,237)	(41,371)			(3,578,608)
Equipment	(83,012)	(4,087)			(87,099)
Machinery	(235,695)				(235,695)
Infrastructure	(8,692,128)	(265,307)			(8,957,435)
Rolling stock	(213,041)	(18,541)			(231,582)
Total accumulated depreciation	(21,337,575)	(1,229,665)			(22,567,240)
Total capital assets, being depreciated, net	30,595,319	(1,209,665)			29,385,654
Business-type activities capital assets, net	\$ 54,341,187	\$ 3,139,054	\$ -	\$ -	\$ 57,480,241

Details on capital assets, current year additions, and construction in progress can be found in the Notes.

The City depreciates all its capital assets over their estimated useful lives, as required by GASB No. 34. The purpose of depreciation is to spread the cost of a capital asset over the years of its useful life so that an allocable portion of the cost of the asset is borne by all users. Additional information on depreciable lives may be found in the Notes to the financial statements.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DEBT ADMINISTRATION

The City issued no new bonded debt in fiscal year 2022. The City made all scheduled repayments of existing debt. The City's debt issues are discussed in detail in Note 7 of the financial statements. The City's debt balances as of June 30 were as follows:

Table 8
LONG-TERM LIABILITIES

	<u>2022</u>	<u>2021</u>
Governmental activities		
Net pension liability	\$ 1,203,288	\$ 1,882,844
Compensated absences	<u>125,421</u>	<u>41,615</u>
Total governmental activities	<u>\$ 1,328,709</u>	<u>\$ 1,924,459</u>
Business-type activities		
Water		
Compensated absences	\$ 44,070	\$ 44,070
Net pension liability	428,219	670,054
Installment Note Payable	<u>643,681</u>	<u>792,052</u>
Total for water fund	<u>1,115,970</u>	<u>1,506,176</u>
Sewer		
Compensated absences	43,986	43,987
Net pension liability	596,359	933,152
CSWRCB Revolving Loan	10,182,918	10,667,379
Installment Note Payable	<u></u>	<u></u>
Total for sewer fund	<u>10,823,263</u>	<u>11,644,518</u>
Total business-type activities	<u>\$ 11,939,233</u>	<u>\$ 13,150,694</u>

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

ECONOMIC CONDITION, OUTLOOK, AND ACTIVITY

The City continues to see a mixed economy, with a gradual increase in property tax revenues along with increases in operating expenses and PERS unfunded accrued liabilities. Residential building continues at a steady pace within the community. Hughson's diverse land use has helped to continue a growth pattern that has resulted in economic strength for the City and a stable housing market. Overall, the City continues to be in a favorable position to attract and maintain jobs, retail establishments, and provide highly desired housing. The City continues to reach out to prospective and current business owners to continue to strengthen the City's tax base.

Overall, the City's financial position remains in good condition. In the upcoming fiscal year, the City estimates the sales tax revenue will remain consistent with the current reporting year, while property taxes will continue to see a gradual increase due to new residential development and the anticipated property tax reallocation sharing agreement with the county. The City also expects increases in operating and personnel costs due to ongoing inflation, supply chain issues and residential growth. The City will continue to analyze the increasing costs with the anticipated revenues. The City continues to maintain a fiscally responsible and conservative approach to its fiscal management and will continue to monitor the economic activity of the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This Annual Financial Report is intended to provide citizens, taxpayers, and creditors with a general overview of the City's finances. Questions about this report should be directed to the City of Hughson, at PO Box 9, 7018 Pine Street, Hughson, CA 95326.

CITY OF HUGHSON
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and Investments	\$ 15,148,670	\$ 14,784,841	\$ 29,933,511
Accounts Receivable	327,175	110,211	437,386
Leases Receivable	108,160		108,160
Loans Receivable	844,628		844,628
Interest Receivable	205,178		205,178
Internal Balances	2,318	(2,318)	
Capital Assets, Not Being Depreciated	12,381,798	28,094,586	40,476,384
Capital Assets, Net of Accumulated Depreciation	13,078,591	29,385,655	42,464,246
Total Assets	<u>42,096,518</u>	<u>72,372,975</u>	<u>114,469,493</u>
Deferred Outflows of Resources:			
Pension related	372,341	317,041	689,382
Total Deferred Outflows of Resources	<u>372,341</u>	<u>317,041</u>	<u>689,382</u>
Liabilities:			
Accounts Payable	317,569	426,713	744,282
Interest Payable		11,473	11,473
Deposits Payable	618,008	6,780	624,788
Noncurrent Liabilities:			
Net Pension Liability	1,203,288	1,024,578	2,227,866
Due Within One Year	30,000	672,183	702,183
Due in More Than One Year	95,421	10,242,472	10,337,893
Total Liabilities	<u>2,264,286</u>	<u>12,384,199</u>	<u>14,648,485</u>
Deferred Inflows of Resources:			
Leases related	107,396		107,396
Unearned revenue	929,752		929,752
Pension related	1,061,868	904,161	1,966,029
Total Deferred Inflows of Resources	<u>2,099,016</u>	<u>904,161</u>	<u>3,003,177</u>
Net Position:			
Net Investment in Capital Assets	25,460,389	46,653,642	72,114,031
Restricted for:			
Home Loans	821,323		821,323
Community Development	975,070		975,070
Streets and Roads	3,178,228		3,178,228
Public Safety	534,460		534,460
Public Facilities	2,170,470		2,170,470
Parks and Recreation	1,415,963		1,415,963
IT Projects	118,042		118,042
Assessment Districts	564,498		564,498
Unrestricted	2,867,114	12,748,014	15,615,128
Total Net Position	<u>\$ 38,105,557</u>	<u>\$ 59,401,656</u>	<u>\$ 97,507,213</u>

The notes to the financial statements are an integral part of this statement.

CITY OF HUGHSON
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 1,694,352	\$ 123,862	\$ -	\$ -
Public Safety	1,587,895		136,393	
Community Development		391,594		
Public Works	1,736,526	1,096,939		846,239
Parks and Recreation	350,882	218,139		
Total Governmental Activities	5,369,655	1,830,534	136,393	846,239
Business-type Activities:				
Water	1,442,654	2,320,274		3,500,985
Sewer	2,558,050	3,024,305		
Community Facilities	46,183	25,843		
Total Business-type Activities	4,046,887	5,370,422		3,500,985
Total Primary Government	\$ 9,416,542	\$ 7,200,956	\$ 136,393	\$ 4,347,224

General Revenues:

Taxes:

Property Taxes
Sales and Use Taxes
Business License Taxes
Other Taxes
Licenses and Permits
Fines and Forfeitures
Special Assessments
Investment Earnings
Other Revenue

Transfers

Total General Revenues and Transfers

Change in net position

Net Position - Beginning of Fiscal Year

Prior Period Adjustments¹

Net Position - Beginning of Fiscal Year (restated)

Net Position - End of Fiscal Year

¹ See Note 14 for more information regarding these prior period adjustments.

The notes to the financial statements are an integral part of this statement.

Net (Expenses) Revenues and Changes in Net Position

Governmental Activities	Business- type Activities	Total
\$ (1,570,490)	\$ -	\$ (1,570,490)
(1,451,502)		(1,451,502)
391,594		391,594
206,652		206,652
(132,743)		(132,743)
<u>(2,556,489)</u>		<u>(2,556,489)</u>
	4,378,605	4,378,605
	466,255	466,255
	(20,340)	(20,340)
	<u>4,824,520</u>	<u>4,824,520</u>
<u>(2,556,489)</u>	<u>4,824,520</u>	<u>2,268,031</u>
393,369		393,369
1,138,202		1,138,202
26,489		26,489
122,939		122,939
361,558		361,558
46,472		46,472
298,015		298,015
(28,027)	(139,588)	(167,615)
420,377		420,377
8,215	(8,215)	
<u>2,787,609</u>	<u>(147,803)</u>	<u>2,639,806</u>
231,120	4,676,717	4,907,837
<u>38,486,100</u>	<u>54,667,350</u>	<u>93,153,450</u>
<u>(611,663)</u>	<u>57,589</u>	<u>(554,074)</u>
<u>37,874,437</u>	<u>54,724,939</u>	<u>92,599,376</u>
<u>\$ 38,105,557</u>	<u>\$ 59,401,656</u>	<u>\$ 97,507,213</u>

CITY OF HUGHSON
Balance Sheet
Governmental Funds
June 30, 2022

		<u>Special Revenue</u>		
		<u>General</u>	<u>Home Loan</u>	<u>Refuse</u>
Assets:				
Cash and Investments	\$	5,380,951	\$ 75,043	\$ 120,594
Accounts Receivable		123,881		35,559
Lease Receivable		108,160		
Loans Receivable			746,280	
Due from Other Funds		296,953		
Total Assets	\$	<u>5,909,945</u>	<u>\$ 821,323</u>	<u>\$ 156,153</u>
Liabilities, Deferred Inflows and Fund Balances:				
Liabilities:				
Accounts Payable	\$	233,136	\$ -	\$ 69,565
Deposit Payable		618,008		
Due to Other Funds				
Total Liabilities		<u>851,144</u>		<u>69,565</u>
Deferred Inflows of Resources::				
Unearned revenue		86,602		
Unearned revenue - lease		107,396		
Total Deferred Inflows of Resources		<u>193,998</u>		
Total Liabilities and Deferred Inflows of Resources		<u>1,045,142</u>		<u>69,565</u>
Fund Balances:				
Restricted for:				
Home loans			821,323	
Parks and recreation				
Public Facilities				
Public safety				
Streets and roads				
Community development				86,588
IT Projects				
District Assessments				
Unassigned		4,864,803		
Total Fund Balances		<u>4,864,803</u>	<u>821,323</u>	<u>86,588</u>
Total Liabilities, Deferred Inflows and Fund Balances	\$	<u>5,715,947</u>	<u>\$ 821,323</u>	<u>\$ 156,153</u>

The notes to the financial statements are an integral part of this statement.

Capital Projects		
Public Facilities	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,179,695	\$ 7,319,084	\$ 15,075,367
	167,735	327,175
		108,160
	98,348	844,628
		296,953
<u>\$ 2,179,695</u>	<u>\$ 7,585,167</u>	<u>\$ 16,652,283</u>
\$ 9,225	\$ 5,643	\$ 317,569
		618,008
	294,635	294,635
<u>9,225</u>	<u>300,278</u>	<u>1,230,212</u>
	843,150	929,752
		107,396
	<u>843,150</u>	<u>1,037,148</u>
<u>9,225</u>	<u>1,143,428</u>	<u>2,267,360</u>
		821,323
	1,415,963	1,415,963
2,170,470		2,170,470
	534,460	534,460
	3,178,228	3,178,228
	888,482	975,070
	118,042	118,042
	564,498	564,498
	(257,934)	4,606,869
<u>2,170,470</u>	<u>6,441,739</u>	<u>14,384,923</u>
<u>\$ 2,179,695</u>	<u>\$ 7,585,167</u>	<u>\$ 16,458,285</u>

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CITY OF HUGHSON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balances - governmental funds		\$ 14,384,923
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.		
Capital assets at historical cost	\$ 35,515,436	
Accumulated depreciation	<u>(10,055,047)</u>	25,460,389
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
Deferred outflow related to pension		372,341
Deferred inflow related to pension		(1,061,868)
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities		
Net pension liability		(1,203,288)
Compensated absences payable		(125,421)
Internal service funds are used by management to charge the costs of certain activities, such as self-insurance, to individual funds. The assets and liabilities of the internal service fund must be added to the statement of net position.		
		73,303
In governmental funds, certain accrued interest receivable on notes receivable is not available to pay for current period expenditures and, therefore, is not reported in the governmental funds.		
		<u>205,178</u>
Total net position - governmental activities		<u><u>\$ 38,105,557</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF HUGHSON
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2022

		<u>Special Revenue</u>	
	<u>General</u>	<u>Home Loan</u>	<u>Refuse</u>
Revenues			
Property Taxes	\$ 393,369	\$ -	\$ -
Sales and Use Taxes	1,138,202		
Business License Taxes	26,489		
Other Taxes	122,939		
Licenses and Permits	361,558		
Fines and Forfeitures	46,472		
Interest	(12,096)		(372)
Charges for Services	123,862		742,867
Intergovernmental	802,561		
Special Assessments			
Other	420,377		
Total Revenues	<u>3,423,733</u>		<u>742,495</u>
Expenditures			
Current:			
General Government	1,268,344		
Public Safety	1,519,451		
Public Works	311,261		734,135
Parks and Recreation	112,269		
Capital Outlay	22,213		
Total Expenditures	<u>3,233,538</u>		<u>734,135</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>190,195</u>		<u>8,360</u>
Other Financing Sources (Uses):			
Transfers In	357,461		
Transfers Out	(137,209)		
Total Other Financing Sources (Uses)	<u>220,252</u>		
Net Change in Fund Balances	410,447		8,360
Fund Balances - July 1, 2021	<u>4,715,340</u>	<u>1,100,392</u>	<u>78,228</u>
Prior Period Adjustments¹	<u>(260,984)</u>	<u>(279,069)</u>	
Fund Balances - July 1, 2021, Restated	<u>4,454,356</u>	<u>821,323</u>	<u>78,228</u>
Fund Balances - June 30, 2022	<u>\$ 4,864,803</u>	<u>\$ 821,323</u>	<u>\$ 86,588</u>

¹ See Note 14 for more information regarding these prior period adjustments.

The notes to the financial statements are an integral part of this statement.

<u>Capital Projects</u>		
<u>Public Facilities</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 393,369
		1,138,202
		26,489
		122,939
		361,558
		46,472
(4,097)	(11,462)	(28,027)
343,248	620,557	1,830,534
	1,084,925	1,887,486
	298,015	298,015
	-	420,377
<u>339,151</u>	<u>1,992,035</u>	<u>6,497,414</u>
11,528		1,279,872
	68,444	1,587,895
	320,594	1,365,990
	4,201	116,470
	27,166	49,379
<u>11,528</u>	<u>420,405</u>	<u>4,399,606</u>
<u>327,623</u>	<u>1,571,630</u>	<u>2,097,808</u>
	15,000	372,461
	(227,037)	(364,246)
	(212,037)	8,215
327,623	1,359,593	2,106,023
<u>1,842,847</u>	<u>5,153,756</u>	<u>12,890,563</u>
	(71,610)	(611,663)
<u>1,842,847</u>	<u>5,082,146</u>	<u>12,278,900</u>
<u>\$ 2,170,470</u>	<u>\$ 6,441,739</u>	<u>\$ 14,384,923</u>

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CITY OF HUGHSON
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	2,106,023
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Capital outlay	\$	27,014	
Depreciation expense		<u>(613,206)</u>	(586,192)

In governmental funds, certain receivables are not available to pay for current period expenditures and, therefore, are offset by deferred inflows of resources. This is the net change in deferred inflows.		(904,854)
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Compensated absence expenditures reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.		(83,806)
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In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:		<u>(300,051)</u>
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Change in net position of governmental activities	\$	<u><u>231,120</u></u>
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The notes to the financial statements are an integral part of this statement.

CITY OF HUGHSON
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities-Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Assets					
Current Assets:					
Cash and Investments	\$ 8,559,203	\$ 6,202,964	\$ 22,674	\$ 14,784,841	\$ 73,303
Accounts Receivable	95,389	14,822	-	110,211	
Total Current Assets	<u>8,654,592</u>	<u>6,217,786</u>	<u>22,674</u>	<u>14,895,052</u>	<u>73,303</u>
Noncurrent Assets:					
Capital Assets:					
Land	15,075,537	2,928,159	105,073	18,108,769	
Buildings	25,215,708	2,127,666	725,283	28,068,657	
Machinery and Equipment	488,666	103,951		592,617	
Improvements Other Than Buildings	114,514	4,174,181		4,288,695	
Infrastructure	12,900,415	6,102,509		19,002,924	
Construction In Progress		9,985,817		9,985,817	
Less:					
Accumulated Depreciation	(14,919,632)	(7,079,468)	(568,138)	(22,567,238)	
Total Noncurrent Assets	<u>38,875,208</u>	<u>18,342,815</u>	<u>262,218</u>	<u>57,480,241</u>	
Deferred Outflow of Resources:					
Pension related	184,535	132,506		317,041	
Total Deferred Outflow of Resources	<u>184,535</u>	<u>132,506</u>		<u>317,041</u>	
Total Assets and Deferred Outflows of Resources	<u>47,714,335</u>	<u>24,693,107</u>	<u>284,892</u>	<u>72,692,334</u>	<u>73,303</u>
Liabilities					
Current Liabilities:					
Accounts Payable	37,073	387,189	2,451	426,713	
Interest Payable		11,473		11,473	
Due to Other Funds			2,318	2,318	
Deposits Payable			6,780	6,780	
Total Current Liabilities	<u>37,073</u>	<u>398,662</u>	<u>11,549</u>	<u>447,284</u>	
Noncurrent Liabilities:					
Compensated Absences	28,986	29,070		58,056	
Net Pension Liability	596,359	428,219		1,024,578	
Due within One Year	504,307	167,876		672,183	
Due in More Than One Year	9,693,611	490,805		10,184,416	
Total Noncurrent Liabilities	<u>10,823,263</u>	<u>1,115,970</u>		<u>11,939,233</u>	
Deferred Inflows of Resources:					
Pension related	526,270	377,891		904,161	
Total Deferred Inflows of Resources	<u>526,270</u>	<u>377,891</u>		<u>904,161</u>	
Total Liabilities and Deferred Inflows of Resources	<u>11,386,606</u>	<u>1,892,523</u>	<u>11,549</u>	<u>13,290,678</u>	
Net Position					
Net Investment in Capital Assets	28,692,290	17,699,134	262,218	46,653,642	
Unrestricted	7,635,439	5,101,450	11,125	12,748,014	73,303
Total Net Position	<u>\$ 36,327,729</u>	<u>\$ 22,800,584</u>	<u>\$ 273,343</u>	<u>\$ 59,401,656</u>	<u>\$ 73,303</u>

The notes to the financial statements are an integral part of this statement.

CITY OF HUGHSON
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-type Activities - Enterprise funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Operating Revenues:					
Charges for Services	\$ 3,024,305	\$ 2,320,274	\$ 25,843	\$ 5,370,422	\$ -
Total Operating Revenues	3,024,305	2,320,274	25,843	5,370,422	
Operating Expenses:					
Personnel	620,325	423,555		1,043,880	
Administrative	238,000	82,000	20,096	340,096	
Materials and Supplies	661,704	692,949		1,354,653	
Maintenance	30,712	20,305	1,911	52,928	
Depreciation	1,007,309	198,180	24,176	1,229,665	
Total Operating Expenses	2,558,050	1,416,989	46,183	4,021,222	
Operating Income (loss)	466,255	903,285	(20,340)	1,349,200	
Non-operating Revenues (Expenses):					
Interest Revenue	(132,651)	(6,937)		(139,588)	
Interest Expense		(25,665)		(25,665)	
Intergovernmental Revenue		3,500,985		3,500,985	
Total Non-Operating Revenue (Expenses)	(132,651)	3,468,383		3,335,732	
Income (Loss) before transfers	333,604	4,371,668	(20,340)	4,684,932	
Transfers					
Transfers In	875,986	185,482	7,500	1,068,968	
Transfers Out	(880,986)	(190,482)	(5,715)	(1,077,183)	
Total Transfers	(5,000)	(5,000)	1,785	(8,215)	
Change in Net Position	328,604	4,366,668	(18,555)	4,676,717	
Net Position - Beginning of Fiscal Year	35,941,536	18,433,916	291,898	54,667,350	73,303
Prior Period Adjustments ¹	57,589			57,589	
Net Position - Beginning of the Fiscal Year, Restated	35,999,125	18,433,916	291,898	54,724,939	73,303
Net Position - End of Fiscal Year	\$ 36,327,729	\$ 22,800,584	\$ 273,343	\$ 59,401,656	\$ 73,303

¹ See Note 14 for more information regarding these prior period adjustments.

The notes to the financial statements are an integral part of this statement.

CITY OF HUGHSON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Users	\$ 3,024,769	\$ 2,387,077	\$ 28,475	\$ 5,440,321	\$ -
Cash Payments to Suppliers and Contractors	(954,023)	(1,055,093)	(20,905)	(2,030,021)	
Cash Payments to Employees	(471,617)	(316,773)		(788,390)	
Net Cash Provided (Used) By Operating Activities	1,599,129	1,015,211	7,570	2,621,910	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers In	875,986	185,482	7,500	1,068,968	
Transfers Out	(880,986)	(190,482)	(5,715)	(1,077,183)	
Interfund Borrowing			1,104	1,104	
Net Cash Provided (Used) By Noncapital Financing Activities	(5,000)	(5,000)	2,889	(7,111)	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest Received	(132,651)	(6,937)		(139,588)	
Net Cash Provided (Used) in Investing Activities	(132,651)	(6,937)		(139,588)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of Property, Plant, and Equipment	(10,000)	(4,358,719)		(4,368,719)	
Intergovernmental		3,500,985		3,500,985	
Principal Payments on Debt Borrowings	(484,462)	(147,808)		(632,270)	
Interest Paid		(25,664)		(25,664)	
Net Cash Provided (Used) In Capital and Related Financing Activities	(494,462)	(1,031,206)		(1,525,668)	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	967,016	(27,932)	10,459	949,543	
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	7,592,187	6,230,896	12,215	13,835,298	73,303
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	\$ 8,559,203	\$ 6,202,964	\$ 22,674	\$ 14,784,841	\$ 73,303
Reconciliation to Statement of Net Position:					
Cash and Investments	\$ 8,559,203	\$ 6,202,964	\$ 22,674	\$ 14,784,841	\$ 73,303
	<u>\$ 8,559,203</u>	<u>\$ 6,202,964</u>	<u>\$ 22,674</u>	<u>\$ 14,784,841</u>	<u>\$ 73,303</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ 466,255	\$ 903,285	\$ (20,340)	\$ 1,349,200	\$ -
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	1,007,309	198,180	24,176	1,229,665	
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	464	66,803	1,199	68,466	
Increase (Decrease) in Accounts Payable	(23,607)	(259,839)	1,102	(282,344)	
Increase (Decrease) in Net Pension Liability	148,708	106,782		255,490	
Increase (Decrease) in Deposits Payable			1,433	1,433	
Total Adjustments	1,132,874	111,926	27,910	1,272,710	
Net Cash Provided (Used) By Operating Activities	<u>\$ 1,599,129</u>	<u>\$ 1,015,211</u>	<u>\$ 7,570</u>	<u>\$ 2,621,910</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUNDS

Agency Funds and Private Purpose Trust Funds are used to account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the City, acting in the capacity of an agent for distribution to other governmental units or other organizations. The private purpose trust fund maintained by the City is presented below.

RDA Successor Agency - This fund accounts for the former redevelopment agency.

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CITY OF HUGHSON
FIDUCIARY FUND
STATEMENT OF NET POSITION
June 30, 2022

	Private Purpose Trust Fund <hr/> RDA Successor Agency <hr/>
ASSETS	
Cash and investments	\$ 497,018
Capital assets, net of accumulated depreciation	<u>492,497</u>
Total Assets	<u>989,515</u>
LIABILITIES	
Accounts payable	\$ 338
Interest payable	21,738
Long-term debt, due within one year	107,628
Long-term debt, due in more than one year	<u>1,931,791</u>
Total Liabilities	<u>2,061,495</u>
NET POSITION	
Held in trust for others	<u>(1,071,980)</u>
Total Net Position	<u><u>\$ (1,071,980)</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF HUGHSON
FIDUCIARY FUND
STATEMENT OF CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2022

	Private Purpose Trust Fund
	RDA
	Successor Agency
Additions:	
Intergovernmental	\$ 365,096
Interest	(1,007)
Total additions	<u>364,089</u>
Deductions:	
Community Development	8,560
Depreciation	27,490
Interest Expense	81,197
Contribution to City	<u>96,000</u>
Total deductions	<u>213,247</u>
Change in net position	150,842
Net Position - July 1, 2021	<u>(1,152,822)</u>
Prior period adjustment ¹	<u>(70,000)</u>
Net Position, July 1, 2021, Restated	<u>(1,222,822)</u>
Net Position - June 30, 2022	<u><u>\$ (1,071,980)</u></u>

¹ See Note 14 for more information regarding these prior period adjustments.

The notes to the financial statements are an integral part of this statement.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Hughson (City) was incorporated in December 1972. The City is a general law city operating under the Council-Manager form of government, with a five member City Council elected for four-year overlapping terms. The City Manager is appointed by the City Council to serve as administrator of the staff and to carry out the Council's policies.

As required by accounting principles generally accepted in the United States of America (USGAAP), these basic financial statements present the City of Hughson (the primary government) and any component units.

Individual Component Unit Disclosures

There are no entities which meet the Governmental Accounting Standards Board (GASB) Statement No.14 as amended by GASB Statement No.39, GASB Statement No. 61, and GASB Statement No. 80 criteria for disclosure within these financial statements.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the City). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

When both restricted and unrestricted net positions are available, unrestricted resources are used only after the restricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Proprietary funds distinguish *operating* revenues, such as charges for services, and result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports four major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General Fund includes activities such as public protection, public works and facilities, parks and recreation, and community development.
- The *Home Loan Special Revenue Fund* was established to account for all proceeds of grant revenues from the federal government under the First Time Home Buyer federal grant program and from the State of California's CalHome grant program. The expenditures relate to payments made to eligible recipients for buying homes subject to fulfillment of conditions.
- The *Refuse Special Revenue Fund* was established to account for monies collected on behalf of a franchise garbage collection company.
- The *Public Facilities Capital Projects Fund* was established to account for all proceeds from traffic mitigation fees, whose purpose is to defray the actual costs of constructing improvements to mitigate traffic and circulation impacts resulting from proposed new development.

The City reports the following two major enterprise funds:

- The *Sewer Fund* was established to account for the financial activity for the purpose of operation and maintenance of the City's sewer system including the wastewater treatment plant. The costs of providing these services to the general public are financed or recovered through user charges.
 - The *Water Fund* was established to account for the financial activity for the purpose of operation and maintenance of City's water utility. The costs of providing these services to the general public are financed or recovered through user charges.

The City reports the following additional fund types:

Internal Service Fund account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis for insurance.

Fiduciary Funds

Private Purpose Trust Fund accounts for the operations of the former redevelopment agency.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus

The government-wide, proprietary, and fiduciary funds financial statements except for Agency Funds (that have no measurement focus) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and capital leases are reported as other financing sources.

Property taxes, transient occupancy taxes, and interest are susceptible to accrual. Sales taxes collected and held by the state at fiscal year-end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

D. Assets, Liabilities, and Equity

1. Deposits and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated monthly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types and concentrations of investments and maximum investment terms.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

1. Deposits and Investments (Continued)

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC-registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of its portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

Investments are stated at fair value in accordance with GASB Statement No.31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Short-term investments are reported at cost, which approximates fair value. The fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates. Interest, dividends, and realized and unrealized gains and losses, based on the specific identification method, are included in interest revenue when earned.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

The City's property taxes are levied on the first day of January by the County assessor, and are payable to the County tax collector in two installments. The first installment is due November 1st, and is delinquent after December 10th; the second installment is due February 1st and is delinquent after April 10th. Taxes become a lien on the property on January 1st, and on the date of the transfer of the title, and the date of new construction. Article 13A of the California Constitution states: "The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent tax is to be collected by the Counties and apportioned according to law to the districts within the counties." The City has elected under State law (TEETER) to receive all of the annual property assessments in three installments as follows: 55% in December, 40% in April and 5% in June.

GASB issued Statement No. 87 "Leases" to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease asset and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

2. Receivables and Payables (Continued)

It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Implementation of GASB No. 87 resulted in the City recognizing 1 property lease that is recognized under GASB No. 87. The City recorded opening lease receivables of \$111,779 and deferred inflows related to leases of \$111,779.

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. As a phase 3 government under GASB Statement 34, the City has elected to restate its capital assets as of July 1, 2008, to report infrastructure assets acquired prior to June 30, 2003. The City has determined that it is preferable to report all City infrastructure to provide for more accurate reporting. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at the fair value of the assets on the date on which they were contributed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. The City utilizes a capitalization threshold of \$5,000.

Depreciation is charged to operations using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	30 years
Vehicles	5 years
Machinery and equipment	5 to 15 years
Infrastructure	50 to 80 years

5. Compensated Absences

Depending upon length of employment, City employees earn vacation leave, sick leave, accrued holiday and compensated time which may be either used or accumulated until paid upon termination or retirement. Upon termination, the City is obligated to compensate employees for all earned but unused vacation days. Unused sick leave may be accumulated to 125 days. The earned but unused sick leave benefits are not payable in the event of employee termination but 25% of the unused accumulated sick leave is paid upon retirement of employees with more than twenty years of continued service.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

5. Compensated Absences (Continued)

A liability is accrued for all earned but unused leave benefits in the government-wide and enterprise fund statements. This liability will be liquidated as either additional cash payments in the event of employee termination or as part of budgeted salary expenditures if used by employees as compensated leave time while still employed by the City. In the fund financial statements governmental funds accrue current liabilities for material vacation leave benefits due on demand to governmental fund employees that have terminated prior to fiscal year-end. Non-current amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees.

6. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has deferred outflows from net pension liability

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City recognizes deferred inflow and outflows of resources pursuant to GASB Statement No. 68 and 71 regarding Pension. The City also recognizes deferred inflow of resources pursuant to GASB Statement No. 87 regarding leases receivable. The City also recognizes unavailable revenue, which is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from sources such as: property taxes, grant revenue, and long-term loan receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Debt premiums and discounts are deferred and amortized over the life of the indebtedness using the straight line method. Notes payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize debt premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

GASB Statement No. 88 defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Additional essential information related to debt required to be disclosed includes unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

8. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment In Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the City, not restricted for any project or other purpose.

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the City's policy is to apply restricted resources first.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

F. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent. The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution.

- Nonspendable fund balance – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority (the City Council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance – amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.
- Unassigned fund balance – the residual classification for the City's funds that include amounts not contained in the other classifications.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements.

The provisions for Statement Number 91 “Conduit Debt Obligations” are effective for fiscal years beginning after December 15, 2021.

The provisions for Statement Number 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” are effective for fiscal years beginning after June 15, 2022.

The provisions for Statement Number 96 “Subscription-Based Information Technology Arrangements” are effective for fiscal years beginning after June 15, 2022.

The provisions for GASB Statement Number 99, “Omnibus 2022” are effective for fiscal year beginning after June 15, 2022, and June 15, 2023.

The provisions of Statement Number 100 “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62” are effective for fiscal years beginning after June 15, 2023.

The provisions of Statement Number 101 “Compensated Absences” are effective for fiscal years beginning after December 15, 2023.

NOTE 2 - STEWARDPAGESHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The City Council adopts an Annual Budget no later than the second meeting of June of each year for the fiscal year commencing the following July 1. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During May of each fiscal year, the City Manager submits to the City Council a proposed operating budget for the next following fiscal year. The operating budget includes proposed revenues and expenditures.
2. After a review by the City Council, a public hearing is conducted and further comment is received from the City Council and the general public.
3. Upon completion of the hearings and modifications, if any, to the proposed budget, it is adopted by the City Council through passage of an appropriate resolution.
4. Generally, the budget is amended in the middle of the year and at the end of the fiscal year. All approved additional appropriations are added to the adopted budget and an amended budget is presented to the City Council, which adopts it after due review.
5. The City Manager is authorized to make transfers between operational expenditure categories within certain departments and funds.
6. City Council approval is required for all fund to fund transfers, department to department transfers, fund reserve to appropriations transfers, transfers for new revenue sources with offsetting appropriations, and for transfer to/from the capital expenditure category.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. Budget/USGAAP Reconciliation

No funds adopted project-length or budgetary basis budgets and, therefore, no schedule reconciling the amounts on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget to Actual to the amounts on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances has been prepared.

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2022, the following funds had an excess of expenditures over appropriations.

Fund	Final Budget	Actual Amount	Excess
<u>Major Governmental Fund:</u>			
Refuse Special Revenue Fund:	\$ 580,280	\$ 734,135	\$ 153,855

The Home Loan, Local Transportation, Asset Forfeiture, CDBG Grants, Public Safety Augmentation, CFD and Covid Recovery funds did not adopt a budget.

D. Deficit Fund Equity

At June 30, 2022, the following funds had an accumulated deficit:

Fund	Amount
<u>Nonmajor Governmental Fund:</u>	
Transportation Capital Projects Fund (Fund 420, 425)	\$ 257,934
<u>Nonmajor Proprietary Fund:</u>	
USF Community Center Fund (Fund 280)	2,830
<u>Private Purpose Trust Fund:</u>	
RDA Successor Agency (Fund 520)	1,071,980

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 29,933,511
Fiduciary funds:	
Cash and investments	497,018
Total cash and investments	<u>\$ 30,430,529</u>

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$ 425
Deposits with financial institutions	751,015
Investments	29,679,089
Total cash and investments	<u>\$ 30,430,529</u>

A. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City of Hughson (City) by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City rather than the general provisions of the California Government Code or the City's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Bonds issued by the City	N/A	None	None
US Treasury Obligations	5 years	None	None
Federal Agency Issues	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Bankers' Acceptances	180 days	40%	30%
Medium Term Notes	5 years	30%	None
Money Market Mutual Funds	N/A	None	10%
Commercial Paper	270 days	25%	None
County Pool Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$75 Million
Collateralized Bank Deposits	N/A	None	None
Mortgage Pass-through Securities	5 years	20%	None
Shares of Beneficial Interest by a JPA	N/A	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the Investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	N/A	None	None
U.S. Treasury Obligations	N/A	None	None
State Obligations	N/A	None	None
U.S. Government Agency Issues	N/A	None	None
Money Market Mutual Fund	N/A	None	None
Bankers Acceptances	N/A	None	None
Commercial Paper	270 days	None	None
Certificates of Deposit	N/A	None	None
Repurchase Agreements	N/A	None	None
Investment Agreements	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

C. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>	<u>More Than 60 Months</u>
State Investment Pool (LAIF)	\$ 85,166	\$ 85,166	\$ -	\$ -	\$ -
Money Market Funds	27,010,059	27,010,059			
Certificates of Deposit	2,194,620		53,417	2,141,203	
Medium Term Notes	389,244		91,867	297,377	
	<u>\$ 29,679,089</u>	<u>\$ 27,095,225</u>	<u>\$ 145,284</u>	<u>\$ 2,438,580</u>	<u>\$ -</u>

D. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
State Investment Pool	\$ 85,166	N/A	\$ -	\$ -	\$ -	\$ -	\$ 85,166
Money Market Funds	27,010,059	N/A					27,010,059
Certificates of Deposit	2,194,620	N/A					2,194,620
Medium Term Notes	389,244	N/A				389,244	
Total	<u>\$ 29,679,089</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,244</u>	<u>\$ 29,289,845</u>

E. Concentration of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer (other than money market) that represent 5% or more of total City investments.

G. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

H. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

I. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City did not have any investments applicable to recurring fair value measurements as of June 30, 2022.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds”. The following presents a summary of current interfund balances at June 30, 2022:

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Nonmajor Governmental Fund:	
General Fund	\$ 296,953	Transportation Capital Projects Fund	\$ 294,635
		Nonmajor Enterprise Fund:	
		USF Community Center Fund	2,318
Totals	\$ 296,953	Totals	\$ 296,953

B. Transfers between Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. All interfund transfers between individual governmental funds have been eliminated on the government-wide statements. The following schedule briefly summarizes the City’s transfer activity for the fiscal year ended June 30, 2022:

Fund	Transfers-in	Transfers-out
Major Governmental Funds:		
General Fund	\$ 357,461	\$ 137,209
Major Enterprise Funds:		
Water Fund	185,482	190,482
Sewer Fund	875,986	880,986
Nonmajor Governmental Funds:		
Gas Tax Special Revenue Fund		46,600
Vehicle Abatement Special Revenue Fund		20,000
SLESF Special Revenue Fund		115,000
Lighting and Landscaping Special Revenue Fund		25,042
Benefit Assessment Special Revenue Fund		10,945
IT Reserve Special Revenue Fund	15,000	
CFD Special Revenue Fund		9,450
Nonmajor Enterprise Funds:		
Community Center Operations Fund	7,500	
USF Community Center Fund		5,715
Totals	\$ 1,441,429	\$ 1,441,429

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – CAPITAL ASSETS

Capital Asset activity for the fiscal year ended June 30, 2022 was as follows:

	Balance at June 30, 2021	Additions	Deletions	Transfers	Balance at June 30, 2022
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 9,497,612	\$ -	\$ -	\$ -	\$ 9,497,612
Rights of ways	2,777,617				2,777,617
Construction in progress	299,698	9,611		(202,740)	106,569
Total capital assets, not being depreciated	12,574,927	9,611		(202,740)	12,381,798
Capital assets, being depreciated:					
Buildings	919,905				919,905
Improvements	6,980,620			202,740	7,183,360
Equipment	854,832				854,832
Machinery	241,902	8,300			250,202
Rolling stock	518,377	9,103			527,480
Infrastructure	13,397,859				13,397,859
Total capital assets being depreciated	22,913,495	17,403		202,740	23,133,638
Less accumulated depreciation for:					
Buildings	(659,537)	(15,172)			(674,709)
Improvements	(1,960,921)	(236,849)			(2,197,770)
Equipment	(519,243)	(54,920)			(574,163)
Machinery	(241,902)				(241,902)
Rolling stock	(491,494)	(26,885)			(518,379)
Infrastructure	(5,568,744)	(279,380)			(5,848,124)
Total accumulated depreciation	(9,441,841)	(613,206)			(10,055,047)
Total capital assets, being depreciated, net	13,471,654	(595,803)		202,740	13,078,591
Governmental activities capital assets, net	\$ 26,046,581	\$ (586,192)	\$ -	\$ -	\$ 25,460,389
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 18,108,769	\$ -	\$ -	\$ -	\$ 18,108,769
Construction in progress	5,637,099	4,348,719			9,985,818
Total capital assets, not being depreciated	23,745,868	4,348,719			28,094,587
Capital assets, being depreciated:					
Buildings	28,068,657				28,068,657
Improvements	4,288,696				4,288,696
Equipment	94,425				94,425
Machinery	235,695				235,695
Infrastructure	19,002,924				19,002,924
Rolling stock	242,497	20,000			262,497
Total capital assets, being depreciated	51,932,894	20,000			51,952,894
Less accumulated depreciation for:					
Buildings	(8,576,462)	(900,359)			(9,476,821)
Improvements	(3,537,237)	(41,371)			(3,578,608)
Equipment	(83,012)	(4,087)			(87,099)
Machinery	(235,695)				(235,695)
Infrastructure	(8,692,128)	(265,307)			(8,957,435)
Rolling stock	(213,041)	(18,541)			(231,582)
Total accumulated depreciation	(21,337,575)	(1,229,665)			(22,567,240)
Total capital assets, being depreciated, net	30,595,319	(1,209,665)			29,385,654
Business-type activities capital assets, net	\$ 54,341,187	\$ 3,139,054	\$ -	\$ -	\$ 57,480,241

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – CAPITAL ASSETS (Continued)

Depreciation

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 72,526
Public Works	306,268
Parks and Recreation	<u>234,412</u>
Total depreciation expense – governmental functions	<u>\$ 613,206</u>

Depreciation expense was charged to business-type functions as follows:

Sewer	\$ 1,007,309
Water	198,180
Community Facilities	<u>24,176</u>
Total depreciation expense – business-type functions	<u>\$ 1,229,665</u>

NOTE 6 – NOTES RECEIVABLE

The City has established a number of housing assistance loan programs using HOME Investment Partnerships Program grant funds. These loans consist of several loans for first-time home buyers assistance and home rehabilitation assistance loans for qualified persons. The City also utilizes Community Development Block Grant (CDBG) to provide business assistance loans and home rehabilitation loans to qualified persons.

NOTE 7 – LONG-TERM LIABILITIES

The following is a schedule of long-term liabilities for Governmental Activities and Business-type Activities for the fiscal year ended June 30, 2022:

	Balance at June 30, 2021	Additions	Repayments	Balance at June 30, 2022	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 41,615	\$ 99,402	\$ (15,596)	\$ 125,421	\$ 20,000
Total	<u>\$ 41,615</u>	<u>\$ 99,402</u>	<u>\$ (15,596)</u>	<u>\$ 125,421</u>	<u>\$ 20,000</u>
Business-type Activities:					
Compensated absences	\$ 88,056	\$ 45,251	\$ (45,251)	\$ 88,056	\$ 30,000
Debt from direct borrowings and direct placements					
Installment note payable - Water	792,052		(148,371)	643,681	152,876
CSWRCB Revolving Loan	10,667,379		(484,461)	10,182,918	489,307
Total	<u>\$ 11,547,487</u>	<u>\$ 45,251</u>	<u>\$ (678,083)</u>	<u>\$ 10,914,655</u>	<u>\$ 672,183</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

1. Business -type Activities – Direct Borrowings and Placements of Debt - Installment Notes Payable

On February 27, 2006 the City executed an installment note agreement with Municipal Finance Corporation for the acquisition and construction of a 750,000 gallon water storage tank to meet fire flow requirements and pledged the City's Water Fund as the specific revenue source for the repayment of the note. The note bears interest at 3.4%, with principal payments varying from \$37,010 to \$85,287, payable semi-annually beginning September 29, 2006, and continuing until March 29, 2026. The balance outstanding at June 30, 2022 is \$643,681.

In the event of a default the full outstanding balance of the note immediately becomes due and payable.

Annual debt service requirements for the Installment Notes Payable are shown below:

Fiscal Year Ended June 30,	Installment Notes Payable - Water		
	Principal	Interest	Total
2023	\$ 152,876	\$ 20,597	\$ 173,473
2024	158,118	15,355	173,473
2025	163,540	9,933	173,473
2026	169,147	4,326	173,473
	<u>\$ 643,681</u>	<u>\$ 50,211</u>	<u>\$ 693,892</u>

2. Business -type Activities - Direct Borrowings and Placements of Debt - California State Water Resources Control Board Revolving Loan

On September 10, 2009, the City entered into a project finance agreement with the California State Water Resource Control Board (Water Control Board) and pledged the City's Water Fund as the specific revenue source for the repayment of the loan. Through the use of ARRA funds, the Water Control Board provided funding assistance in the amount of \$23,100,000 for the rehabilitation and upgrade of the wastewater treatment plant. The City must repay the project funds at an interest rate of 1% per annum. This Loan was restructured during the fiscal year ended June 30, 2021, to extend the payment period by 10 years. The term of the agreement is now June 16, 2009, to June 7, 2041. The balance outstanding at June 30, 2022 is \$10,182,918.

In the event of a default, the full outstanding balance of the loan immediately becomes due and payable.

Annual debt service requirements for the CSWRCB Loan are shown below:

Fiscal Year Ended June 30,	CSWRCB Loan		
	Principal	Interest	Total
2023	\$ 489,307	\$ -	\$ 489,307
2024	494,200		494,200
2025	499,142		499,142
2026	504,133		504,133
2027	509,175		509,175
2028-2032	2,623,276		2,623,276
2033-2037	2,757,089		2,757,089
2038-2041	2,306,596		2,306,596
	<u>\$ 10,182,918</u>	<u>\$ -</u>	<u>\$ 10,182,918</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

3. Compensated Absences

The City's policy relating to compensated absences is described in Note (1). Compensated absences are liquidated primarily by the general fund and proprietary funds. The total amount outstanding at June 30, 2022, was \$125,421 for governmental activities and \$88,056 for business-type activities.

NOTE 8 – RISK MANAGEMENT

Central San Joaquin Valley Risk Management Authority

The City participates with other public entities in a joint exercise of powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes. The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and worker's compensation losses under \$10,000.

The CSJVRMA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$10,000,000. The CSJVRMA participates in an excess pool which provides workers' compensation coverage from \$350,000 to \$500,000 and purchases excess insurance above the \$500,000 to the statutory limit. The CSJVRMA is a consortium of fifty-five (55) cities in the San Joaquin Valley of California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

NOTE 9 – PROPRIETARY FUNDS INFORMATION

The City maintains four enterprise funds. The Water and Sewer funds account for the provision of basic utility services to all citizens. The Community Center Operations fund and USF Community Center fund are utilized to maintain the operations and maintenance of the City's community center.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Operating Leases

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. The statement enhances the relevance and consistency of reporting for the Hospital Enterprise Fund's leasing activities by establishing requirements for lease accounting based on the principle that leases are financings of underlying right-to-use assets. A lessee is required to recognize a lease liability and intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. The City adopted this guidance for the fiscal year ended June 30, 2022. The City has one lease recorded as lessor and no leases where the City is a lessee.

Claims Liability

The City is subject to litigation arising in the normal course of business. In the opinion of the City's management, there is no pending litigation that is likely to have a material adverse effect on the financial position of the City.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

The City does not offer any other post-employment benefits.

NOTE 12 – PENSION PLAN

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

A. General Information about the Pension Plan

Plan Descriptions - All qualified employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, cost sharing defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	City Misc Plan		City Safety Plan
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013
Hire date			
Benefit formula	2.7% @ 55	2% @ 62	3.0% @ 50
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	55	62	50
Monthly benefits, as a % of eligible compensation	2% to 2.7%	2.00%	3.0%
Required employee contribution rates	8%	6.25%	n/a
Required employer contribution rates	11.634%	6.555%	n/a

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the City reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension	
Liability	
Misc. Plan	Safety Plan
\$ 1,635,191	\$ 592,675

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

	City Miscellaneous Plan	City Safety Plan
Proportion - June 30, 2020	0.06192%	0.01312%
Proportion - June 30, 2021	0.08612%	0.01689%
Change - Increase (Decrease)	0.02420%	0.00377%

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the fiscal year ended June 30, 2022, the City recognized pension expense of \$330,474. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 386,016	\$ -
Net differences between projected and actual earnings on pension plan investments		(1,780,191)
Differences based on actual experience	284,627	
Differences between actual vs proportionate contribution		(106,108)
Adjustment due to differences in proportions	18,739	(79,730)
Total	<u>\$ 689,382</u>	<u>\$ (1,966,029)</u>

\$386,016 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	
2023	\$ (362,718)
2024	(386,453)
2025	(421,950)
2026	(491,542)
Total	<u>\$ (1,662,663)</u>

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions - The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	7.50% (2)	7.50% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds	

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that was scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Year 1-10(a)</u>	<u>Real Return Year 11+(b)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

a) An expected inflation of 2% used for this period

b) An expected inflation of 2.92% used for this period

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -The following presents the net pension liability of the Local Government for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>Miscellaneous</u>		<u>Safety</u>	
1% Decrease		6.15%		6.15%
Net Pension Liability	\$	2,907,033	\$	955,720
Current Discount Rate		7.15%		7.15%
Net Pension Liability	\$	1,635,191	\$	592,675
1% Increase		8.15%		8.15%
Net Pension Liability	\$	583,777	\$	294,478

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 13 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California.

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the “successor agency” to hold the assets units until they are distributed to other units of state and local government. On January 10, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-04.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as of the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments). Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

A. Long-term debt of the Successor Agency as of June 30, 2022, consisted of the following:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022	Due within one year
Tax Allocation Bonds	\$ 2,180,000	\$ -	\$ (105,000)	\$ 2,075,000	\$ 110,000
Original Issuance Discount	(37,953)		2,372	(35,581)	(2,372)
Totals	<u>\$ 2,142,047</u>	<u>\$ -</u>	<u>\$ (102,628)</u>	<u>\$ 2,039,419</u>	<u>\$ 107,628</u>

Tax Allocation Bonds – Series 2006

The former redevelopment agency issued \$3,200,000 of tax allocation refunding bonds on February 1, 2006. The principal balance outstanding at June 30, 2022 was \$2,075,000. The remaining annual debt service requirements as of June 30, 2022 are as follows:

Fiscal Year Ended June 30,	2006 Tax Allocation Bonds		
	Principal	Interest	Total
2023	\$ 110,000	\$ 75,600	\$ 185,600
2024	110,000	72,300	182,300
2025	115,000	68,925	183,925
2026	120,000	65,400	185,400
2027	120,000	61,800	181,800
2028-2032	675,000	234,500	909,500
2033-2037	825,000	85,100	910,100
	<u>\$ 2,075,000</u>	<u>\$ 663,625</u>	<u>\$ 2,738,625</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 13 - SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

B. Capital assets of the Successor Agency as of June 30, 2022 consisted of the following:

	June 30, 2021 Balance	Additions	Deletions	June 30, 2022 Balance
Capital assets, being depreciated:				
Buildings and Improvements	\$ 795,929	\$ -	\$ -	\$ 795,929
Infrastructure	47,930			47,930
Total capital assets, being depreciated	843,859			843,859
Less accumulated depreciation for:				
Buildings and Improvements	(310,446)	(26,531)		(336,977)
Infrastructure	(13,426)	(959)		(14,385)
Total accumulated depreciation, net	(323,872)	(27,490)		(351,362)
Total capital assets, net	\$ 519,987	\$ (27,490)	\$ -	\$ 492,497

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

A prior period adjustment was made in Sewer enterprise fund and statement of activities in the amount of \$57,589 due to an overstatement of interest payable in the prior fiscal year.

A prior period adjustment was made in the General Fund and statement of activities in the amount of \$(192,526) due to an overstatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the General Fund and statement of activities in the amount of \$(68,458) due to an underPPPAstatement of payroll liabilities in the prior fiscal year.

A prior period adjustment was made in the Home Loans special revenue fund and statement of activities in the amount of \$(279,069) due to an overstatement of loans receivable in the prior fiscal year.

A prior period adjustment was made in the Measure L Sales Tax special revenue fund and statement of activities in the amount of \$(13,615) due to an overstatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the SB-1 Roads special revenue fund and statement of activities in the amount of \$11,466 due to an understatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the CDBG Rehab special revenue fund and statement of activities in the amount of \$(44,525) due to an overstatement of loans receivable in the prior fiscal year.

A prior period adjustment was made in the SLESF special revenue fund and statement of activities in the amount of \$(24,936) due to an overstatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the Successor Agency private purpose trust fund in the amount of \$(70,000) due to an overstatement of loans receivable in the prior fiscal year.

NOTE 15 – SUBSEQUENT EVENT

Subsequent to fiscal year-end, the City may be negatively impacted by the effects of the worldwide coronavirus pandemic. The City is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the City's financial position is not known.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF HUGHSON
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Property Taxes	\$ 409,405	\$ 409,405	\$ 393,369	\$ (16,036)
Sales and Use Taxes	1,007,444	1,007,444	1,138,202	130,758
Business License Taxes	28,000	28,000	26,489	(1,511)
Other Taxes	102,000	102,000	122,939	20,939
Licenses and Permits	276,700	276,700	361,558	84,858
Fines and Forfeitures	43,000	43,000	46,472	3,472
Interest	3,600	3,600	(12,096)	(15,696)
Charges for Services	96,100	96,100	123,862	27,762
Intergovernmental	1,004,994	1,004,994	802,561	(202,433)
Other	425,200	425,200	420,377	(4,823)
Total Revenues	3,396,443	3,396,443	3,423,733	27,290
Expenditures				
Current				
General Government	1,619,122	1,619,122	1,268,344	350,778
Public Safety	1,551,692	1,551,692	1,519,451	32,241
Public Works	326,195	326,195	311,261	14,934
Parks and Recreation	147,142	147,142	112,269	34,873
Capital Outlay			22,213	(22,213)
Total Expenditures	3,644,151	3,644,151	3,233,538	410,613
Excess (Deficiency) of Revenues Over (Under) Expenditures	(247,708)	(247,708)	190,195	437,903
Other Financing Sources (uses):				
Transfers In	118,675	118,675	357,461	238,786
Transfers Out	(124,709)	(124,709)	(137,209)	(12,500)
Total Other Financing Sources (Uses)	(6,034)	(6,034)	220,252	226,286
Net Change in Fund Balance	(253,742)	(253,742)	410,447	664,189
Fund Balance - July 1, 2021	4,715,340	4,715,340	4,715,340	
Prior Period Adjustments¹			(260,984)	(260,984)
Fund Balance - July 1, 2021, Restated	4,715,340	4,715,340	4,454,356	(260,984)
Fund Balance - June 30, 2022	\$ 4,461,598	\$ 4,461,598	\$ 4,864,803	\$ 403,205

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
REFUSE SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$ 130	\$ 130	\$ (372)	\$ (502)
Charges for Services	<u>580,150</u>	<u>580,150</u>	<u>742,867</u>	<u>162,717</u>
Total Revenues	<u>580,280</u>	<u>580,280</u>	<u>742,495</u>	<u>162,215</u>
Expenditures				
Current:				
Public Works	<u>580,280</u>	<u>580,280</u>	<u>734,135</u>	<u>(153,855)</u>
Total Expenditures	<u>580,280</u>	<u>580,280</u>	<u>734,135</u>	<u>(153,855)</u>
Net Change in Fund Balance			8,360	8,360
Fund Balance - July 1, 2021	<u>78,228</u>	<u>78,228</u>	<u>78,228</u>	
Fund Balance - June 30, 2022	<u>\$ 78,228</u>	<u>\$ 78,228</u>	<u>\$ 86,588</u>	<u>\$ 8,360</u>

CITY OF HUGHSON
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2022

Cost Sharing Defined Benefit Pension Plans

Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years*

	<u>June 30, 2022</u>						
Proportion of net pension liability	0.041190%						
Proportionate share of NPL	\$ 2,227,866						
Covered payroll	\$ 1,089,512						
Proportionate share of NPL as a percentage of covered payroll	204.48%						
Plan fiduciary net position as percentage of total pension liability	81.93%						
Plan's Proportionate Share of Aggregate Employer Contributions	\$ 386,016						
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Proportion of net pension liability	0.032040%	0.032110%	0.031920%	0.316500%	0.031830%	0.032410%	0.028550%
Proportionate share of NPL	\$ 3,486,050	\$ 3,290,773	\$ 3,076,140	\$ 3,139,177	\$ 2,754,347	\$ 2,224,303	\$ 1,776,561
Covered payroll	\$ 1,038,083	\$ 996,425	\$ 905,888	\$ 915,771	\$ 920,504	\$ 826,736	\$ 838,193
Proportionate share of NPL as a percentage of covered payroll	335.82%	330.26%	339.57%	342.79%	299.22%	269.05%	211.95%
Plan fiduciary net position as percentage of total pension liability	71.28%	72.72%	73.29%	73.11%	76.65%	70.45%	72.11%
Plan's Proportionate Share of Aggregate Employer Contributions	\$ 345,188	\$ 368,005	\$ 329,044	\$ 294,112	\$ 263,559	\$ 246,360	\$ 204,788

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Change in Assumptions: In 2017, the accounting discount rate reduced from 7.65% to 7.15%.

***Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.**

**CITY OF HUGHSON
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2022**

Cost Sharing Defined Benefit Pension Plans

Schedule of Contributions – Last 10 Years*

	<u>June 30, 2022</u>						
Contractual required contribution (actuarially determined)	\$ 386,016						
Contributions in relation to the actuarially determined contributions	(386,016)						
Contribution deficiency (excess)	<u>\$ -</u>						
 Covered payroll	 \$ 1,038,083						
 Contributions as a percentage of covered payroll	 37.19%						
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractual required contribution (actuarially determined)	\$ 345,188	\$ 293,617	\$ 270,473	\$ 242,574	\$ 219,201	\$ 179,701	\$ 149,901
Contributions in relation to the actuarially determined contributions	(345,188)	(293,617)	(270,473)	(242,574)	(219,201)	(179,701)	(149,901)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered payroll	 \$ 996,425	 \$ 905,888	 \$ 915,771	 \$ 920,504	 \$ 826,736	 \$ 838,193	 \$ 826,114
 Contributions as a percentage of covered payroll	 34.64%	 32.41%	 29.54%	 26.35%	 26.51%	 21.44%	 18.15%

Notes to Schedule

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For detail, see June 30, 2012 Funding Valuation Report
Assets Valuation Method	Actuarial Value of Assets. For details, see June 30, 2012 Funding Valuation Report.
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates included 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

***Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.**

OTHER SUPPLEMENTAL INFORMATION

CITY OF HUGHSON
PUBLIC FACILITIES CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 4,097	\$ (4,097)	\$ (8,194)
Charges for Services	<u>343,248</u>	<u>343,248</u>	<u> </u>
Total Revenues	<u>347,345</u>	<u>339,151</u>	<u>(8,194)</u>
Expenditures:			
Current:			
General Government	<u>23,765</u>	<u>11,528</u>	<u>12,237</u>
Total Expenditures	<u>23,765</u>	<u>11,528</u>	<u>12,237</u>
Net Change in Fund Balance	323,580	327,623	4,043
Fund Balance - July 1, 2021	<u>1,842,847</u>	<u>1,842,847</u>	<u> </u>
Fund Balance - June 30, 2022	<u><u>\$ 2,166,427</u></u>	<u><u>\$ 2,170,470</u></u>	<u><u>\$ 4,043</u></u>

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The Asset Forfeiture Fund was established to account for monies received from asset seizures in the City's jurisdiction. The monies are to be spent on police protection and enforcement.

The Gas Tax Fund was established to account for state gas tax revenues based on population. The revenues may be expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.

The Vehicle Abatement Fund was established to account for vehicle abatement fees, revenues, and expenditures.

The CDBG Rehab Fund was established to account for federal grants under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

The CDBG Grants Fund was established to account for federal planning grants under the Housing and Community Development Act.

The Community Enhancement Fund was established to bridge the gap between old development and new development where Landscaping and Lighting Districts are not set up.

The Local Transportation Fund was established to account for revenues received and expenditures made for traffic improvements.

The Storm Drain Fund was established to account for storm drain revenues.

The SLESF Fund established to account for revenues received and expenditures made for Special Law Enforcement Services.

The Lighting and Landscaping Fund was established to account for the lighting and landscaping of specified zones in the City.

The Benefit Assessment Fund was established to account for assessments applied to certain districts within the City.

The Trench Cut Fund was established to account for trench cutting costs to be paid with specified charges designed for that specific use.

The Public Safety Realignment Fund was established to account for public safety costs to be paid from a special intergovernmental funding source.

The IT Reserve Fund was established to account for amounts set aside and transferred from all City funds for future IT upgrades.

The Measure L Sales Tax Fund was established to account for Measure L sales tax revenues and expenditures.

The SB-1 Roads Fund was established to account for SB-1 roads funds received from the State.

The Disability Access and Education Fund was established to account for fees per SB 1186 that are applied to the sale of business licenses and renewals.

The CFD Fund was established to account for various CFDs within the City.

The Covid Recovery Fund was established to account for American Recovery Plan Act funds.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Transportation Fund was established to account for street reconstruction.

The Municipal Park Fund was established to account for future expansion of City parks.

The Parks Development Impact Fees Fund was established to account for developer assessments on new home construction, with the monies to be used for construction of parks.

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CITY OF HUGHSON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Special Revenue Funds				
	Asset Forfeiture	Gas Tax	Vehicle Abatement	CDBG Rehab	CDBG Grants
Assets					
Cash and Investments	\$ 1,660	\$ 304,350	\$ 40,218	\$ 440,649	\$ 93,999
Accounts Receivable		14,275			
Loans Receivable				98,348	
Total Assets	<u>\$ 1,660</u>	<u>\$ 318,625</u>	<u>\$ 40,218</u>	<u>\$ 538,997</u>	<u>\$ 93,999</u>
Liabilities					
Accounts Payable	\$ -	\$ 1,895	\$ -	\$ -	\$ -
Unearned Revenue					
Due To Other Funds					
Total Liabilities		<u>1,895</u>			
Deferred Inflows of Resources:					
Unavailable Grant Revenue					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources		<u>1,895</u>			
Fund Balances (Deficits)					
Restricted	1,660	316,730	40,218	538,997	93,999
Unassigned					
Total Fund Balances (Deficits)	<u>1,660</u>	<u>316,730</u>	<u>40,218</u>	<u>538,997</u>	<u>93,999</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,660</u>	<u>\$ 318,625</u>	<u>\$ 40,218</u>	<u>\$ 538,997</u>	<u>\$ 93,999</u>

Special Revenue Funds

Community Enhancement	Local Transportation	Storm Drain	SLESF	Lighting and Landscaping	Benefit Assessment	Trench Cut
\$ 251,351	\$ 64,890	\$ 789,259 489	\$ 456,860	\$ 197,339	\$ 334,296	\$ 222,094
<u>\$ 251,351</u>	<u>\$ 64,890</u>	<u>\$ 789,748</u>	<u>\$ 456,860</u>	<u>\$ 197,339</u>	<u>\$ 334,296</u>	<u>\$ 222,094</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,128	\$ 798	\$ -
				2,128	798	
				2,128	798	
251,351	64,890	789,748	456,860	195,211	333,498	222,094
<u>251,351</u>	<u>64,890</u>	<u>789,748</u>	<u>456,860</u>	<u>195,211</u>	<u>333,498</u>	<u>222,094</u>
<u>\$ 251,351</u>	<u>\$ 64,890</u>	<u>\$ 789,748</u>	<u>\$ 456,860</u>	<u>\$ 197,339</u>	<u>\$ 334,296</u>	<u>\$ 222,094</u>

Continued

CITY OF HUGHSON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022
(CONTINUED)

	Special Revenue Funds				
	Public Safety Realignment	IT Reserve	Measure L Sales Tax	SB-1 Roads	Disability Access and Education
Assets					
Cash and Investments	\$ 35,722	\$ 118,042	\$ 1,224,815	\$ 444,312	\$ 4,026
Accounts Receivable			89,556	26,083	181
Loans Receivable					
Total Assets	<u>\$ 35,722</u>	<u>\$ 118,042</u>	<u>\$ 1,314,371</u>	<u>\$ 470,395</u>	<u>\$ 4,207</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 72
Unearned Revenue					
Due to Other Funds					
Total Liabilities					<u>72</u>
Deferred Inflows of Resources:					
Unavailable Grant Revenue					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources					<u>72</u>
Fund Balances (Deficits)					
Restricted	35,722	118,042	1,314,371	470,395	4,135
Unassigned					
Total Fund Balances (Deficits)	<u>35,722</u>	<u>118,042</u>	<u>1,314,371</u>	<u>470,395</u>	<u>4,135</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 35,722</u>	<u>\$ 118,042</u>	<u>\$ 1,314,371</u>	<u>\$ 470,395</u>	<u>\$ 4,207</u>

		Capital Projects Funds			Total
CFD	Covid Recovery	Transportation	Municipal Park	Parks Development Impact Fees	Nonmajor Governmental Funds
\$ 35,789	\$ 843,450	\$ - 37,151	\$ 621,952	\$ 794,011	\$ 7,319,084 167,735 98,348
<u>\$ 35,789</u>	<u>\$ 843,450</u>	<u>\$ 37,151</u>	<u>\$ 621,952</u>	<u>\$ 794,011</u>	<u>\$ 7,585,167</u>
\$ -	\$ 300	\$ 450	\$ -	\$ -	\$ 5,643 -
		294,635			294,635
	300	295,085			300,278
	843,150				843,150
	843,150				843,150
	843,450	295,085			1,143,428
35,789		(257,934)	621,952	794,011	6,699,673 (257,934)
35,789		(257,934)	621,952	794,011	6,441,739
<u>\$ 35,789</u>	<u>\$ 843,450</u>	<u>\$ 37,151</u>	<u>\$ 621,952</u>	<u>\$ 794,011</u>	<u>\$ 7,585,167</u>

CITY OF HUGHSON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds				
	Asset Forfeiture	Gas Tax	Vehicle Abatement	CDBG Rehab	CDBG Grants
Revenues:					
Interest	\$ -	\$ (452)	\$ -	\$ (1,079)	\$ -
Charges for Services					
Intergovernmental		177,407	19,184		
Special Assessments					
Total Revenues		176,955	19,184	(1,079)	
Expenditures:					
Current:					
Parks and Recreation					
Public Safety					
Public Works		105,547			
Capital Outlay					
Total Expenditures		105,547			
Excess (Deficiency) of Revenues over (Under) Expenditures		71,408	19,184	(1,079)	
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(46,600)	(20,000)		
Total Other Financing Sources (Uses)		(46,600)	(20,000)		
Net Change in Fund Balances		24,808	(816)	(1,079)	
Fund Balances - July 1, 2021	1,660	291,922	41,034	584,601	93,999
Prior Period Adjustments ¹				(44,525)	
Fund Balances - July 1, 2021, Restated	1,660	291,922	41,034	540,076	93,999
Fund Balances - June 30, 2022	\$ 1,660	\$ 316,730	\$ 40,218	\$ 538,997	\$ 93,999

¹ See Note 14 for more information regarding these prior period adjustments.

Special Revenue Funds						
Community Enhancement	Local Transportation Fund	Storm Drain	SLESF	Lighting and Landscaping	Benefit Assessment	Trench Cut
\$ (550) 47,112	\$ -	\$ (1,876) 135,072	\$ (1,326) 136,393	\$ - 185,230	\$ - 94,432	\$ - 219,000
46,562		133,196	135,067	185,230	94,432	219,000
			6,740	171,941	40,163	
			6,740	171,941	40,163	
46,562		133,196	128,327	13,289	54,269	219,000
			(115,000)	(25,042)	(10,945)	
			(115,000)	(25,042)	(10,945)	
46,562		133,196	13,327	(11,753)	43,324	219,000
204,789	64,890	656,552	468,469	206,964	290,174	3,094
			(24,936)			
204,789	64,890	656,552	443,533	206,964	290,174	3,094
\$ 251,351	\$ 64,890	\$ 789,748	\$ 456,860	\$ 195,211	\$ 333,498	\$ 222,094

Continued

CITY OF HUGHSON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022
(CONTINUED)

	Special Revenue Funds				
	Public Safety Realignment	IT Reserve	Measure L Sales Tax	SB-1 Roads	Disability Access and Education
Revenues:					
Interest	\$ -	\$ (275)	\$ (2,534)	\$ -	\$ -
Charges for Services					1,234
Intergovernmental			504,493	148,106	
Special Assessments					
Total Revenues		(275)	501,959	148,106	1,234
Expenditures:					
Current:					
Parks and Recreation					
Public Safety					
Public Works					
Capital Outlay		3,158	14,397	8,742	
Total Expenditures		3,158	14,397	8,742	
Excess (Deficiency) of Revenues over (Under) Expenditures		(3,433)	487,562	139,364	1,234
Other Financing Sources (Uses):					
Transfers In		15,000			
Transfers Out					
Total Other Financing Sources (Uses)		15,000			
Net Change in Fund Balances		11,567	487,562	139,364	1,234
Fund Balances - July 1, 2021	35,722	106,475	840,424	319,565	2,901
Prior Period Adjustments ¹			(13,615)	11,466	
Fund Balances - July 1, 2021, Restated	35,722	106,475	826,809	331,031	2,901
Fund Balances - June 30, 2022	<u>\$ 35,722</u>	<u>\$ 118,042</u>	<u>\$ 1,314,371</u>	<u>\$ 470,395</u>	<u>\$ 4,135</u>

¹ See Note 14 for more information regarding these prior period adjustments.

CFD	Covid Recovery	Capital Project Funds			Total Nonmajor Governmental Funds
		Transportation	Municipal Park	Parks Development Impact Fees	
\$ -	\$ -	\$ -	\$ (1,481)	\$ (1,889)	\$ (11,462)
			96,525	121,614	620,557
	61,704	37,638			1,084,925
18,353					298,015
18,353	61,704	37,638	95,044	119,725	1,992,035
				4,201	4,201
	61,704				68,444
2,943					320,594
		869			27,166
2,943	61,704	869		4,201	420,405
15,410		36,769	95,044	115,524	1,571,630
(9,450)					15,000
(9,450)					(227,037)
					(212,037)
5,960		36,769	95,044	115,524	1,359,593
29,829		(294,703)	526,908	678,487	5,153,756
					(71,610)
29,829		(294,703)	526,908	678,487	5,082,146
\$ 35,789	\$ -	\$ (257,934)	\$ 621,952	\$ 794,011	\$ 6,441,739

CITY OF HUGHSON
GAS TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 130	\$ (452)	\$ (582)
Intergovernmental	<u>180,532</u>	<u>177,407</u>	<u>(3,125)</u>
Total Revenues	<u>180,662</u>	<u>176,955</u>	<u>(3,707)</u>
Expenditures:			
Current:			
Public Works	<u>121,000</u>	<u>105,547</u>	<u>15,453</u>
Total Expenditures	<u>121,000</u>	<u>105,547</u>	<u>15,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>59,662</u>	<u>71,408</u>	<u>11,746</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(46,600)</u>	<u>(46,600)</u>	<u></u>
Total Other Financing Sources (Uses)	<u>(46,600)</u>	<u>(46,600)</u>	<u></u>
Net Change in Fund Balance	13,062	24,808	11,746
Fund Balance - July 1, 2021	<u>291,922</u>	<u>291,922</u>	<u></u>
Fund Balance - June 30, 2022	<u>\$ 304,984</u>	<u>\$ 316,730</u>	<u>\$ 11,746</u>

CITY OF HUGHSON
VEHICLE ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges For Services	\$ 20,000	\$ 19,184	\$ (816)
Total Revenues	<u>20,000</u>	<u>19,184</u>	<u>(816)</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u> </u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u> </u>
Net Change in Fund Balance		(816)	(816)
Fund Balance - July 1, 2021	<u>41,034</u>	<u>41,034</u>	<u> </u>
Fund Balance - June 30, 2022	<u>\$ 41,034</u>	<u>\$ 40,218</u>	<u>\$ (816)</u>

CITY OF HUGHSON
CDBG REHAB SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 370	\$ (1,079)	\$ (1,449)
Other Revenue	800		(800)
Total Revenues	<u>1,170</u>	<u>(1,079)</u>	<u>(2,249)</u>
Net Change in Fund Balance	1,170	(1,079)	(2,249)
Fund Balance - July 1, 2021	<u>584,601</u>	<u>584,601</u>	
Prior Period Adjustment ¹	<u> </u>	<u>(44,525)</u>	<u>(44,525)</u>
Fund Balance - July 1, 2021, Restated	<u>584,601</u>	<u>540,076</u>	<u>(44,525)</u>
Fund Balance - June 30, 2022	<u><u>\$ 585,771</u></u>	<u><u>\$ 538,997</u></u>	<u><u>\$ (46,774)</u></u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
COMMUNITY ENHANCEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 170	\$ (550)	\$ (720)
Charges For Services	<u>40,000</u>	<u>47,112</u>	<u>7,112</u>
Total Revenues	<u>40,170</u>	<u>46,562</u>	<u>6,392</u>
Expenditures:			
Public Works	<u>7,000</u>	<u></u>	<u>7,000</u>
Total Expenditures	<u>7,000</u>	<u></u>	<u>7,000</u>
Net Change in Fund Balance	33,170	46,562	13,392
Fund Balance - July 1, 2021	<u>204,789</u>	<u>204,789</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 237,959</u></u>	<u><u>\$ 251,351</u></u>	<u><u>\$ 13,392</u></u>

CITY OF HUGHSON
STORM DRAIN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 400	\$ (1,876)	\$ (2,276)
Charges for Services	<u>130,000</u>	<u>135,072</u>	<u>5,072</u>
Total Revenues	<u>130,400</u>	<u>133,196</u>	<u>2,796</u>
Expenditures:			
Current:			
Public Works	<u>7,000</u>	<u></u>	<u>7,000</u>
Total Expenditures	<u>7,000</u>	<u></u>	<u>7,000</u>
Net Change in Fund Balance	123,400	133,196	9,796
Fund Balance - July 1, 2021	<u>656,552</u>	<u>656,552</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 779,952</u></u>	<u><u>\$ 789,748</u></u>	<u><u>\$ 9,796</u></u>

CITY OF HUGHSON
SLESF SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 250	\$ (1,326)	\$ (1,576)
Intergovernmental	<u>150,000</u>	<u>136,393</u>	<u>(13,607)</u>
Total Revenues	<u>150,250</u>	<u>135,067</u>	<u>(15,183)</u>
Expenditures:			
Current:			
Public Safety	<u>156,450</u>	<u>6,740</u>	<u>149,710</u>
Total Expenditures	<u>156,450</u>	<u>6,740</u>	<u>149,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>150,250</u>	<u>128,327</u>	<u>(21,923)</u>
Other Financing Sources (Uses):			
Transfers Out	<u> </u>	<u>(115,000)</u>	<u>(115,000)</u>
Total Other Financing Sources (Uses)	<u> </u>	<u>(115,000)</u>	<u>(115,000)</u>
Net Change in Fund Balance	<u>(6,200)</u>	<u>13,327</u>	<u>19,527</u>
Fund Balance - July 1, 2021	468,469	468,469	
Prior Period Adjustment ¹	<u> </u>	<u>(24,936)</u>	<u>(24,936)</u>
Fund Balance - July 1, 2021, Restated	<u> </u>	<u>443,533</u>	<u>443,533</u>
Fund Balance - June 30, 2022	<u>\$ 462,269</u>	<u>\$ 456,860</u>	<u>\$ 19,527</u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
 LIGHTING AND LANDSCAPING SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 172,401	\$ 185,230	\$ 12,829
Total Revenue	<u>172,401</u>	<u>185,230</u>	<u>12,829</u>
Expenditures:			
Current:			
Public works	242,211	171,941	70,270
Total Expenditures	<u>242,211</u>	<u>171,941</u>	<u>70,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(69,810)</u>	<u>13,289</u>	<u>83,099</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(25,042)</u>	<u>(25,042)</u>	<u></u>
Total Other financing Sources (Uses)	<u>(25,042)</u>	<u>(25,042)</u>	<u></u>
Net Change in Fund Balance	(94,852)	(11,753)	83,099
Fund Balance - July 1, 2021	<u>206,964</u>	<u>206,964</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 112,112</u></u>	<u><u>\$ 195,211</u></u>	<u><u>\$ 83,099</u></u>

CITY OF HUGHSON
BENEFIT ASSESSMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 93,289	\$ 94,432	\$ 1,143
Total Revenue	<u>93,289</u>	<u>94,432</u>	<u>1,143</u>
Expenditures:			
Current:			
Public Works	106,756	40,163	66,593
Total Expenditures	<u>106,756</u>	<u>40,163</u>	<u>66,593</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,467)</u>	<u>54,269</u>	<u>67,736</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(10,945)</u>	<u>(10,945)</u>	<u></u>
Total Other financing Sources (Uses)	<u>(10,945)</u>	<u>(10,945)</u>	<u></u>
Net Change in Fund Balance	(24,412)	43,324	67,736
Fund Balance - July 1, 2021	<u>290,174</u>	<u>290,174</u>	<u></u>
Fund Balance - June 30, 2022	<u>\$ 265,762</u>	<u>\$ 333,498</u>	<u>\$ 67,736</u>

CITY OF HUGHSON
TRENCH CUT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ -	\$ 219,000	\$ 219,000
Total Revenue	<u> </u>	<u>219,000</u>	<u>219,000</u>
Net Change in Fund Balance		219,000	219,000
Fund Balance - July 1, 2021	<u>3,094</u>	<u>3,094</u>	<u> </u>
Fund Balance - June 30, 2022	<u><u>\$ 3,094</u></u>	<u><u>\$ 222,094</u></u>	<u><u>\$ 219,000</u></u>

CITY OF HUGHSON
IT RESERVE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ -	\$ (275)	\$ (275)
Total Revenue	<u> </u>	<u>(275)</u>	<u>(275)</u>
Expenditures:			
Capital Outlay	<u>10,000</u>	<u>3,158</u>	<u>6,842</u>
Total Expenditures	<u>10,000</u>	<u>3,158</u>	<u>6,842</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(3,433)</u>	<u>6,567</u>
Other Financing Sources (Uses)			
Transfers In	<u>15,000</u>	<u>15,000</u>	<u> </u>
Total Other financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u> </u>
Net Change in Fund Balance	5,000	11,567	6,567
Fund Balance - July 1, 2021	<u>106,475</u>	<u>106,475</u>	<u> </u>
Fund Balance - June 30, 2022	<u><u>\$ 111,475</u></u>	<u><u>\$ 118,042</u></u>	<u><u>\$ 6,567</u></u>

CITY OF HUGHSON
MEASURE L SALES TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 380	\$ (2,534)	\$ (2,914)
Intergovernmental	<u>314,500</u>	<u>504,493</u>	<u>189,993</u>
Total Revenues	<u>314,880</u>	<u>501,959</u>	<u>187,079</u>
Expenditures:			
Capital Outlay	<u>14,397</u>	<u>14,397</u>	<u></u>
Total Expenditures	<u>14,397</u>	<u>14,397</u>	<u></u>
Net Change in Fund Balance	300,483	487,562	187,079
Fund Balance - July 1, 2021	<u>840,424</u>	<u>840,424</u>	<u></u>
Prior Period Adjustment ¹	<u></u>	<u>(13,615)</u>	<u>(13,615)</u>
Fund Balance - July 1, 2021, Restated	<u>300,483</u>	<u>826,809</u>	<u>526,326</u>
Fund Balance - June 30, 2022	<u><u>\$ 1,140,907</u></u>	<u><u>\$ 1,314,371</u></u>	<u><u>\$ 187,079</u></u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
SB-1 ROADS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 140,197	\$ 148,106	\$ 7,909
Total Revenues	<u>140,197</u>	<u>148,106</u>	<u>7,909</u>
Expenditures:			
Capital Outlay	<u>246,348</u>	<u>8,742</u>	<u>237,606</u>
Total Expenditures	<u>246,348</u>	<u>8,742</u>	<u>237,606</u>
Net Change in Fund Balance	<u>(106,151)</u>	<u>139,364</u>	<u>245,515</u>
Fund Balance - July 1, 2021	319,565	319,565	
Prior Period Adjustment ¹	<u> </u>	<u>11,466</u>	<u>11,466</u>
Fund Balance - July 1, 2021, Restated	<u>(106,151)</u>	<u>331,031</u>	<u>437,182</u>
Fund Balance - June 30, 2022	<u>\$ 213,414</u>	<u>\$ 470,395</u>	<u>\$ 245,515</u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
DISABILITY ACCESS AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,500	\$ 1,234	\$ (266)
Total Revenue	<u>1,500</u>	<u>1,234</u>	<u>(266)</u>
Net Change in Fund Balance	1,500	1,234	(266)
Fund Balance - July 1, 2021	<u>2,901</u>	<u>2,901</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 4,401</u></u>	<u><u>\$ 4,135</u></u>	<u><u>\$ (266)</u></u>

CITY OF HUGHSON
TRANSPORTATION CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 192,515	\$ 37,638	\$ (154,877)
Total Revenues	<u>192,515</u>	<u>37,638</u>	<u>(154,877)</u>
Expenditures:			
Capital Outlay	<u>305,814</u>	<u>869</u>	<u>304,945</u>
Total Expenditures	<u>305,814</u>	<u>869</u>	<u>304,945</u>
Net Change in Fund Balance	(113,299)	36,769	150,068
Fund Balance (Deficit) - July 1, 2021	<u>(294,703)</u>	<u>(294,703)</u>	<u></u>
Fund Balance (Deficit) - June 30, 2022	<u><u>\$ (408,002)</u></u>	<u><u>\$ (257,934)</u></u>	<u><u>\$ 150,068</u></u>

CITY OF HUGHSON
MUNICIPAL PARK CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 340	\$ (1,481)	\$ (1,821)
Charges for Services	<u>90,000</u>	<u>96,525</u>	<u>6,525</u>
Total Revenues	<u>90,340</u>	<u>95,044</u>	<u>4,704</u>
Expenditures:			
Current:			
Parks and Recreation	<u>7,000</u>	<u></u>	<u>7,000</u>
Total Expenditures	<u>7,000</u>	<u></u>	<u>7,000</u>
Net Change in Fund Balance	83,340	95,044	11,704
Fund Balance - July 1, 2021	<u>526,908</u>	<u>526,908</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 610,248</u></u>	<u><u>\$ 621,952</u></u>	<u><u>\$ 11,704</u></u>

CITY OF HUGHSON
PARKS DEVELOPMENT IMPACT FEES CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 440	\$ (1,889)	\$ (2,329)
Charges for Services	<u>120,000</u>	<u>121,614</u>	<u>1,614</u>
Total Revenues	<u>120,440</u>	<u>119,725</u>	<u>(715)</u>
Expenditures:			
Current:			
Parks and Recreation	<u>7,000</u>	<u>4,201</u>	<u>2,799</u>
Total Expenditures	<u>7,000</u>	<u>4,201</u>	<u>2,799</u>
Net Change in Fund Balance	113,440	115,524	2,084
Fund Balance - July 1, 2021	<u>678,487</u>	<u>678,487</u>	<u></u>
Fund Balance - June 30, 2022	<u>\$ 791,927</u>	<u>\$ 794,011</u>	<u>\$ 2,084</u>

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NONMAJOR PROPRIETARY FUNDS

PROPRIETARY FUNDS

Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - for these funds, it is the intent of the City Council that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Community Center Operations - This fund is used to account for revenues and expenses associated with the maintenance and operations of the City's Community Centers.

USF Community Center - This fund is used to account for funds designated for maintenance and operations of the City's Community Centers.

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2022

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
Assets			
Current Assets:			
Cash and Investments	\$ 22,674	\$ -	\$ 22,674
Total Current Assets	22,674		22,674
Noncurrent Assets:			
Capital Assets:			
Land	105,073		105,073
Buildings	725,283		725,283
Less:			
Accumulated Depreciation	(568,138)		(568,138)
Total Noncurrent Assets	262,218		262,218
Total Assets	284,892		284,892
Liabilities			
Current Liabilities:			
Accounts Payable	1,939	512	2,451
Due to Other Funds		2,318	2,318
Deposits Payable	6,780		6,780
Total Current Liabilities	8,719	2,830	11,549
Total Liabilities	8,719	2,830	11,549
Net Position			
Net Investment in Capital Assets	262,218		262,218
Unrestricted	13,955	(2,830)	11,125
Total Net Position	\$ 276,173	\$ (2,830)	\$ 273,343

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for Services	\$ 19,209	\$ 6,634	\$ 25,843
Total Operating Revenues	<u>19,209</u>	<u>6,634</u>	<u>25,843</u>
Operating Expenses			
Administrative	16,909	3,187	20,096
Maintenance	1,623	288	1,911
Depreciation	<u>24,176</u>		<u>24,176</u>
Total Operating Expenses	<u>42,708</u>	<u>3,475</u>	<u>46,183</u>
Operating Income (Loss)	<u>(23,499)</u>	<u>3,159</u>	<u>(20,340)</u>
Income (Loss) Before Transfers	(23,499)	3,159	(20,340)
Transfers			
Transfers In	7,500		7,500
Transfers Out		<u>(5,715)</u>	<u>(5,715)</u>
Changes in Net Position	(15,999)	(2,556)	(18,555)
Net Position - Beginning of Fiscal Year	<u>292,172</u>	<u>(274)</u>	<u>291,898</u>
Net Position - End of Fiscal Year	<u>\$ 276,173</u>	<u>\$ (2,830)</u>	<u>\$ 273,343</u>

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Users	\$ 20,642	\$ 7,833	\$ 28,475
Cash Payments to Suppliers and Contractors	(17,683)	(3,222)	(20,905)
Net Cash Provided (Used) By Operating Activities	2,959	4,611	7,570
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	7,500	(5,715)	1,785
Interfund Borrowing		1,104	1,104
Net Cash Provided (Used) By Noncapital Financing Activities	7,500	(4,611)	2,889
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	10,459		10,459
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	12,215		12,215
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	<u>\$ 22,674</u>	<u>\$ -</u>	<u>\$ 22,674</u>
Reconciliation to Statement of Net Position:			
Cash and Cash Equivalents	<u>\$ 22,674</u>	<u>\$ -</u>	<u>\$ 22,674</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	<u>\$ (23,499)</u>	<u>\$ 3,159</u>	<u>\$ (20,340)</u>
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	24,176		24,176
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable		1,199	1,199
Increase (Decrease) in Accounts Payable	849	253	1,102
Increase (Decrease) in Deposits Payable	1,433		1,433
Total Adjustments	26,458	1,452	27,910
Net Cash Provided (Used) By Operating Activities	<u>\$ 2,959</u>	<u>\$ 4,611</u>	<u>\$ 7,570</u>