

# Fiscal Year 2019-2020 Adopted Budget



Adopted on September 23, 2019

City Resolution No. 2019-36

HUGHSON, CA

# CITY OF HUGHSON

## CITY COUNCIL



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## MESSAGE FROM THE CITY MANAGER

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City Manager  
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December 16, 2019

Honorable Mayor and City Council:

This document represents the City of Hughson's Adopted Budget for Fiscal Year 2019-2020. The final spending plan is crafted strategically in order for the organization to operate effectively during the fiscal year. Despite challenges in key functional areas resulting in reduced funding, the approved budget is expected to help City staff maintain the current level of public services.

Built on a zero-based budgeting approach instituted a few years ago, the City takes great pride in delivering a spending plan that is balanced and supports the organization's mission statement:

*Improving Hughson every day through fiscal responsibility, customer focused service and an emphasis on creating and strengthening partnerships.*

This final budget projects Total Fund revenue of \$17,723,714 and Total Fund expenditures of \$15,342,906 resulting in an anticipated positive contribution to fund balance of \$2,380,808 at year-end. In the General Fund, revenue of \$3,042,934 is expected to exceed expenditures of \$3,027,667. This budget also maintains a healthy General Fund reserve level of at least 33% as required per City Council resolution.

### **Introduction to the Budget Document:**

The City's Fiscal Year 2019-2020 Adopted Budget document is divided into the following sections: 1) Background, 2) Budget Process and Format, 3) Revenue, 4) Expenditures, and 5) Budget Detail.

### **Fiscal Year 2019-2020 Final Budget Summary:**

#### **General Fund:**

The General Fund is the fund used for general government purposes. Examples of uses include but are not limited to Animal Control, Police Services, Parks and Recreation, Planning, Engineering, Finance, Public Facilities and Administration. There are many sources of revenue supporting the General Fund. The most significant sources are property tax, sales tax, and motor vehicle fees.

The City currently has 16 full-time allocated positions reorganized in recent years by functional area to build a strong organizational foundation. Additionally, it relies on part time and temporary positions (through a partnership with the Central Valley Opportunity Center, when grant funding is available) to assist in critical areas and maintain adequate levels of City services.

#### **Special Revenue Funds:**

Special Revenue Funds consist of those designated for a particular purpose traditionally established by the Federal, State government or City Council. An example includes the gas tax that is used for streets and roads. A subset of the Special Revenue Fund is the Capital Projects Fund that is used for the acquisition and construction of major capital facilities. Road construction on Hughson Avenue (at entrance to the high school),

Tully Road (Santa Fe Road to Whitmore Avenue), Fox Road (Tully Road to Charles Street), Whitmore Avenue (at Santa Fe Road), Second Street (Fox Road to Walker Lane) and Walker Lane (Second Street to Tully Road) are examples of recently completed or scheduled improvements utilizing funding sources such as Active Transportation Program, Congestion Mitigation and Air Quality, Local Transportation and Community Development Block Grant. A new State funding source included in this fund is the Road Repair and Accountability Act of 2017 that provides resources for transportation purposes above what has historically been provided. Also, included in this fund is Measure L transportation funding (a 25-year retail transaction and use tax) approved by local voters in November 2016. The City's first Measure L project involves an asphalt concrete overlay to Santa Fe Avenue—a major arterial for the City. The first phase of this project was completed in the prior fiscal year and the second phase will be completed in Fiscal Year 2019-2020, along with improvements on Euclid Avenue in concert with the Province Place Development Project, currently in construction. Both new transportation funding sources contain a Maintenance of Effort (MOE) obligation that the City is required to sustain.

#### Enterprise Funds:

The primary Enterprise Funds for the City are the Sewer and Water funds. These funds receive their revenue through user fees that are collected from the residents receiving sewer and water service. As a small jurisdiction, with few service connections, the City is challenged by limited revenue generated through the rate structure to make necessary improvements to this infrastructure when necessary. As such, rates have been adjusted to appropriate levels, in compliance with Proposition 218, to finance expensive, yet required, improvements to the City's sewer and water systems. The City has been successful in securing necessary funding for this purpose through State programs that provide grants or low-interest loans to minimize the impact to rate payers. For debt that is incurred for these infrastructure improvements, the City is required to demonstrate its ability to repay borrowed funds through the adjustment of utility rates.

The City completed the construction of its new Waste Water Treatment Facility (WWTF) in 2012. The project was necessary to provide adequate sewer capacity and to comply with applicable environmental regulations. In order to fund the construction of this project, the sewer rates were increased, making them the highest in the area. The City continues to explore options to soften the impact of these rates to residents and other revenue generating strategies that will strengthen this fund. The reuse of surplus property adjacent to the WWTF is one such strategy and the City Council previously approved long-term agricultural leases with local reputable farmers for orchard development. These agreements will begin generating additional revenue in the near future. With the idling of the Dairy Farmers of America Hughson plant, City staff continues to explore options to maximize the WWTF's revenue generating potential. City staff is evaluating possible arrangements with Stanislaus County and Gilton Solid Waste Management for receipt of water at the facility and, if feasible, will bring formal agreements to the City Council in early 2020 for consideration.

This past year, City staff discovered deficiencies in the industrial sewer line along Tully Road which has compromised the integrity of that major roadway. The City Council approved an evaluation of that infrastructure to best determine options for repair and/or replacement. Carollo Engineers, who developed the City's Sewer System Master Plan and as such very familiar with the City of Hughson systems (sewer, storm drain, wastewater treatment facility), was brought on board to assist with this assessment. City staff expects to bring options to the City Council for discussion and action in early 2020.

A key focus for the organization has also been the development of a sustainable long-term plan for the City's municipal water system that currently relies solely on groundwater sources. The City is operating under a Notice of Compliance from the State Water Board for the delivery of drinking water to customers that meet the State's stringent quality requirements. The City's system, since 2006, has exceeded the arsenic maximum contaminant level (MCL) at times based on annual sampling. A similar Notice of Compliance was recently received for the State of California's newest Maximum Contaminant Level standard, 1-2-3-TCP (Trichloropropane). The City continues to work with the State Water Board to arrive at a corrective long-term solution for both contaminants. The City has also begun to explore other viable sources of water that will complement that already pulled from the local aquifer—including options to take advantage of the Surface Water Treatment Plant (being constructed by the cities of Turlock and Ceres) that is located in close proximity to

ensure diversity in the City's municipal water source. Work in this area is preliminary but will continue to be examined as the project reaches completion.

In January of 2014, the City of Hughson was notified that its application to the State of California Revolving Loan Fund to install new water infrastructure and expand treatment to the City's water system was eligible for construction funding. New water rates were adopted by the City Council on July 8, 2015 in compliance with Proposition 218 as required by the State to access the financing. On April 10, 2017, the City Council provided authorization to execute the funding agreement with the State for Well 7 Replacement and Arsenic Treatment Project. The City Council awarded the first phase of this project (drilling and construction of two municipal water wells and other minor water and sewer system improvements) to Anthony J. Prieto Water Well Drilling on October 8, 2018 and the project was substantially completed in mid-September 2019. The City Council awarded the second phase of the project (construction of a 1-million-gallon storage tank) to Gateway Pacific Construction on July 8, 2019 and should be completed in 2020.

On May 14, 2018, the City Council accepted the final City of Hughson 1,2,3-TCP Mitigation Feasibility Study. The City continues to explore viable funding sources (including litigation) for the construction of a treatment facility to remove the contaminant from the water source. In late 2019, City staff will issue a Request for Proposals for the Engineering Design services associated with the construction of such facilities.

City staff is also exploring grant funding through a State consolidation program that will provide incentive to the City to extend an out-of-boundary service connection to private water systems just outside the City limits. Additionally, the City will continue to work with the State to ensure existing water infrastructure systems adequately meet needs (maximum demand) as required and consider the installation of water meters and other conservation measures.

### **City Visioning and Goal Setting**

On February 26, 2018, the City Council approved the Goals Report establishing the Mission Statement shared previously and a Vision Statement state below:

*To preserve Hughson's unique spirit, heritage and character, while creating an undeniably great place to be.*

Annually, City staff reviews the organization's goals with the City Council from the prior year, reports on progress and adjusts as necessary for the year ahead. The following values drive this work:

- Fiscal Responsibility
- Customer Focused
- Partnership Building
- Result Oriented
- Open and Accessible
- Public Safety

The 2019-2020 Goals included:

1. Complete Applicable Measure L Projects
2. Complete Well No. 7 Replacement Project
3. Complete Other City Water Projects
4. Implement Sewer Fund Stabilization
5. Improve Business Atmosphere in City
6. Improve Viability of/and Expand Industrial Area
7. Revitalize Downtown
8. Update Land Use and Development Policies
9. Maintain Adequate Resources for Public Safety
10. Update City Fees

11. Improve City Facilities
12. Develop Long Range Financial Model

**General Comments:**

The City of Hughson continues a solid path towards its future by conservatively managing allocated resources. The City recently successfully transitioned financial management systems from an antiquated tool (MOMs) to a more functional platform through Tyler Technologies. The implementation to its Incode solution that includes modules for General Ledger, Payroll, Purchasing, Permitting, Code Enforcement, etc. has created a strong platform for financial management.

The organization has also demonstrated through its actions a commitment to its employees. The current Memorandum of Understanding (MOU) with the Hughson Employees Association, a two-year plan, will expire on June 30, 2020. The MOU included both a cost of living adjustment for all employees and equity adjustments to select positions to ensure that they are in line with area averages. This investment has positioned the organization to effectively compete with other municipalities in the area of total compensation (salary and benefits) thereby strengthening its ability to retain and attract qualified professionals. This approach will be the foundation for discussions that will commence with labor in early 2020.

Also, on June 30, 2020, the City of Hughson's agreement for law enforcement services with the Stanislaus County Sheriff's Department will expire. The City has already begun discussions at the staff level on the current arrangement for the provision of these critical services and expects to work with County partners to bring an agreement to the City Council/Board of Supervisors in the spring of 2020 for formal consideration.

The organization continues to remain strong despite turnover in key positions. Through the change, the City has been able to attract highly skilled professionals that have quickly acclimated and continued our good work on City priorities and initiatives. Your leadership has been steady and has set the tone for us as an organization. We are poised to continue making great strides in a variety of areas to better the Hughson community utilizing our collective talents.

Regards,



Raul L. Mendez  
City Manager

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# HUGHSON BACKGROUND

## THE COMMUNITY, THE CITY

The City of Hughson is a small but prospering agricultural community nestled in the heart of California's Central Valley. Although it is a growing community, the small hometown feel that longtime residents have always associated with the City is maintained.

Long before Hughson was a City, it was a vast prairie which was settled in 1851. Winter wheat was raised on the open rolling land and by the turn of the century irrigation was available. The rolling hills were flattened, and the ability of irrigation enabled farmers to diversify their crops. Rail transportation allowed the area to prosper. Agriculture is still the primary business in Hughson.



The Township of Hughson was founded in 1907 on land purchased from Hiram Hughson, a local landowner. That same year the Gillette Hotel from Ceres was moved, by mule teams, to Main Street and was renamed Hughson Hotel. The Hughson Hotel still stands today.

The volunteer Fire Department was the first to be established in Stanislaus County, on June 15, 1915. In 1972, Hughson was incorporated into a City under the Council - Manager form of government. In 2001, the City contracted with the Stanislaus County Sheriff Department for law enforcement services. The City of Hughson provides full services to the community.

Hughson is the smallest incorporated City in Stanislaus County, but has grown from a population of 3,220 in 1990 to 8,017 in 2019 (CA Dept. of Finance). Hughson is situated East of Ceres, North of Turlock, and Southeast of Modest



# City of Hughson Statistics

INCORPORATED: December 9, 1972

POPULATION: 8,019

ELEVATION: 122 Feet

AREA: 1.65 Square Miles

ASSESSED PROPERTY TAX VALUE: \$559,913,150

MILES OF STREET: 28.66 Miles

WATER WELLS: 4 (1 of which is Non-potable)

WASTEWATER TREATED: 179,170,000 Gallons (2018-19)

PARKS: 4 (3 owned by City, 1 owned by School)

FIRE PROTECTION: Hughson Fire Protection District

POLICE PROTECTION: Stanislaus County Sheriff's Department

BUILDING PERMITS ISSUED: (Includes all PME)

*Table 1 Building Permits Issued, 2008-2019*

YEAR	PERMITS ISSUED	VALUES OF WORK
2008	186	\$ 8,203,505
2009	153	\$ 5,298,593
2010	126	\$ 3,146,009
2011	195	\$ 8,326,739
2012	148	\$ 10,484,906
2013	253	\$ 16,519,498
2014	204	\$ 9,773,090
2015	145	\$ 5,532,541
2016	206	\$ 9,642,029
2017	188	\$ 7,836,351
2018	207	\$ 9,484,470
2019	354	\$ 6,569,664

# City of Hughson Parks and Amenities

## LEBRIGHT FIELDS (8.5 ACRES)

Formerly owned by Hughson Unified School District, acquired by the City in 2018.  
Of the 8.5-acre plot, 7.5 acres acquired by the City of Hughson.

- » Baseball Fields (6)
- » Dirt Parking Area
- » Concession Stand
- » Perimeter Fencing
- » Automatic Irrigation
- » Lighting

## ROLLAND STARN PARK (8.25 ACRES)

- » Baseball Field (1)
- » Lighting
- » Two Paved Parking Areas
- » Concession Stand
- » Perimeter Fencing
- » Automatic Irrigation
- » Bathrooms
- » Play Structure and Playground Equipment
- » Basketball Court
- » Covered/Uncovered BBQ Areas
- » Cement Walking Path 1/3 Mile
- » Park Benches (7)
- » Picnic Benches (7)

## FONTANA PARK (0.9 ACRES)

Owned by Fontana Ranch Subdivisions

- » Automatic Irrigation
- » Fenced Playground Area
- » Fenced Horseshoe Pit
- » Covered/Uncovered BBQ Areas
- » Cement Walking Path
- » Park Benches (10)
- » Picnic Benches (7)

## HUGHSON SPORTS AND FITNESS COMPLEX (016 ACRES)

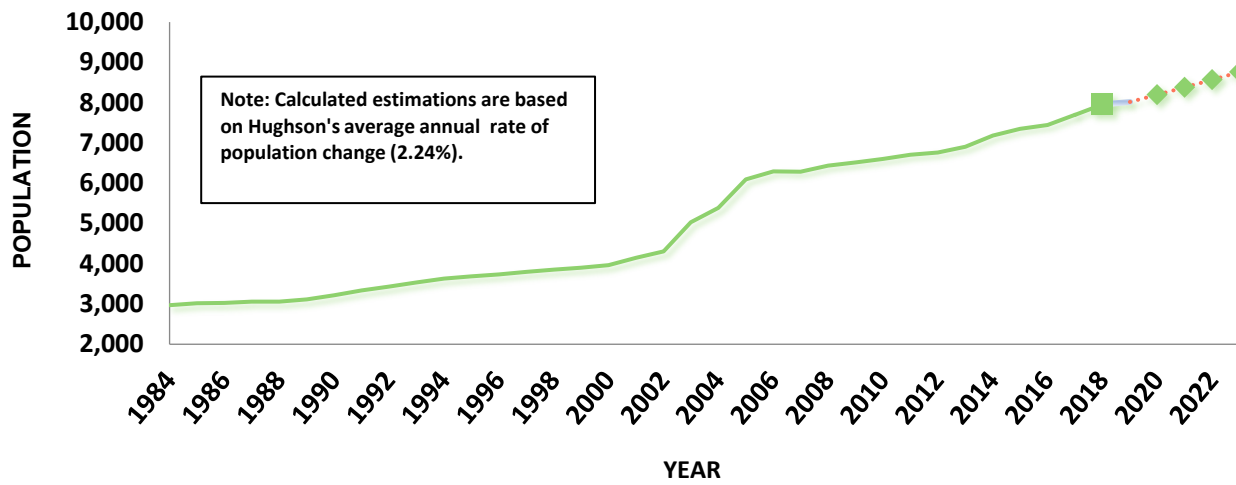
Owned by the Hughson Unified School District

- » Soccer Fields (3)
- » Softball Field (planned)
- » Large Play Space Area
- » Fitness Courses (4)
- » Donor's Wall
- » Veteran's Flagpole
- » Tribute Sidewalk
- » Bleachers (planned)
- » Dirt Parking Area
- » Park Benches

# City of Hughson Population 1984-2019

Year	Population	Difference	% of Change	
1984	2970			
1985	3020	50	1.68%	
1986	3030	10	0.33%	
1987	3060	30	0.99%	
1988	3060	0	0.00%	
1989	3110	50	1.63%	
1990	3220	110	3.54%	
1991	3336	116	3.60%	
1992	3430	94	2.82%	
1993	3536	106	3.09%	
1994	3634	98	2.77%	
1995	3684	50	1.38%	
1996	3736	52	1.41%	
1997	3795	59	1.58%	
1998	3851	56	1.48%	
1999	3903	52	1.35%	
2000	3965	62	1.59%	
2001	4145	180	4.54%	
2002	4307	162	3.91%	
2003	5029	722	16.76%	
2004	5383	354	7.04%	
2005	6091	708	13.15%	
2006	6290	199	3.27%	
2007	6285	-5	-0.08%	
2008	6432	147	2.34%	
2009	6512	80	1.24%	
2010	6600	88	1.35%	
2011	6709	109	1.65%	
2012	6759	50	0.75%	
2013	6904	145	2.15%	
2014	7182	278	4.03%	
2015	7353	171	2.38%	
2016	7442	89	1.21%	
2017	7696	254	3.41%	
2018	7954	258	3.35%	
2019	8017	63	2.24%	
2020	8197	180	2.24%	*
2021	8380	184	2.24%	*
2022	8568	188	2.24%	*
2023	8760	192	2.24%	*
ANNUAL AVERAGE RATE OF CHANGE			2.97%	
ANNUAL AVERAGE RATE OF CHANGE w/o Outliers (2003 & 2005)			2.24%	

\* (Based on average annual rate of growth)



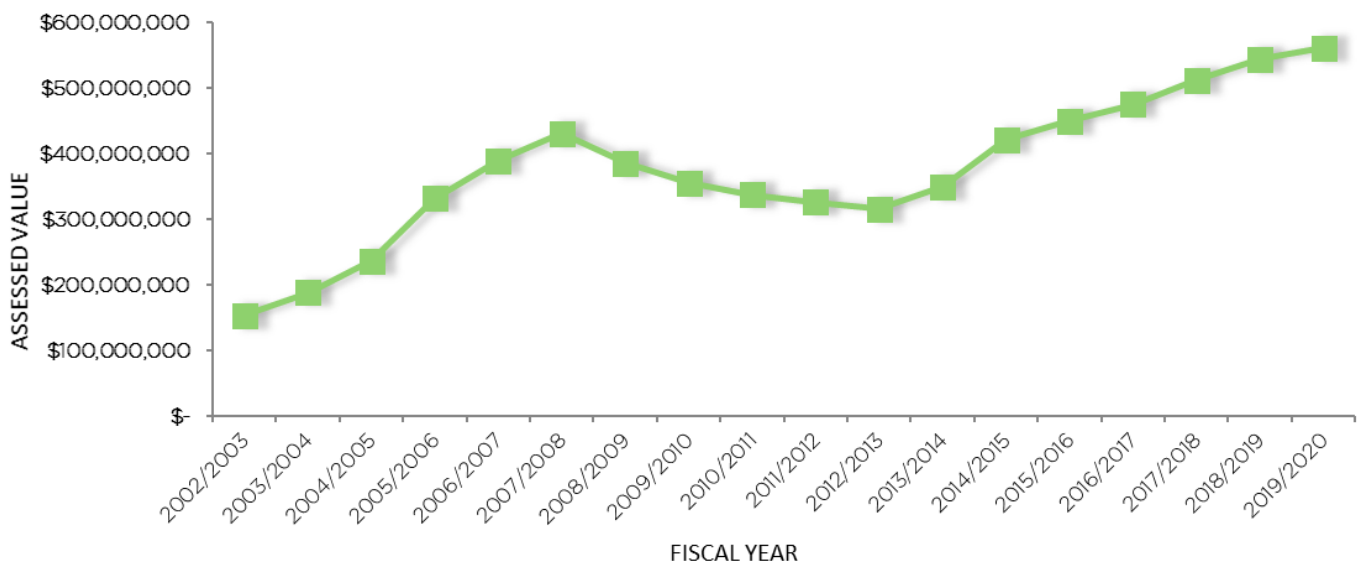
*\*(Based on average annual rate of growth)*

These charts reflect the steady growth of Hughson's population. The last four years (2020-2023) are based on projected figures.

# City of Hughson Property Value Assessment

## FY 2002-2003 Through FY 2019-2020

TAX YEAR	ASSESSED VALUE	VAIRANCE FROM PRIOR YEAR	% CHANGE
2002/2003	\$ 153,272,658		
2003/2004	\$ 188,530,106	35,257,448	23.00%
2004/2005	\$ 236,186,339	47,656,233	25.28%
2005/2006	\$ 330,960,828	94,774,489	40.13%
2006/2007	\$ 388,944,627	57,983,799	17.52%
2007/2008	\$ 429,875,791	40,931,164	10.52%
2008/2009	\$ 385,323,806	(44,551,985)	-10.36%
2009/2010	\$ 355,222,310	(30,101,496)	-7.81%
2010/2011	\$ 337,096,063	(18,126,247)	-5.10%
2011/2012	\$ 325,253,198	(11,842,865)	-3.51%
2012/2013	\$ 315,212,923	(10,040,275)	-3.09%
2013/2014	\$ 349,202,171	33,989,248	10.78%
2014/2015	\$ 420,566,402	71,364,231	20.44%
2015/2016	\$ 448,838,146	28,271,744	6.72%
2016/2017	\$ 474,770,390	25,932,244	5.78%
2017/2018	\$ 510,846,665	36,076,275	7.60%
2018/2019	\$ 542,953,090	32,106,425	6.28%
2019/2020	\$ 559,913,150	16,960,060	3.12%

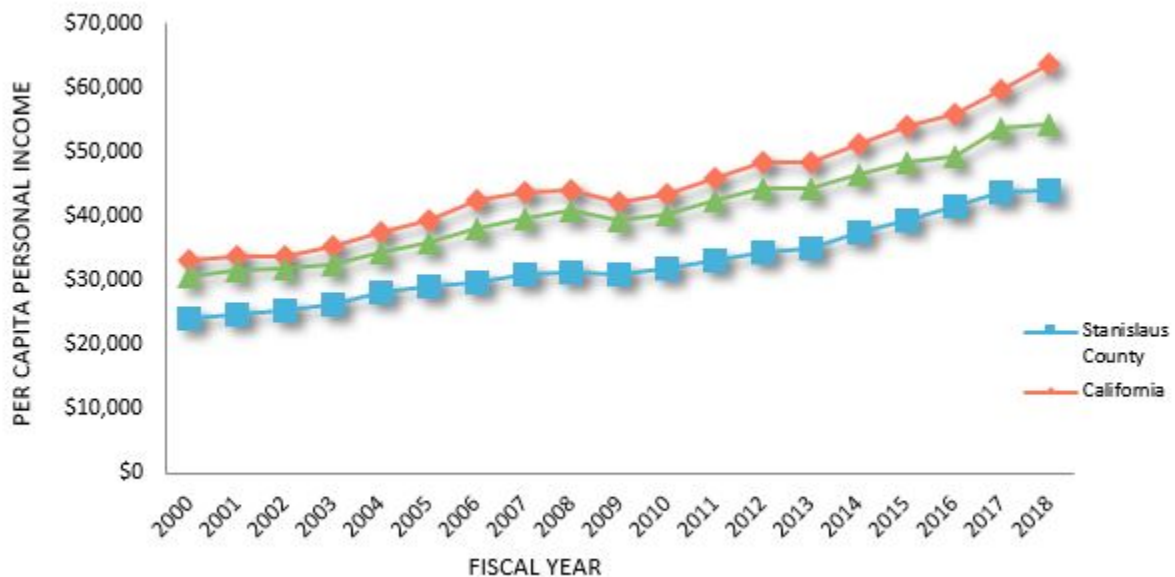


# City of Hughson: Per Capita Personal Income

## 2000-2018

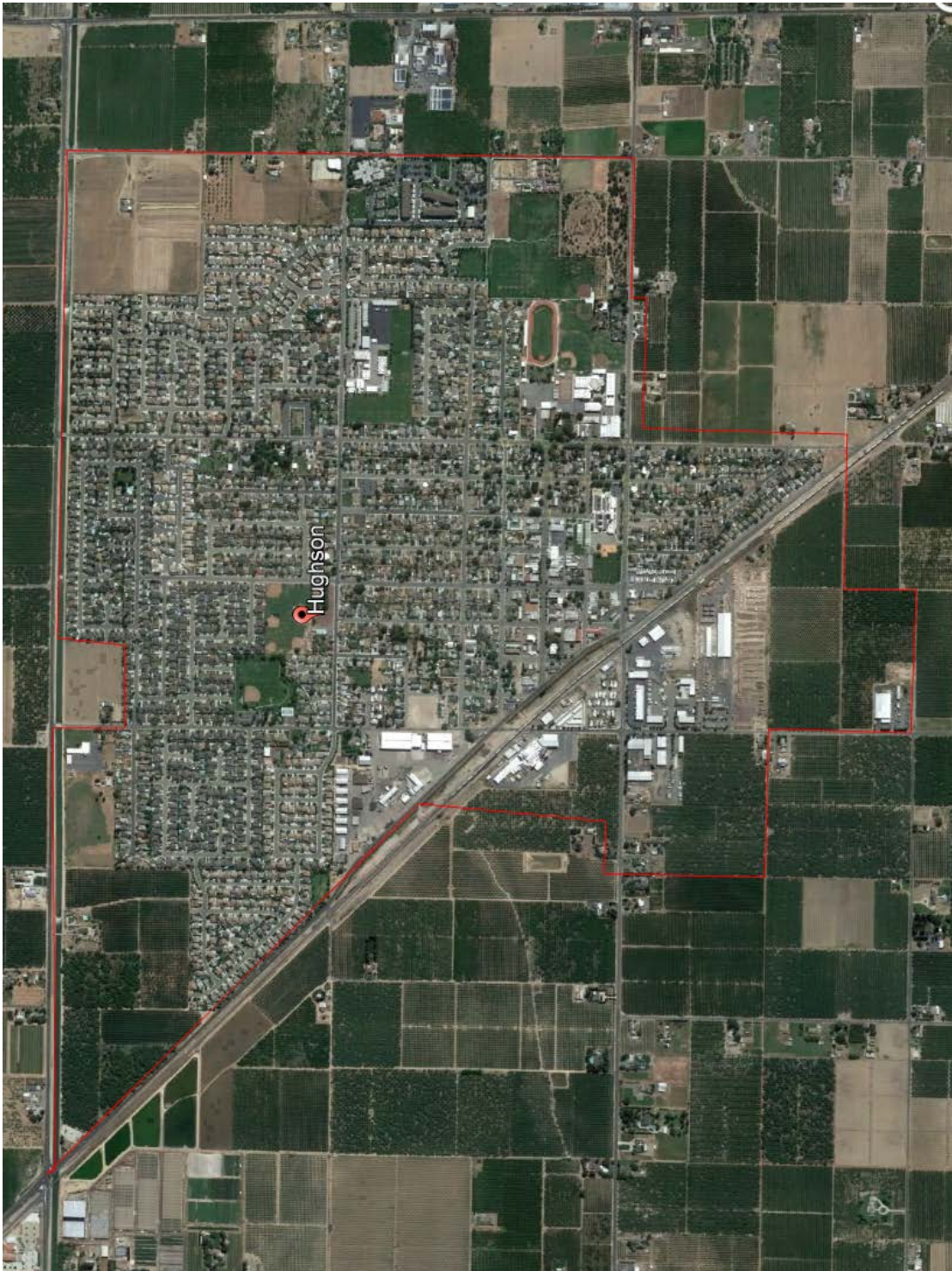
Year	Stanislaus County	California	United States
2000	\$24,044	\$33,095	\$30,585
2001	\$24,763	\$33,671	\$31,525
2002	\$25,418	\$33,901	\$31,789
2003	\$26,330	\$35,234	\$32,657
2004	\$28,165	\$37,551	\$34,280
2005	\$28,953	\$39,521	\$35,859
2006	\$29,781	\$42,334	\$38,130
2007	\$30,937	\$43,692	\$39,776
2008	\$31,344	\$44,162	\$41,052
2009	\$30,939	\$42,224	\$39,366
2010	\$31,918	\$43,317	\$40,275
2011	\$33,253	\$45,849	\$42,467
2012	\$34,377	\$48,369	\$44,263
2013	\$35,077	\$48,570	\$44,457
2014	\$37,352	\$51,134	\$46,469
2015	\$39,445	\$53,949	\$48,426
2016	\$41,538	\$55,987	\$49,255
2017	\$43,631	\$59,796	\$53,820
2018	\$44,120	\$63,557	\$54,420

SOURCE: Economic Research: Federal Reserve



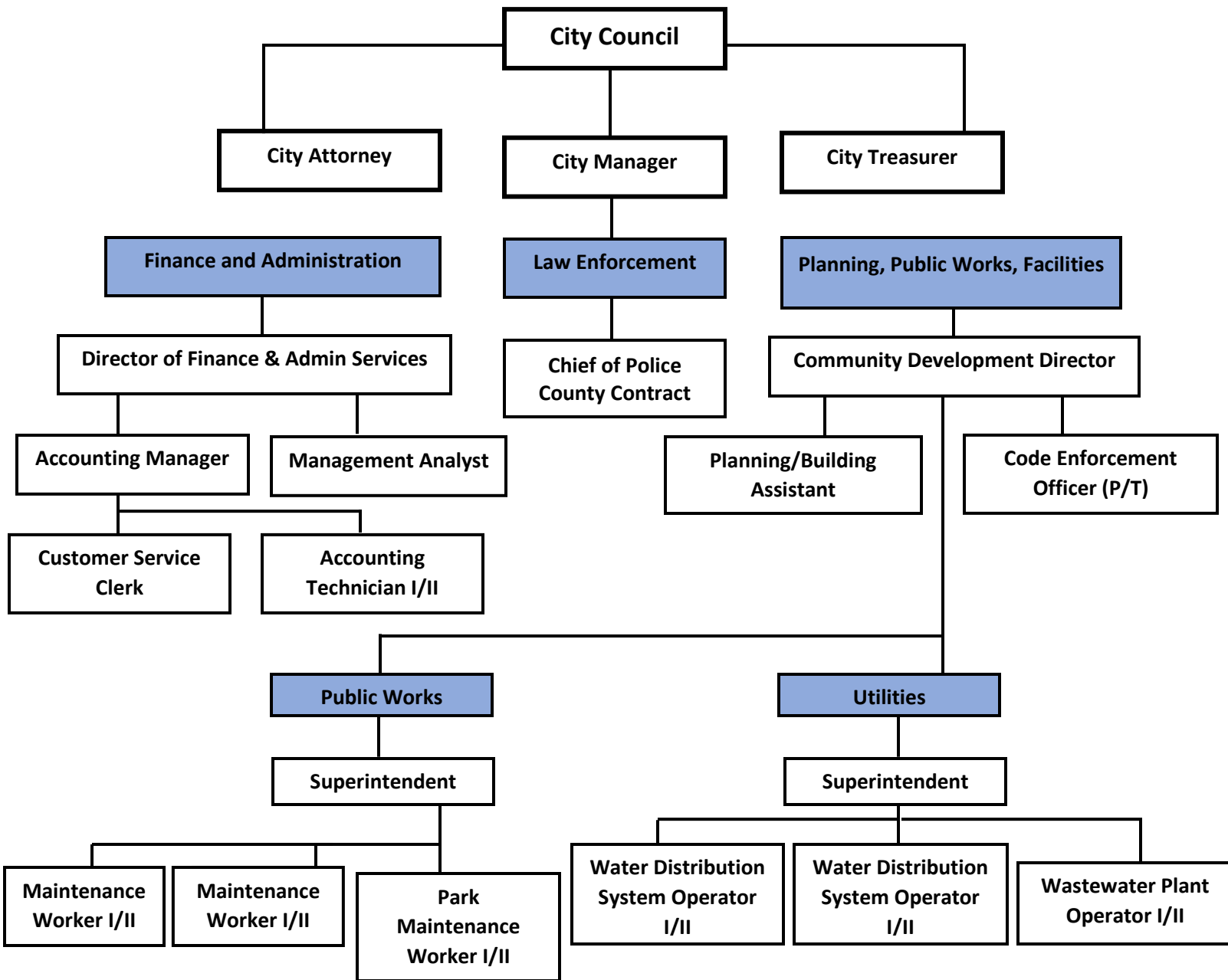


## City of Hughson: Map



# City of Hughson Organizational Chart

## FY 2019-2020





# 2019 CITY OF HUGHSON GOALS REPORT

The Hughson City Council adopted the current Vision Statement, Goals and Objectives in 2005. Since then, City staff has made only minor updates to the goals and objectives and has periodically provided progress updates to the City Council and residents.

In 2017, the City undertook an effort to re-evaluate and update its “goals and objectives” document and process. In July, the Hughson City Council held a public workshop as a kick-off to this effort—the stated purpose was to determine the priorities, values and vision for the community to help reset the City’s goal setting process.

Many attended the workshop to provide their input to help determine where we were as a City and where we want to go. Councilmembers, residents, organizations and community partners all collaborated to help steer the comprehensive update process.

On February 13, 2018, the Hughson City Council approved an updated Vision Statement for the organization, which is more reflective of the City’s desire for the future of Hughson; a new Mission Statement, and a set of values, which provide clear an indication to residents and all who interact with the City, how the City intends to go about its business. Additionally, the City developed a new approach of the goals and objectives—shifting from open-ended, broad goals, towards more concrete, actionable goals. These goals serve as a priority list, a clear indication of what the City expects to accomplish and how it will focus its resources.

## VISION STATEMENT:

To preserve Hughson’s unique spirit, heritage and character, while creating an undeniably great place to be.

## MISSION STATEMENT:

Improving Hughson every day through fiscal responsibility, customer focused service and an emphasis on creating and strengthening partnerships.

# VALUES:

The following core values are a statement of the Hughson City Council's priorities—the City's beliefs which will guide its actions every day. These values are a proclamation of the way we intend to work with and serve the residents, businesses, stakeholders and visitors of this City.

**Fiscal Responsibility.** Fiscal responsibility is more than a decision made by the City Council or staff; it is a mindset to ensure the long-term prosperity of the City.

**Customer Focused.** City staff endeavor to provide true public service, with friendliness, respect, responsiveness, urgency and efficiency.

**Partnership Building.** The City knows that it can achieve more of its goals and accomplish more working together with its residents and partners than alone. The City will strive to build and maintain these relationships.

**Results Oriented.** The City will strive to reduce bureaucracy and function in a results-oriented manner.

**Open and Accessible.** It is the City's charge to be transparent, honest and informative in all dealings.

**Public Safety.** The safety of the community is of the utmost importance.

The City maintains these priorities while staying true to the agricultural heritage of the community and responsibly managing the natural resources of this bountiful area.

# GOALS AND ACTIONS:

The goals—in contrast to the values, which outline the WAY in which the City will conduct business—indicate WHAT the City will work towards.

These goals serve as a strategic work plan for the next two years. They further provide a comprehensive framework that ensures priorities set by the City Council are clear to all employees, residents and partners. This model ensures that progress towards the City Council's priorities can be tracked.

Under each goal, are a set of actions—which specify how the goal is to be accomplished. Actions are implementation steps to attain the goal; they explain the steps and resources needed to accomplish the goal.

## 2019-2020 GOALS

1. Complete Applicable Measure L Projects
2. Complete Well No. 7 Replacement Project
3. Complete Other City Water Projects\*
4. Implement Sewer Fund Stabilization\*
5. Improve Business Atmosphere in City
6. Improve Viability of and Expand Industrial Area
7. Revitalize Downtown
8. Update Land Use and Development Policies\*
9. Maintain Adequate Resources for Public Safety\*
10. Update City Fees
11. Improve City Facilities
12. Develop Long Range Financial Model

*\*New Goal*

## GOALS AND ACTIONS:

# 1. Complete Applicable Measure L Projects

Measure L—a 0.5% transportation sales tax—was approved by the voters in Stanislaus County in November 2016, which took effect in April 2017. Each City was required to adopt a project list, which served as an expenditure plan for the Measure to help ensure revenues are used appropriately.

The City of Hughson will work diligently to make progress on various Measure L projects in future years and complete projects in the current year. The City may periodically make allowable adjustments to the list as appropriate to leverage resources and capitalize on economies of scale or work being done in an adjacent area.

### ACTIONS:

- 1.1 Coordinate with contract City Engineer to ensure future Measure L projects are designed, engineered and ready for construction.
- 1.2 Coordinate with StanCOG to ensure City is meeting project delivery, accounting and reporting obligations to receive applicable Measure L funding.
- 1.3 Coordinate with Stanislaus County and other neighboring agencies on any projects that may affect travelers in Hughson.
- 1.4 Find opportunities to leverage Measure L monies to expand the scope of listed projects or increase the number of projects.

## GOALS AND ACTIONS:

# 2. Complete Well No. 7 Replacement Project

In 2013, the City of Hughson began to develop the Well No. 7 Replacement Project, which includes a new potable water well (Well No. 9), the re-drilling of an existing well (Well No. 5) arsenic treatment equipment and a 1.0 million gallon storage tank to address the State's compliance order for Nitrate and Arsenic.

The City has coordinated with the State the execution of a Project Installment Sale Agreement or "Funding Agreement". The City will receive up to \$5 million in grant funding and 0% interest on the remaining funds for this anticipated \$8.3 million project. This first phase of the project broke ground in early 2019.

### ACTIONS:

- 2.1 Continue to provide quarterly Compliance Order updates to the State Water Board.
- 2.2 Release for bid, select and manage contractors for the four (4) phases of the project – well drilling, storage tank, water treatment equipment and general well construction.
- 2.3 Ensure Hughson Municipal Water System comes into compliance with the State of California's MCL (Maximum Containment Level) for arsenic.

## GOALS AND ACTIONS:

### 3. Complete Other City Water Projects

The State Water Board approached the City regarding grant funding available for a Consolidation project—for the extension of City water infrastructure, past the City limits to connect nearby users along Geer Road (Cobles Corner and Country Villa) suffering from substandard water. Now that the funding agreement is secured for the Well No. 7 Replacement Project and the City broke ground on that project, it can re-engage in the proposed Consolidation project.

On June 29, 2018, the City of Hughson was notified by the State that its municipal water system was out of compliance with the newly established MCL (Maximum Contaminant Level) for 1, 2, 3-Trichloropropane (1, 2, 3-TCP). Earlier that year, the Council approved a feasibility study that contained options for treatment.

#### ACTIONS:

- 3.1 Complete application for funding under the State of California's Consolidation Incentive Program to extend municipal water service to two private water systems (Cobles Corner and Country Villa). If awarded, bring forward to City Council for formal acceptance.
- 3.2 Continue efforts to identify funding for the implementation of a corrective action plan to bring the City's municipal water system with the State's standard for 1,2,3-TCP.
- 3.3 Implement Phase I of City's Water Meter Radio Replacement Project.

## GOALS AND ACTIONS:

### 4. Explore Sewer Fund Stabilization

The City of Hughson constructed a sewer treatment plant in 2012 to meet the community's current and future needs. The \$21.5 million facility has the capacity to process 1.8 million gallons of waste. A sewer rate study was approved at that time to ensure that adequate revenue was generated to both cover the cost of operation and maintenance and the debt service associated with the construction of the new facility.

With the closing of a local industrial business that contributed significantly to the sewer fund, City staff has been directed to reduce spending and explore ways to offset the loss in revenue to ensure obligations are met and the sewer treatment plant operates at the appropriate level. These sewer fund stabilization measures will be critical to ensure this core service and facility is maintained.

#### ACTIONS:

- 4.1 Update the 2009 Sewer Rate Study to determine if it is still appropriate given current conditions.
- 4.2 Continue to look for new opportunities to expand the use of the sewer treatment plant (Gilton Solid Waste Management, Regional Surface Water Treatment Project, other Industrial businesses, etc.).
- 4.3 Work with State Water Board to review terms of the current sewer treatment plant loans and debt service.

## GOALS AND ACTIONS:

# 5. Improve Business Atmosphere in City

The City of Hughson has a small but prosperous business atmosphere. Although Hughson is the smallest City in the County (of 9), it produces the 7<sup>th</sup> highest sales tax revenues. It is home to many great restaurants and industrial businesses.

The City of Hughson will strive to build on its business successes and target its areas of weakness. The City will seek to support, grow and expand existing businesses by leveraging resources and partnerships. Additionally, the City will seek new business opportunities that are well suited for the City and complement existing businesses.

### ACTIONS:

- 5.1 Expand City's coordination with existing business owners to provide assistance, support and additional opportunities.
- 5.2 Actively seek new business opportunities, which are well suited for the City. Proactively reach out to property owners and potential new business owners to catalyze new business opportunities.
- 5.3 Coordinate with the Hughson Chamber of Commerce to expand support to businesses.
- 5.4 Continue and expand work with Small Business Development Center (SBDC) to provide resources to businesses
- 5.5 Focus on filling City's Small Business Incubation Center to help stimulate small businesses that are looking to grow.



## GOALS AND ACTIONS:

# 6. Improve Viability of & Expand Industrial Area

The City's burgeoning industrial area is home to a number of significant industrial businesses, which produce many jobs and sales tax dollars. The City would like to expand this area to not only add new businesses, but to complement existing businesses to help them grow and expand.

The City will focus on improving and expanding the industrial area through aggressive strategies and approaches.

### ACTIONS:

- 6.1 Annex useable property, along major street frontages, into industrial area.
- 6.2 Emphasize Tully Road as a quick and easy way to access State Route 99.
- 6.3 Enhance Tully Road to accommodate larger volumes of truck traffic to facilitate growth in the area. Coordinate with Stanislaus County on the portion outside of the City limits.
- 6.4 Expand coordination with existing business owners to provide assistance, support and opportunity to businesses.
- 6.5 Actively seek new business opportunities, which are well suited for the City. Proactively reach out to property owners and potential new business owners to catalyze new business.

## GOALS AND ACTIONS:

# 7. Revitalize Downtown

Downtown Hughson, which is over 100 years old, is a mix of old and new. The downtown includes buildings dating back to the 1900's with significant architectural charm and history, as well as modern buildings and improvements. Overall, the downtown has ample small-town character as well as a safe, quaint feel.

The City seeks to maximize the many positives and help improve the areas requiring attention. The City desires to revitalize the downtown—the heart of the City—to improve the business atmosphere and to be a point of pride for residents and a destination for all.

### ACTIONS:

- 7.1 Utilize, where practical and appropriate, the Community Planning Assistance Team (CPAT) findings and strategies to help revitalize the downtown.
- 7.2 Complete the next phase of the City's downtown street improvements.
- 7.3 Proactively work with property owners to fill vacancies and explore consolidating parcels to create larger developable areas for future commercial growth.
- 7.4 Devise strategy to create greater linkages and support to all of Hughson's commercial areas.
- 7.5 Install decorative crosswalks, bike racks, wall murals and other art, as well as enhance alleys in the downtown.

## GOALS AND ACTIONS:

# 8. Update Land Use and Development Policies

The City of Hughson's General Plan was adopted in 2005 (and the Housing Element in 2015). The General Plan provides the fundamental basis for the City's land use and development policy and represents the basic community values, ideals and aspirations to govern a shared environment during 2025. The General Plan addresses all aspects of development including land use, community character, transportation, housing, public facilities, infrastructure and open space, among other topics.

By statute, the General Plan is required to be updated "periodically." While there is no requirement for how often to update the General Plan, the planning period has traditionally been 15-20 years. The Housing Element is on a mandated schedule 4, 5, or 8 years, as listed by the California Department of Housing and Community Development.

### ACTIONS:

- 8.1 Develop a funding strategy and schedule for the update to the City of Hughson's General Plan.
- 8.2 Pursue external funding that may be available for municipalities for updating land use and development policies.

## GOALS AND ACTIONS:

# 9. Maintain Adequate Resources for Public Safety

The City of Hughson statistically is the safest, lowest crime producing city in Stanislaus County. Nevertheless, one crime is too many. The safety and security of the residents, property and visiting public is of the utmost importance.

Law enforcement services are provided in a very cost-effective manner through a contractual agreement with the Stanislaus County Sheriff's Department. Fire protection services are provided by an independent special district, the Hughson Fire Protection District, that has been in existence since 1915.

The City considers public safety an important priority and is committed to ensuring adequate resources are allocated in this area.

### ACTIONS:

- 9.1 Continue to work with Hughson Police Services to ensure they have the tools necessary for the provision of law enforcement services.
- 9.2 Support the Hughson Fire Protection District with its efforts to generate additional revenue to support the current level of service.
- 9.3 Work with local public safety partners to ensure their facility and equipment needs are met leveraging local resources to their fullest potential.

## GOALS AND ACTIONS:

# 10. Update City Fees

Periodically, the City reviews its fees to ensure that the charges do not exceed the estimated costs required to produce the services. The City prepares a Master Fee Schedule, which is a compilation of the fees charged for services and development within the City.

The City will take a critical look at the current fees, which were adopted in 2009 or earlier, to ensure they are not a deterrent to development. However, the City will also ensure that the fees fully cover the cost to provide services and therefore are not a burden on the general fund and the resident's tax dollars.

### ACTIONS:

- 10.1 Conduct a comprehensive review of the City's current fees for service and bring forward recommended adjustments or additions for City Council consideration.
- 10.2 Manage consultant (Bartle Wells and Associates) conducting Development Impact Fee update and bring forward recommended adjustments for City Council consideration.
- 10.3 Conduct outreach with the public and other stakeholders during the fee update process.

## GOALS AND ACTIONS:

# 11. Improve City Facilities

The Hughson was incorporated as a City in 1972. Two of the primary City facilities—City Hall and the Corporation Yard— were built prior to or around that time. Both have undergone minor remodels or additions since then, but the facilities are aged and sized to accommodate a much smaller City.

On August 14, 2018, the City Council and the Hughson Unified School District Board of Trustees authorized the execution of the agreement for the purchase and sale of the Lebright property-- took place on November 7, 2018 for the agreed upon purchase price of \$295,000.

The City of Hughson collects development impact fees for all new residential, commercial and industrial development. These fees help pay for the infrastructure, equipment and facilities necessary to meet the public service demands of the new development.

### ACTIONS:

- 11.1 Develop a plan to build a new Corporation Yard.
- 11.2 Pursue external funding for the modernization of the Lebright Fields property.
- 11.3 Use, and leverage whenever possible, Park Development Impact Fees to upgrade existing facilities.
- 11.4 Develop and implement a plan for completion of deferred maintenance at City rented facilities.

## GOALS AND ACTIONS:

# 12. Develop Long Range Financial Model

The City seeks to complement its annual budgeting process to adequately and strategically plan for future opportunities and challenges with a long-range financial model. The model shall serve as a snapshot of the organization's current fiscal standing and a preview of conditions in the future and will look three and five years into the future and estimate anticipated revenue and expenditures based on the best available data for future planning purposes. The City's investment portfolio and reserves will also be incorporated as appropriate along with debt service payments.

City staff will project revenue based on economic factors and trends in major sources including sales tax, property tax, permit fees, etc. One-time and ongoing expenditures will be estimated based on needs and priorities. Other fiscal impacts will be included as they are identified.

### ACTIONS:

- 12.1 Begin development of a draft Long Range Financial Planning Model (LRFPM) utilizing current resources and consultant expert services.
- 12.2 Present draft LRFPM to Budget and Finance Subcommittee for discussion and input.
- 12.3 Modify draft LRFPM based on direction from Subcommittee and brief other Councilmembers to share major elements.
- 12.4 Finalize LRFPM after fully vetted by City Council and staff.
- 12.5 Utilize LRFPM during the annual budget process.

# BUDGET PROCESS AND FORMAT

## BUDGET PROCESS

The primary purpose of this Budget document is to provide the City Council and other interested parties with an accurate picture of available resources, to set spending priorities and limits, and to legally authorize the appropriations and expenditures of City Funds. It is the means of setting public fiscal policy. It is also a source of financial and other information for Council, City staff and the public.

### RESOURCES ALLOCATION

The Budget process is the process of resource allocation. It is a forum to:

1. Accumulate financial information for all services the City provides and present it in a consistent, easy-to-use format;
2. Analyze the merits of each service;
3. Set priorities as to which services the City can and cannot afford to provide;
4. Make decision about the level and cost of services that will be provided in the upcoming Fiscal Year.

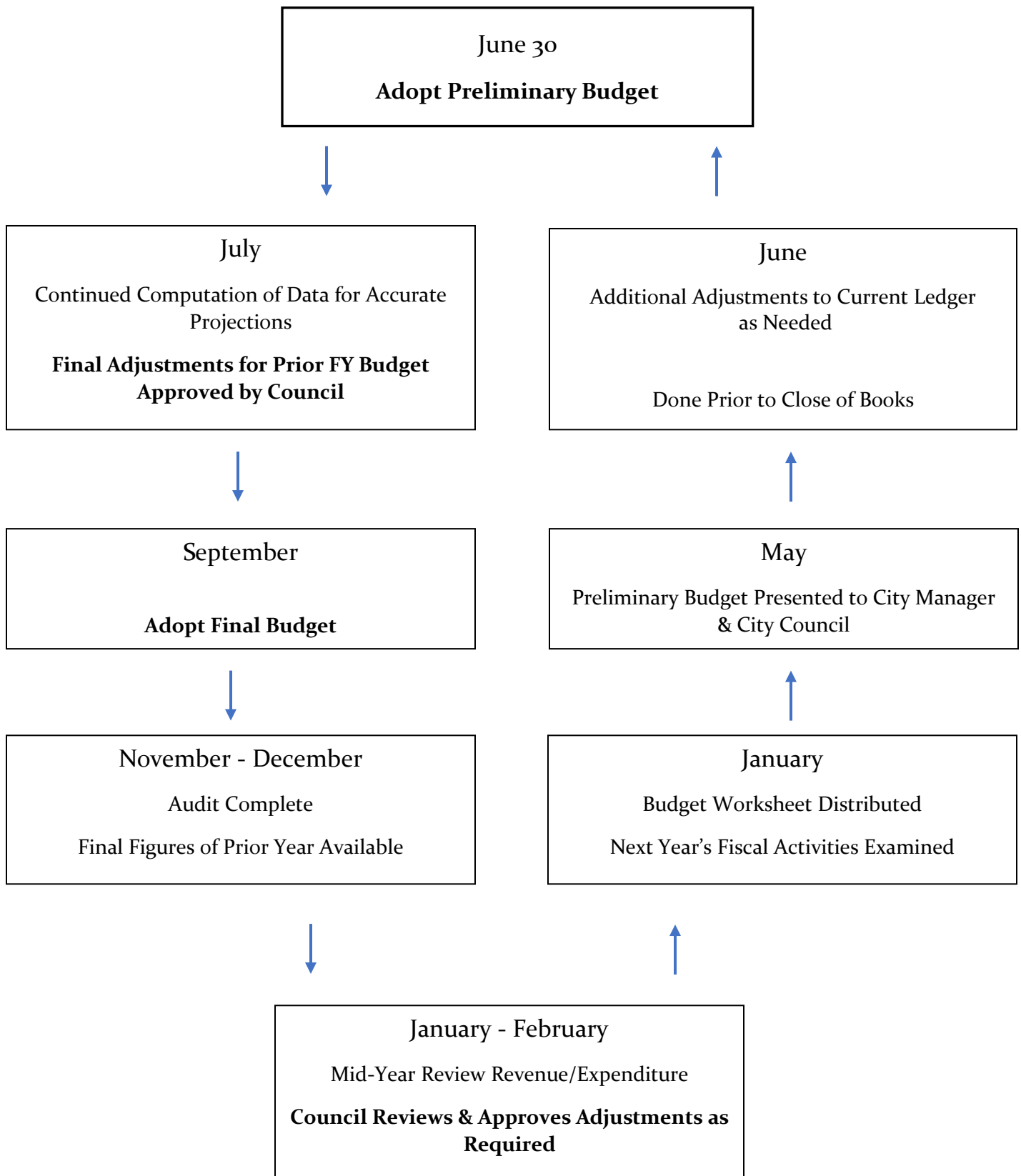
This process is ongoing, and all the information is brought together and viewed in its entirety, providing a complete picture of the future financial outlook for the City.

The Budget is a tool to identify the objectives and goals of an organization. As desired service levels are determined, these objectives become formalized. To evaluate its success, performance standards and measures need to be established. In times of limited funds, this process becomes even more important, more difficult and more complex. Councils no longer focus on the desirability of a particular service, but instead choose which services are to be funded, which has the greatest need.

The responsibility of the City Council in this process is to ensure that the needs of the residents are met to the greatest extent possible with the available resources. The Council's role is to set policies and provide guidance for the City's future. This part of the process occurs long before the Budget document is prepared. Staff coordinates the administrative and financial details to make informed projections as to the anticipated revenue and expenses and balances the Budget. Department Heads request the allocation of funds as appropriate and necessary for their Departments to accomplish their goals and objectives. These requests are reviewed by the Finance Director and City Manager as part of the Budget process.



# City of Hughson Budgeting Cycle



# BUDGET PREPARATION

PRELIMINARY BUDGET: The Preliminary Budget provides an important control function for the City, because annual appropriations outlined in this document are legally authorized by the elected body (the City Council). The process begins in January when the Finance Director meets with each Department Head to obtain his or her input regarding anticipated expenses and revenues. Additional data is collected from various sources, such as other entities (e.g. County and State Governments). Revenue projections depend upon and are compiled from many sources of information. After the information is gathered it is reviewed by the City Manager and Finance Director. Requested expenditures are balanced against projected revenue and cash carryover. Every item is carefully evaluated before it is brought to the City Council for consideration. Meetings are held with the Departments Heads, City Manager and Finance Director to finalize the Budget items. Upon completion of this process, a balanced Budget is presented to Council as the Preliminary Budget. As required by State Law, this document is adopted by Council before June 30th.

FINAL BUDGET: During the Final Budget process, additional refinement occurs. Year-end balances provide a clearer picture of the City's financial situation for the new Fiscal Year. The Final Budget is usually adopted in September. Revisions are made as needed, and additional meetings are held with various Department Heads if particular items need further consideration. Council members may meet individually with the Finance Director and City Manager in order to become more familiar with the document. Upon Council acceptance, the Budget becomes a policy statement for the City.

MID YEAR / YEAR END BUDGET REVIEW: Council authorizes additional spending during the year, and every project and major program is given further review at regularly scheduled meetings. All of these approvals, along with any additional anticipated changes, are compiled and evaluated at Mid-Year and Year-End Budget reviews.

A semi-annual review of the City's financial situation occurs in February. At that time, consideration for further funding may be made, or cuts may be initiated if revenue has not been earned as anticipated. This is also the opportunity for minor adjustments authorizing transfers between various budget objects or line items. The Council then reviews all accounts and authorizes any necessary Budget transfers. All Budget adjustments that have already been approved by Council are also incorporated in the requested transfers. At this time, major revenue sources, such as Property Tax and Sales Tax are evaluated to verify that projections were accurate. This is also the time when the overall impact of new projects and/or programs is reviewed. Mid-year Review and Year-end Budget Review are the two occasions during which Council reviews and approves all Budget adjustments.

BUDGET CONTROL: Finance staff puts the Budget adjustment worksheets together for each Department, and the Department Heads complete and return them to Finance. These Budget requests are then compiled and reviewed by the Finance Director and the City Manager, and any necessary adjustments are made. The Council then formally approves all adjustments and adopts the Budget adjustments. While it is common practice to allow Budget transfers within a Department, all adjustments are ultimately approved by Council, either during the Mid-Year Review or at Year-End. Council also makes Budget amendments during the course of the year as, new items are presented and approved.

It is essential that the City has in place a system of controls to both ensure and demonstrate budgetary compliance. Timely assessment of information is necessary to determine uncommitted balances at any point in time. Initial requests, updates on the prior year's Budget, and actual expenditures and revenue are keyed into a Microsoft Excel spreadsheet. Formulas are created to summarize, sort, total, and

arrange the data in various ways. These sheets are presented throughout the Budget document. Once Council adopts the Budget, the actual numbers (revenues and expenses) are imported into the City's computer system (using Tyler Incode Software). Using the accounting package (provided by Tyler Technologies), the Budget numbers are tied into the General Ledger, satisfying the need for Budget integration. This comparison of actual to budgeted expenditures is a Generally Accepted Accounting Principle, or GAAP. At the point of processing payables, purchase orders, and other encumbrances, as well as running status reports, staff can access the balance of any account, and compare actual to budget figures. Departments use the hard copy of the Budget document, as well as monthly status reports as run by Finance, to verify the balances and activity in their accounts.

## **BUDGET FORMAT**

Budgeting is an essential element of the financial planning, control and evaluation processes of municipal government. The primary purpose of the Budget document is to provide the City Council, and the public, with the truest picture of the City's total available resources. The Budget process allows staff and the City Council to work cooperatively in setting spending priorities and limits and culminates in the production of the Budget document. The Budget document then becomes a reference and information resource for Council, City staff and the public.

## **BASIS OF ACCOUNTING**

The City's basis of accounting is modified accrual, in accordance with Generally Accepted Accounting Principles (GAAP). Under the modified accrual method, revenues are recognized when they become both measurable and available. Revenues are "measurable" when the amount of the transaction can be determined; "available" items are collectible during the current fiscal period, or soon enough thereafter as to be available to pay liabilities of the current fiscal period. Revenues are typically recognized in the period in which they are earned, which may not necessarily be when they are collected. Similarly, expenses are recognized in the period in which the liability is incurred, which may or may not be when the bills are actually paid. The Budget is structured on a "line item" basis. For example, users interested in the amount budgeted for computer equipment at the Wastewater Treatment Plant, can find this information as a line item in the Wastewater Treatment Plant section of the Budget labeled "Detail Listing".

Individual items are enumerated in the Detail Listing. All individual expenditure items are approved by the Department Head, the Finance Director, City Manager, and the City Council, respectively. The line items are grouped into Departments as appropriate.

Most of the fees charged by the City are computed using a form of cost accounting. This process identifies and evaluates the various costs of doing business. This method is used extensively by consultants, who are hired by the City for various studies. Examples of these include the setting of utility fees (water and sewer), determining bond values, setting fees levied in the assessment districts, and fees to cover costs incurred by the City due to development (impact fees). This process also takes into account indirect costs, such as staff time and office supplies. Staff utilizes this method to set rental fees for City buildings, fees for services provided by City crews, and similar items. This gives Council members the opportunity to see the degree of subsidy the City provides for many services, which, in turn, helps Council make informed decisions on various Budget items.

The Budget is integrated with the financial software Tyler Incode in the general ledger. This allows staff to monitor spending activity compared to amounts approved for various Budget items.

**FUND:** Fund accounting is an accounting system for recording resources whose use has been limited by the governing agency, grant authority or by law. It emphasizes accountability and consists of a self-balancing set of accounts. The fund is indicated by the first three digits in the account number for a given line item (e.g., Water Operations 240-xxxx-xxxxx).

**DEPARTMENT:** The Department designates the general purpose or function for the activity. The Department number occurs as the center four digits in a given item's account number (e.g., xxx-2710-xxxxx).

**ACCOUNT NUMBER:** The account number designates the item. It is the most detailed level of the accounting system. The account number occurs as the last five numbers in a given item's account number (e.g., xxx-xxxx-60010). This is where a specific item or service is identified, such as salary, supplies, or projects. This information is critical to accurate recordkeeping and the timely retrieval of information.

The line item number breakdown is included in the document to assist in the identification of individual expenditures. This is utilized by staff in account coding, account information retrieval, fund status evaluation, and expenditure review.

## **FUNDS**

The **GENERAL FUND** (Fund 100) is the fund used for the City's day-to-day operating expenses. Monies from this fund can be spent at the City's discretion. The primary source of revenue for this fund is taxes (Property, Sales, and Motor Vehicle). Most of the expenditures from this fund type are for Public Safety, Administration, Parks, Community Development and other functions for which the City has limited means of cost recovery.

The **SPECIAL REVENUE FUNDS** are used to designate monies with particular appropriation requirements. These requirements are mandated by the State or Federal Government or are imposed by Council action. Gas Tax and Housing are prime examples of Special Revenue funds. These funds must be appropriated and accounted for according to stringent standards. For example, Gas Tax money (323-xxxx-xxxxx) must be expended only on streets and roads. Council discretion on Special Revenue Funds expenditures is limited.

The **CAPITAL PROJECT FUNDS** are used to account for the acquisition and construction of major capital assets such as buildings, equipment and roads.

The **ENTERPRISE FUND** is also referred to as the Business Fund. This type of fund is created for items or services for which there is significant potential for financing through user fees. The function can be self-funded or subsidized by other resources. Fund 210-xxxx-xxxxx, Sewer Maintenance & Operation, is an example of an Enterprise Fund.

Revenues earned can fund only the costs associated with the operation of the service to which the fund pertains. Though law does not allow the Public Sector to make a "profit", it is still prudent to maintain a reserve for future expansion, equipment replacement, and preparation for unforeseen events.

## APPROPRIATION LIMIT

When preparing the Budget, City staff must bear in mind the spending limit as mandated by Proposition 4. In 1979, voters passed the “Gann Initiative” which places limits on the amount of revenue which can be spent by all governmental entities in California. Proposition 13 limits the amount of revenue that can be generated by Property Tax; the “Gann Initiative” limits the amount of tax revenue that can be spent.

The Limit is the calculation utilizing per-capita personal income change and population growth data. Figures for preparing these calculations are provided by the Department of Finance of the State of California. Council adopted the figures in September.

The origin of the limit is based on the actual appropriations during the 1978-79 Fiscal Year (base year established by Proposition 13) and increases each year using the growth rate of population and inflation. The restricted revenues are those defined as “proceeds of taxes”, including Property Tax, Sales Tax, Motor Vehicle In-lieu, and Business License revenue. This means that even though an agency may collect a large amount of tax, it cannot appropriate more than the established limit (Appropriation Subject to the Limit). Problems can arise when there is a strong flow of tax revenue, but the population and/or inflation figures remain constant (or even go down). In this situation, an agency will be required to refund the excess tax proceeds to the taxpayer. Proposition 111 allows an agency to carryover excess funds into the succeeding Fiscal Year in order to determine whether the limit has been exceeded. If a City exceeds its limit in one year, they can avoid refunding that excess if they are below their Limit the next year by an equal or greater amount.

The Limit is compared to the “Appropriation Subject to Limit”. Those are the projected dollars from proceeds of taxes.

The City of Hughson’s limit is \$3,534,291 while the proceeds of taxes (appropriations subject to limit) amounted to \$2,370,553.

The possibility of problems developing in the immediate future may become a reality, if there is a drop in population and/or the Consumer Price Index, or CPI. Currently there is a large gap between the Appropriation Limit and Appropriations Subject to Limit.

The following page shows how the Fiscal Year 2019-2020 Appropriation Limit was calculated.

## City of Hughson Appropriation Limit Calculation Fiscal Year 2019-2020

The City of Hughson, in compliance with Article XIII-B of the California Constitution (Proposition 4) and Section 7910 of the California Government Code, hereby establishes the City of Hughson's Appropriation Limit for the Fiscal Year of 2019-2020:

Appropriation Limit Fiscal Year 2018-2019	\$3,373,578
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### Calculation of Factor for Fiscal Year 2019-2020

Per Capita Personal Income Percentage Change:	1.0385
(% Change of Per Capita Income: 3.85%)	

Percent Change in Population:	1.0088
(% Change in Population: 0.88%)	

Change Factor: $1.0385 \times 1.0088$	1.0476
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Appropriation Limit Fiscal Year 2019-2020	\$3,534,291
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Appropriations Subject to Limit	\$2,370,553
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# CITY REVENUE

## DESCRIPTION OF REVENUE TYPE

Local governments receive revenue from various sources. There are many types of income and their impact has shifted over the years. Prior to 1978 (pre-Proposition 13), cities relied on Property Tax revenue for much of their funding. As this source of income has been limited, other sources of funding have become far more important. This change of funding has been the single most significant factor in local government finances. The gap has been made up by imposing user fees, obtaining grant funding, and eliminating services to the citizens.

Realization has come to government that all resources are limited. All programs and services have costs. It has become the local government's mission to determine the cost of these services and create fees to offset them whenever there is legal authority to do so.

## REVENUE PROJECTIONS

Projecting the revenue that a City can anticipate receiving in the upcoming Budget year is a critical and difficult process. The spending plan is directly related to the anticipated revenue. The City uses a conservative approach to projecting revenues. Many of the revenue sources are out of the City's control. Property Tax revenue is based on assessed property value. It is collected and then distributed by the County. Motor Vehicle revenues are determined using the assessed value of property as the formula to distribute the payment. Grants, which constitute a large portion of the City's revenue, are awarded through the application process, which can be very competitive. Forecasting this revenue is based on a complete understanding of the program and periodic reviews of the status of funding. If the grant is not received, the project cannot be implemented, or the service cannot be provided unless another funding source is identified.

The Sales Tax projection is based on prior year collections, along with anticipated economic activity in the area. Hughson relies on data furnished by HdL, a contractor who analyzes Sales Tax data. User fees, defined as fees collected by the City for services provided (water, sewer, garbage, etc.) are based on prior participation, along with any new or enhanced programs. Any rate study that has or will be implemented is also incorporated in the projections. Fees are continually evaluated to ensure that they are adequate to cover the cost of the service.

## THE MONEY THAT THE CITY RECEIVES AS INCOME HAS BEEN CATEGORIZED AS FOLLOWS:

### TAXES

**PROPERTY TAX:** Property Tax is an Ad Valorem Tax imposed on real property (land and permanently attached improvements) and tangible personal property (movable property). It is based on the value of the property, rather than on a fixed amount or benefit. Proposition 13 states "the maximum amount of any Ad Valorem Tax on real property shall not exceed one percent of the full cash value of such property..." Cities, counties, school districts and special districts share that 1% Property Tax. The County allocates Property Tax revenues according to the proportion of Property Tax allocated to each agency prior to Proposition 13. Of every \$1.00 collected in Property Tax, the City receives an average

of \$.08 to \$.16. Since the passage of Proposition 13 in 1978, several other propositions have been passed to clarify its implementation. One of the more significant was Proposition 4 (known as the Gann Initiative). Rather than limiting revenue, it restricts spending and can only increase in proportion to changes in population and CPI (Consumer Price Index). Specific discussion of Proposition 4 and the Appropriation Limit is found in the Budget Format section.

The assessed value of real property does not change, unless there is a change of title or substantial construction. The annual increase is limited to 2%, tied to the CPI and not to the market value. An example of a problem occurring is when a home that sold for \$500,000 in 2003-2004 sells again in 2010 for \$200,000. The original tax was \$5,000; the new tax assessment will go down to \$2,000, and this amount will not change, until the property is resold. Attached is a table of the historic tax roll valuations. This table shows the Assessed Property Tax Value from 2002-2019 for the City of Hughson. The five years 2008-2009 to 2012-2013 witnessed a total of 29.87% drop in property value. However, during the last seven years (2013-2014 to 2019-2020) the value has increased by 60.72%.

*City of Hughson Assessed Property Tax Value  
Fiscal Year 2002-2003 through 2019-2020*

TAX YEAR	ASSESSED VALUE	VAIRANCE FROM PRIOR YEAR	% CHANGE
2002/2003	\$ 153,272,658		
2003/2004	\$ 188,530,106	35,257,448	23.00%
2004/2005	\$ 236,186,339	47,656,233	25.28%
2005/2006	\$ 330,960,828	94,774,489	40.13%
2006/2007	\$ 388,944,627	57,983,799	17.52%
2007/2008	\$ 429,875,791	40,931,164	10.52%
2008/2009	\$ 385,323,806	(44,551,985)	-10.36%
2009/2010	\$ 355,222,310	(30,101,496)	-7.81%
2010/2011	\$ 337,096,063	(18,126,247)	-5.10%
2011/2012	\$ 325,253,198	(11,842,865)	-3.51%
2012/2013	\$ 315,212,923	(10,040,275)	-3.09%
2013/2014	\$ 349,202,171	33,989,248	10.78%
2014/2015	\$ 420,566,402	71,364,231	20.44%
2015/2016	\$ 448,838,146	28,271,744	6.72%
2016/2017	\$ 474,770,390	25,932,244	5.78%
2017/2018	\$ 510,846,665	36,076,275	7.60%
2018/2019	\$ 542,953,090	32,106,425	6.28%
2019/2020	\$ 559,913,150	16,960,060	3.12%

**TAX INCREMENT:** The only source of funding for the Redevelopment Agency (RDA) is the use of Tax Increment. As of February 1, 2012, all RDAs in California have been dissolved, with oversight committees governing unwinding activity. Increment is used to pay off the RDA's bond obligation.



**SALES TAX:** The tax imposed on the total retail price of any tangible personal property is a major source of revenue and is known as Sales Tax. In 1955, the State Legislature passed the Bradley-Burns Uniform Local Sales and Use Tax Law. The law authorizes the State Board of Equalization to collect 1% of retail sales as Sales and Use Tax for all California cities and counties. The current statewide Sales and Use Tax is 7.5%. Beginning in January 2017 the statewide Sales and Use Tax will be 7.25%. The distribution currently is as follows:

PURPOSE	RATE
State General Fund	5.00%
Local Revenue (City/County)	1.00%
County Transportation (LTF)	0.25%
County Mental Health Obligations	0.50%
Prop 172 - Public Safety	0.50%
<b>TOTAL</b>	<b>7.25%</b>

*Components of the Statewide Sales and Use Tax Rate, FY2020*

From June-December 2016 the sales tax rate in Hughson was 7.625%. From January-March 2017 the sales tax rate in Hughson is 7.375%. Beginning in April 2017 the rate in Hughson will be 7.875%. The additional 0.50 is a result of the Transportation Sales Tax Initiative – Measure L which was passed on November 8, 2016.

## **ASSESSMENTS**

**BENEFIT ASSESSMENT DISTRICT (BAD):** Benefit Assessment Districts are formed to provide services to maintain storm drain catch basins and provide street lighting, as well as storm drain management and line maintenance. Funds are generated through fees levied to pay for these services within a pre-determined district. The rate varies from district to district and is computed by a licensed engineer. The assessment is levied on the annual Property Tax bill. There are five districts with 482 parcels being served.

Once the rate is approved by Council, it is submitted to the County Auditor. The establishment of a Benefit Assessment District requires owner approval, but once in place, fees are assessed to the property owner, even if the property subsequently changes hands. The implementation of Proposition 218 has limited the City's ability to raise the fees.

**LANDSCAPE LIGHTING DISTRICT (LLD):** Much like the Benefit Assessment District, Landscape Lighting Districts are formed to provide services to maintain parks, streetscape landscaping, street lighting and remove graffiti. There are thirteen districts with 846 parcels being served. City staff is continually reviewing ways to keep the costs to maintain the Districts within the estimated and actual revenues from each district. While it is important to maintain the Districts to the level residents expect, there are ways that the City can keep costs down, including turning off the water meters during the winter months to reduce electricity and water costs, minimize unnecessary purchases, reduce staff time to the number of hours required to maintain the districts at the desired level, and frequently review and reallocate salary and service expense allocations based on actual time spent between the various Districts and the general fund.

**DEVELOPERS FEES:** Developer Fees (also known as Capital Facility Fees, Impact Fees or Municipal Facility Fees) are charges imposed by the City on development projects to mitigate the additional demands they place on infrastructure and public facilities. The use of this revenue-generating mechanism is a widespread practice in California, especially in areas where growth has had an impact

on local government. Revenue collected must be used or at least obligated within 5 years of its receipt on capital or equipment-related expenditures. The fees are justified as an offset to the future impact that development will have on existing infrastructure (as a result of population growth). Hughson collects the fees via building permits, or upfront as specified in the development agreement. Income has increased directly in relation to the increase in building. Fees vary from agreement to agreement and cover several benefits. Additional fees are collected on behalf of Stanislaus County and State of California. Revenue projections are based on the projected number of buildings and the potential subdivisions that are being considered.

**BUSINESS LICENSE TAX:** This tax is assessed on businesses for the privilege of conducting business within the City. The City of Hughson levies an annual fee ranging from \$36.00 to \$100.00. The fee is strictly a revenue-raising function, not regulatory. There were 546 Business Licenses paid in 2019 bringing in \$41,480.

## **LICENSES AND PERMITS**

Cities can charge for reimbursement of costs relating to the regulation of certain types of activities. The regulatory function that the City performs is provided to protect overall community interests. Revenue from this source is not a significant portion of the Budget. Other permits cover yard sales, oversized loads and encroachment on City property.

**BUILDING PERMITS:** Building regulation, plan review and inspection services have been assumed by a contract building inspector/plan check consultant, Pacific Plan Review, Inc. After a dramatic slowdown in housing activity around 2009, the economy and the housing market are continuing to improve. Home building is increasing and permits for additions of solar, pools, re-roof projects and patios remain steady.

## **FINES AND PENALTIES**

Fines, forfeitures and penalties are revenues received upon conviction of a misdemeanor or municipal infraction. The source of revenue is parking fines and code violations. Parking fine revenue collection is contracted with the City of Inglewood.

## **INTEREST AND RENT**

Municipalities have the opportunity to invest their idle funds in interest-bearing accounts. The City of Hughson's investments are with Multi Bank Security Inc., Bank of the West money market accounts and deposits to the State of California Local Agency Investment Fund (LAIF). Interest rates have remained low over the past few years. All interest earned is allocated to the appropriate fund, based on its cash balance at the end of each quarter. A resolution was adopted which allowed interest not to be paid to any fund with a balance under \$100,000, unless other stipulations exist.

The City has adopted a conservative Investment Policy, which is reviewed annually. The City Council began reviewing the City's investment practices determining if other opportunities exist to enhance interest income while still maintaining the City's objectives of safety of principal, liquidity and return on investment.

## **GRANT FUNDING FROM OTHER GOVERNMENTAL AGENCIES**

Funding is also received from outside sources, such as Housing Rehabilitation through HUD (CDBG), Gas Tax and other Street funding (collected on a State and Federal level). The purpose of these funds is clearly defined and must be appropriated accordingly.

Another program which provides additional revenue is the Abandoned Vehicle Abatement program. In 1992, the State legislature approved the assessment of a \$1.00 fee on each vehicle being registered. This money is being distributed to the County to put into place a program which will abate abandoned vehicles in each community. It is used to offset the cost of enforcement.

The most significant contribution is the grants and loans received for the enhancement of the Water and Wastewater Systems.

## **USER FEES**

The greatest opportunity available to the City to ensure sufficient revenue for operations is the proper imposition of User Fees. These fees are the charges assessed to a citizen for a specific service or item. As a result of Proposition 13, and, subsequently, Proposition 4, cities have been forced to charge full costs for requested services. The "Costs Reasonably Borne" concept implies a direct relationship between payment of fees/charges and the receipt of a service. The direct fee-for-service principle is not upheld when taxes are used to subsidize services that can be identified and quantified. Local government needs to be cautious when imposing fees to ensure that Proposition 218 is not activated. A recent Court decision has expanded Proposition 218's definition to include utility services.

## **OTHER REVENUE**

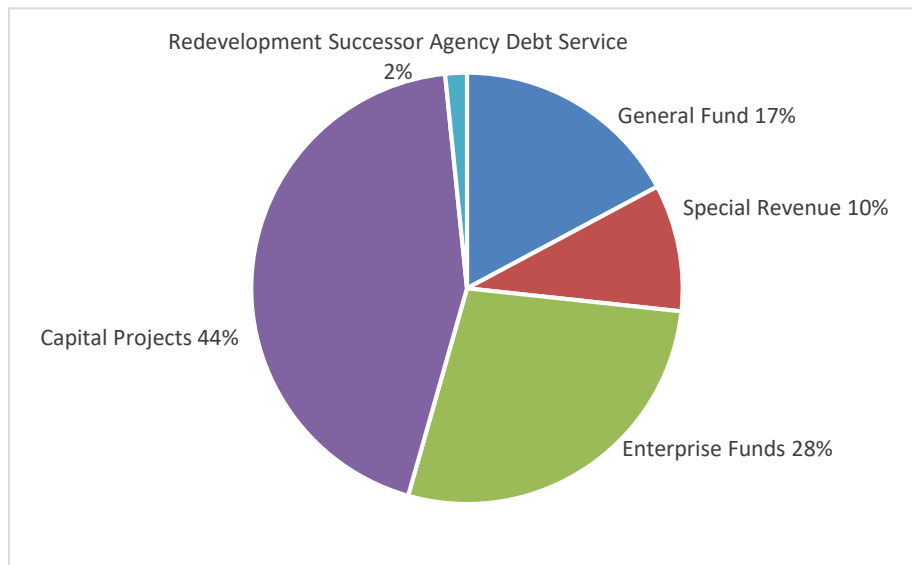
Other revenues collected by the City which do not fall into the categories delineated above are items such as sale of supplies and property, salary reimbursements, etc. A major contributor to Other Revenue in the General Fund is the Administrative Charge. Part of this represents transfers from non-General funds for administrative support.

# City of Hughson: Revenue by Fund

## FY 2016-2017 Actual through FY 2019-2020 Budgeted

Description of Fund	Total Activity 2016-2017	Total Activity 2017-2018	Total Activity 2018-2019	Final Budget 2019-2020
100 - GENERAL FUND	\$ 3,043,493	\$ 2,958,701	\$ 2,892,811	\$ 3,042,934
105 - GENERAL FUND CONTINGENCY RESERVE	\$ 836	\$ 67,178	\$ 3,544	\$ 3,000
210 - SEWER	\$ 3,533,588	\$ 3,632,661	\$ 3,188,274	\$ 2,801,822
215 - SEWER FIXED ASSET REPLACEMENT	\$ 449,409	\$ 487,183	\$ 297,141	\$ 302,150
220 - SEWER DEV IMPACT FEE	\$ 304,253	\$ 126,088	\$ 30,486	\$ 91,390
225 - WWTP EXPANSION	\$ 1,739,622	\$ 1,741,982	\$ 1,794,974	\$ 1,780,620
240 - WATER	\$ 1,453,215	\$ 1,660,084	\$ 2,690,831	\$ 2,060,726
245 - WATER TCP123	\$ 19,638	\$ -	\$ -	\$ -
250 - WATER DEV IMPACT FEE	\$ 105,365	\$ 44,517	\$ 10,290	\$ 31,000
255 - WATER FIXED ASSET REPLACEMENT	\$ 187,899	\$ 383,510	\$ 215,368	\$ 5,006,851
270 - COMMUNITY/SENIOR CENTER	\$ 21,980	\$ 58,958	\$ 30,194	\$ 31,700
280 - USF COMMUNITY CENTER	\$ 13,594	\$ 14,792	\$ 16,216	\$ 14,500
310 - GARBAGE	\$ 496,293	\$ 504,021	\$ 531,889	\$ 545,175
320 - GAS TAX 2103	\$ 21,679	\$ 36,945	\$ 35,044	\$ 67,046
321 - GAS TAX 2105	\$ 36,309	\$ 39,783	\$ 42,496	\$ 42,975
322 - GAS TAX 2106	\$ 29,419	\$ 27,772	\$ 30,411	\$ 30,045
323 - GAS TAX 2107	\$ 50,936	\$ 51,775	\$ 53,392	\$ 56,128
324 - GAS TAX 2107.5	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
325 - MEASURE L SALES TAX - ROADS	\$ -	\$ 362,345	\$ 366,711	\$ 372,535
326 - SB 1-ROADS MAINTENANCE REHABILITATION	\$ -	\$ 50,143	\$ 121,411	\$ 127,173
340 - LANDSCAPE LIGHTING DISTRICT	\$ 124,844	\$ 135,834	\$ 149,170	\$ -
350 - BENEFIT ASSESSMENT DISTRICT	\$ 60,094	\$ 59,141	\$ 67,903	\$ -
360 - COMMUNITY FACILITIES DISTRICT	\$ -	\$ -	\$ 8,831	\$ -
370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	\$ 27,310	\$ 11,269	\$ 2,499	\$ 8,463
371 - TRENCH CUT FUND	\$ 183	\$ 774	\$ -	\$ -
372 - IT RESERVE	\$ 15,000	\$ 15,040	\$ 15,374	\$ 10,250
374 - DIABILITY ACCESS AND EDUCATION	\$ -	\$ 55	\$ 1,146	\$ 1,050
381 - AB109 PUBLIC SAFETY	\$ 6,064	\$ -	\$ -	\$ -
383 - VEHICLE ABATEMENT	\$ 14,997	\$ 8,155	\$ 9,684	\$ 7,500
384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND	\$ 129,366	\$ 140,452	\$ 149,591	\$ 150,500
392 - 94-STBG-799 HOUSING REHAB	\$ 58,342	\$ 862	\$ 2,841	\$ 600
393 - HOME PROGRAM GRANT FTHBS	\$ -	\$ 2	\$ -	\$ -
394 - 96-STBG-1013 REHAB	\$ 2,521	\$ 8,670	\$ 809	\$ 600
410 - LOCAL TRANSPORATION	\$ 52,589	\$ 116	\$ -	\$ -
415 - LOCAL TRANSPORATION NON MOTORIZED	\$ 6,333	\$ -	\$ 12,062	\$ -
420 - TRANPORTATION STREET PROJECTS	\$ 357,159	\$ 52,763	\$ 40,000	\$ 100,000
425 - PUBLIC WORKS STREET PROJECTS - CDBG	\$ 58,460	\$ 65,971	\$ 345,335	\$ 379,000
450 - STORM DRAIN DEV IMPACT FEE	\$ 81,117	\$ 34,232	\$ 9,892	\$ 26,100
451 - PUBLIC FACILITY DEV IMPACT FEE	\$ 91,752	\$ 43,170	\$ 18,565	\$ 28,500
452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	\$ 51,371	\$ 55,847	\$ 18,938	\$ 35,000
453 - PARK DEV IMPACT FEE	\$ 72,581	\$ 30,017	\$ 7,110	\$ 22,850
454 - PARKLAND IN LIEU	\$ 54,572	\$ 22,895	\$ 5,651	\$ 16,430
510 - WATER/SEWER DEPOSIT	\$ 179	\$ -	\$ -	\$ -
520 - RDA SUCCESSOR AGENCY	\$ 318,184	\$ 317,219	\$ 317,659	\$ 287,900
530 - BRITTANY WOODS- LLD	\$ -	\$ -	\$ -	\$ 8,018
531 - CENTRAL HUGHSON 2- LLD	\$ -	\$ -	\$ -	\$ 14,576
532 - FEATHERS GLEN LLD	\$ -	\$ -	\$ -	\$ 18,670
533 - FONTANA RANCH NORTH- LLD	\$ -	\$ -	\$ -	\$ 22,703
534 - FONTANA RANCH SOUTH- LLD	\$ -	\$ -	\$ -	\$ 14,492
535 - RHAPSODY 1 - LLD	\$ -	\$ -	\$ -	\$ 6,749
536 - RHAPSODY 2- LLD	\$ -	\$ -	\$ -	\$ 13,830
537 - SANTA FE ESTATES 1 - LLD	\$ -	\$ -	\$ -	\$ 7,220
538 - SANTA FE ESTATES 2 - LLD	\$ -	\$ -	\$ -	\$ 6,610
539 - STARN ESTATES - LLD	\$ -	\$ -	\$ -	\$ 7,645
540 - STERLING GLEN 3 - LLD	\$ -	\$ -	\$ -	\$ 21,704
541 - SUNGLOW - LLD	\$ -	\$ -	\$ -	\$ 9,631
542 - WALNUT HAVEN 3 - LLD	\$ -	\$ -	\$ -	\$ 5,922
550 - CENTRAL HUGHSON 2 - BAD	\$ -	\$ -	\$ -	\$ 8,298
551 - FEATHERS GLEN - BAD	\$ -	\$ -	\$ -	\$ 10,987
552 - FONTANA RANCH NORTH BAD	\$ -	\$ -	\$ -	\$ 23,613
553 - FONTANA RANCH SOUTH - BAD	\$ -	\$ -	\$ -	\$ 12,799
554 - STERLING GLEN 3 - BAD	\$ -	\$ -	\$ -	\$ 14,940
560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT	\$ -	\$ -	\$ -	\$ 10,794
<b>TOTAL REVENUE BY FUND</b>	<b>\$ 13,092,546</b>	<b>\$ 13,252,920</b>	<b>\$ 13,536,543</b>	<b>\$ 17,723,714</b>

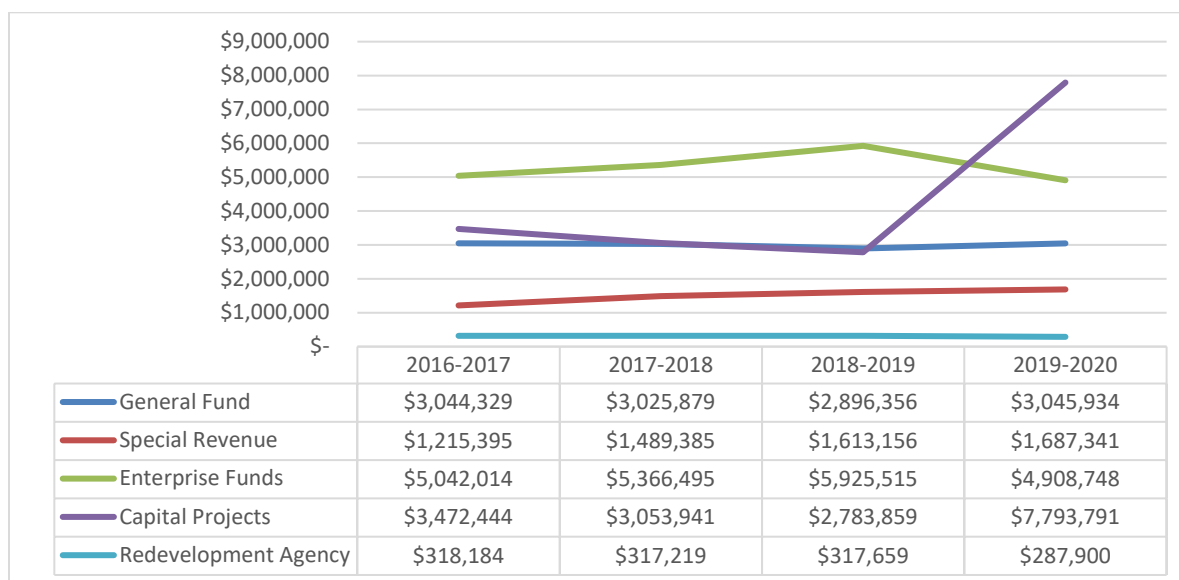
## City of Hughson: Revenue Percentage by Fund Fiscal Year 2019-2020



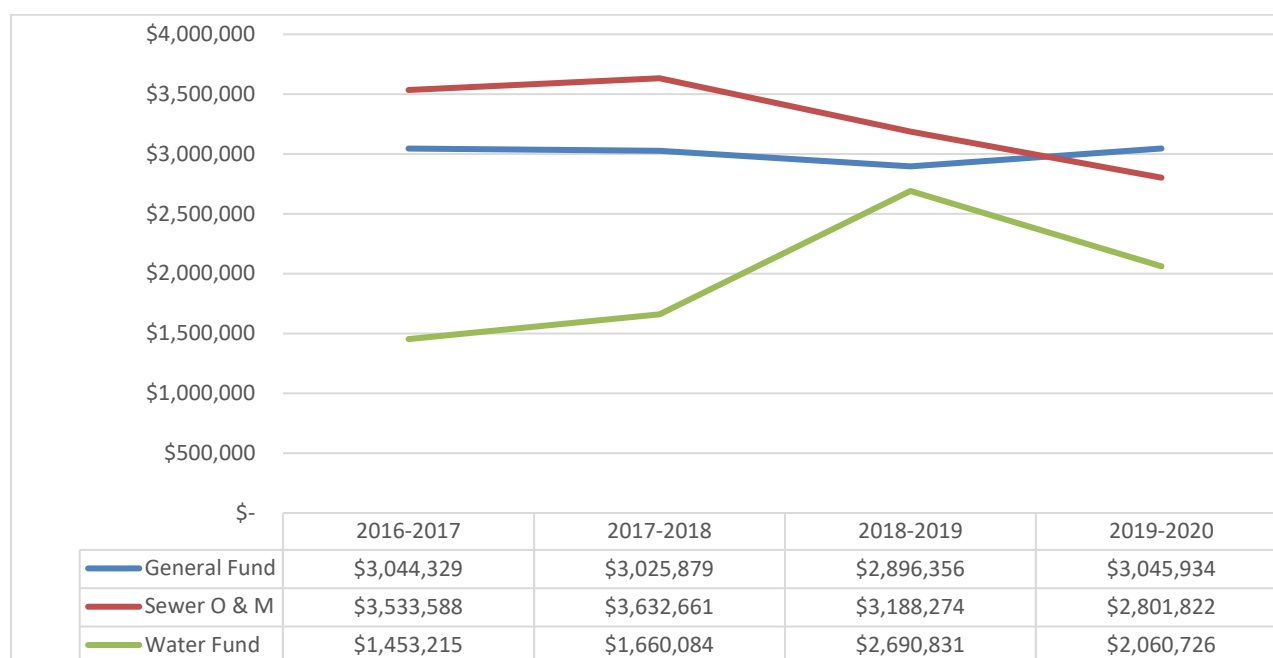
GENERAL FUND	ENTERPRISE FUNDS	REDEV SUCCESS AGENCY
100 General Fund	210 Sewer O & M	520 RDA Debt Service
105 General Fund Reserve	240 Water	
	245 Water TCP123	
	270 Community Senior Center	
	280 United Samaritans Community Center	

SPECIAL REVENUE	SPECIAL REVENUE	CAPITAL PROJECTS
310 GARBAGE	450 - STORM DRAIN DEV IMPACT FEE	215 SEWER FIXED ASSET REPLACEMENT
320 GAS TAX 2103	530 - BRITTANY WOODS- LLD	220 SEWER DEV IMPACT FEE
321 GAS TAX 2105	531 - CENTRAL HUGHSON 2- LLD	225 WWTP EXPANSION
322 GAS TAX 2106	532 - FEATHERS GLEN LLD	250 WATER DEV FEE
323 GAS TAX 2107	533 - FONTANA RANCH NORTH- LLD	255 WATER FIXED ASSET REPLACEMENT
324 GAS TAX 2107.5	534 - FONTANA RANCH SOUTH- LLD	425 PUBLIC WORKS STREET PROJ-CDBG
325 MEASURE L SALES TAX - ROADS	535 - RHAPSODY I - LLD	451 PUBLIC FACILITY DEV
326 SB 1-ROADS MAINT REHAB	536 - RHAPSODY 2- LLD	452 PUBLIC FACILITY-STREETS
370 COMMUNITY ENHANCEMENT DEV IMP	537 - SANTA FE ESTATES 1 - LLD	453 PARK DEV IMPACT FEE
371 TRENCH CUT FUND	538 - SANTA FE ESTATES 2 - LLD	454 PARKLAND IN LIEU
372 IT RESERVE	539 - STARN ESTATES - LLD	
374 DISABILITY ACCESS AND EDUC	540 - STERLING GLEN 3 - LLD	
381 AB109 PUBLIC SAFETY	541 - SUNGLOW - LLD	
383 VEHICLE ABATEMENT	542 - WALNUT HAVEN 3 - LLD	
384 SUPPLEMENTAL LAW ENFORCEMENT	550 - CENTRAL HUGHSON 2 - BAD	
392 94-STBG-799 HOUSING REHAB	551 - FEATHERS GLEN - BAD	
393 HOME PROGRAM GRANT FTHBS	552 - FONTANA RANCH NORTH BAD	
394 96-STBG-1013 REHAB	553 - FONTANA RANCH SOUTH - BAD	
410 LOCAL TRANSPORTATION	554 - STERLING GLEN 3 - BAD	
415 LOCAL TRANSPORTATION NON MOT	560 - PROVINCE PLACE C F D	
420 TRANSPORTATION STREET PROJ		

## City of Hughson: Historic Revenue by Fund FY 2016-2017 through FY 2019-2020



## City of Hughson: Three Major Historic Revenue Sources FY 2016-2017 through FY 2019-2020



# City of Hughson: General Fund Revenue by Department FY 2016-2017 Actual Through FY 2019-2020 Budgeted

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Final Budget 2019-2020
<b>Finance</b>				
Business Licenses	\$ 20,851	\$ 24,350	\$ 26,979	\$ 26,000
Permit-Yard Sale	\$ 360	\$ 450	\$ 490	\$ 500
<b>Total Finance</b>	<b>\$ 21,211</b>	<b>\$ 24,800</b>	<b>\$ 27,469</b>	<b>\$ 26,500</b>
<b>Planning - Building</b>				
Permit - Yard Sale	\$ 125,702	\$ 78,978	\$ 28,619	\$ 27,000
Permits - Encroachment	\$ 3,160	\$ 2,583	\$ 1,450	\$ 1,500
Permits - Other	\$ 2,217	\$ 1,070	\$ 4,133	\$ 4,500
Fees - Plan Check	\$ 49,532	\$ 22,188	\$ 7,450	\$ 7,450
Violation - Administrative	\$ 1,200	\$ 1,824	\$ 200	\$ 1,740
Violation - Building Code	\$ 300	\$ 1,278	\$ 25	\$ 30
Planning Revenue	\$ 310	\$ 222	\$ 914	\$ 1,097
Fee-Stanislaus Count PFF Admin	\$ 2,137	\$ (1,511)	\$ -	\$ -
<b>Total Planning-Building</b>	<b>\$ 184,558</b>	<b>\$ 106,631</b>	<b>\$ 42,791</b>	<b>\$ 43,317</b>
<b>Police Services</b>				
Fees-Booking	\$ 508	\$ 385	\$ 192	\$ 231
Fees-Vehicle Release	\$ 14,880	\$ 4,815	\$ 9,915	\$ 9,738
Fee-Firework Booth	\$ -	\$ -	\$ 255	\$ 340
Fines-Parking	\$ 8,169	\$ 3,194	\$ 2,702	\$ 2,700
Fines-Traffic	\$ 54,797	\$ 63,995	\$ 15,612	\$ 15,600
Public Safety Augmentation	\$ 7,685	\$ 8,665	\$ 9,586	\$ 9,585
<b>Total Police Services</b>	<b>\$ 86,039</b>	<b>\$ 81,054</b>	<b>\$ 38,262</b>	<b>\$ 38,194</b>
<b>Parks and Recreation</b>				
Rental Revenue	\$ 19,575	\$ 16,323	\$ 17,324	\$ 18,616
Grant - Tire Amnesty	\$ 2,080	\$ 5,000	\$ -	\$ -
<b>Total Parks and Recreation</b>	<b>\$ 21,655</b>	<b>\$ 21,323</b>	<b>\$ 17,324</b>	<b>\$ 18,616</b>
<b>Non Departmental</b>				
Tax-Current Property	\$ 261,218	\$ 267,389	\$ 292,287	\$ 304,000
Tax-Other Property	\$ 31,485	\$ 46,098	\$ 36,639	\$ 37,775
Tax-Property Transfer	\$ 25,084	\$ 34,879	\$ 16,374	\$ 21,000
Tax-VLF In Lieu	\$ 586,299	\$ 627,401	\$ 666,831	\$ 706,840
Tax-SB813 Supplemental	\$ 4,383	\$ 6,691	\$ 5,986	\$ 6,000
Tax-Homeowners Property	\$ 3,040	\$ 3,053	\$ 4,145	\$ 4,150
Tax-FHA In Lieu	\$ 120	\$ 121	\$ 120	\$ 120
Tax-Sales	\$ 1,015,561	\$ 948,939	\$ 1,021,317	\$ 1,000,000
Franchise-Gas Utility	\$ 15,037	\$ 17,451	\$ 29,096	\$ 30,000
Franchise-Garbage	\$ 51,339	\$ 49,183	\$ 50,267	\$ 51,500
Franchise-Cable T.V.	\$ 39,019	\$ 34,694	\$ 25,814	\$ 26,000
Franchise - Phone	\$ -	\$ -	\$ 7,279	\$ 7,300
Fee-Returned Check	\$ 1,860	\$ 1,585	\$ 1,310	\$ 1,500
Sale of Documents	\$ 308	\$ 134	\$ 161	\$ 150
Interest Earned	\$ 3,314	\$ 3,680	\$ 9,615	\$ 9,800
Penalties	\$ 76,815	\$ 71,151	\$ 8,934	\$ 9,000
Refund	\$ 19,156	\$ 21,881	\$ 9,397	\$ 9,400
Sundry Revenues	\$ 1,558	\$ 635	\$ 115	\$ 500
Miscellaneous Revenue	\$ 19,803	\$ 13,600	\$ 3,402	\$ 3,400
Grants	\$ 5,000	\$ 5,000	\$ 5,000	\$ 80,312
Transfer In	\$ 167,632	\$ 169,328	\$ 170,877	\$ 205,560
Quasi-External Transaction	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000
<b>Total Non Departmental</b>	<b>\$ 2,730,030</b>	<b>\$ 2,724,893</b>	<b>\$ 2,766,966</b>	<b>\$ 2,916,307</b>
<b>Total General Fund Revenue</b>	<b>\$ 3,043,493</b>	<b>\$ 2,958,701</b>	<b>\$ 2,892,812</b>	<b>\$ 3,042,934</b>

The General Fund relies on taxes to fund most of its activity. In Fiscal Year 2019-2020 only 3.87% of the General Fund expenses are covered by revenue it earns. Council has the most discretion over spending in the General Fund. This year revenue in the General Fund exceeds General Fund expenses.

# CITY EXPENDITURES

## DESCRIPTION OF EXPENDITURES

Costs that are incurred to acquire goods and services which result in the decrease in net financial resources are known as expenditures. Usually costs have continually risen over the years as demand for services go up. The State/Federal governments have mandated more services (and transferred more of their financial responsibility to local government) without providing adequate reimbursement. The other reality is that the cost of doing business is simply increasing. As the current situation continues to exist, cuts have been made, and expenditures have dropped.

Estimates of costs this current year are based on prior year expenditures and anticipated changes in costs. Major projects will have total contract costs reflected in this year's Budget, even though the project may not be completed by year end. Adjustments are made in subsequent years as bills are paid and the project is finalized.

It is important to look at the fund (the source of the money) when Budgeting for expenses. Funding must be available in the applicable fund to cover the costs. Expenses are usually looked at by the Department, or function level. Each Department Head reviews their function, duties, tasks and goals. The Department Head has the responsibility to determine the amount necessary to achieve the department goals and objectives.

It is also useful to review expenses that have been categorized in types or groups. This ties into the account number and shows what the expense covers. One can see which type of expenditures have the greatest impact. For example, it is not reasonable to spend time discussing a \$500 amount for office supplies while overlooking a contract service for Police Services.

### THE TYPES OF EXPENSES ARE:

#### **SALARY AND BENEFIT COSTS**

**SALARY:** The cost of payment of service for individuals employed with the City. Currently, Hughson has 16 full time allocated positions. This is down from 29 full time employees several years ago. Attached is a table showing the Employee Allocations and the corresponding General Ledger distribution and costs. The anticipated cost for Fiscal Year 2019-2020 salaries is \$1,232,021. A contract with the employees, their representative – OE3 (Operating Engineers Local Union No. 3) and the City ends June 30, 2020. There is a salary adjustment of 2%, each year beginning in Fiscal Year 2018-2019 and ending in Fiscal Year 2019-2020.

**FRINGE BENEFITS:** Costs of employee's fringe benefits include items such as medical insurance and retirement (PERS / FICA / Medicare). It also includes Worker Compensation and Unemployment Tax. The current rate for retirement (PERS) is 13.182% (employer contribution). For PEPRA Members, the employer contribution is 6.985% and the employee contribution is 6.75%. Projected costs are \$372,580 for FY 2019-20. Medical costs are projected to cost \$237,491. Total salary and benefit costs projected for 2019-20 is \$2,022,961 which makes up 13.2% of the total Budget.



## **OPERATING AND MAINTENANCE COSTS**

CONTRACT SERVICES: The cost for contract services are high as they include agreements with outside vendors who provide services to the City for such services as police services contracted through the Stanislaus County Sheriff's Department, garbage collection service contracted through Gilton Solid Waste Management, legal, engineering services, building inspection, plan review services, pest control, etc.

OPERATION/SUPPLIES: Expendable items needed to support City operation. This includes office supplies, paper, tools, parts, etc.

UTILITIES: Services such as telephone, electrical and natural gas. Electricity is a major cost item for the operation of the water treatment plant and other City facilities. Street lighting costs are also going up. Uncertain fuel costs make the determination of these expenditures difficult. LLDs and BADs are paying for the water use for the parks located in their area.

VEHICLE MAINTENANCE: Covers items/costs necessary to operate the City's vehicle fleet. It includes gas, oil, parts, auto allowance and vehicle/equipment rentals. Costs incurred are charged to each appropriate Department.

OTHER EXPENSES: Include items not already numerated. This catch all category includes advertising, books, meetings/conferences, dues, elections and administrative charges.

## **CAPITAL / INSURANCE / DEBT SERVICE / TRANSFERS**

CAPITAL: Expenditures for permanent improvements or additions to property or equipment inventory. The item must exist for an extended period of time (as opposed to being consumed within a year or two). Expenditures for Capital Projects are funded out of Capital/Enterprise Funds (Water or Sewer), as opposed to the General Fund. The Major Undertakings this year is the continuation of the Well No. 9 Project, total cost is estimated at \$8,127,753, the Whitmore Crosswalk Project, and the Walker Lane Project.

INSURANCE: Costs of providing insurance (flood, fire, property and liability). Coverage is provided by the Risk Management Authority, a pool of Cities that self-insure their activities.

DEBT SERVICE/FINANCING: Costs of paying principal and interest on bonds.

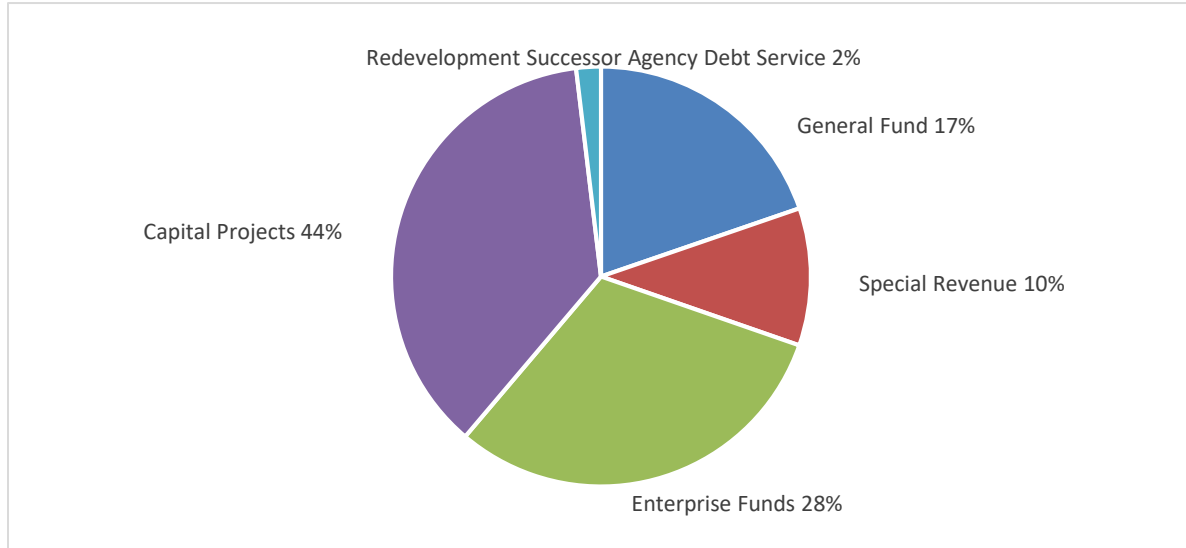
TRANSFER: Cover costs of support services provided by one fund to another. Also, contributions from one fund to another for a specific function are covered. Money is set aside from the General Fund, Water/Sewer to cover future IT costs. General fund may choose to subsidize activities in other funds – Community Senior Center.

# City of Hughson: Expenses by Fund

## FY 2016-2017 Actual Through FY 2019-2020 Budgeted

Description of Fund	Total Activity 2016-2017	Total Activity 2017-2018	Total Activity 2018-2019	Final Budget 2019-2020
100 - GENERAL FUND	\$ 2,633,762	\$ 2,829,567	\$ 2,741,484	\$ 3,027,667
210 - SEWER	\$ 3,398,348	\$ 3,321,458	\$ 3,153,944	\$ 3,246,704
215 - SEWER FIXED ASSET REPLACEMENT	\$ 1,036,913	\$ 1,027,790	\$ 1,039,727	\$ 63,000
220 - SEWER DEV IMPACT FEE	\$ -	\$ -	\$ 1,178	\$ 1,863
225 - WWTP EXPANSION	\$ 312,463	\$ 290,421	\$ 267,889	\$ 244,857
240 - WATER	\$ 1,412,080	\$ 1,266,003	\$ 1,351,016	\$ 1,441,242
245 - WATER TCP123	\$ 11,878	\$ 13,115	\$ -	\$ -
250 - WATER DEV IMPACT FEE	\$ -	\$ -	\$ 1,178	\$ 1,863
255 - WATER FIXED ASSET REPLACEMENT	\$ -	\$ 30,888	\$ 771,051	\$ 4,817,769
270 - COMMUNITY/SENIOR CENTER	\$ 52,460	\$ 75,463	\$ 52,832	\$ 31,700
280 - USF COMMUNITY CENTER	\$ 18,762	\$ 15,586	\$ 16,375	\$ 17,920
310 - GARBAGE	\$ 496,225	\$ 493,576	\$ 538,770	\$ 545,175
320 - GAS TAX 2103	\$ 42,591	\$ 19,363	\$ 18,851	\$ 40,600
321 - GAS TAX 2105	\$ 73,124	\$ 26,526	\$ 27,781	\$ 33,000
322 - GAS TAX 2106	\$ 27,925	\$ 23,131	\$ 25,000	\$ 30,045
323 - GAS TAX 2107	\$ 50,630	\$ 50,645	\$ 43,038	\$ 48,000
324 - GAS TAX 2107.5	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000
325 - MEASURE L SALES TAX - ROADS	\$ -	\$ 69,734	\$ 481,090	\$ 285,600
326 - SB 1-ROADS MAINTENANCE REHABILITATION	\$ -	\$ -	\$ -	\$ -
340 - LANDSCAPE LIGHTING DISTRICT	\$ 137,284	\$ 93,943	\$ 115,823	\$ -
350 - BENEFIT ASSESSMENT DISTRICT	\$ 30,012	\$ 25,227	\$ 31,770	\$ -
360 - COMMUNITY FACILITIES DISTRICT	\$ -	\$ -	\$ 1,576	\$ -
370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	\$ -	\$ -	\$ 1,178	\$ 1,863
371 - TRENCH CUT FUND	\$ -	\$ -	\$ -	\$ 77,000
372 - IT RESERVE	\$ 1,992	\$ 23,063	\$ 7,498	\$ 26,000
381 - AB109 PUBLIC SAFETY	\$ 6,064	\$ -	\$ -	\$ -
382 - ASSET FORFEITURE	\$ 5,335	\$ -	\$ -	\$ -
383 - VEHICLE ABATEMENT	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000
384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUN	\$ 71,000	\$ 88,212	\$ 60,084	\$ 196,156
394 - 96-STBG-1013 REHAB	\$ 37	\$ (20)	\$ 15	\$ -
410 - LOCAL TRANSPORATION	\$ 67,921	\$ 35,013	\$ 16,124	\$ 20,000
415 - LOCAL TRANSPORATION NON MOTORIZED	\$ -	\$ -	\$ 5,925	\$ -
420 - TRANSPORTATION STREET PROJECTS	\$ 392,555	\$ 42,166	\$ 11,861	\$ 66,429
425 - PUBLIC WORKS STREET PROJECTS - CDBG	\$ (1,986)	\$ 79,650	\$ 342,945	\$ 379,000
450 - STORM DRAIN DEV IMPACT FEE	\$ 483	\$ -	\$ -	\$ 1,863
451 - PUBLIC FACILITY DEV IMPACT FEE	\$ 153,649	\$ 158,024	\$ 4,797	\$ 75,363
452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	\$ -	\$ -	\$ 1,178	\$ 1,863
453 - PARK DEV IMPACT FEE	\$ 95,452	\$ -	\$ 1,178	\$ 7,863
454 - PARKLAND IN LIEU	\$ -	\$ -	\$ 301,006	\$ 1,863
510 - WATER/SEWER DEPOSIT	\$ -	\$ -	\$ -	\$ -
520 - RDA SUCCESSOR AGENCY	\$ 199,464	\$ 207,055	\$ 220,493	\$ 291,500
530 - BRITTANY WOODS- LLD	\$ -	\$ -	\$ -	\$ 12,424
531 - CENTRAL HUGHSON 2- LLD	\$ -	\$ -	\$ -	\$ 10,967
532 - FEATHERS GLEN LLD	\$ -	\$ -	\$ -	\$ 23,937
533 - FONTANA RANCH NORTH- LLD	\$ -	\$ -	\$ -	\$ 17,789
534 - FONTANA RANCH SOUTH- LLD	\$ -	\$ -	\$ -	\$ 13,322
535 - RHAPSODY 1 - LLD	\$ -	\$ -	\$ -	\$ 8,889
536 - RHAPSODY 2- LLD	\$ -	\$ -	\$ -	\$ 11,597
537 - SANTA FE ESTATES 1 - LLD	\$ -	\$ -	\$ -	\$ 21,019
538 - SANTA FE ESTATES 2 - LLD	\$ -	\$ -	\$ -	\$ 20,501
539 - STARN ESTATES - LLD	\$ -	\$ -	\$ -	\$ 8,349
540 - STERLING GLEN 3 - LLD	\$ -	\$ -	\$ -	\$ 22,077
541 - SUNGLOW - LLD	\$ -	\$ -	\$ -	\$ 11,400
542 - WALNUT HAVEN 3 - LLD	\$ -	\$ -	\$ -	\$ 11,761
550 - CENTRAL HUGHSON 2 - BAD	\$ -	\$ -	\$ -	\$ 15,833
551 - FEATHERS GLEN - BAD	\$ -	\$ -	\$ -	\$ 14,257
552 - FONTANA RANCH NORTH BAD	\$ -	\$ -	\$ -	\$ 28,173
553 - FONTANA RANCH SOUTH - BAD	\$ -	\$ -	\$ -	\$ 27,778
554 - STERLING GLEN 3 - BAD	\$ -	\$ -	\$ -	\$ 15,885
560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT	\$ -	\$ -	\$ -	\$ 12,180
<b>TOTAL EXPENSE BY FUND</b>	<b>\$ 10,737,421</b>	<b>\$ 10,316,599</b>	<b>\$ 11,664,655</b>	<b>\$ 15,342,906</b>

## City of Hughson: Expenses by Fund Fiscal Year 2019-2020

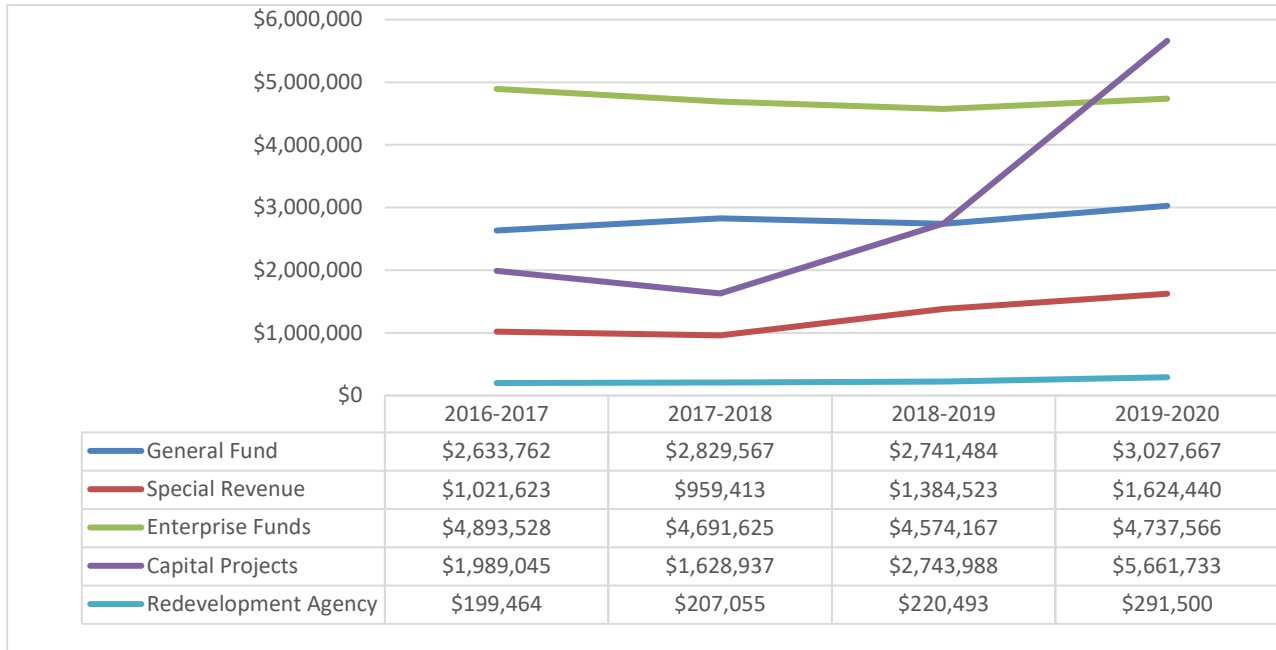


GENERAL FUND		ENTERPRISE FUNDS	REDEV SUCCESS AGENCY
100 General Fund		210 Sewer O & M	520 RDA Debt Service
105 General Fund Reserve		240 Water	
		245 Water TCP123	
		270 Community Senior Center	
		280 United Samaritans Community Center	

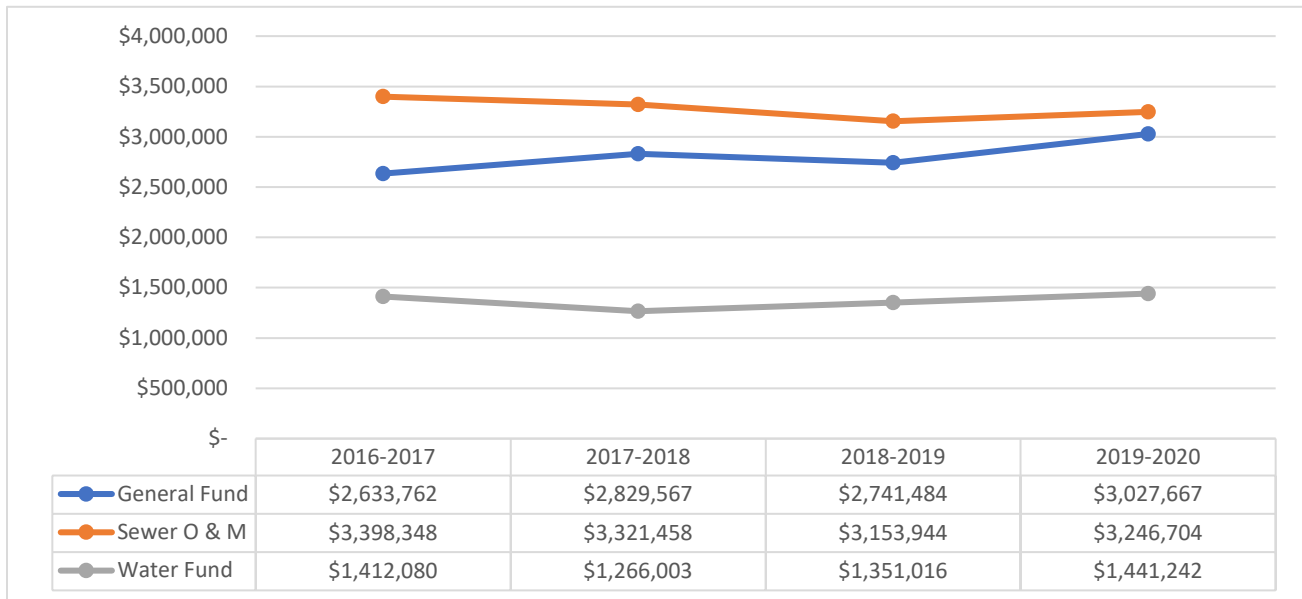
  

SPECIAL REVENUE	SPECIAL REVENUE	CAPITAL PROJECTS
310 GARBAGE	450 - STORM DRAIN DEV IMPACT FEE	215 SEWER FIXED ASSET REPLACEMENT
320 GAS TAX 2103	530 - BRITTANY WOODS- LLD	220 SEWER DEV IMPACT FEE
321 GAS TAX 2105	531 - CENTRAL HUGHSON 2- LLD	225 WWTP EXPANSION
322 GAS TAX 2106	532 - FEATHERS GLEN LLD	250 WATER DEV FEE
323 GAS TAX 2107	533 - FONTANA RANCH NORTH- LLD	255 WATER FIXED ASSET REPLACEMENT
324 GAS TAX 2107.5	534 - FONTANA RANCH SOUTH- LLD	425 PUBLIC WORKS STREET PROJ-CDBG
325 MEASURE L SALES TAX - ROADS	535 - RHAPSODY 1 - LLD	451 PUBLIC FACILITY DEV
326 SB 1-ROADS MAINT REHAB	536 - RHAPSODY 2- LLD	452 PUBLIC FACILITY-STREETS
370 COMMUNITY ENHANCEMENT DEV IMP	537 - SANTA FE ESTATES 1 - LLD	453 PARK DEV IMPACT FEE
371 TRENCH CUT FUND	538 - SANTA FE ESTATES 2 - LLD	454 PARKLAND IN LIEU
372 IT RESERVE	539 - STARN ESTATES - LLD	
374 DISABILITY ACCESS AND EDUC	540 - STERLING GLEN 3 - LLD	
381 AB109 PUBLIC SAFETY	541 - SUNGLOW - LLD	
383 VEHICLE ABATEMENT	542 - WALNUT HAVEN 3 - LLD	
384 SUPPLEMENTAL LAW ENFORCEMENT	550 - CENTRAL HUGHSON 2 - BAD	
392 94-STBG-799 HOUSING REHAB	551 - FEATHERS GLEN - BAD	
393 HOME PROGRAM GRANT FTHBS	552 - FONTANA RANCH NORTH BAD	
394 96-STBG-1013 REHAB	553 - FONTANA RANCH SOUTH - BAD	
410 LOCAL TRANSPORTATION	554 - STERLING GLEN 3 - BAD	
415 LOCAL TRANSPORTATION NON MOT	560 - PROVINCE PLACE C F D	
420 TRANSPORTATION STREET PROJ		

## City of Hughson: Historic Expenses by Fund FY 2016-2017 through FY 2019-2020



## City of Hughson: Three Major Expenses by Fund FY 2016-2017 through FY 2019-2020



# City of Hughson: General Fund Expenses by Department FY 2016-2017 through FY 2019-2020

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Final Budget 2019-2020	% Dept to Total
1005 - LEGISLATIVE	\$ 34,510	\$ 33,688	\$ 34,191	\$ 35,795	1.18%
1010 - CITY MANAGER	\$ 245,178	\$ 240,113	\$ 238,362	\$ 241,117	7.96%
1015 - CITY TREASURER	\$ 1,184	\$ 1,292	\$ 969	\$ 1,292	0.04%
1020 - LEGAL SERVICES	\$ 143,305	\$ 103,061	\$ 78,282	\$ 90,000	2.97%
1025 - FINANCE	\$ 227,476	\$ 274,164	\$ 258,682	\$ 307,336	10.15%
1030 - HUMAN RESOURCES/RISK MANAGEMENT	\$ -	\$ -	\$ -	\$ -	0.00%
1035 - CITY CLERK	\$ 102,668	\$ 81,797	\$ 53,969	\$ 76,352	2.52%
1040 - PLANNING/BUILDING	\$ 220,821	\$ 213,574	\$ 213,958	\$ 293,458	9.69%
1045 - POLICE SERVICES	\$ 1,029,719	\$ 1,215,412	\$ 1,355,255	\$ 1,346,896	44.49%
1050 - ANIMAL CONTROL	\$ 33,645	\$ 26,766	\$ 48,047	\$ 46,738	1.54%
1055 - PUBLIC WORKS	\$ 109,298	\$ 63,488	\$ 51,747	\$ 68,100	2.25%
1060 - BUILDINGS AND GROUNDS	\$ 110,109	\$ 74,527	\$ 54,457	\$ 72,865	2.41%
1065 - PARKS AND RECREATION	\$ 131,359	\$ 86,647	\$ 94,876	\$ 97,542	3.22%
1070 - STREET MAINTENANCE	\$ 93,516	\$ 137,366	\$ 123,396	\$ 97,544	3.22%
1075 - FLEET MAINTENANCE	\$ 13,500	\$ 12,483	\$ 13,348	\$ 95,572	3.16%
9999 - NON DEPARTMENTAL	\$ 137,473	\$ 265,189	\$ 121,944	\$ 157,060	5.19%
<b>GENERAL FUND TOTAL</b>	<b>\$ 2,633,762</b>	<b>\$ 2,829,567</b>	<b>\$ 2,741,484</b>	<b>\$ 3,027,667</b>	

# City of Hughson: Payroll Distribution & Salary/Benefit Cost Fiscal Year 2019-2020

CITY OF HUGHSON - Payroll Distribution - 2019-20																
2019-20	100-1005 Legis	100-1010 City Mgr	100-1035 City Clk	100-1025 Finance	100-1015 Treasurer	100-1060 Blds & Grounds	100-1065 Parks & Rec	100-1040 Plan & Bldg	100-1055 Public Works	100-1070 Street Maint	210-2110 Sewer O & M	210-2120 Sewer WWTP	240-2410 Water O & M	340 LLD	350 BAD	TOTAL
Mayor	100.00%															100.0%
Mayor Pro Tem	100.00%															100.0%
Council Member	100.00%															100.0%
Council Member	100.00%															100.0%
Council Member	100.00%															100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Treasurer					100.00%											100.0%
City Manager		100.00%														100.0%
Finance Director				100.00%												100.0%
Mgmt Analyst/Deputy Clerk			50.00%	50.00%												100.0%
Accounting Manager				33.00%							34.00%		33.00%			100.0%
Accounting Technician				33.00%							34.00%		33.00%			100.0%
Customer Service Clerk				33.00%							34.00%		33.00%			100.0%
Community Dev Director								50.00%	10.00%		20.00%		20.00%			100.0%
Planning & Building Assistant								100.00%								100.0%
Code Enforcement Officer								100.00%								100.0%
PW Superintendent						5.00%	10.00%		25.00%	20.00%	30.00%			5.00%	5.00%	100.0%
Maintenance Wkr I						5.00%	10.00%			35.00%	25.00%	25.00%				100.0%
Maintenance Wkr II						5.00%	10.00%			35.00%	25.00%	25.00%				100.0%
Maintenance Wkr II						20.00%	25.00%							40.00%	15.00%	100.0%
Utilities Superintendent											25.00%	25.00%	50.00%			100.0%
WWTP Operator I											20.00%	70.00%	10.00%			100.0%
Water Distribution Oper											30.00%		70.00%			100.0%
Water Distribution Oper											30.00%		70.00%			100.0%
	5.00	1.00	0.50	2.49	1.00	0.35	0.55	7.50	0.35	0.90	3.07	1.45	3.19	0.45	0.20	28.00
	5 Part time				1 Part time			6 Part time								
16 Full Time Positions																
12 Part Time Positions																
Additional Personnel Support Provided by Contract Service: Express Personnel, CVOC and Office Team																

**City of Hughson - Salary / Benefit Cost  
Projected 2019-2020**

		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	159,499	20,076	2,313	434	19,800	1,174	2,441	664	6,224	3,046	56,172	215,671
100-1035	City Clerk	32,685	2,283	474	217	9,900	329	1,221	332	463	300	15,518	48,203
100-1025	Finance	202,762	15,825	2,940	1,081	31,849	2,088	2,737	851	2,871	1,296	61,537	264,299
100-9999	PERS - Liability	-	102,443	-	-	-	-	-	-	-	-	102,443	102,443
100-1015	City Treasurer	1,200	-	92	-	-	-	-	-	-	-	92	1,292
100-1060	Bldgs & Grounds	20,769	2,162	301	152	3,358	216	271	151	3,181	120	9,912	30,681
100-1065	Parks & Rec	32,467	3,317	471	239	5,342	343	443	240	5,101	195	15,690	48,157
100-1040	Planning/Bldg	139,464	8,122	3,460	1,085	26,813	1,235	3,662	996	3,351	600	49,323	188,787
100-1045	Police	-	73,960	-	-	-	-	-	-	-	-	73,960	73,960
100-1055	Public Wrks Adm	31,719	3,438	460	152	6,353	314	608	171	3,866	210	15,572	47,291
100-1070	Street Maint	54,435	5,183	789	391	7,707	568	753	411	8,484	330	24,616	79,050
<b>Total General Fund</b>		<b>690,599</b>	<b>236,809</b>	<b>12,493</b>	<b>3,750</b>	<b>111,122</b>	<b>6,265</b>	<b>12,135</b>	<b>3,816</b>	<b>33,540</b>	<b>6,097</b>	<b>426,027</b>	<b>1,116,627</b>
210-2110	Sewer M & O	199,422	50,817	2,892	1,332	44,008	2,095	4,762	1,515	20,876	1,248	129,545	328,967
210-2120	WWTP	66,722	20,978	967	412	18,810	623	2,319	631	10,434	360	55,535	122,256
240-2410	Water M & O	236,487	59,356	3,429	1,601	56,531	2,430	6,616	2,011	26,583	1,416	159,973	396,460
340	LLD District	26,607	3,124	386	195	4,656	275	337	189	4,034	150	13,344	39,952
350	BAD District	12,183	1,496	177	87	2,365	128	172	84	1,932	75	6,515	18,698
<b>Total Other Funds</b>		<b>541,421</b>	<b>135,770</b>	<b>7,851</b>	<b>3,628</b>	<b>126,369</b>	<b>5,552</b>	<b>14,206</b>	<b>4,429</b>	<b>63,858</b>	<b>3,249</b>	<b>364,913</b>	<b>906,334</b>
		<b>1,232,021</b>	<b>372,580</b>	<b>20,344</b>	<b>7,378</b>	<b>237,491</b>	<b>11,817</b>	<b>26,341</b>	<b>8,246</b>	<b>97,398</b>	<b>9,346</b>	<b>790,940</b>	<b>2,022,961</b>
PERS Unfunded Liability Costs - \$182,934 Distributed between Water, Sewer and General Funds													
2% Salary Adjustment													

# City of Hughson: Capital Projects

## Fiscal Year 2019-2020

FUND	DEPT	Description	Expense Acct #		
<b>Capital - Equipment/Buildings</b>					
100	1075	Vehicles	70040	\$ 88,280	2020 Toyota Prius; 3 Gem Vehicles
215	7000	Maintenance Buildings	62010	\$ 13,000	Lab Air Conditioner Replacement
240	2410	Smart Water Meter Replacement Project	70050/70055	\$ 250,000	Antennas/Smart Water Meter Radios
372	3720	IT Hardware Equipment	70070	\$ 21,000	Hardware Repair/Repl
					Server; Ipad Replacements
					Router; Computer Replacements
372	3720	IT Software	70060	\$ 5,000	Computer Software Update
384	3840	Undetermined	70080	\$ 70,700	Supplemental Law Enforcement Fund
451	7000	Security	61010	\$ 73,500	Security Cameras and Access System
453	7000	Fencing	61010	\$ 6,000	Starn Park Tot Lot Fencing
<b>Total Equipment - Improvements</b>				<b>\$ 527,480</b>	
<b>Capital - Projects</b>					
100		Locust Street Widening	20660	\$ 208,832	
255	7000	Well #9	71030	\$ 1,836,250	
325/371	8000	Santa Fe South Overlay	80060	\$ 362,600	
420	8000	Whitmore Ave. Crosswalk	80020	\$ 100,000	
425	8000	Walker Lane	80580	\$ 379,000	
<b>Total Projects</b>				<b>\$ 2,886,682</b>	
<b>GRAND TOTAL CAPITAL</b>				<b>\$ 3,414,162</b>	



# City of Hughson: Outstanding Debt Service Fiscal Year 2019-2020

Debt Issuance		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	\$ 2,238,500	\$ 949,650	Principal \$ 100,000 Interest \$ 83,500 <b>Total: \$183,500</b>	2036
Water Tank Project Loan (Loan payable from revenues of the water system)	240	3.40%	\$ 2,400,000	2006	\$ 1,072,566	\$ 141,742	Principal \$138,170 Interest \$ 35,303 <b>Total: \$ 173,473</b>	2026
WWTP Expansion Project Preliminary Planning, design and capitol exp (Loan payable from revenues of the WWTP and Sewer Revenues)	225	3.40%	\$ 6,780,000	2008	\$ 3,677,371	\$ 622,217	Principal \$355,699 Interest \$122,033 <b>Total: \$ 477,732</b>	2028
STATE WATER RESOURCE BOARD SRF LOAN WWTP Expanion Project (Loan payable from revenues of the WWTP and Sewer Revenues)	225	1%	\$ 20,871,789	2010	\$ 12,282,359	\$ 1,041,770	Principal \$1,135,314 Interest \$ 122,824 <b>Total \$ 1,258,138</b>	2030
Total Principal			\$ 32,711,789		\$ 19,270,796			
Total Interest						\$ 2,755,379		
FY 2019-2020 Debt Payments							\$ 2,092,843.00	

# City of Hughson: Transfer Table

## Fiscal Year 2019-2020

Transfer In 49010			Transfer Out 66000		
Fund			Fund		
<b>100</b> General Fund	196,561		<b>383</b> Vehicle Abatement	10,000	Code Enforcement
			<b>320</b> Gas Tax - 2103	3,600	Admin Services
			<b>520</b> RDA	96,000	Admin Services
			<b>323</b> Gas Tax - 2107	25,000	Admin Services
			<b>321</b> Gas Tax - 2105	17,000	Admin Services
			<b>324</b> Gas Tax - 2107.5	1,000	Admin Services
			<b>280</b> Samaritans Center	7,620	Staff Service
			<b>340</b> LLD	22,363	Admin Services
			<b>350</b> BAD	12,478	Admin Services
				1,500	Admin Services
	<b>196,561</b>			<b>196,561</b>	
<b>270</b> Community Senior Center	7,500		<b>100</b> General Fund	7,500	Support from GF
<b>372</b> IT Replacement	10,000		<b>100</b> General Fund	5,000	Hardware/Software
			<b>210</b> Sewer M & O	0	Hardware/Software
			<b>240</b> Water	5,000	Hardware/Software
<b>225</b> WWTP Expansion	1,445,450		<b>210</b> Sewer M & O	1,445,450	Principle Payment
<b>225</b> WWTP Expansion	290,420		<b>210</b> Sewer M & O	290,420	Interest Payment
<b>215</b> Sewer Fixed Asset Replacement	284,850		<b>210</b> Sewer M & O	284,850	Depreciation
<b>255</b> Water Fixed Asset Replacement	185,482		<b>240</b> Water	185,482	Depreciation
	<b>2,223,702</b>			<b>2,223,702</b>	
<b>Total Transfers</b>	<b>2,420,263</b>			<b>2,420,263</b>	
100 General Fund	402,000	210-2110-61020 Administrative Ser	238,000		
		240-2410-61020	164,000		
	<b>402,000</b>		<b>402,000</b>		

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.

# 2019-2020 CITY BUDGET

# City of Hughson: Resolution No. 2019-36

**CITY OF HUGHSON**  
**CITY COUNCIL**  
**RESOLUTION NO. 2019-36**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON  
ADOPTING THE FINAL ANNUAL BUDGET OF THE CITY OF HUGHSON  
FOR FISCAL YEAR 2019-2020**

**WHEREAS**, the City Manager has submitted the Fiscal Year 2019-2020 Final Budget to the City Council for review and consideration in accordance with established policies and objectives; and

**WHEREAS**, the Fiscal Year 2019-2020 Budget is based on public comment, significant analysis of the City's needs and direction of the City Council after budget review sessions:

**NOW THEREFORE, BE IT RESOLVED** by the City Council of the City of Hughson that the Fiscal Year 2019-2020 Final Budget is hereby approved and the General Fund, Special Revenue, Capital Project Funds, Low Income Housing, Debit Service Fund, Enterprise Funds and Redevelopment Agency Funds Budget for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020 is hereby adopted as reflected in Attachment "A", in the total amount of \$15,342,906.

**PASSED AND ADOPTED**, by the City Council of the City of Hughson at its regular meeting held on this 23rd day of September 2019 by the following roll call votes:

**AYES: MAYOR YOUNG, HILL, BUCK, CARR**

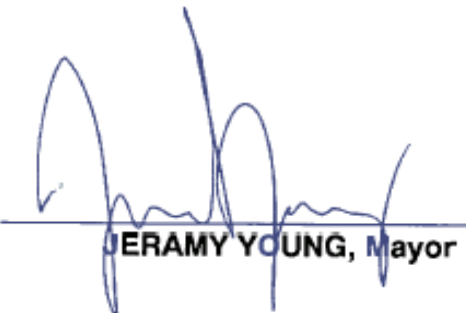
**NOES: NONE.**

**ABSTENTIONS: NONE.**

**ABSENT: BAWANAN**

**ATTEST:**

  
\_\_\_\_\_  
**ASHTON GOSE, Deputy City Clerk**

  
\_\_\_\_\_  
**JEREMY YOUNG, Mayor**

# City of Hughson: Fund Description Listing

## Fiscal Year 2019-2020

FUND #	FUND NAME	SOURCE OF FUNDS	USES OF FUNDS
	<b>GENERAL FUND TYPE</b>		
100	General Fund	Property / Sales Tax, State Subventions, Permits/ Licenses, User Fees, Fines	Discretion of Council: Administration, Public Safety, Parks and Recreation
105	General Fund Reserve	Transferred from General Fund	Discretion of Council
	<b>SPECIAL REVENUE FUND TYPE</b>		
310	Garbage	User Fees	Cost of garbage service
320 - 324	Gas Tax 2103-2107.5	State / Federal Gas Tax	Street expenditures
325	Measure L Sales Tax - Roads	Local Gas Tax	Street expenditures
326	SB1 - Roads Maintenance Rehab	Gas Tax	Street expenditures
370	Community Enhancement Dev Imp	Fees collected from Development	Funding for Sports Complex, Community Center, Parks, etc.
371	Trench Cut Fund	Permits when projects require trenching	Street restoration
372	IT Reserve	Transfers from General Fund, Sewer and Water	IT Software and Hardware Upgrades
374	Disability Access and Education	State of California	Maintain ADA Compliance
381	AB109 Public Safety	State of California	Assist Cities with prison realignment program
383	Vehicle Abatement	Assessment of Motor Vehicle Fees	Abandoned vehicle abatement
384	Supplemental Law Enforcement	State of California	Law enforcement related activity
390-395	Grants (CDBG) - Housing	State / Federal HCD; Distributed by County	Housing rehab/construction, PW projects,
410-415	Local Transportation- Street Non Motorized	Transportation Development Act-LTF, other funds for street projects	Used for street projects, sidewalk repair, signal lights, street project local match
450	Storm Drain Dev Impact Fee	Fees collected from Development	Storm drain capital projects
530-542	Landscape Lighting Districts	Tax Assessment	Maintenance of parks and streets
550-554	Benefit Assessment Districts	Tax Assessment	Maintenance of park/drainage basins and streets
560	Community Enhancement District	Tax Assessment	Maintenance of community facilities
	<b>ENTERPRISE FUND TYPE</b>		
210	Sewer Operations & Maintenance	User Fees	Sewer operations and maintenance
240 - 245	Water; Water TCP123	User Fees	Water operations and maintenance
270	Community Senior Center	Rental Income	Senior center operations
280	United Samaritans Comm Center	Rental Income	USF center operations
	<b>CAPITAL PROJECTS FUND TYPE</b>		
215	Sewer Fixed Asset Replacement	User Fees	Portion for sewer fixed asset replacement
220	Sewer Development Impact Fee	Fees collected from Development	Sewer Capital Projects
225	WWTP Expansion	User Fees	Fund used to pay debt service
250	Water Development Fee	Fees collected from Development	Water Capital Projects
255	Water Fixed Asset Replacement	User Fees	Portion for water fixed asset replacement
420	Transportation	Other funding sources; includes CMAQ, STIP	Street projects construction
425	Public Works Street Project	Other funding sources; includes CDBG	Street projects construction
451	Public Facility Development	Fees collected from Development	City Hall, Corp Yard Capital Projects
452	Public Facility Streets	Fees collected from Development	Street projects construction
453	Park Development Impact Fee	Fees collected from Development	Park land purchase/development
454	Parkland In Lieu	Fees collected from Development	Park land purchase
	<b>PRIVATE TRUST</b>		
520	Redevelopment Successor Agency	Portion of Tax Increment	Payment of Bond

# City of Hughson: Adopted Budget Summary

## Fiscal Year 2019-2020

Fund Description	Projected Revenues	Projected Expenditures	Revenue vs Expenditures
100 - GENERAL FUND	\$ 3,042,934	\$ 3,027,667	\$ 15,267
105 - GENERAL FUND CONTINGENCY RESERVE	\$ 3,000	\$ -	\$ 3,000
210 - SEWER	\$ 2,801,822	\$ 3,246,704	\$ (444,882)
215 - SEWER FIXED ASSET REPLACEMENT	\$ 302,150	\$ 63,000	\$ 239,150
220 - SEWER DEV IMPACT FEE	\$ 91,390	\$ 1,863	\$ 89,527
225 - WWTP EXPANSION	\$ 1,780,620	\$ 244,857	\$ 1,535,763
240 - WATER	\$ 2,060,726	\$ 1,441,242	\$ 619,484
250 - WATER DEV IMPACT FEE	\$ 31,000	\$ 1,863	\$ 29,137
255 - WATER FIXED ASSET REPLACEMENT	\$ 5,006,851	\$ 4,817,769	\$ 189,082
270 - COMMUNITY/SENIOR CENTER	\$ 31,700	\$ 31,700	\$ -
280 - USF COMMUNITY CENTER	\$ 14,500	\$ 17,920	\$ (3,420)
310 - GARBAGE	\$ 545,175	\$ 545,175	\$ -
320 - GAS TAX 2103	\$ 67,046	\$ 40,600	\$ 26,446
321 - GAS TAX 2105	\$ 42,975	\$ 33,000	\$ 9,975
322 - GAS TAX 2106	\$ 30,045	\$ 30,045	\$ -
323 - GAS TAX 2107	\$ 56,128	\$ 48,000	\$ 8,128
324 - GAS TAX 2107.5	\$ 2,000	\$ 1,000	\$ 1,000
325 - MEASURE L SALES TAX - ROADS	\$ 372,535	\$ 285,600	\$ 86,935
326 - SB 1-ROADS MAINTENANCE REHABILITATION	\$ 127,173	\$ -	\$ 127,173
340 - LANDSCAPE LIGHTING DISTRICT	\$ -	\$ -	\$ -
350 - BENEFIT ASSESSMENT DISTRICT	\$ -	\$ -	\$ -
360 - COMMUNITY FACILITIES DISTRICT	\$ -	\$ -	\$ -
370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	\$ 8,463	\$ 1,863	\$ 6,600
371 - TRENCH CUT FUND	\$ -	\$ 77,000	\$ (77,000)
372 - IT RESERVE	\$ 10,250	\$ 26,000	\$ (15,750)
374 - DIABILITY ACCESS AND EDUCATION	\$ 1,050	\$ -	\$ 1,050
383 - VEHICLE ABATEMENT	\$ 7,500	\$ 10,000	\$ (2,500)
384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND	\$ 150,500	\$ 196,156	\$ (45,656)
392 - 94-STBG-799 HOUSING REHAB	\$ 600	\$ -	\$ 600
394 - 96-STBG-1013 REHAB	\$ 600	\$ -	\$ 600
410 - LOCAL TRANSPORTATION	\$ -	\$ 20,000	\$ (20,000)
420 - TRANSPORTATION STREET PROJECTS	\$ 100,000	\$ 66,429	\$ 33,571
425 - PUBLIC WORKS STREET PROJECTS - CDBG	\$ 379,000	\$ 379,000	\$ -
450 - STORM DRAIN DEV IMPACT FEE	\$ 26,100	\$ 1,863	\$ 24,237
451 - PUBLIC FACILITY DEV IMPACT FEE	\$ 28,500	\$ 75,363	\$ (46,863)
452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	\$ 35,000	\$ 1,863	\$ 33,137
453 - PARK DEV IMPACT FEE	\$ 22,850	\$ 7,863	\$ 14,987
454 - PARKLAND IN LIEU	\$ 16,430	\$ 1,863	\$ 14,567
520 - RDA SUCCESSOR AGENCY	\$ 287,900	\$ 291,500	\$ (3,600)
530 - BRITTANY WOODS- LLD	\$ 8,018	\$ 12,424	\$ (4,406)
531 - CENTRAL HUGHSON 2- LLD	\$ 14,576	\$ 10,967	\$ 3,609
532 - FEATHERS GLEN LLD	\$ 18,670	\$ 23,937	\$ (5,267)
533 - FONTANA RANCH NORTH- LLD	\$ 22,703	\$ 17,789	\$ 4,914
534 - FONTANA RANCH SOUTH- LLD	\$ 14,492	\$ 13,322	\$ 1,170
535 - RHAPSODY 1 - LLD	\$ 6,749	\$ 8,889	\$ (2,140)
536 - RHAPSODY 2- LLD	\$ 13,830	\$ 11,597	\$ 2,233
537 - SANTA FE ESTATES 1 - LLD	\$ 7,220	\$ 21,019	\$ (13,799)
538 - SANTA FE ESTATES 2 - LLD	\$ 6,610	\$ 20,501	\$ (13,891)
539 - STARN ESTATES - LLD	\$ 7,645	\$ 8,349	\$ (704)
540 - STERLING GLEN 3 - LLD	\$ 21,704	\$ 22,077	\$ (373)
541 - SUNGLOW - LLD	\$ 9,631	\$ 11,400	\$ (1,769)
542 - WALNUT HAVEN 3 - LLD	\$ 5,922	\$ 11,761	\$ (5,839)
550 - CENTRAL HUGHSON 2 - BAD	\$ 8,298	\$ 15,833	\$ (7,535)
551 - FEATHERS GLEN - BAD	\$ 10,987	\$ 14,257	\$ (3,270)
552 - FONTANA RANCH NORTH BAD	\$ 23,613	\$ 28,173	\$ (4,560)
553 - FONTANA RANCH SOUTH - BAD	\$ 12,799	\$ 27,778	\$ (14,979)
554 - STERLING GLEN 3 - BAD	\$ 14,940	\$ 15,885	\$ (945)
560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT	\$ 10,794	\$ 12,180	\$ (1,386)
<b>TOTAL</b>	<b>\$ 17,723,714</b>	<b>\$ 15,342,906</b>	<b>\$ 2,380,808</b>

City of Hughson: Adopted Budget  
General Fund – Projected Revenue  
Fiscal Year 2019-2020

Fund-Dept-Acct	Description	Projected Revenue
100-1025-43010	BUSINESS LICENSES	\$ 26,000
100-1025-43040	PERMIT-YARD SALE	\$ 500
100-1040-43020	PERMITS-BUILDING	\$ 27,000
100-1040-43030	PERMITS-ENCROACHMENT	\$ 1,500
100-1040-43050	PERMIT-OTHER	\$ 4,500
100-1040-44030	FEES-PLAN CHECK	\$ 7,450
100-1040-44310	VIOLATION-ADMINISTRATIVE	\$ 1,740
100-1040-44320	VIOLATION-BUILDING CODE	\$ 30
100-1040-44410	PLANNING REVENUE	\$ 1,097
100-1045-44010	FEES-BOOKING	\$ 231
100-1045-44060	FEES-VEHICLE RELEASE	\$ 9,738
100-1045-44080	FEE-FIREWORK BOOTH	\$ 340
100-1045-44210	FINES-PARKING	\$ 2,700
100-1045-44220	FINES-TRAFFIC	\$ 15,600
100-1045-47050	PUBLIC SAFETY AUGMENTATION	\$ 9,585
100-1065-46020	RENTAL REVENUE	\$ 18,616
100-9999-40010	TAX-CURRENT PROPERTY	\$ 304,000
100-9999-40030	TAX-OTHER PROPERTY	\$ 37,775
100-9999-40040	TAX-PROPERTY TRANSFER	\$ 21,000
100-9999-40050	TAX-VLF IN LIEU	\$ 706,840
100-9999-40060	TAX-SB813 SUPPLEMENTAL	\$ 6,000
100-9999-40070	TAX-HOMEOWNERS PROPERTY RELIEF	\$ 4,150
100-9999-40080	TAX-FHA IN LIEU	\$ 120
100-9999-41010	TAX-SALES	\$ 1,000,000
100-9999-42010	FRANCHISE-GAS UTILITY	\$ 30,000
100-9999-42020	FRANCHISE-GARBAGE	\$ 51,500
100-9999-42030	FRANCHISE-CABLE T.V.	\$ 26,000
100-9999-42040	FRANCHISE - PHONE	\$ 7,300
100-9999-44040	FEE-RETURNED CHECK	\$ 1,500
100-9999-46010	SALE OF DOCUMENTS	\$ 150
100-9999-46040	INTEREST EARNED	\$ 9,800
100-9999-46080	PENALTIES	\$ 9,000
100-9999-46090	REFUND	\$ 9,400
100-9999-46110	SUNDRY REVENUES	\$ 500
100-9999-46120	MISCELLANEOUS REVENUE	\$ 3,400
100-9999-47510	GRANTS	\$ 80,312
100-9999-49010	TRANSFER IN	\$ 205,560
100-9999-49020	QUASI-EXTERNAL TRANSACTION	\$ 402,000
<b>TOTAL</b>		<b>\$ 3,042,934</b>

City of Hughson: Adopted Budget  
General Fund – Estimated Expenditures  
Fiscal Year 2019-2020

Fund-Dept-Acct	Description	Estimated Expenditures
100-1005-50010	SALARIES-REGULAR	\$ 15,600
100-1005-51070	MEDICARE TAX	\$ 1,195
100-1005-60010	OFFICE SUPPLIES	\$ 300
100-1005-60020	DEPARTMENT SUPPLIES	\$ 500
100-1005-60040	DUES AND PUBLICATIONS	\$ 5,050
100-1005-60050	TRAINING AND MEETINGS	\$ 5,000
100-1005-60070	PHONE AND INTERNET	\$ 650
100-1005-61010	PROFESSIONAL SERVICES	\$ 7,500
<b>1005</b>	<b>LEGISLATIVE</b>	<b>\$ 35,795</b>
100-1010-50010	SALARIES-REGULAR	\$ 152,300
100-1010-50190	TECHNOLOGY ALLOWANCE	\$ 1,200
100-1010-50200	VEHICLE ALLOWANCE	\$ 6,000
100-1010-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 20,076
100-1010-51020	MEDICAL INSURANCE	\$ 20,295
100-1010-51030	UNEMPLOYMENT INSURANCE	\$ 434
100-1010-51040	WORKERS' COMPENSATION	\$ 6,224
100-1010-51050	LIFE INSURANCE	\$ 1,174
100-1010-51060	DENTAL INSURANCE	\$ 3,105
100-1010-51070	MEDICARE TAX	\$ 2,313
100-1010-51080	DEFERRED COMPENSATION	\$ 3,046
100-1010-60010	OFFICE SUPPLIES	\$ 300
100-1010-60020	DEPARTMENT SUPPLIES	\$ 500
100-1010-60030	POSTAGE	\$ 100
100-1010-60040	DUES AND PUBLICATIONS	\$ 1,500
100-1010-60050	TRAINING AND MEETINGS	\$ 2,500
100-1010-60070	PHONE AND INTERNET	\$ 2,350
100-1010-60090	RENTS AND LEASES	\$ 800
100-1010-61010	PROFESSIONAL SERVICES	\$ 3,500
100-1010-62040	FUEL	\$ 1,400
100-1010-63020	EVENTS	\$ 6,000
100-1010-63030	EMPLOYEE APPRECIATION	\$ 1,000
100-1010-63050	CHAMBER OF COMMERCE	\$ 5,000
<b>1010</b>	<b>CITY MANAGER</b>	<b>\$ 241,117</b>
100-1015-50010	SALARIES-REGULAR	\$ 1,200
100-1015-51070	MEDICARE TAX	\$ 92
<b>1015</b>	<b>CITY TREASURER</b>	<b>\$ 1,292</b>
100-1020-61010	PROFESSIONAL SERVICES	\$ 90,000
<b>1020</b>	<b>LEGAL SERVICES</b>	<b>\$ 90,000</b>



<b>Fund-Dept-Acct</b>	<b>Description</b>	<b>Estimated Expenditures</b>
100-1025-50010	SALARIES-REGULAR	\$ 202,762
100-1025-50030	OVERTIME	\$ -
100-1025-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 15,825
100-1025-51020	MEDICAL INSURANCE	\$ 32,645
100-1025-51030	UNEMPLOYMENT INSURANCE	\$ 1,081
100-1025-51040	WORKERS' COMPENSATION	\$ 2,871
100-1025-51050	LIFE INSURANCE	\$ 2,088
100-1025-51060	DENTAL INSURANCE	\$ 3,588
100-1025-51070	MEDICARE TAX	\$ 2,940
100-1025-51080	DEFERRED COMPENSATION	\$ 1,296
100-1025-60010	OFFICE SUPPLIES	\$ 800
100-1025-60020	DEPARTMENT SUPPLIES	\$ 100
100-1025-60030	POSTAGE	\$ 150
100-1025-60040	DUES AND PUBLICATIONS	\$ 750
100-1025-60050	TRAINING AND MEETINGS	\$ 1,200
100-1025-60060	ADVERTISING	\$ 750
100-1025-60070	PHONE AND INTERNET	\$ 750
100-1025-60090	RENTS AND LEASES	\$ 900
100-1025-61010	PROFESSIONAL SERVICES	\$ 23,000
100-1025-61050	TEMPORARY EMPLOYEE SERVICES	\$ 3,000
100-1025-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 6,200
100-1025-62040	FUEL	\$ 1,440
100-1025-64020	MISCELLANEOUS BANK CHARGES	\$ 3,200
<b>1025</b>	<b>FINANCE</b>	<b>\$ 307,336</b>
100-1035-50010	SALARIES-REGULAR	\$ 32,685
100-1035-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 2,283
100-1035-51020	MEDICAL INSURANCE	\$ 10,148
100-1035-51030	UNEMPLOYMENT INSURANCE	\$ 217
100-1035-51040	WORKERS' COMPENSATION	\$ 463
100-1035-51050	LIFE INSURANCE	\$ 329
100-1035-51060	DENTAL INSURANCE	\$ 1,553
100-1035-51070	MEDICARE TAX	\$ 474
100-1035-51080	DEFERRED COMPENSATION	\$ 300
100-1035-60010	OFFICE SUPPLIES	\$ 2,500
100-1035-60020	DEPARTMENT SUPPLIES	\$ -
100-1035-60030	POSTAGE	\$ 200
100-1035-60050	TRAINING AND MEETINGS	\$ 1,300
100-1035-60060	ADVERTISING	\$ 3,500
100-1035-60070	PHONE AND INTERNET	\$ 5,000
100-1035-60090	RENTS AND LEASES	\$ 700
100-1035-60100	INSURANCE AND SURETIES	\$ 200
100-1035-61010	PROFESSIONAL SERVICES	\$ 3,500
100-1035-61040	IT SERVICES	\$ 11,000
<b>1035</b>	<b>CITY CLERK</b>	<b>\$ 76,352</b>

Fund-Dept-Acct	Description	Estimated Expenditures
100-1040-50010	SALARIES-REGULAR	\$ 139,464
100-1040-50030	OVERTIME	\$ -
100-1040-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 8,122
100-1040-51020	MEDICAL INSURANCE	\$ 27,483
100-1040-51030	UNEMPLOYMENT INSURANCE	\$ 1,085
100-1040-51040	WORKERS' COMPENSATION	\$ 3,351
100-1040-51050	LIFE INSURANCE	\$ 1,235
100-1040-51060	DENTAL INSURANCE	\$ 4,658
100-1040-51070	MEDICARE TAX	\$ 3,460
100-1040-51080	DEFERRED COMPENSATION	\$ 600
100-1040-60010	OFFICE SUPPLIES	\$ 900
100-1040-60020	DEPARTMENT SUPPLIES	\$ 700
100-1040-60030	POSTAGE	\$ 300
100-1040-60040	DUES AND PUBLICATIONS	\$ 4,500
100-1040-60050	TRAINING AND MEETINGS	\$ 1,000
100-1040-60060	ADVERTISING	\$ 2,000
100-1040-60070	PHONE AND INTERNET	\$ 1,000
100-1040-60090	RENTS AND LEASES	\$ 600
100-1040-61010	PROFESSIONAL SERVICES	\$ 89,500
100-1040-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 3,500
<b>1040</b>	<b>PLANNING/BUILDING</b>	<b>\$ 293,458</b>
100-1045-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 73,960
100-1045-61010	PROFESSIONAL SERVICES	\$ 1,231,703
100-1045-62050	POLICE VEHICLE REIMBURSEMENT	\$ 41,233
<b>1045</b>	<b>POLICE SERVICES</b>	<b>\$ 1,346,896</b>
100-1050-61010	PROFESSIONAL SERVICES	\$ 41,977
100-1050-65020	DEBT SERVICE-ANIMAL CONTROL	\$ 4,761
<b>1050</b>	<b>ANIMAL SERVICES</b>	<b>\$ 46,738</b>
100-1055-50010	SALARIES-REGULAR	\$ 31,719
100-1055-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 3,438
100-1055-51020	MEDICAL INSURANCE	\$ 6,512
100-1055-51030	UNEMPLOYMENT INSURANCE	\$ 152
100-1055-51040	WORKERS' COMPENSATION	\$ 3,866
100-1055-51050	LIFE INSURANCE	\$ 314
100-1055-51060	DENTAL INSURANCE	\$ 779
100-1055-51070	MEDICARE TAX	\$ 460
100-1055-51080	DEFERRED COMPENSATION	\$ 210
100-1055-60010	OFFICE SUPPLIES	\$ 900
100-1055-60020	DEPARTMENT SUPPLIES	\$ 6,000
100-1055-60030	POSTAGE	\$ 300
100-1055-60050	TRAINING AND MEETINGS	\$ 600
100-1055-60070	PHONE AND INTERNET	\$ 3,000
100-1055-60110	UNIFORM AND CLOTHING	\$ 1,250
100-1055-61010	PROFESSIONAL SERVICES	\$ 1,300
100-1055-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
100-1055-62040	FUEL	\$ 800
100-1055-63060	CLEANUP DAY	\$ 1,500
100-1055-64070	AB939 GRANT WORK	\$ 5,000
<b>1055</b>	<b>PUBLIC WORKS</b>	<b>\$ 68,100</b>

<b>Fund-Dept-Acct</b>	<b>Description</b>	<b>Estimated Expenditures</b>
100-1060-50010	SALARIES-REGULAR	\$ 20,769
100-1060-50030	OVERTIME	\$ 700
100-1060-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 2,162
100-1060-51020	MEDICAL INSURANCE	\$ 3,442
100-1060-51030	UNEMPLOYMENT INSURANCE	\$ 152
100-1060-51040	WORKERS' COMPENSATION	\$ 3,181
100-1060-51050	LIFE INSURANCE	\$ 216
100-1060-51060	DENTAL INSURANCE	\$ 422
100-1060-51070	MEDICARE TAX	\$ 301
100-1060-51080	DEFERRED COMPENSATION	\$ 120
100-1060-60010	OFFICE SUPPLIES	\$ 200
100-1060-60020	DEPARTMENT SUPPLIES	\$ 4,500
100-1060-60040	DUES AND PUBLICATIONS	\$ 200
100-1060-60070	PHONE AND INTERNET	\$ 2,500
100-1060-60080	UTILITIES	\$ 13,000
100-1060-60110	UNIFORM AND CLOTHING	\$ 1,200
100-1060-60120	SMALL TOOLS	\$ 600
100-1060-61010	PROFESSIONAL SERVICES	\$ 4,000
100-1060-61050	TEMPORARY EMPLOYEE SERVICES	\$ 7,600
100-1060-61080	PEST CONTROL	\$ 100
100-1060-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 3,500
100-1060-62030	MAINTENANCE OF EQUIPMENT	\$ 500
100-1060-62040	FUEL	\$ 1,000
100-1060-70020	BUILDING IMPROVEMENTS	\$ 500
100-1060-70050	OTHER EQUIPMENT	\$ 2,000
<b>1060</b>	<b>BUILDINGS AND GROUNDS</b>	<b>\$ 72,865</b>
100-1065-50010	SALARIES-REGULAR	\$ 32,467
100-1065-50030	OVERTIME	\$ 700
100-1065-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 3,317
100-1065-51020	MEDICAL INSURANCE	\$ 5,476
100-1065-51030	UNEMPLOYMENT INSURANCE	\$ 239
100-1065-51040	WORKERS' COMPENSATION	\$ 5,101
100-1065-51050	LIFE INSURANCE	\$ 343
100-1065-51060	DENTAL INSURANCE	\$ 683
100-1065-51070	MEDICARE TAX	\$ 471
100-1065-51080	DEFERRED COMPENSATION	\$ 195
100-1065-60010	OFFICE SUPPLIES	\$ 100
100-1065-60020	DEPARTMENT SUPPLIES	\$ 5,000
100-1065-60030	POSTAGE	\$ 100
100-1065-60070	PHONE AND INTERNET	\$ 1,500
100-1065-60080	UTILITIES	\$ 20,000
100-1065-60090	RENTS AND LEASES	\$ 2,500
100-1065-60110	UNIFORM AND CLOTHING	\$ 500
100-1065-60120	SMALL TOOLS	\$ 350
100-1065-61010	PROFESSIONAL SERVICES	\$ 3,000
100-1065-61050	TEMPORARY EMPLOYEE SERVICES	\$ 9,500
100-1065-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 3,000
100-1065-62030	MAINTENANCE OF EQUIPMENT	\$ 1,000
100-1065-70050	OTHER EQUIPMENT	\$ 2,000
<b>1065</b>	<b>PARKS AND RECREATION</b>	<b>\$ 97,542</b>

<b>Fund-Dept-Acct</b>	<b>Description</b>	<b>Estimated Expenditures</b>
100-1070-50010	SALARIES-REGULAR	\$ 54,435
100-1070-50030	OVERTIME	\$ -
100-1070-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 5,183
100-1070-51020	MEDICAL INSURANCE	\$ 7,900
100-1070-51030	UNEMPLOYMENT INSURANCE	\$ 391
100-1070-51040	WORKERS' COMPENSATION	\$ 8,484
100-1070-51050	LIFE INSURANCE	\$ 568
100-1070-51060	DENTAL INSURANCE	\$ 1,164
100-1070-51070	MEDICARE TAX	\$ 789
100-1070-51080	DEFERRED COMPENSATION	\$ 330
100-1070-60010	OFFICE SUPPLIES	\$ 300
100-1070-60020	DEPARTMENT SUPPLIES	\$ 4,000
100-1070-60040	DUES AND PUBLICATIONS	\$ 200
100-1070-60070	PHONE AND INTERNET	\$ 2,500
100-1070-60110	UNIFORM AND CLOTHING	\$ 1,500
100-1070-60120	SMALL TOOLS	\$ 500
100-1070-61010	PROFESSIONAL SERVICES	\$ 2,000
100-1070-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
100-1070-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 1,000
100-1070-62030	MAINTENANCE OF EQUIPMENT	\$ 1,000
100-1070-62040	FUEL	\$ 800
100-1070-70040	VEHICLES	\$ 1,500
100-1070-70050	OTHER EQUIPMENT	\$ 3,000
<b>1070</b>	<b>STREET MAINTENANCE</b>	<b>\$ 97,544</b>
100-1075-60020	DEPARTMENT SUPPLIES	\$ 1,000
100-1075-60070	PHONE AND INTERNET	\$ 3,000
100-1075-61010	PROFESSIONAL SERVICES	\$ 1,500
100-1075-62020	MAINTENANCE VEHICLES	\$ 9,500
100-1075-62030	MAINTENANCE OF EQUIPMENT	\$ 1,000
100-1075-62040	FUEL	\$ 1,500
100-1075-70040	VEHICLES	\$ 78,072
<b>1075</b>	<b>FLEET MAINTENANCE</b>	<b>\$ 95,572</b>
100-9999-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 102,443
100-9999-60100	INSURANCE AND SURETIES	\$ 21,139
100-9999-61010	PROFESSIONAL SERVICES	\$ 3,600
100-9999-64060	TAX ADMINISTRATION	\$ 17,378
100-9999-66000	TRANSFER OUT	\$ 7,500
100-9999-66010	IT REPLACEMENT	\$ 5,000
<b>9999</b>	<b>NON DEPARTMENTAL</b>	<b>\$ 157,060</b>
<b>GRAND TOTAL-GENERAL FUND</b>		<b>\$ 3,027,667</b>

# City of Hughson: Adopted Budget Non-General Funds Fiscal Year 2019-2020

	<b>Fund: 210 - SEWER</b>	
210-2110-45500	SEWER SERVICE REVENUE	\$ 2,754,122
210-2110-46040	INTEREST EARNED	\$ 10,000
210-2110-46080	PENALTIES	\$ 35,000
210-2110-46120	MISCELLANEOUS REVENUE	\$ 2,700
	<b>TOTAL REVENUE</b>	<b>\$ 2,801,822</b>
210-2110-50010	SALARIES-REGULAR	\$ 199,422
210-2110-50030	OVERTIME	\$ 6,000
210-2110-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 50,817
210-2110-51020	MEDICAL INSURANCE	\$ 45,108
210-2110-51030	UNEMPLOYMENT INSURANCE	\$ 1,332
210-2110-51040	WORKERS' COMPENSATION	\$ 20,876
210-2110-51050	LIFE INSURANCE	\$ 2,095
210-2110-51060	DENTAL INSURANCE	\$ 6,277
210-2110-51070	MEDICARE TAX	\$ 2,892
210-2110-51080	DEFERRED COMPENSATION	\$ 1,248
210-2110-60010	OFFICE SUPPLIES	\$ 1,500
210-2110-60020	DEPARTMENT SUPPLIES	\$ 1,000
210-2110-60030	POSTAGE	\$ 13,500
210-2110-60040	DUES AND PUBLICATIONS	\$ 1,000
210-2110-60050	TRAINING AND MEETINGS	\$ 1,000
210-2110-60070	PHONE AND INTERNET	\$ 3,200
210-2110-60090	RENTS AND LEASES	\$ 2,200
210-2110-60100	INSURANCE AND SURETIES	\$ 25,970
210-2110-60110	UNIFORM AND CLOTHING	\$ 2,500
210-2110-60120	SMALL TOOLS	\$ 500
210-2110-61005	PERMIT	\$ 10,000
210-2110-61010	PROFESSIONAL SERVICES	\$ 73,211
210-2110-61020	ADMINISTRATIVE SERVICES	\$ 238,000
210-2110-61040	IT SERVICES	\$ 15,000
210-2110-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 5,000
210-2110-61070	LEGAL SERVICES	\$ 4,000
210-2110-61160	ENVIRONMENTAL MONITORING	\$ 10,000
210-2110-62020	MAINTENANCE VEHICLES	\$ 7,000
210-2110-62030	MAINTENANCE OF EQUIPMENT	\$ 12,000
210-2110-62040	FUEL	\$ 4,000
210-2110-66000	TRANSFER OUT	\$ 284,850
210-2110-70040	VEHICLES	\$ 2,760
210-2110-70050	OTHER EQUIPMENT	\$ 5,000
	<b>2110-SEWER OPERATIONS TOTAL EXPENSES</b>	<b>\$ 1,059,258</b>
210-2120-50010	SALARIES-REGULAR	\$ 66,722
210-2120-50030	OVERTIME	\$ 5,300
210-2120-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 20,978
210-2120-51020	MEDICAL INSURANCE	\$ 19,280
210-2120-51030	UNEMPLOYMENT INSURANCE	\$ 412
210-2120-51040	WORKERS' COMPENSATION	\$ 10,434
210-2120-51050	LIFE INSURANCE	\$ 623
210-2120-51060	DENTAL INSURANCE	\$ 2,950
210-2120-51070	MEDICARE TAX	\$ 967
210-2120-51080	DEFERRED COMPENSATION	\$ 360
210-2120-60010	OFFICE SUPPLIES	\$ 800
210-2120-60020	DEPARTMENT SUPPLIES	\$ 10,000
210-2120-60030	POSTAGE	\$ 500
210-2120-60040	DUES AND PUBLICATIONS	\$ 19,000
210-2120-60050	TRAINING AND MEETINGS	\$ 2,000
210-2120-60070	PHONE AND INTERNET	\$ 3,000
210-2120-60080	UTILITIES	\$ 130,000
210-2120-60090	RENTS AND LEASES	\$ 2,750
210-2120-60100	INSURANCE AND SURETIES	\$ 26,500
210-2120-60110	UNIFORM AND CLOTHING	\$ 1,500
210-2120-60120	SMALL TOOLS	\$ 2,000
210-2120-61010	PROFESSIONAL SERVICES	\$ 20,000
210-2120-61070	LEGAL SERVICES	\$ 5,000
210-2120-61150	SLUDGE REMOVAL	\$ 50,000
210-2120-61160	ENVIRONMENTAL MONITORING	\$ 25,000
210-2120-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 3,000
210-2120-62020	MAINTENANCE VEHICLES	\$ 1,500
210-2120-62030	MAINTENANCE OF EQUIPMENT	\$ 15,000
210-2120-62040	FUEL	\$ 6,000
210-2120-66000	TRANSFER OUT	\$ 1,735,870
	<b>2120 - WWTP OPERATIONS TOTAL EXPENSES</b>	<b>\$ 2,187,446</b>
	<b>SEWER TOTAL EXPENSES</b>	<b>\$ 3,246,704</b>
<b>210</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (444,882)</b>

	<b>Fund: 215 - SEWER FIXED ASSET</b>	
215-7000-46040	INTEREST EARNED	\$ 17,300
215-7000-49010	TRANSFER IN	\$ 284,850
	<b>TOTAL REVENUE</b>	<b>\$ 302,150</b>
215-7000-61010	PROFESSIONAL SERVICES	\$ 50,000
215-7000-62010	MAINTENANCE BUILDINGS & GROUNDS	\$ 13,000
	<b>TOTAL EXPENSES</b>	<b>\$ 63,000</b>
<b>215</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 239,150</b>
	<b>Fund: 220 - SEWER DEV IMPACT FEE</b>	
220-7000-44910	DEVELOPMENT IMPACT FEES	\$ 85,500
220-7000-46040	INTEREST EARNED	\$ 5,890
	<b>TOTAL REVENUE</b>	<b>\$ 91,390</b>
220-7000-61010	PROFESSIONAL SERVICES	\$ 1,863
	<b>TOTAL EXPENSES</b>	<b>\$ 1,863</b>
<b>220</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 89,527</b>
	<b>Fund: 225 - WWTP EXPANSION</b>	
225-2110-46040	INTEREST EARNED	\$ 44,750
225-2110-49010	TRANSFER IN	\$ 1,735,870
	<b>TOTAL REVENUE</b>	<b>\$ 1,780,620</b>
225-2110-64010	INTEREST EXPENSE	\$ 122,033
225-2110-64030	GRANT CHARGE	\$ 122,824
	<b>TOTAL EXPENSES</b>	<b>\$ 244,857</b>
<b>225</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 1,535,763</b>
	<b>Fund: 240 - WATER</b>	
240-2410-45100	WATER REVENUE	\$ 2,006,114
240-2410-45144	WATER REVENUE-CONSTRUCTION WATER	\$ 1,016
240-2410-45190	FEE-RECONNECTION	\$ 15,918
240-2410-46040	INTEREST EARNED	\$ 2,952
240-2410-46080	PENALTIES	\$ 25,886
240-2410-46120	MISCELLANEOUS REVENUE	\$ 8,840
	<b>TOTAL REVENUE</b>	<b>\$ 2,060,726</b>
240-2410-50010	SALARIES-REGULAR	\$ 236,487
240-2410-50030	OVERTIME	\$ 6,000
240-2410-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 59,356
240-2410-51020	MEDICAL INSURANCE	\$ 57,944
240-2410-51030	UNEMPLOYMENT INSURANCE	\$ 1,601
240-2410-51040	WORKERS' COMPENSATION	\$ 26,583
240-2410-51050	LIFE INSURANCE	\$ 2,430
240-2410-51060	DENTAL INSURANCE	\$ 8,627
240-2410-51070	MEDICARE TAX	\$ 3,429
240-2410-51080	DEFERRED COMPENSATION	\$ 1,416
240-2410-60010	OFFICE SUPPLIES	\$ 1,500
240-2410-60020	DEPARTMENT SUPPLIES	\$ 30,000
240-2410-60030	POSTAGE	\$ 11,000
240-2410-60040	DUES AND PUBLICATIONS	\$ 25,000
240-2410-60050	TRAINING AND MEETINGS	\$ 3,000
240-2410-60060	ADVERTISING	\$ 300
240-2410-60070	PHONE AND INTERNET	\$ 3,500
240-2410-60080	UTILITIES	\$ 127,000
240-2410-60090	RENTS AND LEASES	\$ 2,000
240-2410-60100	INSURANCE AND SURETIES	\$ 31,800
240-2410-60110	UNIFORM AND CLOTHING	\$ 4,700
240-2410-60120	SMALL TOOLS	\$ 1,500
240-2410-61010	PROFESSIONAL SERVICES	\$ 75,000
240-2410-61020	ADMINISTRATIVE SERVICES	\$ 164,000
240-2410-61040	IT SERVICES	\$ 18,000
240-2410-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
240-2410-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 10,000
240-2410-61070	LEGAL SERVICES	\$ 8,000
240-2410-62020	MAINTENANCE VEHICLES	\$ 4,100
240-2410-62030	MAINTENANCE OF EQUIPMENT	\$ 30,000
240-2410-62040	FUEL	\$ 5,000
240-2410-64010	INTEREST EXPENSE	\$ 35,867
240-2410-66000	TRANSFER OUT	\$ 190,842
240-2410-66010	IT REPLACEMENT	\$ 2,500
240-2410-70040	VEHICLES	\$ 2,760
240-2410-70050	OTHER EQUIPMENT	\$ 25,000
240-2410-70055	WATER METER REPLACEMENT	\$ 225,000
	<b>TOTAL EXPENSES</b>	<b>\$ 1,441,242</b>
<b>240</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 619,484</b>

	<b>Fund: 250 - WATER DEV IMPACT FEE</b>	
250-7000-44910	DEVELOPMENT IMPACT FEES	\$ 31,000
	<b>TOTAL REVENUE</b>	<b>\$ 31,000</b>
250-7000-61010	PROFESSIONAL SERVICES	\$ 1,863
	<b>TOTAL EXPENSES</b>	<b>\$ 1,863</b>
<b>250</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 29,137</b>
	<b>Fund: 255 - WATER FIXED ASSET REPLACEMENT</b>	
255-7000-46040	INTEREST EARNED	\$ 3,600
255-7000-47080	STATE REVOLVING FUND	\$ 4,817,769
255-7000-49010	TRANSFER IN	\$ 185,482
	<b>TOTAL REVENUE</b>	<b>\$ 5,006,851</b>
255-7000-71030	WELL #9	\$ 4,817,769
	<b>TOTAL EXPENSES</b>	<b>\$ 4,817,769</b>
<b>255</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 189,082</b>
	<b>Fund: 270 - COMMUNITY/SENIOR CENTER</b>	
270-2710-46020	RENTAL REVENUE	\$ 14,000
270-2710-46030	MOPPING SERVICES	\$ 4,200
270-2710-46130	DONATION	\$ 6,000
270-2710-49010	TRANSFER IN	\$ 7,500
	<b>TOTAL REVENUE</b>	<b>\$ 31,700</b>
270-2710-60020	DEPARTMENT SUPPLIES	\$ 1,500
270-2710-60080	UTILITIES	\$ 6,500
270-2710-61010	PROFESSIONAL SERVICES	\$ 560
270-2710-61080	PEST CONTROL	\$ 1,450
270-2710-61090	JANITORIAL SERVICES	\$ 13,000
270-2710-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 2,500
270-2710-62030	MAINTENANCE OF EQUIPMENT	\$ 6,190
	<b>TOTAL EXPENSES</b>	<b>\$ 31,700</b>
<b>270</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ -</b>
	<b>Fund: 280 - USF COMMUNITY CENTER</b>	
280-2810-46020	RENTAL REVENUE	\$ 14,500
	<b>TOTAL REVENUE</b>	<b>\$ 14,500</b>
280-2810-60010	OFFICE SUPPLIES	\$ 200
280-2810-60020	DEPARTMENT SUPPLIES	\$ 1,000
280-2810-60080	UTILITIES	\$ 6,000
280-2810-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 2,100
280-2810-62030	MAINTENANCE OF EQUIPMENT	\$ 700
280-2810-64040	MISCELLANEOUS	\$ 300
280-2810-66000	TRANSFER OUT	\$ 7,620
	<b>TOTAL EXPENSES</b>	<b>\$ 17,920</b>
<b>280</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (3,420)</b>
	<b>Fund: 310 - GARBAGE</b>	
310-3110-45010	GARBAGE SERVICE REVENUE	\$ 544,755
310-3110-46040	INTEREST EARNED	\$ 420
	<b>TOTAL REVENUE</b>	<b>\$ 545,175</b>
310-3110-60020	DEPARTMENT SUPPLIES	\$ 230
310-3110-61010	PROFESSIONAL SERVICES	\$ 501,175
310-3110-61030	FRANCHISE FEE	\$ 43,770
	<b>TOTAL EXPENSES</b>	<b>\$ 545,175</b>
<b>310</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ -</b>

	<b>Fund: 320 - GAS TAX 2103</b>	
320-8000-46040	INTEREST EARNED	\$ 400
320-8000-47410	HIGHWAY USER TAX	\$ 66,646
	<b>TOTAL REVENUE</b>	<b>\$ 67,046</b>
320-8000-60020	DEPARTMENT SUPPLIES	\$ 2,000
320-8000-61140	STREET STRIPING	\$ 35,000
320-8000-66000	TRANSFER OUT	\$ 3,600
	<b>TOTAL EXPENSES</b>	<b>\$ 40,600</b>
<b>320</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 26,446</b>
	<b>Fund: 321 - GAS TAX 2105</b>	
321-8000-46040	INTEREST EARNED	\$ -
321-8000-47410	HIGHWAY USER TAX	\$ 42,975
	<b>TOTAL REVENUE</b>	<b>\$ 42,975</b>
321-8000-60020	DEPARTMENT SUPPLIES	\$ 15,000
321-8000-61010	PROFESSIONAL SERVICES	\$ 1,000
321-8000-66000	TRANSFER OUT	\$ 17,000
	<b>TOTAL EXPENSES</b>	<b>\$ 33,000</b>
<b>321</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 9,975</b>
	<b>Fund: 322 - GAS TAX 2106</b>	
322-8000-47410	HIGHWAY USER TAX	\$ 30,045
	<b>TOTAL REVENUE</b>	<b>\$ 30,045</b>
322-8000-60080	UTILITIES	\$ 30,045
	<b>TOTAL EXPENSES</b>	<b>\$ 30,045</b>
<b>322</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ -</b>
	<b>Fund: 323 - GAS TAX 2107</b>	
323-8000-47410	HIGHWAY USER TAX	\$ 56,128
	<b>TOTAL REVENUE</b>	<b>\$ 56,128</b>
323-8000-61010	PROFESSIONAL SERVICES	\$ 23,000
323-8000-66000	TRANSFER OUT	\$ 25,000
	<b>TOTAL EXPENSES</b>	<b>\$ 48,000</b>
<b>323</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 8,128</b>
	<b>Fund: 324 - GAS TAX 2107.5</b>	
324-8000-47410	HIGHWAY USER TAX	\$ 2,000
	<b>TOTAL REVENUE</b>	<b>\$ 2,000</b>
324-8000-66000	TRANSFER OUT	\$ 1,000
	<b>TOTAL EXPENSES</b>	<b>\$ 1,000</b>
<b>324</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 1,000</b>
	<b>Fund: 325 - MEASURE L SALES TAX - ROADS</b>	
325-8000-41020	TAX-LOCAL STREETS AND ROADS	\$ 285,600
325-8000-41040	TAX-TRAFFIC MANAGEMENT	\$ 57,290
325-8000-41050	TAX-BIKE AND PEDESTRIAN	\$ 28,645
325-8000-46040	INTEREST EARNED	\$ 1,000
	<b>TOTAL REVENUE</b>	<b>\$ 372,535</b>
325-8000-80060	SANTA FE OVERLAY	\$ 285,600
325-8000-80070	EUCLID AVE OVERLAY	\$ -
	<b>TOTAL EXPENSES</b>	<b>\$ 285,600</b>
<b>325</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 86,935</b>
	<b>Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION</b>	
326-8000-47420	SB 1-ROADS MAINTENANCE REHABILITATION	\$ 127,173
	<b>TOTAL REVENUE</b>	<b>\$ 127,173</b>
	<b>TOTAL EXPENSES</b>	<b>\$ -</b>
<b>326</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 127,173</b>



	<b>Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE</b>	
370-7000-44910	DEVELOPMENT IMPACT FEES	\$ 8,100
370-7000-46040	INTEREST EARNED	\$ 363
	<b>TOTAL REVENUE</b>	<b>\$ 8,463</b>
370-7000-61010	PROFESSIONAL SERVICES	\$ 1,863
	<b>TOTAL EXPENSES</b>	<b>\$ 1,863</b>
<b>370</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 6,600</b>
	<b>Fund: 371 - TRENCH CUT FUND</b>	
371-8000-44050	FEE - TRENCH CUT	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ -</b>
371-8000-80060	SANTA FE OVERLAY	\$ 77,000
	<b>TOTAL EXPENSES</b>	<b>\$ 77,000</b>
<b>371</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (77,000)</b>
	<b>Fund: 372 - IT RESERVE</b>	
372-3720-46040	INTEREST EARNED	\$ 250
372-3720-49010	TRANSFER IN	\$ 10,000
	<b>TOTAL REVENUE</b>	<b>\$ 10,250</b>
372-3720-70060	SOFTWARE	\$ 5,000
372-3720-70070	COMPUTER HARDWARE	\$ 21,000
	<b>TOTAL EXPENSES</b>	<b>\$ 26,000</b>
<b>372</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (15,750)</b>
	<b>Fund: 374 - DIABILITY ACCESS AND EDUCATION</b>	
374-3740-46055	CASP REVENUE	\$ 1,050
	<b>TOTAL REVENUE</b>	<b>\$ 1,050</b>
	<b>TOTAL EXPENSES</b>	<b>\$ -</b>
<b>374</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 1,050</b>
	<b>Fund: 383 - VEHICLE ABATEMENT</b>	
383-3830-47040	ABANDONED VEHICLE ABATEMENT	\$ 7,500
	<b>TOTAL REVENUE</b>	<b>\$ 7,500</b>
383-3830-66000	TRANSFER OUT	\$ 10,000
	<b>TOTAL EXPENSES</b>	<b>\$ 10,000</b>
<b>383</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (2,500)</b>
	<b>Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE</b>	
384-3840-46040	INTEREST EARNED	\$ 500
384-3840-47060	SUPPLEMENTAL LAW ENFORCEMENT SERVICES	\$ 150,000
	<b>TOTAL REVENUE</b>	<b>\$ 150,500</b>
384-3840-60070	PHONE AND INTERNET	\$ 3,400
384-3840-60080	UTILITIES	\$ 1,400
384-3840-61010	PROFESSIONAL SERVICES	\$ 120,656
384-3840-70080	POLICE EQUIPMENT	\$ 70,700
	<b>TOTAL EXPENSES</b>	<b>\$ 196,156</b>
<b>384</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (45,656)</b>
	<b>Fund: 392 - 94-STBG-799 HOUSING REHAB</b>	
392-3900-46040	INTEREST EARNED	\$ 600
392-3900-46060	PROGRAM INCOME-CDBG LOAN REPAYMENT	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 600</b>
	<b>TOTAL EXPENSES</b>	<b>\$ -</b>
<b>392</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 600</b>
	<b>Fund: 394 - 96-STBG-1013 REHAB</b>	
394-3900-46040	INTEREST EARNED	\$ 600
	<b>TOTAL REVENUE</b>	<b>\$ 600</b>
	<b>TOTAL EXPENSES</b>	<b>\$ -</b>
<b>394</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 600</b>

	<b>Fund: 410 - LOCAL TRANSPORTATION</b>	
	<b>TOTAL REVENUE</b>	<b>\$ -</b>
410-8000-60080	UTILITIES	\$ 20,000
	<b>TOTAL EXPENSES</b>	<b>\$ 20,000</b>
<b>410</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (20,000)</b>
	<b>Fund: 420 - TRANSPORTATION STREET PROJECTS</b>	
420-8000-47550	GRANT-RSTP-WHITMORE CROSSWALK	\$ 100,000
	<b>TOTAL REVENUE</b>	<b>\$ 100,000</b>
420-8000-80020	WHITMORE CROSSWALK	\$ 66,429
	<b>TOTAL EXPENSES</b>	<b>\$ 66,429</b>
<b>420</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 33,571</b>
	<b>Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG</b>	
425-8000-47580	GRANT-CDBG-WALKER LANE	\$ 379,000
	<b>TOTAL REVENUE</b>	<b>\$ 379,000</b>
425-8000-80580	WALKER LANE	\$ 379,000
	<b>TOTAL EXPENSES</b>	<b>\$ 379,000</b>
<b>425</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ -</b>
	<b>Fund: 450 - STORM DRAIN DEV IMPACT FEE</b>	
450-7000-44910	DEVELOPMENT IMPACT FEES	\$ 25,000
450-7000-46040	INTEREST EARNED	\$ 1,100
	<b>TOTAL REVENUE</b>	<b>\$ 26,100</b>
450-7000-61010	PROFESSIONAL SERVICES	\$ 1,863
	<b>TOTAL EXPENSES</b>	<b>\$ 1,863</b>
<b>450</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 24,237</b>
	<b>Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE</b>	
451-7000-44910	DEVELOPMENT IMPACT FEES	\$ 25,000
451-7000-46040	INTEREST EARNED	\$ 3,500
	<b>TOTAL REVENUE</b>	<b>\$ 28,500</b>
451-7000-61010	PROFESSIONAL SERVICES	\$ 75,363
451-7000-71010	ENTERPRISE RESOURCE MANAGEMENT	\$ -
	<b>TOTAL EXPENSES</b>	<b>\$ 75,363</b>
<b>451</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (46,863)</b>
	<b>Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE</b>	
452-8000-44910	DEVELOPMENT IMPACT FEES	\$ 35,000
	<b>TOTAL REVENUE</b>	<b>\$ 35,000</b>
452-8000-61010	PROFESSIONAL SERVICES	\$ 1,863
	<b>TOTAL EXPENSES</b>	<b>\$ 1,863</b>
<b>452</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 33,137</b>
	<b>Fund: 453 - PARK DEV IMPACT FEE</b>	
453-7000-44910	DEVELOPMENT IMPACT FEES	\$ 21,350
453-7000-46040	INTEREST EARNED	\$ 1,500
	<b>TOTAL REVENUE</b>	<b>\$ 22,850</b>
453-7000-61010	PROFESSIONAL SERVICES	\$ 7,863
	<b>TOTAL EXPENSES</b>	<b>\$ 7,863</b>
<b>453</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 14,987</b>
	<b>Fund: 454 - PARKLAND IN LIEU</b>	
454-7000-44910	DEVELOPMENT IMPACT FEES	\$ 15,930
454-7000-46040	INTEREST EARNED	\$ 500
	<b>TOTAL REVENUE</b>	<b>\$ 16,430</b>
454-7000-61010	PROFESSIONAL SERVICES	\$ 1,863
454-7000-70010	LAND ACQUISITION	\$ -
	<b>TOTAL EXPENSES</b>	<b>\$ 1,863</b>
<b>454</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 14,567</b>
	<b>Fund: 520 - RDA SUCCESSOR AGENCY</b>	
520-5210-40020	TAX INCREMENT	\$ 286,500
520-5210-46040	INTEREST EARNED	\$ 1,400
	<b>TOTAL REVENUE</b>	<b>\$ 287,900</b>
520-5210-61010	PROFESSIONAL SERVICES	\$ 10,000
520-5210-64010	INTEREST EXPENSE	\$ 85,500
520-5210-65010	RETIRE PRINCIPAL	\$ 100,000
520-5210-66000	TRANSFER OUT	\$ 96,000
	<b>TOTAL EXPENSES</b>	<b>\$ 291,500</b>
<b>520</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (3,600)</b>

	<b>Fund: 530 - BRITTANY WOODS- LLD</b>	
530-3405-41030	DIRECT ASSESSMENTS	\$ 8,018
	<b>TOTAL REVENUE</b>	<b>\$ 8,018</b>
530-3405-50010	SALARIES-REGULAR	\$ 3,456
530-3405-50030	OVERTIME	\$ -
530-3405-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 300
530-3405-51020	MEDICAL INSURANCE	\$ 500
530-3405-51030	UNEMPLOYMENT INSURANCE	\$ 24
530-3405-51040	WORKERS' COMPENSATION	\$ 410
530-3405-51050	LIFE INSURANCE	\$ 30
530-3405-51060	DENTAL INSURANCE	\$ 40
530-3405-51070	MEDICARE TAX	\$ 50
530-3405-51080	DEFERRED COMPENSATION	\$ 20
530-3405-60080	UTILITIES	\$ 3,200
530-3405-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
530-3405-64040	MISCELLANEOUS	\$ 2,894
530-3405-66000	TRANSFER OUT	\$ 1,500
	<b>TOTAL EXPENSES</b>	<b>\$ 12,424</b>
<b>530</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (4,406)</b>
	<b>Fund: 531 - CENTRAL HUGHSON 2- LLD</b>	
531-3410-41030	DIRECT ASSESSMENTS	\$ 14,576
	<b>TOTAL REVENUE</b>	<b>\$ 14,576</b>
531-3410-50010	SALARIES-REGULAR	\$ 1,614
531-3410-50030	OVERTIME	\$ -
531-3410-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 300
531-3410-51020	MEDICAL INSURANCE	\$ 400
531-3410-51030	UNEMPLOYMENT INSURANCE	\$ 30
531-3410-51040	WORKERS' COMPENSATION	\$ 350
531-3410-51050	LIFE INSURANCE	\$ 30
531-3410-51060	DENTAL INSURANCE	\$ 30
531-3410-51070	MEDICARE TAX	\$ 50
531-3410-51080	DEFERRED COMPENSATION	\$ 20
531-3410-60080	UTILITIES	\$ 750
531-3410-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
531-3410-64040	MISCELLANEOUS	\$ 5,916
531-3410-66000	TRANSFER OUT	\$ 1,477
	<b>TOTAL EXPENSES</b>	<b>\$ 10,967</b>
<b>531</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 3,609</b>

	<b>Fund: 532 - FEATHERS GLEN LLD</b>	
532-3415-41030	DIRECT ASSESSMENTS	\$ 18,670
	<b>TOTAL REVENUE</b>	<b>\$ 18,670</b>
532-3415-50010	SALARIES-REGULAR	\$ 8,979
532-3415-50030	OVERTIME	\$ -
532-3415-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 100
532-3415-51020	MEDICAL INSURANCE	\$ 1,600
532-3415-51030	UNEMPLOYMENT INSURANCE	\$ 80
532-3415-51040	WORKERS' COMPENSATION	\$ 1,300
532-3415-51050	LIFE INSURANCE	\$ 100
532-3415-51060	DENTAL INSURANCE	\$ 150
532-3415-51070	MEDICARE TAX	\$ 200
532-3415-51080	DEFERRED COMPENSATION	\$ 75
532-3415-60080	UTILITIES	\$ 840
532-3415-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
532-3415-64040	MISCELLANEOUS	\$ 7,956
532-3415-66000	TRANSFER OUT	\$ 2,557
	<b>TOTAL EXPENSES</b>	<b>\$ 23,937</b>
<b>532</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (5,267)</b>
	<b>Fund: 533 - FONTANA RANCH NORTH- LLD</b>	
533-3420-41030	DIRECT ASSESSMENTS	\$ 22,703
	<b>TOTAL REVENUE</b>	<b>\$ 22,703</b>
533-3420-50010	SALARIES-REGULAR	\$ 1,872
533-3420-50030	OVERTIME	\$ -
533-3420-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
533-3420-51020	MEDICAL INSURANCE	\$ 300
533-3420-51030	UNEMPLOYMENT INSURANCE	\$ 20
533-3420-51040	WORKERS' COMPENSATION	\$ 250
533-3420-51050	LIFE INSURANCE	\$ 20
533-3420-51060	DENTAL INSURANCE	\$ 40
533-3420-51070	MEDICARE TAX	\$ 50
533-3420-51080	DEFERRED COMPENSATION	\$ 10
533-3420-60080	UTILITIES	\$ 5,880
533-3420-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
533-3420-64040	MISCELLANEOUS	\$ 6,808
533-3420-66000	TRANSFER OUT	\$ 2,339
	<b>TOTAL EXPENSES</b>	<b>\$ 17,789</b>
<b>533</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 4,914</b>
	<b>Fund: 534 - FONTANA RANCH SOUTH- LLD</b>	
534-3425-41030	DIRECT ASSESSMENTS	\$ 14,492
	<b>TOTAL REVENUE</b>	<b>\$ 14,492</b>
534-3425-50010	SALARIES-REGULAR	\$ 1,872
534-3425-50030	OVERTIME	\$ -
534-3425-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
534-3425-51020	MEDICAL INSURANCE	\$ 300
534-3425-51030	UNEMPLOYMENT INSURANCE	\$ 20
534-3425-51040	WORKERS' COMPENSATION	\$ 250
534-3425-51050	LIFE INSURANCE	\$ 20
534-3425-51060	DENTAL INSURANCE	\$ 40
534-3425-51070	MEDICARE TAX	\$ 50
534-3425-51080	DEFERRED COMPENSATION	\$ 10
534-3425-60080	UTILITIES	\$ 4,666
534-3425-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
534-3425-64040	MISCELLANEOUS	\$ 3,555
534-3425-66000	TRANSFER OUT	\$ 2,339
	<b>TOTAL EXPENSES</b>	<b>\$ 13,322</b>
<b>534</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 1,170</b>

	<b>Fund: 535 - RHAPSODY I - LLD</b>	
535-3430-41030	DIRECT ASSESSMENTS	\$ 6,749
	<b>TOTAL REVENUE</b>	<b>\$ 6,749</b>
535-3430-50010	SALARIES-REGULAR	\$ 1,872
535-3430-50030	OVERTIME	\$ -
535-3430-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
535-3430-51020	MEDICAL INSURANCE	\$ 300
535-3430-51030	UNEMPLOYMENT INSURANCE	\$ 20
535-3430-51040	WORKERS' COMPENSATION	\$ 250
535-3430-51050	LIFE INSURANCE	\$ 20
535-3430-51060	DENTAL INSURANCE	\$ 40
535-3430-51070	MEDICARE TAX	\$ 50
535-3430-51080	DEFERRED COMPENSATION	\$ 10
535-3430-60080	UTILITIES	\$ 2,000
535-3430-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
535-3430-64040	MISCELLANEOUS	\$ 2,627
535-3430-66000	TRANSFER OUT	\$ 1,500
	<b>TOTAL EXPENSES</b>	<b>\$ 8,889</b>
<b>535</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (2,140)</b>
	<b>Fund: 536 - RHAPSODY 2- LLD</b>	
536-3435-41030	DIRECT ASSESSMENTS	\$ 13,830
	<b>TOTAL REVENUE</b>	<b>\$ 13,830</b>
536-3435-50010	SALARIES-REGULAR	\$ 1,872
536-3435-50030	OVERTIME	\$ -
536-3435-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
536-3435-51020	MEDICAL INSURANCE	\$ 300
536-3435-51030	UNEMPLOYMENT INSURANCE	\$ 20
536-3435-51040	WORKERS' COMPENSATION	\$ 250
536-3435-51050	LIFE INSURANCE	\$ 20
536-3435-51060	DENTAL INSURANCE	\$ 40
536-3435-51070	MEDICARE TAX	\$ 50
536-3435-51080	DEFERRED COMPENSATION	\$ 10
536-3435-60080	UTILITIES	\$ 4,432
536-3435-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
536-3435-64040	MISCELLANEOUS	\$ 2,849
536-3435-66000	TRANSFER OUT	\$ 1,554
	<b>TOTAL EXPENSES</b>	<b>\$ 11,597</b>
<b>536</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ 2,233</b>
	<b>Fund: 537 - SANTA FE ESTATES 1 - LLD</b>	
537-3440-41030	DIRECT ASSESSMENTS	\$ 7,220
	<b>TOTAL REVENUE</b>	<b>\$ 7,220</b>
537-3440-50010	SALARIES-REGULAR	\$ 7,806
537-3440-50030	OVERTIME	\$ -
537-3440-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 1,000
537-3440-51020	MEDICAL INSURANCE	\$ 1,600
537-3440-51030	UNEMPLOYMENT INSURANCE	\$ 80
537-3440-51040	WORKERS' COMPENSATION	\$ 1,300
537-3440-51050	LIFE INSURANCE	\$ 100
537-3440-51060	DENTAL INSURANCE	\$ 150
537-3440-51070	MEDICARE TAX	\$ 200
537-3440-51080	DEFERRED COMPENSATION	\$ 75
537-3440-60080	UTILITIES	\$ 5,183
537-3440-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
537-3440-64040	MISCELLANEOUS	\$ 3,025
537-3440-66000	TRANSFER OUT	\$ 500
	<b>TOTAL EXPENSES</b>	<b>\$ 21,019</b>
<b>537</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (13,799)</b>

	<b>Fund: 538 - SANTA FE ESTATES 2 - LLD</b>	
538-3445-41030	DIRECT ASSESSMENTS	\$ 6,610
	<b>TOTAL REVENUE</b>	<b>\$ 6,610</b>
538-3445-50010	SALARIES-REGULAR	\$ 7,806
538-3445-50030	OVERTIME	\$ -
538-3445-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 1,000
538-3445-51020	MEDICAL INSURANCE	\$ 1,600
538-3445-51030	UNEMPLOYMENT INSURANCE	\$ 80
538-3445-51040	WORKERS' COMPENSATION	\$ 1,300
538-3445-51050	LIFE INSURANCE	\$ 100
538-3445-51060	DENTAL INSURANCE	\$ 150
538-3445-51070	MEDICARE TAX	\$ 200
538-3445-51080	DEFERRED COMPENSATION	\$ 75
538-3445-60080	UTILITIES	\$ 3,541
538-3445-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
538-3445-64040	MISCELLANEOUS	\$ 3,149
538-3445-66000	TRANSFER OUT	\$ 1,500
	<b>TOTAL EXPENSES</b>	<b>\$ 20,501</b>
<b>538</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (13,891)</b>
	<b>Fund: 539 - STARN ESTATES - LLD</b>	
539-3450-41030	DIRECT ASSESSMENTS	\$ 7,645
	<b>TOTAL REVENUE</b>	<b>\$ 7,645</b>
539-3450-50010	SALARIES-REGULAR	\$ 1,701
539-3450-50030	OVERTIME	\$ -
539-3450-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 250
539-3450-51020	MEDICAL INSURANCE	\$ 400
539-3450-51030	UNEMPLOYMENT INSURANCE	\$ 40
539-3450-51040	WORKERS' COMPENSATION	\$ 250
539-3450-51050	LIFE INSURANCE	\$ 20
539-3450-51060	DENTAL INSURANCE	\$ 30
539-3450-51070	MEDICARE TAX	\$ 50
539-3450-51080	DEFERRED COMPENSATION	\$ 20
539-3450-60080	UTILITIES	\$ 1,877
539-3450-60120	SMALL TOOLS	\$ 2,149
539-3450-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
539-3450-64040	MISCELLANEOUS	\$ 62
539-3450-66000	TRANSFER OUT	\$ 1,500
	<b>TOTAL EXPENSES</b>	<b>\$ 8,349</b>
<b>539</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (704)</b>
	<b>Fund: 540 - STERLING GLEN 3 - LLD</b>	
540-3455-41030	DIRECT ASSESSMENTS	\$ 21,704
	<b>TOTAL REVENUE</b>	<b>\$ 21,704</b>
540-3455-50010	SALARIES-REGULAR	\$ 4,943
540-3455-50030	OVERTIME	\$ -
540-3455-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 600
540-3455-51020	MEDICAL INSURANCE	\$ 800
540-3455-51030	UNEMPLOYMENT INSURANCE	\$ 50
540-3455-51040	WORKERS' COMPENSATION	\$ 650
540-3455-51050	LIFE INSURANCE	\$ 50
540-3455-51060	DENTAL INSURANCE	\$ 60
540-3455-51070	MEDICARE TAX	\$ 80
540-3455-51080	DEFERRED COMPENSATION	\$ 50
540-3455-60080	UTILITIES	\$ 4,371
540-3455-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
540-3455-64040	MISCELLANEOUS	\$ 7,826
540-3455-66000	TRANSFER OUT	\$ 2,597
	<b>TOTAL EXPENSES</b>	<b>\$ 22,077</b>
<b>540</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (373)</b>

	<b>Fund: 541 - SUNGLOW - LLD</b>	
541-3460-41030	DIRECT ASSESSMENTS	\$ 9,631
	<b>TOTAL REVENUE</b>	<b>\$ 9,631</b>
541-3460-50010	SALARIES-REGULAR	\$ 3,671
541-3460-50030	OVERTIME	\$ -
541-3460-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 500
541-3460-51020	MEDICAL INSURANCE	\$ 700
541-3460-51030	UNEMPLOYMENT INSURANCE	\$ 40
541-3460-51040	WORKERS' COMPENSATION	\$ 600
541-3460-51050	LIFE INSURANCE	\$ 50
541-3460-51060	DENTAL INSURANCE	\$ 50
541-3460-51070	MEDICARE TAX	\$ 70
541-3460-51080	DEFERRED COMPENSATION	\$ 30
541-3460-60080	UTILITIES	\$ 1,539
541-3460-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
541-3460-64040	MISCELLANEOUS	\$ 2,650
541-3460-66000	TRANSFER OUT	\$ 1,500
	<b>TOTAL EXPENSES</b>	<b>\$ 11,400</b>
<b>541</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (1,769)</b>
	<b>Fund: 542 - WALNUT HAVEN 3 - LLD</b>	
542-3465-41030	DIRECT ASSESSMENTS	\$ 5,922
	<b>TOTAL REVENUE</b>	<b>\$ 5,922</b>
542-3465-50010	SALARIES-REGULAR	\$ 4,163
542-3465-50030	OVERTIME	\$ -
542-3465-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 350
542-3465-51020	MEDICAL INSURANCE	\$ 500
542-3465-51030	UNEMPLOYMENT INSURANCE	\$ 40
542-3465-51040	WORKERS' COMPENSATION	\$ 450
542-3465-51050	LIFE INSURANCE	\$ 40
542-3465-51060	DENTAL INSURANCE	\$ 50
542-3465-51070	MEDICARE TAX	\$ 50
542-3465-51080	DEFERRED COMPENSATION	\$ 20
542-3465-60080	UTILITIES	\$ 3,020
542-3465-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
542-3465-64040	MISCELLANEOUS	\$ 1,578
542-3465-66000	TRANSFER OUT	\$ 1,500
	<b>TOTAL EXPENSES</b>	<b>\$ 11,761</b>
<b>542</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (5,839)</b>
	<b>Fund: 550 - CENTRAL HUGHSON 2 - BAD</b>	
550-3505-41030	DIRECT ASSESSMENTS	\$ 8,298
	<b>TOTAL REVENUE</b>	<b>\$ 8,298</b>
550-3505-50010	SALARIES-REGULAR	\$ 1,764
550-3505-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 250
550-3505-51020	MEDICAL INSURANCE	\$ 400
550-3505-51030	UNEMPLOYMENT INSURANCE	\$ 40
550-3505-51040	WORKERS' COMPENSATION	\$ 250
550-3505-51050	LIFE INSURANCE	\$ 20
550-3505-51060	DENTAL INSURANCE	\$ 30
550-3505-51070	MEDICARE TAX	\$ 50
550-3505-51080	DEFERRED COMPENSATION	\$ 20
550-3505-64040	MISCELLANEOUS	\$ 9,783
550-3505-66000	TRANSFER OUT	\$ 3,226
	<b>TOTAL EXPENSES</b>	<b>\$ 15,833</b>
<b>550</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (7,535)</b>

	<b>Fund: 551 - FEATHERS GLEN - BAD</b>	
551-3510-41030	DIRECT ASSESSMENTS	\$ 10,987
	<b>TOTAL REVENUE</b>	<b>\$ 10,987</b>
551-3510-50010	SALARIES-REGULAR	\$ 5,066
551-3510-50030	OVERTIME	\$ -
551-3510-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 800
551-3510-51020	MEDICAL INSURANCE	\$ 1,400
551-3510-51030	UNEMPLOYMENT INSURANCE	\$ 70
551-3510-51040	WORKERS' COMPENSATION	\$ 1,100
551-3510-51050	LIFE INSURANCE	\$ 75
551-3510-51060	DENTAL INSURANCE	\$ 100
551-3510-51070	MEDICARE TAX	\$ 100
551-3510-51080	DEFERRED COMPENSATION	\$ 50
551-3510-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
551-3510-64040	MISCELLANEOUS	\$ 3,261
551-3510-66000	TRANSFER OUT	\$ 2,235
	<b>TOTAL EXPENSES</b>	<b>\$ 14,257</b>
<b>551</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (3,270)</b>
	<b>Fund: 552 - FONTANA RANCH NORTH BAD</b>	
552-3515-41030	DIRECT ASSESSMENTS	\$ 23,613
	<b>TOTAL REVENUE</b>	<b>\$ 23,613</b>
552-3515-50010	SALARIES-REGULAR	\$ 10,073
552-3515-50030	OVERTIME	\$ -
552-3515-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 300
552-3515-51020	MEDICAL INSURANCE	\$ 600
552-3515-51030	UNEMPLOYMENT INSURANCE	\$ 20
552-3515-51040	WORKERS' COMPENSATION	\$ 500
552-3515-51050	LIFE INSURANCE	\$ 30
552-3515-51060	DENTAL INSURANCE	\$ 50
552-3515-51070	MEDICARE TAX	\$ 50
552-3515-51080	DEFERRED COMPENSATION	\$ 20
552-3515-60080	UTILITIES	\$ 5,880
552-3515-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
552-3515-64040	MISCELLANEOUS	\$ 5,811
552-3515-66000	TRANSFER OUT	\$ 2,339
552-3515-70050	OTHER EQUIPMENT	\$ 2,500
	<b>TOTAL EXPENSES</b>	<b>\$ 28,173</b>
<b>552</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (4,560)</b>
	<b>Fund: 553 - FONTANA RANCH SOUTH - BAD</b>	
553-3520-41030	DIRECT ASSESSMENTS	\$ 12,799
	<b>TOTAL REVENUE</b>	<b>\$ 12,799</b>
553-3520-50010	SALARIES-REGULAR	\$ 7,474
553-3520-50030	OVERTIME	\$ -
553-3520-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 1,300
553-3520-51020	MEDICAL INSURANCE	\$ 2,100
553-3520-51030	UNEMPLOYMENT INSURANCE	\$ 150
553-3520-51040	WORKERS' COMPENSATION	\$ 1,800
553-3520-51050	LIFE INSURANCE	\$ 150
553-3520-51060	DENTAL INSURANCE	\$ 20
553-3520-51070	MEDICARE TAX	\$ 20
553-3520-51080	DEFERRED COMPENSATION	\$ 75
553-3520-60080	UTILITIES	\$ 4,666
553-3520-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
553-3520-64040	MISCELLANEOUS	\$ 5,184
553-3520-66000	TRANSFER OUT	\$ 2,339
553-3520-70050	OTHER EQUIPMENT	\$ 2,500
	<b>TOTAL EXPENSES</b>	<b>\$ 27,778</b>
<b>553</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (14,979)</b>



	<b>Fund: 554 - STERLING GLEN 3 - BAD</b>	
554-3525-41030	DIRECT ASSESSMENTS	\$ 14,940
	<b>TOTAL REVENUE</b>	<b>\$ 14,940</b>
554-3525-50010	SALARIES-REGULAR	\$ 2,023
554-3525-50030	OVERTIME	\$ -
554-3525-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 400
554-3525-51020	MEDICAL INSURANCE	\$ 700
554-3525-51030	UNEMPLOYMENT INSURANCE	\$ 40
554-3525-51040	WORKERS' COMPENSATION	\$ 600
554-3525-51050	LIFE INSURANCE	\$ 50
554-3525-51060	DENTAL INSURANCE	\$ 50
554-3525-51070	MEDICARE TAX	\$ 70
554-3525-51080	DEFERRED COMPENSATION	\$ 30
554-3525-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
554-3525-64040	MISCELLANEOUS	\$ 9,583
554-3525-66000	TRANSFER OUT	\$ 2,339
	<b>TOTAL EXPENSES</b>	<b>\$ 15,885</b>
<b>554</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (945)</b>
	<b>Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT</b>	
560-3605-41030	DIRECT ASSESSMENTS	\$ 10,794
	<b>TOTAL REVENUE</b>	<b>\$ 10,794</b>
560-3605-50010	SALARIES-REGULAR	\$ 1,029
560-3605-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
560-3605-51020	MEDICAL INSURANCE	\$ 350
560-3605-51030	UNEMPLOYMENT INSURANCE	\$ 20
560-3605-51040	WORKERS' COMPENSATION	\$ 250
560-3605-51050	LIFE INSURANCE	\$ 25
560-3605-51060	DENTAL INSURANCE	\$ 25
560-3605-51070	MEDICARE TAX	\$ 50
560-3605-51080	DEFERRED COMPENSATION	\$ 20
560-3605-60080	UTILITIES	\$ 1,000
560-3605-61010	PROFESSIONAL SERVICES	\$ 1,000
560-3605-64040	MISCELLANEOUS	\$ 6,711
560-3605-66000	TRANSFER OUT	\$ 1,500
	<b>TOTAL EXPENSES</b>	<b>\$ 12,180</b>
<b>560</b>	<b>NET (REVENUE vs EXPENSES)</b>	<b>\$ (1,386)</b>