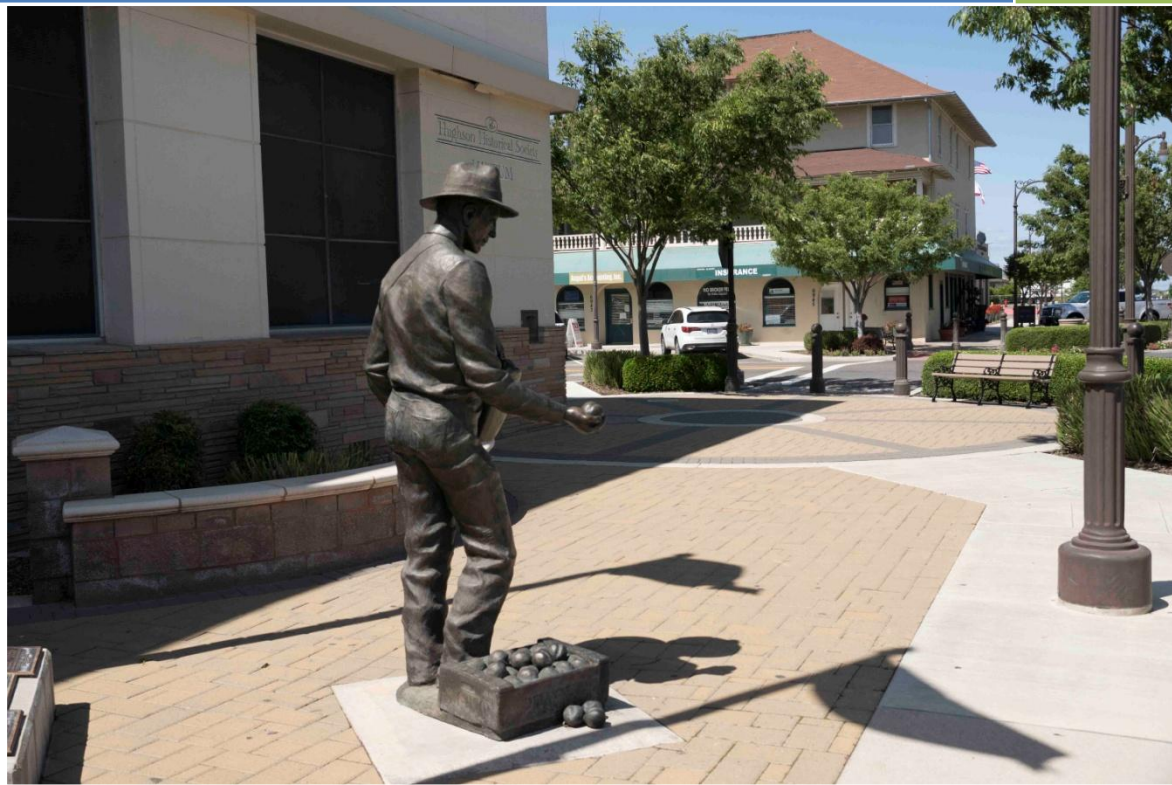




2016-2017

City of Hughson Budget



Adopted

9/26/2016

Resolution 2016-33

City of Hughson

City Council

Mayor
Matthew Beekman

Mayor Pro Tem
Jeramy Young

Council Members
Jill Silva
George Carr
Harold Hill

Executive Staff

Raul Mendez, City Manager

Shannon Esenwein, Finance Director

Jaylen French, Community Development Director

Susana Diaz, Deputy City Clerk/Management Analyst

Lisa Whiteside, Finance Manager

Larry Seymour, Chief of Police (Stanislaus County Sheriff's Department)

Daniel J. Schroeder, City Attorney

City of Hughson

2016-17 Budget

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December 31, 2016

Honorable Mayor and City Council:

I am pleased to submit to you the City of Hughson's Final Budget for Fiscal Year 2016-2017. The final spending plan demonstrates the continued strength of the organization based on your strategic decisions to ensure that the organization remains fiscally strong while providing the highest level of public services possible within allocated resources.

In developing the Fiscal Year 2016-2017 spending plan, a zero-based budgeting approach was instituted to prepare a balanced budget where estimated revenue exceeded anticipated expenditures. Zero-based budgeted is a method of budgeting in which all expenses must be justified and City staff did an excellent job of analyzing every function within the organization for its needs and costs.

This final budget projects Total Fund revenue of \$12,656,891 and Total Fund expenditures of \$10,048,440 resulting in an anticipated positive contribution to fund balance of \$2,608,451 at year-end. In the General Fund, revenue of \$2,695,612 is expected to exceed expenditures of \$2,647,282 by \$48,330. 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 2016-2017 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 2016-2017 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 of Hughson instituted significant measures in prior years to reduce salary and benefit costs. The City currently has 16 full-time allocated positions and relies on part time/temporary positions to assist in critical areas. This is down from 29 full time positions a few years ago. The City has been able to maintain adequate levels of City services but has begun restoring critical positions strategically and making other staffing changes to build depth and strength within the organization to address future needs. Such examples include the transition in the recent years from a part-time Finance Director position to a full time position and the restructuring of the Public Works Department into two separate divisions (Streets/Parks/Community Centers and Utilities) which includes the necessary associated mid-level management to support this new structure. In the current fiscal year, the transition of a part-time Office Assistant position (deletion) to a full-time Office Assistant position with an increase in hours for

the part-time Code Enforcement position. For the former, an open recruitment was instituted to ensure the most qualified candidate was selected for this critical position that would have primary responsibility for the front reception area and be the face of the City and first contact with customers.

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) and Whitmore Avenue (at Santa Fe Road) are examples of completed or scheduled improvements utilizing funding sources such as Active Transportation Program, Congestion Mitigation and Air Quality, Local Transportation and Community Development Block Grant funding.

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.

The City completed the construction of its new Waste Water Treatment Facility 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. These rate increases were approved several years ago in anticipation of the new wastewater treatment facility and were to be implemented over a multi year period. The City continues to explore options to soften these rate increases to residents and other revenue generating strategies that will strengthen this fund. The reuse of surplus property along the WWTF is one such strategy and in the last year, the City Council approved long term agricultural leases with local reputable farmers for orchard development.

A key focus for the organization has also been the development of a sustainable long term plan for the City's municipal water system. The City currently is operating under a Notice of Compliance from the California Department of Public Health (CDPH) 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. The City continues to work with the State Water Resource Control Board (formerly CDPH) to arrive at a corrective long term solution.

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. City staff is actively working with the State Water Board to obtain necessary funding agreements to construct a new arsenic water treatment facility as well as exploring grant funding through their consolidation program that will provide incentive to the City to extend an out-of-boundary service connection to two private water systems just outside City limits.

These improvements along with the further development of a non-potable water system to service all large turf areas within the City (parks, schools, etc.) will address the water system challenges while mitigating the financial impact to residents. Additionally, the City will continue to work with the State

to ensure existing water infrastructure systems adequately meet needs (maximum demand) as required and taking into account the installation of water meters and other conservation measures instituted.

New State groundwater management legislation and discussions at the local level, and compliance of current storm water management requirements, will also continue to be a focus for City staff for the upcoming year and moving forward. For the former, the Mayor will serve in a lead capacity on the Board of Directors for the new West Turlock Subbasin Groundwater Sustainability Agency.

Goals for Fiscal Year 2016-2017

Per direction from the City Council, the City has been better able to focus efforts on several critical policy areas. The City Council's Goals and Objectives provide a framework for this work and are as follows:

- *Land Use*
- *Economic Development*
- *Transportation*
- *Public Safety*
- *Public Services*
- *Public Facilities*
- *Connectivity/ Integration*
- *Revenue Generation*

These Goals and Objectives are intended to be fluid and as such City staff is refining them and bringing forward proposed changes on an individual basis for City Council consideration and adoption. In the last fiscal year, the Land Use and Economic Development goals have been reviewed and refined and it is expected that the others will be revised during the current fiscal year.

General Comments:

The City of Hughson continues to make good strides in all areas of focus. The organization has been very successful in attracting high performing professionals to its workforce as the opportunity has presented itself to complement seasoned staff with institutional knowledge of City operations. City partnerships are as strong as ever with a continued philosophy of inclusiveness, collaboration, and engagement. For the upcoming year, the organization will continue its emphasis on strengthening attributes of the community that improve the quality of life and make Hughson a desirable place to live.

I would like to thank you for your continued leadership and support. As a City Council, this year saw some significant changes as we bid farewell to Mayor Matt Beekman and Councilmember Jill Silva for their public service. Yet, it also began a new chapter in Hughson's history with Mayor Jeramy Young, Councilmember Mark Fontana and Councilmember Ramon Bawanan taking office. I look forward to working with you and our dedicated staff on current and new initiatives for the City and its residents.

Regards,



Raul L. Mendez
City Manager

City of Hughson

Background

**BUDGET
2016/17**

Hughson – 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 long time 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 land owner. 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 3,259 in 1990 to 6,640 in 2010. Hughson is situated East of Ceres, North of Turlock, and Southeast of Modesto.

City of Hughson

Statistics

Incorporated: December 9, 1972

Population: 7,150

Elevation: 122 feet

Area: 1.65 square miles

Assessed Property Tax Value: \$474,770,390

Miles of Street: 28.66 miles

Water Wells: 4 (1 of which is Nonpotable)

Water Usage: 407,105,000 Gallons (2015-16)

Waste Water Treated: 239,890,000 Gallons (2015-16)

Parks: 4 (2 owned by City, 2 owned by School)

Fire Protection: Hughson Fire Protection District

Police Protection: Stanislaus County Sheriff's Department

Building Permits Issued: (Includes all PME)

Year	Permits Issued	Value 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

HUGHSON PARKS AND AMENITIES

Le Bright Fields (8.5 acres)

Owned by the school district, leased and maintained by the City of Hughson

- Baseball fields (5)
- Dirt parking area
- Concession stand
- Perimeter fencing
- Automatic irrigation

Rolland Starn Park (8.25 acres)

- Baseball field (1)
- Two paved parking areas
- Concession stand
- Perimeter fencing
- Automatic irrigation
- Bathrooms
- Play structure and playground equipment
- Covered & uncovered BBQ areas
- Cement walking path approx. 1/3 mile
- Park benches (7)
- Picnic benches (7)

Fontana (1.9 acres)

Owned by Fontana Ranch subdivisions

- Automatic irrigation
- Fenced playground area
- Fenced horseshoe pits
- Covered & uncovered BBQ areas
- Cement walk path
- Park benches (10)
- Picnic benches (7)

Hughson Sports and Fitness Complex

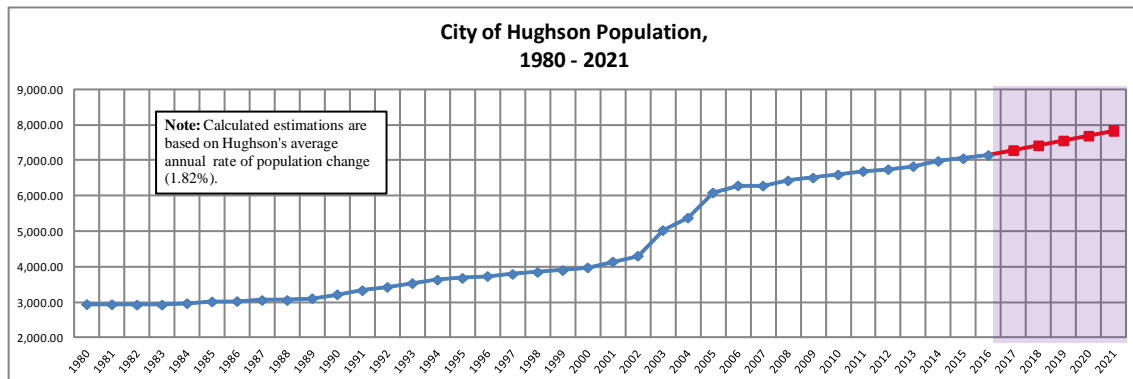
(16 acres) Owned by the school district

- Soccer fields (3)
- Softball field (planned)
- Large play space area
- Fitness courses (4)
- Donor's wall (planned)
- Veteran's flag pole area (planned)
- Tribute sidewalk
- Bleachers (planned)
- Dirt parking area
- Park benches

City of Hughson Population, 1980-2016

Data Provided by CA Department of Finance

Year	Population	Difference	% of Change
1980	2943		
1981	2940	-3	-0.10%
1982	2930	-10	-0.34%
1983	2930	0	0.00%
1984	2970	40	1.37%
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	3980	77	1.97%
2001	4145	165	4.15%
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	6696	96	1.45%
2012	6749	53	0.79%
2013	6833	84	1.24%
2014	6980	147	2.15%
2015	7056	76	1.09%
2016	7150	94	1.33%
2017	7280	130	1.82% (Based on average annual rate of growth)
2018	7412	132	1.81% (Based on average annual rate of growth)
2019	7547	135	1.82% (Based on average annual rate of growth)
2020	7684	137	1.82% (Based on average annual rate of growth)
2021	7824	140	1.82% (Based on average annual rate of growth)
ANNUAL AVERAGE RATE OF CHANGE			2.55%
ANNUAL AVERAGE RATE OF CHANGE w/o Outliers (2003 & 2005)			1.82%

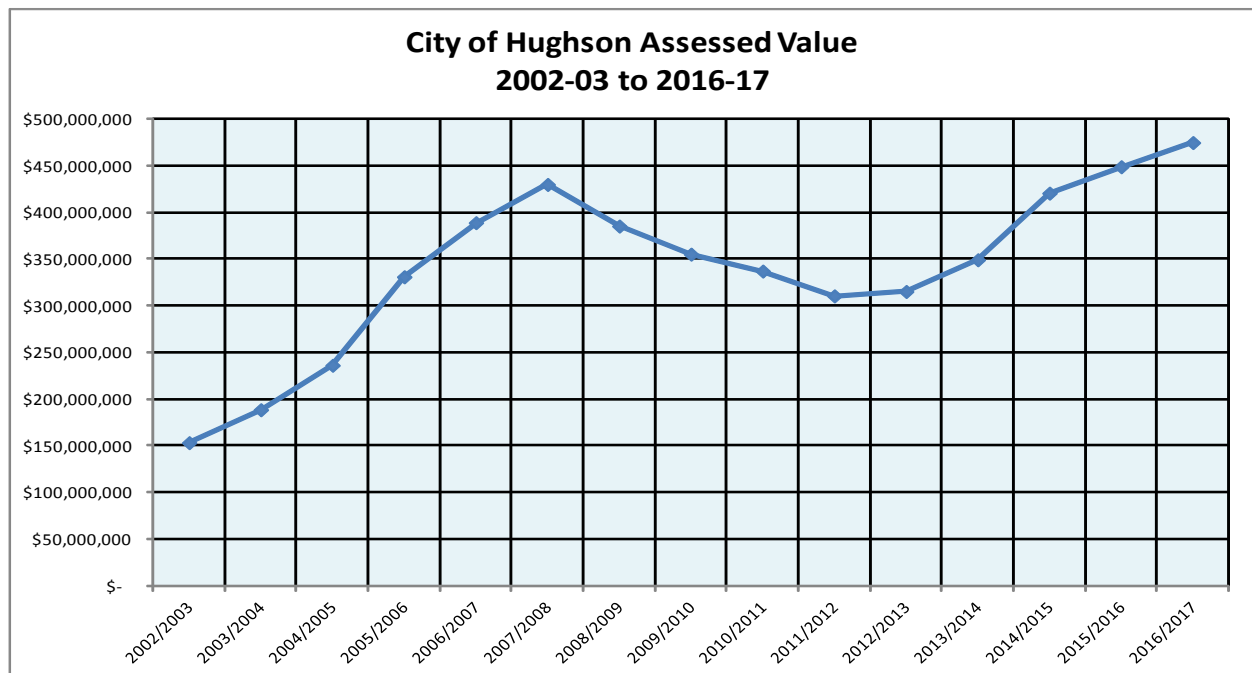


These Charts reflect the steady growth of Hughson's population. The last five years (2017 through 2021) are based on projected figures.

City of Hughson

Assessed Value, 2003-04 to 2016-17

City of Hughson ASSESSED VALUE			
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	\$ 310,515,340	(26,580,723)	-7.89%
2012/2013	\$ 315,215,956	4,700,616	1.51%
2013/2014	\$ 349,202,171	33,986,215	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%

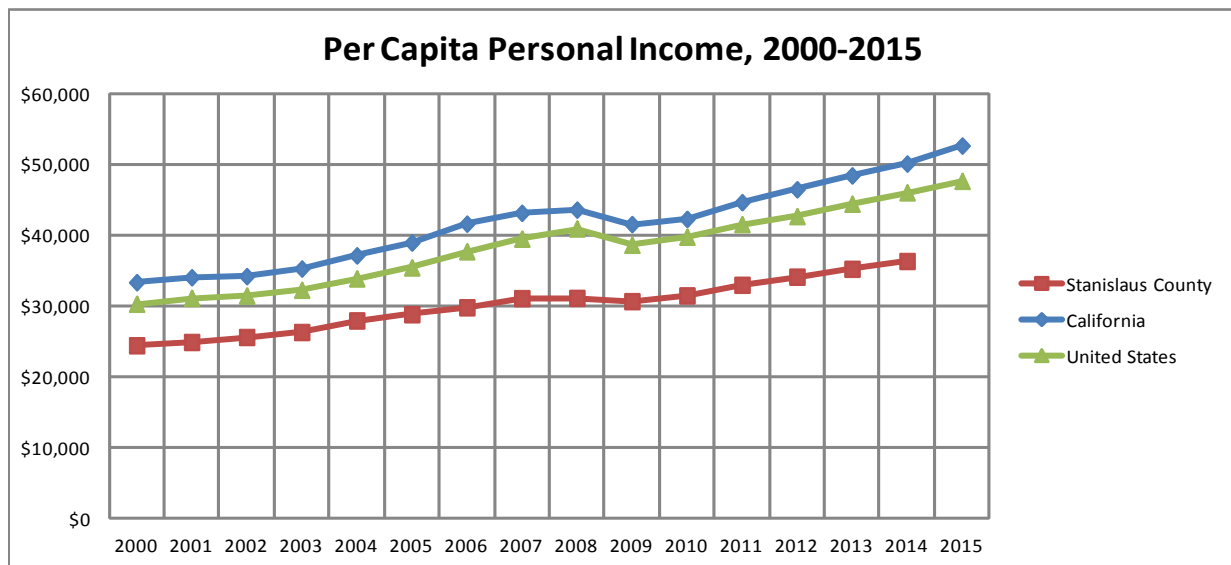


City of Hughson

Per Capita Personal Income, 2000 - 2015

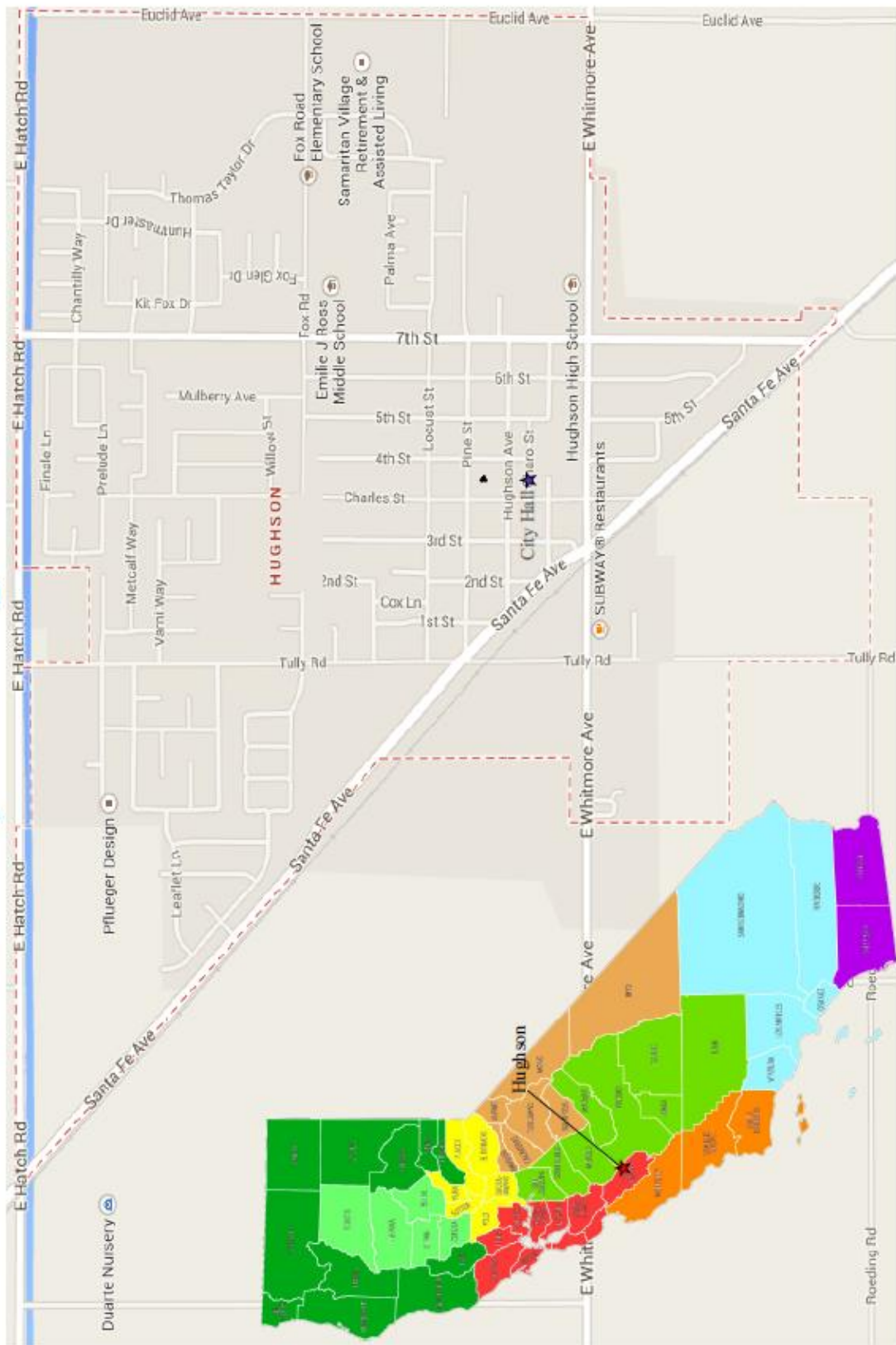
** no data available for 2015, Stanislaus County*

Year	Stanislaus County	California	United States
2000	\$24,459	\$33,366	\$30,319
2001	\$24,935	\$34,063	\$31,157
2002	\$25,640	\$34,222	\$31,481
2003	\$26,336	\$35,298	\$32,295
2004	\$27,976	\$37,150	\$33,909
2005	\$28,851	\$38,969	\$35,452
2006	\$29,823	\$41,627	\$37,725
2007	\$31,115	\$43,157	\$39,506
2008	\$31,152	\$43,609	\$40,947
2009	\$30,686	\$41,569	\$38,637
2010	\$31,500	\$42,297	\$39,791
2011	\$33,005	\$44,666	\$41,560
2012	\$34,138	\$46,477	\$42,693
2013	\$35,259	\$48,434	\$44,438
2014	\$36,356	\$50,109	\$46,049
2015		\$52,651	\$47,669



County and CA source: Economic Research: Federal Reserve

City of Hughson



HUGHSON - The City

VISION STATEMENT

The City of Hughson is dedicated to enhancing the quality of life by recognizing our agricultural heritage and maintaining our small town atmosphere. The City is also committed to providing a high level of public services, maintaining economic vitality and retaining the distinctiveness of our community.

CITY OF HUGHSON Strengths, Weaknesses, Opportunities, and Threats Analysis

Listed below are the Council's prior assessment of the City's Strengths, Weaknesses, Opportunities and Threats.

Strengths:

- The people
- Small town feel
- Agriculturally based
- Quality of schools
- Proactive City staff
- Commitment to improve
- Ability to do focused development
- Volunteerism
- Location
- Local ambulance service

Weaknesses:

- Lack of employment
- Fear of growth
- Location
- Antiquated infrastructure
- Lack of a niche, lack of an identity
- Lack of revenue sources
- Railroad track (Neutral)
- Different mind sets of established and more recent residents
- Downtown condition - unattractiveness
- Lack a sense of marketing opportunities
- Lack of community cohesiveness (Sometimes contentious and divisive)
- Lack of open space for parks in underserved areas of the City

Opportunities:

- To form and maintain partnerships (e.g. League of California Cities, the Mayor's Regional Growth Management Forum, the Turlock Ground Water Basin Association, Hughson Unified School District and Hughson Fire Protection District)
- The opportunity to establish our infrastructure standards
- To clarify community needs
- To provide incentives to businesses
- Communication/cultivate relations with Hughson Alliance and Schools for common vision and goals (JPA, share resources, corp. yard, etc.)
- To showcase local products
- Open land, unblocked boundaries, able to control development
- To establish urban boundaries
- To showcase Hughson Avenue
- To engage in proactive Planning

Threats:

- Encroaching communities
- Outside influences:
 - Regional, State, National Issues, Statutes and Demographic Trends
- Negative/positive perceptions of growth
- Economic leakage

CITY OF HUGHSON GOALS AND ACTION STATEMENTS

Listed below are the Council's original goals and action statements for each of eight priority areas.

Land Use:

- Update, maintain and review General Plan annually as required by State law.
- The General Plan will be the primary public policy guiding land use decisions.
- The City will actively work with the Development Community and each Project Proponent to address issues of community; place and identify through the thoughtful placement of neighborhoods, open spaces, streets and land use in accordance with the Design Principals established within the adopted Design Expectations of the City

Economic Development:

- The City will continue its partnership with the Stanislaus Alliance to expand the Enterprise Zone and provide employment opportunities and enhance the tax base by encouraging compatible industrial, commercial, office and retail facilities to locate or expand to Hughson.

- The City will promote expansion of other economic sectors which are compatible with agriculture.
- The City of Hughson supports the preservation of farming, food processing and agricultural business services and the ongoing research and analysis of the agriculture industry in order to sustain it as a major economic engine and source of employment.
- The City will work to establish a method for business attraction and business retention.
- The City will continue business incentives for businesses which promote community goals.

Transportation:

- Recognize the need to address and incorporate a design for all modes of transportation.
- Encourage enhancement of an intra and inter City transit system.
- Access all available funds for the purpose of maintaining and improving existing streets and support the development of a self help capability that will improve the City's ability to access State and Federal monies.
- Plan for future public parking in the downtown area to encourage business activity.
- Work with the County, StanCog and other appropriate agencies to address, on a regional basis, the development of solutions to local traffic issues.

Public Safety:

- The City of Hughson recognizes that future delivery of fire service needs immediate attention.
- The City of Hughson will continue to provide a high level of police service to the community. The City will review annually its officer per thousand ratio within the fiscal constraints to consider establishing appropriate service levels.
- The City of Hughson will make all efforts to comply with Homeland Security Rules and Requirements.

Public Services:

- The use of technology will be encouraged to engage citizens more actively in public issues and to improve inter-agency communication.
- Support recreation activities to provide access for all residents.
- Review existing services & consider appropriate fees for providing these services.
- Monitor the use of community enhancement fees and use that money to bridge the gap between the new residential areas and the existing areas.
- City of Hughson will continue to provide safe drinking water.

- Continue to provide for adequate treatment of wastewater by compliance with Federal and State regulations and adopt an allocation policy to ensure that future capability is applied in a manner that is consistent with the General Plan.
- Continue to monitor staffing and training levels to ensure that quality public services are provided.
- Explore grant opportunities, develop a tracking methodology and provide regular reporting to the City Council.

Public Facilities:

- The City will develop a Facility Master Plan to provide adequate facilities to house staff, conduct operations and serve the public.
- Consider shared facilities, where appropriate, with other public and private entities.
- The City will develop a method to prioritize replacing existing infrastructure in accordance with the Master Plans adopted in accordance with the General Plan through the development and implementation of a Capital Improvement Plan.
- Consider including in future park developments, the inclusion of features that reflect our agricultural heritage.

Connectivity and Integration:

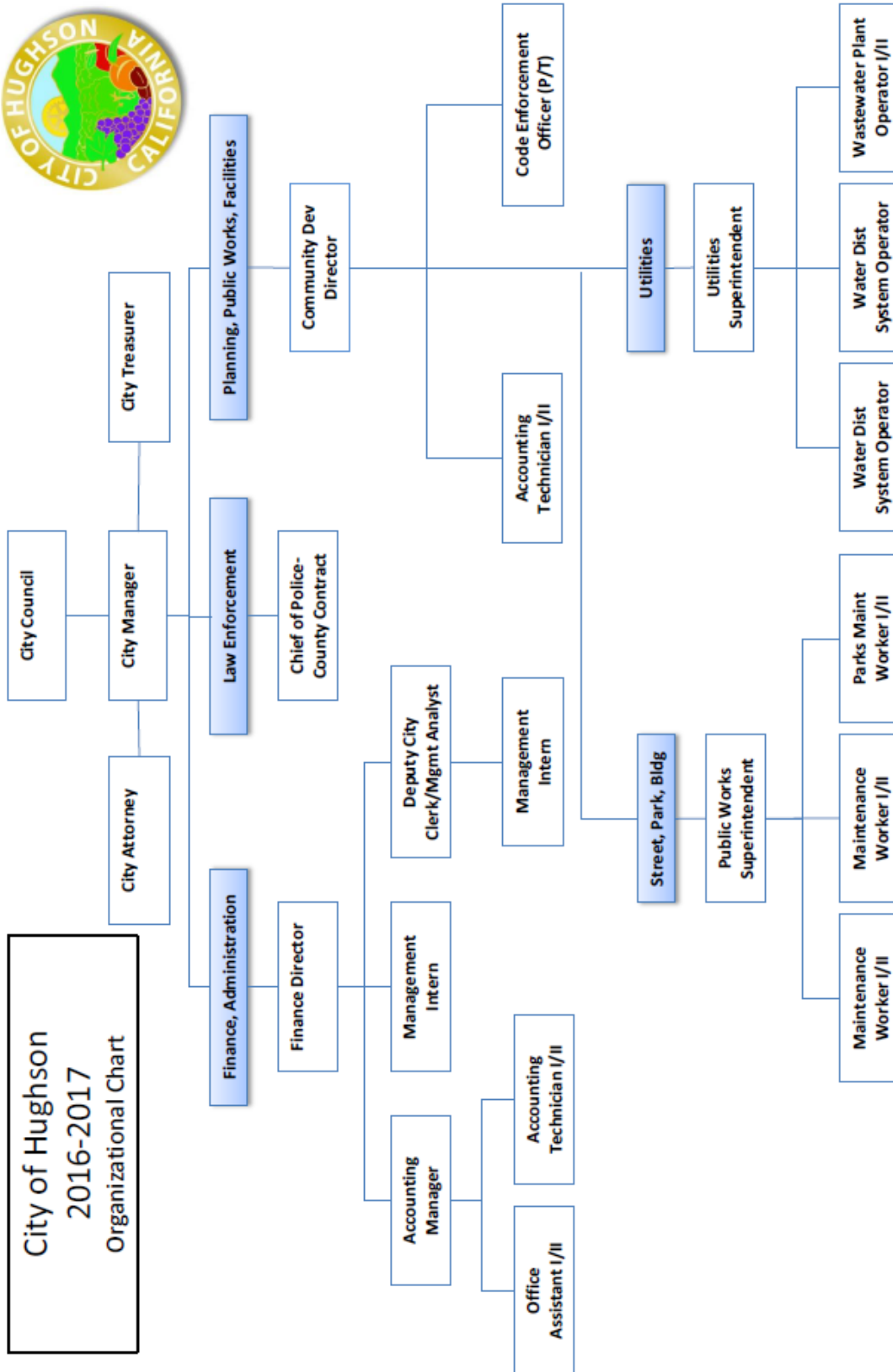
- City of Hughson recognizes that it must work with other organizations, public and private, to ensure coordinated delivery of services.
- The City Council will review and establish a policy designed to monitor and possibly influence proposed State and Federal legislation.

Revenue Generation, Use Allocation:

- The City Council pledges to monitor all public funds to ensure appropriate expenditures.
- The City will maximize all potential revenue sources.
- The City Council annually, through the Budget process, shall establish a minimum general fund balance reserve to ensure the continued implementation of their goals and to ensure the continued delivery of public services.



City of Hughson
2016-2017
Organizational Chart



City of Hughson

Budget Process
and Format

**BUDGET
2016/17**

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.

Resource 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 of 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.

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.

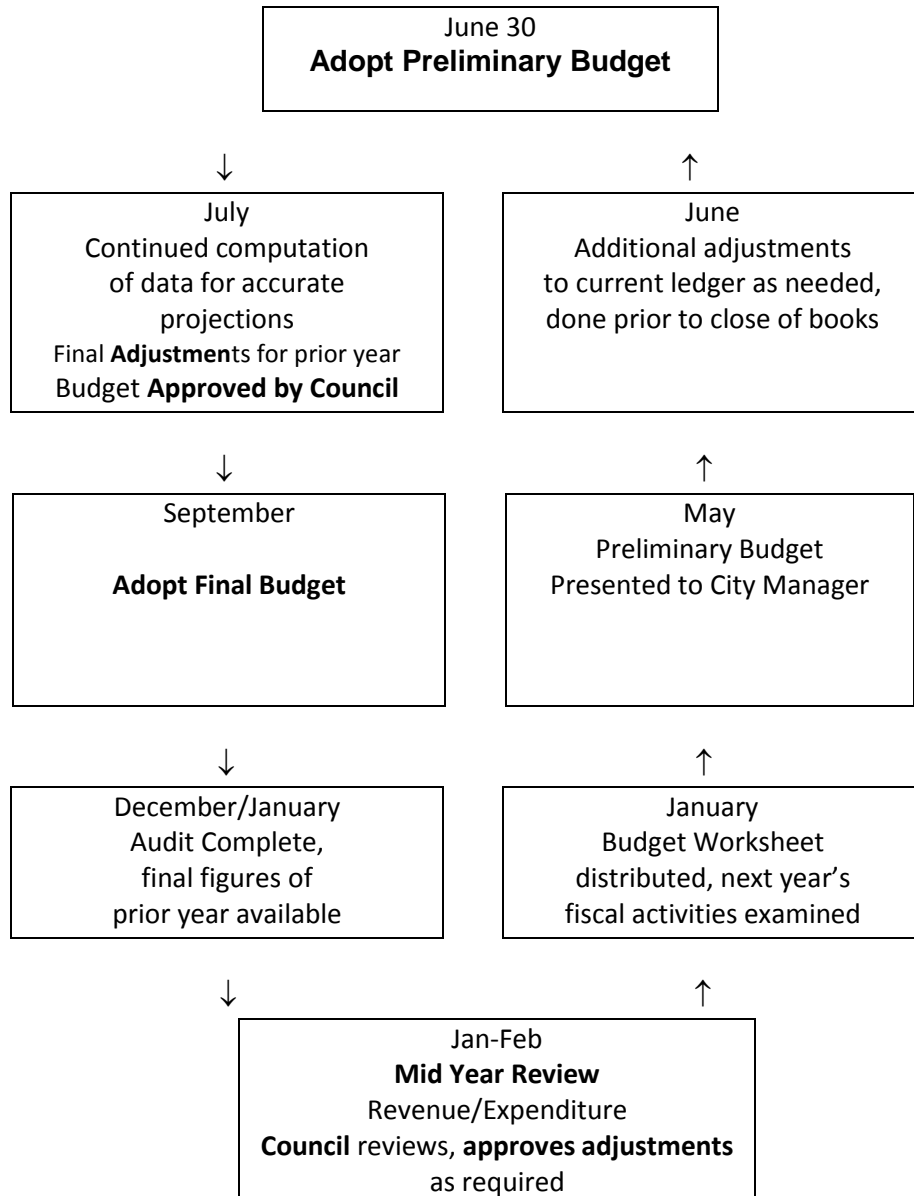
FINAL BUDGET: During the Final Budget process, additional refinement occurs. Year-end balances provide a clearer picture of the City's financial situation for the new Fiscal Year. The Final Budget is usually adopted in September. Revisions are made as needed, and additional meetings are held with various 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 course of 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.

CITY OF HUGHSON

Budgeting Cycle



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 verify accuracy and the balances of various funds. Spreadsheets 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 (revenue and expenses) are imported into the City's computer system (using MOM software). Using the accounting package (provided by MOM), 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 (MOM) in the general ledger. This allows staff to monitor spending activity compared to amounts approved for various Budget items.

FUNDS

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 digits in the account number for a given line item (e.g., Wastewater Treatment Plant, **60-xxx-xxxx**).

The **General Fund** 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 (**25-xxx-xxxx**) 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 **60-xxx-xxxx**, 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.

DEPARTMENT: The Department designates the general purpose or function for the activity. The Department number occurs as the center three digits in a given item's account number (e.g., xxx-**190**-xxxx).

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 four numbers in a given item's account number (e.g., xxx-xxx-**5001**). This is where a particular 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.

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 revenue 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 does allow an agency to carryover excess funds into the succeeding Fiscal Year in order to determine whether the limit has been exceeded. In essence, 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 \$2,988,108, while the proceeds of taxes (appropriations subject to limit) amounted to \$1,901,052.

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 2016-17 Appropriation Limit was calculated.

Exhibit A

City of Hughson Appropriation Limit Calculation

Fiscal Year 2016-17

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 2016-17:

Appropriation Limit Fiscal Year 2015-16	2,798,603
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Calculation of Factor for Fiscal Year 2015-16

Per Capita personal income percentage change: (% change of Per Capita Income: 5.37%)	1.0537
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Percent change in population: (% change in population: 1.33%)	1.0133
--	--------

Change Factor: 1.0537×1.0133	1.06771421
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Appropriation Limit Fiscal Year 2016-17	2,988,108
--	------------------

Appropriations Subject to Limit	1,901,052
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City of Hughson

Revenue

BUDGET
2016/17

REVENUE

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 begin or the service cannot be provided unless another funding source is identified.

Other funding sources are not easily determined either. 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 2002-2017 for the City of Hughson.

The trend of falling property values has shifted. The four years 2008-2009 to 2011-2012 witnessed a total of 31.16% drop in property value. However during the last five years (2012-2013 to 2016-2017) the value has increased by 45.23%.

City of Hughson - Assessed Property Tax Value

		Variance	%
	Assessed Value	From prior Year	Change
2016-17	474,770,390	25,932,244	5.78%
2015-16	448,838,146	28,271,744	6.72%
2014-15	420,566,402	71,364,231	20.44%
2013-14	349,202,171	33,986,215	10.78%
2012-13	315,215,956	4,700,616	1.51%
2011-12	310,515,340	-26,580,723	-7.89%
2010-11	337,096,063	-18,126,247	-5.10%
2009-10	355,222,310	-30,101,496	-7.81%
2008-09	385,323,806	-44,551,985	-10.36%
2007-08	429,875,791	40,931,164	10.52%
2006-07	388,944,627	57,983,799	17.52%
2005-06	330,960,828	94,774,489	40.13%
2004-05	236,186,339	47,656,233	25.28%
2003-04	188,530,106	35,257,448	23.00%
2002-03	153,272,658		

Triple Flip: As a part of the 2004 Budget package, the State Legislature adopted a mechanism to fund the Economic Recovery bond program with a ¼ cent of Sales Tax. Under a mechanism known as the “Triple Flip” local Sales Tax is reduced by ¼ cent. This ¼ cent is used to repay the Economic Recovery bonds. Cities and counties are then provided with an Ad Valorem Property Tax revenue in lieu of these Sale Tax revenues. The County compensates these revenues from the Ad Valorem Property Tax revenues that would otherwise be allocated to the County’s Education Revenue Augmentation Fund, or ERAF. In addition to Sales Tax being “flipped”, vehicle license fee (VLF) backfill fund revenues to cities are also used. In order for the State to fund the Economic Recovery bonds they take from Sales Tax and Motor Vehicle Fees. In turn, the County reimburses the cities from the ERAF funds (the funds taken from the cities earlier).

On August 5, 2015, the State's Finance Director notified the State Treasurer and the Board of Equalization Executive Director that escrow accounts had been established to fund all future principal, interest and administrative costs until the final maturity of the bonds in 2019. The notice serves to end the revenue exchange period on December 31, 2015. Therefore, the triple flip unwind process completed in Fiscal Year 2015-2016. Starting with monthly advances in March 2016 the Bradley-Burns allocations reverted back to the original 1%.

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 at this time is as follows:

State General Fund	5.00%
State Fiscal Recovery Fund	0.25%
State Education Protection	0.25%
Local Revenue (City/County)	0.75%
County Transportation (LTF)	0.25%
County Mental Health Obligations	0.50%
Prop 172-Public Safety	0.50%

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 474 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 842 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 a number of 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 524 Licensed Business billed this past year, bringing in \$22,268.

LICENSES & 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 & 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 & 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 to determine if other opportunities exist to enhance interest income while still maintaining the City's objectives of safety of principal, liquidity and return on investment.

GRANTS & 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 Waste Water 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.

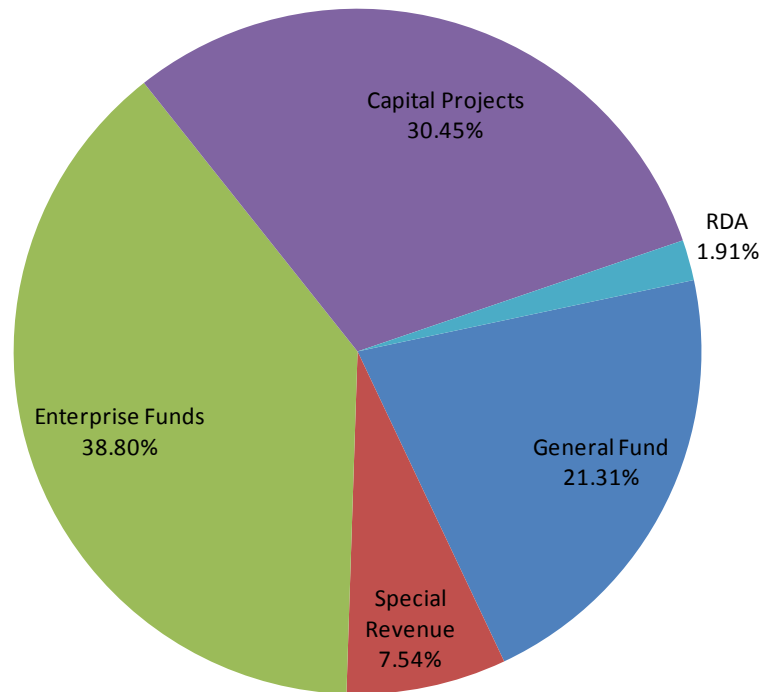
City of Hughson
Revenue Historic by Fund 2007-08 to 2016-17

DESCRIPTION OF FUND	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Final Budget 2016-17
4 Sale of Vehicle	0	3,944	0	0	0	0	0	0	0	0
5 AB939	12,799	9,928	7,212	872	0	0	0	0	0	0
7 Public Safety Augmentation	6,748	6,494	5,760	5,038	0	0	0	0	0	0
8 Vehicle Abatement	16,914	73,716	111,689	75,302	10,479	11,808	12,488	9,068	7,234	9,000
10 Storm Drain	29,251	17,015	25,703	49,408	109,804	65,829	70,470	152,138	54,502	59,294
11 Traffic Congestion - Prop 42/Gas Tax	737	52,653	56,405	60,895	90,603	53,807	96,561	66,113	35,381	17,134
13 RDA - Debt Service	564,778	562,459	442,424	391,429	321,306	340,798	317,963	431,052	362,485	241,200
14 RDA - Housing	168,856	180,562	119,746	139,699	43,576	2,713	0	0	0	0
15 RDA - Operations	60,008	511,243	503,258	-7	0	359,718	0	0	0	0
18 Realignment Funding	0	0	0	0	0	8,329	9,543	14,480	7,245	5,000
19 Asset Forfeiture	278	27	11	0	0	5,335	0	0	0	0
20 Community Enhancement	9,194	5,137	6,498	16,336	39,576	30,144	34,743	56,663	17,599	21,268
25 Gas Tax 2106	22,085	33,789	27,977	24,596	24,746	25,031	25,982	27,175	25,828	26,817
30 Gas Tax 2107	39,655	60,998	48,913	43,846	43,836	48,205	50,414	49,344	47,859	62,637
31 Gas Tax 2105	29,127	43,241	36,784	32,996	30,654	29,423	47,107	38,555	36,956	45,106
35 Gas Tax 2107.5	2,135	108	4,054	2,000	2,000	2,000	2,000	2,000	2,000	2,000
40 General Fund	2,061,867	1,973,204	1,979,187	2,021,842	2,163,051	2,064,778	2,500,676	2,789,693	2,957,832	2,695,612
41 Public Facility Development	95,738	64,123	54,146	102,518	124,580	105,536	129,635	183,207	57,759	66,550
42 Public Facility - Streets	68,334	29,008	48,864	71,998	295,447	112,110	119,415	302,197	18,060	86,121
43 Trench Cut Fund	0	0	0	0	0	0	75,465	263	715	200
48 Community Senior Center	8,455	55,045	46,620	47,384	36,078	26,983	24,963	22,490	22,981	22,620
49 IT Reserve	0	0	0	0	30,000	30,000	30,000	30,000	22,000	15,000
50 United Samaritans Community Center	10,295	15,318	17,364	14,918	15,937	15,311	16,559	14,986	16,092	14,500
51 Self Insurance	3,356	2,851	8,815	3,569	2,392	0	336	0	0	0
52 CLEEF	575	302	30	0	0	0	0	0	0	0
53 SLESF	103,342	101,416	100,793	102,005	105,797	104,456	100,978	106,367	117,871	100,000
54 Park Project - In Lieu	20,354	6,621	6,192	26,684	56,899	19,774	59,156	108,968	25,759	42,861
55 Park Development Impact Fees	63,245	7,838	9,329	269,437	84,829	52,375	101,736	148,085	33,430	56,807
60 Sewer O & M	1,940,486	1,391,017	1,610,472	2,037,579	2,484,328	3,019,149	3,195,128	3,320,222	3,427,154	3,500,200
61 Sewer Fixed Asset Replacement	251,763	285,610	286,204	446,427	448,788	463,059	478,996	451,957	457,984	451,336
62 Sewer Developer Impact Fee	44,189	149,476	35,106	57,084	102,226	16,467	4,233	149,195	136,328	234,600
66 WWTP Expansion	16,178	120,236	49,867	59,483	42,582	9,328	1,730	1,692,570	1,780,440	1,742,870
69 Local Transportation Fund - Non Motorized	0	0	0	0	0	0	0	5,208	5,266	5,514
70 Local Transportation Fund	120,499	0	94,100	75,197	87,884	96,288	83,221	150,733	67,537	45,523
71 Transportation	401,014	23,696	157	293,048	84,107	497,369	211,460	176,153	464,432	464,685
80 Water	1,085,601	1,094,249	974,467	1,054,816	1,134,106	1,250,866	1,418,554	1,275,481	1,318,389	1,373,000
81 Water Development Fee	71,524	27,517	1,571,667	661,799	1,063,509	47,532	65,925	220,662	45,636	79,863
82 Water Fixed Asset Replacement	154,037	159,966	159,500	186,482	185,501	194,984	212,522	210,216	189,507	187,682
88 Public Works Street Projects - CDBG	0	0	0	0	9,340	87,240	21,974	165,251	148,272	308,925
90 Garbage/Refuse	397,083	411,322	420,753	421,871	433,669	460,418	482,784	504,804	486,981	480,000
91 Miscellaneous Grants	20	14	1	231,454	36,898	135,298	0	0	0	0
92 Small Business Loan Grant	2,176	1,541	564	258	0	0	10	0	0	0
93 PTA Grants	11,498	5,609	0	0	0	0	0	0	0	0
94 96-EDBG-738 Grant	3	4	3	0	0	0	0	0	0	0
95 1994 CDBG 94-STBG-799	4,243	108	48	4,978	107,884	4,218	1,503	1,563	2,400	1,200
96 Home Grant - FTHB	9,716	234,810	249	103	0	0	0	0	0	0
97 1996 CDBG Housing Rehab	10,675	5,038	855	7,948	7,838	112,179	6,771	58,763	2,756	2,150
98 Home Rehab - Calhome	0	74,468	176,368	770	0	2,085	0	40,000	0	0
100 LLD	112,119	115,406	134,924	76,658	225,128	135,882	124,913	139,371	104,223	127,514
200 BAD	54,108	51,407	84,498	70,760	102,395	77,410	71,654	37,353	56,200	61,102
401 General Fund Reserve	0	748,738	6,004	1,930	2,065	1,483	1,297	1,220	200,015	1,000
TOTAL REVENUE BY FUND	8,085,058	8,717,272	9,273,581	9,191,410	10,189,838	10,125,718	10,208,865	13,153,566	12,763,108	12,656,891

City of Hughson Revenue by Fund, 2016-17

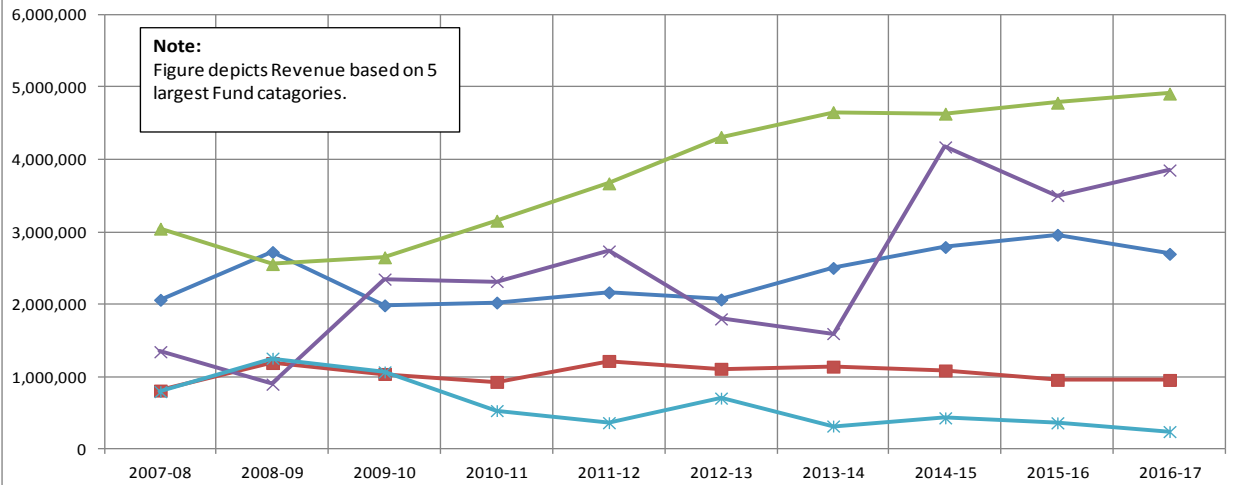
Note:






Figure depicts Revenue based on 5 largest Fund catagories.



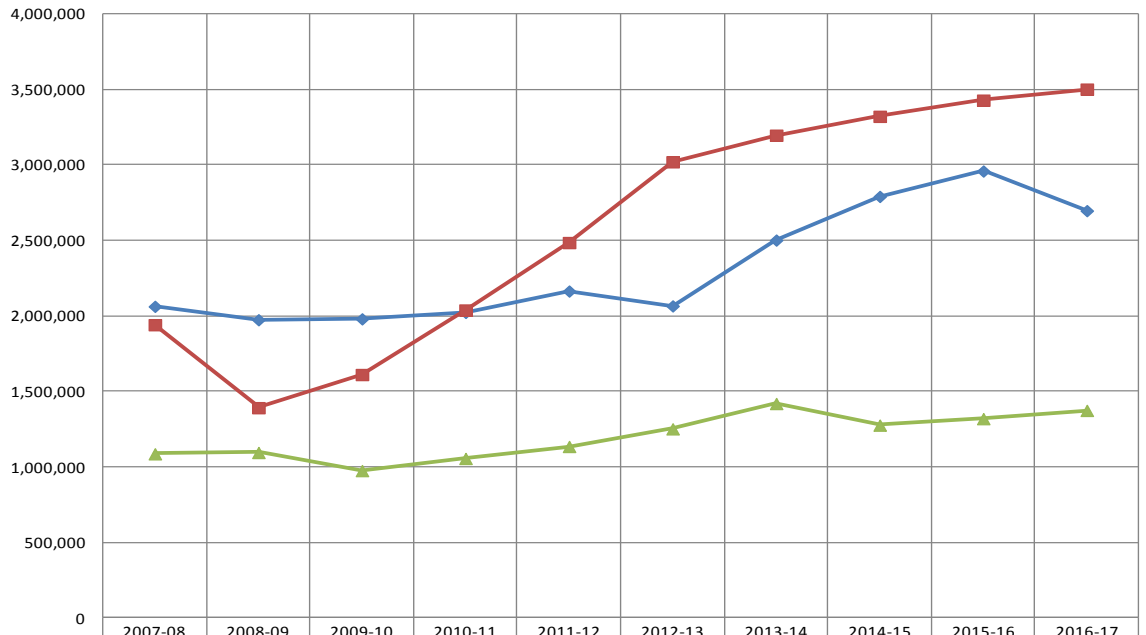
General Fund	Special Revenue	Enterprise Funds	Capital Projects	RDA
<div>40 General Fund</div> <div>401 General Fund Reserve</div>	<div>8 Vehicle Abatement</div> <div>11 Traffic Congestion</div> <div>18 Realignment Funding</div> <div>19 Asset Forfeiture</div> <div>25 Gas Tax 2106</div> <div>30 Gas Tax 2107</div> <div>31 Gas Tax 2105</div> <div>35 Gas Tax 2107.5</div> <div>43 Trench Cut Fund</div> <div>49 IT Reserve</div> <div>51 SLESF</div> <div>90 Garbage/Refuse</div> <div>92 Small Business Loan Grant</div> <div>94 96-EDBG-738 Grant</div> <div>95 1994 CDBG Housing Rehab</div> <div>96 Home Grant-FTHB</div> <div>97 1996 CDBG Housing Rehab</div> <div>100 LLD</div> <div>200 BAD</div>	<div>48 Community Senior Center</div> <div>50 United Samaritans Community Center</div> <div>60 Sewer O & M</div> <div>80 Water</div>	<div>10 Storm Drain</div> <div>20 Community Enhancement</div> <div>41 Public Facility Dev</div> <div>42 Public Facility- Streets</div> <div>54 Park Project- In Lieu</div> <div>55 Park Dev Impact Fee</div> <div>61 Sewer Fixed Asset Replacement</div> <div>62 Sewer Dev Impact Fee</div> <div>66 WWTP Expansion</div> <div>69 Local Transportation Fund- Non Mot</div> <div>70 Local Transporation Fund</div> <div>71 Transportation</div> <div>81 Water Dev Fee</div> <div>82 Water Fixed Asst Replacement</div> <div>88 Public Works Street Projects - CDBG</div>	<div>13 RDA - Debt Service</div>

City of Hughson Historic Revenue by Fund, 2007-08 to 2016-17



 General Fund	 Special Revenue	 Enterprise Funds	 Capital Projects	 RDA
<div>40 General Fund</div> <div>401 General Fund Reserve</div>	<div>8 Vehicle Abatement</div> <div>11 Traffic Congestion</div> <div>18 Realignment</div> <div>19 Asset Forfeiture</div> <div>25 Gas Tax 2106</div> <div>30 Gas Tax 2107</div> <div>31 Gas Tax 2105</div> <div>35 Gas Tax 2107.5</div> <div>43 Trench Cut Fund</div> <div>49 IT Reserve</div> <div>51 SLESF</div> <div>90 Garbage/Refuse</div> <div>92 Small Business Loan Grant</div> <div>94 96-EDBG-738 Grant</div> <div>95 1994 CDBG</div> <div>96 Housing Rehab STBG-799</div> <div>96 Home Grant-FTHB</div> <div>97 1996 CDBG</div> <div>97 1996 CDBG</div> <div>100 LLD</div> <div>200 BAD</div>	<div>48 Community Senior Center</div> <div>50 United Samaritans Community Center</div> <div>60 Sewer O & M</div> <div>80 Water</div>	<div>10 Storm Drain</div> <div>20 Community Enhancement</div> <div>41 Public Facility Dev</div> <div>42 Public Facility- Streets</div> <div>54 Park Project- In Lieu</div> <div>55 Park Dev Impact Fee</div> <div>61 Sewer Fixed Asset Replacement</div> <div>62 Sewer Dev Impact Fee</div> <div>66 WWTP Expansion</div> <div>69 Local Transportation Fund- Non Mot</div> <div>70 Local Transportation Fund</div> <div>71 Transportation</div> <div>81 Water Dev Fee</div> <div>82 Water Fixed Asst Replacement</div> <div>88 Public Works Street Projects - CDBG</div>	<div>13 RDA - Debt Service</div>

City of Hughson Top 3 Historic Revenue by Fund, 2007-08 to 2016-17

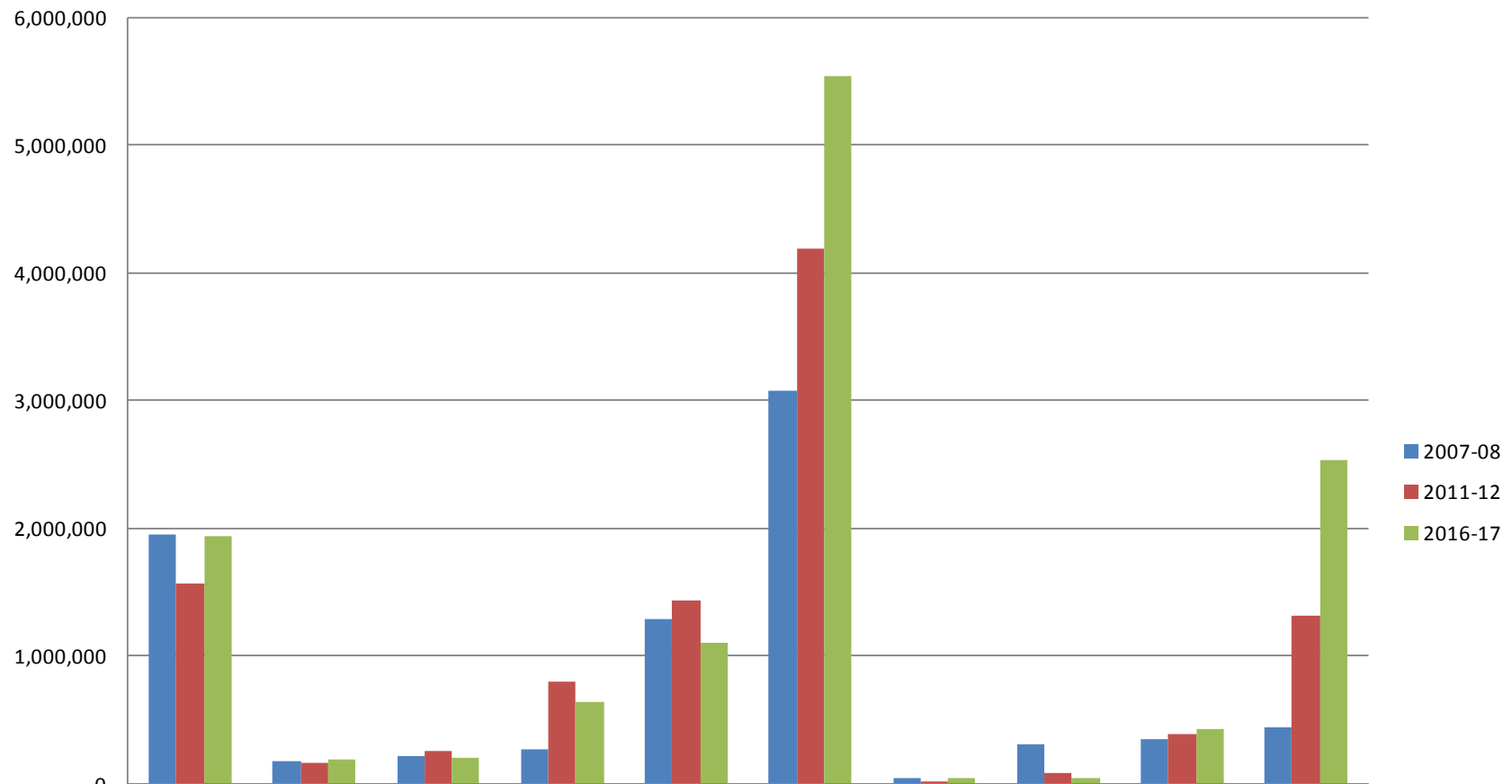


	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Water	1,085,601	1,094,249	974,467	1,054,816	1,134,106	1,250,866	1,418,554	1,275,481	1,318,389	1,373,000
General Fund	2,061,867	1,973,204	1,979,187	2,021,842	2,163,051	2,064,778	2,500,676	2,789,693	2,957,832	2,695,612
Sewer O & M	1,940,486	1,391,017	1,610,472	2,037,579	2,484,328	3,019,149	3,195,128	3,320,222	3,427,154	3,500,200

CITY OF HUGHSON
Revenue by Type / Fund 2016-17

Description of Revenue	Taxes	Assessmnt	Licenses & Permits	Dev Fees	Inter Government	User Fees	Fines & Forfeitures	Investments	Other	Transfer	Total	% by Fund
8 Vehicle Abatement	0	0	0	0	9,000	0	0	0	0	0	9,000	0.07%
10 Storm Drain	0	0	0	59,094	0	0	0	200	0	0	59,294	0.47%
11 Traffic Congestion - Prop 42/Gas Tax	0	0	0	0	17,034	0	0	100	0	0	17,134	0.14%
13 RDA - Debt Service	241,200	0	0	0	0	0	0	0	0	0	241,200	1.91%
18 Realignment Funding	0	0	0	0	5,000	0	0	0	0	0	5,000	0.04%
19 Asset Forfeiture	0	0	0	0	0	0	0	0	0	0	0	0.00%
20 Community Enhancement	0	0	0	21,168	0	0	0	100	0	0	21,268	0.17%
25 Gas Tax 2106	0	0	0	0	26,817	0	0	0	0	0	26,817	0.21%
30 Gas Tax 2107	0	0	0	0	62,637	0	0	0	0	0	62,637	0.49%
31 Gas Tax 2105	0	0	0	0	45,106	0	0	0	0	0	45,106	0.36%
35 Gas Tax 2107.5	0	0	0	0	2,000	0	0	0	0	0	2,000	0.02%
40 General Fund	1,700,520	0	201,960	0	10,000	172,100	39,900	2,000	422,500	146,632	2,695,612	21.30%
41 Public Facility Development	0	0	0	64,050	0	0	0	2,500	0	0	66,550	0.53%
42 Public Facility - Streets	0	0	0	86,121	0	0	0	0	0	0	86,121	0.68%
43 Trench Cut Fund	0	0	0	200	0	0	0	0	0	0	200	0.00%
48 Community Senior Center	0	0	0	0	0	15,120	0	0	0	7,500	22,620	0.18%
49 IT Reserve	0	0	0	0	0	0	0	0	0	15,000	15,000	0.12%
50 United Samaritans Community Cntr	0	0	0	0	0	14,500	0	0	0	0	14,500	0.11%
51 Self Insurance	0	0	0	0	0	0	0	0	0	0	0	0.00%
53 SLESF	0	0	0	0	100,000	0	0	0	0	0	100,000	0.79%
54 Park Project	0	0	0	41,811	0	0	0	1,050	0	0	42,861	0.34%
55 Park Development Impact Fee	0	0	0	56,007	0	0	0	800	0	0	56,807	0.45%
60 Sewer O & M	0	0	0	0	0	3,490,000	0	10,000	200	0	3,500,200	27.65%
61 Sewer Fixed Asset Replacement	0	0	0	0	0	1,500	0	5,000	0	444,836	451,336	3.57%
62 Sewer Development Impact Fee	0	0	0	232,700	0	0	0	1,900	0	0	234,600	1.85%
66 WWTP Expansion	0	0	0	0	0	0	0	7,000	0	1,735,870	1,742,870	13.77%
69 Local Transportation Fund - Non	0	0	0	0	5,514	0	0	0	0	0	5,514	0.04%
70 Local Transportation Fund	0	0	0	0	45,523	0	0	0	0	0	45,523	0.36%
71 Transportation	0	0	0	0	464,685	0	0	0	0	0	464,685	3.67%
80 Water	0	0	0	0	0	1,372,500	0	500	0	0	1,373,000	10.85%
81 Water Development Fee	0	0	0	79,863	0	0	0	0	0	0	79,863	0.63%
82 Water Fixed Asset Replacement	0	0	0	0	0	0	0	2,200	0	185,482	187,682	1.48%
88 Public Works Street Projects - CDBG	0	0	0	0	308,925	0	0	0	0	0	308,925	2.44%
90 Garbage/Refuse	0	0	0	0	0	480,000	0	0	0	0	480,000	3.79%
95 1994 CDBG 94-STBG-799	0	0	0	0	0	0	0	1,200	0	0	1,200	0.01%
97 1996 CDBG Housing Rehab	0	0	0	0	0	0	0	2,150	0	0	2,150	0.02%
100 LLD	0	127,514	0	0	0	0	0	0	0	0	127,514	1.01%
200 BAD	0	61,102	0	0	0	0	0	0	0	0	61,102	0.48%
401 GENERAL FUND RESERVE	0	0	0	0	0	0	0	1,000	0	0	1,000	0.01%
	1,941,720	188,616	201,960	641,014	1,102,241	5,545,720	39,900	37,700	422,700	2,535,320	12,656,891	100.00%
% of Type	15.34%	1.49%	1.60%	5.06%	8.71%	43.82%	0.32%	0.30%	3.34%	20.03%	1	

City of Hughson Revenue by Type, 2007-08, 2011-12, & 2016-17



	Taxes	Taxes - Assessments	Licenses & Permits	Development Fees	Inter-Governmental	User Fees / Rentals	Fines & Forfeitures	Investment Income	Other	Transfer In	Total
2007-08	1,946,879	167,881	210,936	268,455	1,282,892	3,081,450	39,600	303,859	341,056	442,050	8,085,058
2011-12	1,565,151	155,577	247,410	795,901	1,438,322	4,192,813	13,405	79,858	385,907	1,315,494	9,191,410
2016-17	1,941,720	188,616	201,960	641,014	1,102,241	5,545,720	39,900	37,700	422,700	2,535,320	12,656,891

City of Hughson
Revenue Historic by Type 2007-08 to 2016-17

DESCRIPTION OF TYPE	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Final Budget 2016-17
Taxes	1,946,879	1,893,926	1,620,678	1,511,806	1,565,151	1,389,068	1,809,931	2,193,588	2,214,057	1,941,720
Taxes - Assessments	167,881	166,813	220,260	147,418	155,577	213,292	196,567	168,374	160,423	188,616
Licenses & Permits	210,936	184,203	192,403	187,581	247,410	269,051	181,148	288,290	224,149	201,960
Development Fees	268,455	242,026	189,566	375,257	795,901	441,567	641,536	1,315,246	377,379	641,014
Inter-Governmental	1,282,892	649,671	2,119,755	1,482,439	1,438,322	1,108,289	736,660	820,957	969,200	1,102,241
User Fees / Rentals	3,081,450	3,030,516	3,132,568	3,654,633	4,192,813	4,940,258	5,348,296	5,329,565	5,472,949	5,545,720
Fines & Forfeitures	39,600	39,169	34,052	81,153	13,405	27,594	46,439	47,744	54,163	39,900
Investment Income	303,859	267,739	107,409	92,067	79,858	152,546	15,437	144,625	93,105	37,700
Other	341,056	383,512	423,368	406,860	385,907	385,185	398,116	417,205	434,048	422,700
Transfer In	442,050	1,859,697	1,233,522	1,252,196	1,315,494	1,198,868	834,735	2,427,972	2,763,635	2,535,320
Total	8,085,058	8,717,272	9,273,581	9,191,410	10,189,838	10,125,718	10,208,865	13,153,566	12,763,108	12,656,891

Change of Revenue Type 2007-2008 to 2016-17

DESCRIPTION OF TYPE	Actual 2007-08	% of Total Actual	Final Budget 2016-17	% of Total Actual	Difference 16-17 vs 2007-08	% of Change
Taxes	1,946,879	24.08%	1,941,720	15.34%	-5,159	-0.26%
Taxes - Assessments	167,881	2.08%	188,616	1.49%	20,735	12.35%
Licenses & Permits	210,936	2.61%	201,960	1.60%	-8,976	-4.26%
Development Fees	268,455	3.32%	641,014	5.06%	372,559	138.78%
Inter-Governmental	1,282,892	15.87%	1,102,241	8.71%	-180,651	-14.08%
User Fees / Rentals	3,081,450	38.11%	5,545,720	43.82%	2,464,270	79.97%
Fines & Forfeitures	39,600	0.49%	39,900	0.32%	300	0.76%
Investment Income	303,859	3.76%	37,700	0.30%	-266,159	-87.59%
Other	341,056	4.22%	422,700	3.34%	81,644	23.94%
Transfer In	442,050	5.47%	2,535,320	20.03%	2,093,270	473.54%
Total	8,085,058	100.00%	12,656,891	100.00%	4,571,833	56.55%

The first table show City of Hughson Revenue collection by type for 2007-08 thru the projected amount for 2016-17. The second table compares revenues in 2007-08 to projected revenues for 2016-17. Revenue is projected to raise by 56.55% from 10 years ago. The significant increase in User Fees/Rentals is to due to the Prop 218 process which increased water and sewer rates. The significant increase in transfer-in relates to the transfer between the WWTP Operations Fund (60) and the WWTP Expansion fund (66) in the amount of \$1,735,509 for the WWTP debt service and an additional transfer between Sewer Operations Fund (60) and Sewer Fixed Asset Replacement Fund (61) in the amount of \$444,836 for future replacement of the facility. Also interest rates have fallen dramatically over the past years. The graphs that follow demonstrate the trend of revenue collection during the said period.

**City of Hughson
2016-17 Budget
Department Earned Revenue offset Expenses - General Fund**

Department	Taxes	User/Rental Fees	Fines & Forfeitures	Licenses & Permits	Inter Govt	Other (Trans/Inter)	Total Revenue	Total Expenses	% Rev / Expense
Admin	-	-	-	-	-	-	-	524,153	
Finance	-	71,600	-	-	-	-	71,600	318,216	
Planning/Bldg	-	43,000	-	87,110	-	-	130,110	224,711	
Police	7,000	15,500	39,900	-	-	-	62,400	1,187,071	
Public Works	-	-	-	-	-	-	-	299,143	
Parks & Rec	-	22,000	-	-	-	-	22,000	93,988	
							286,110	2,647,282	10.81%
Shared Rev	1,693,520	20,000	-	114,850	10,000	571,132	2,409,502		
TOTAL	1,700,520	172,100	39,900	201,960	10,000	571,132	2,695,612	2,647,282	

The General Fund relies on taxes to fund most of its activity. Only 10.81% of General Fund expenses are covered by revenue it earns. Council has the most discretion over this fund. This year revenue in the General Fund exceeds expenses. Below are the costs of the Departments within the General Fund. Public Safety makes up 44.84% of the Budget.

General Fund Departments

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	% of Gen Fund to Total
110 Legislative	46,676	30,385	42,180	32,175	25,725	25,981	28,132	28,273	30,640	33,630	1.27%
120 City Manager	96,581	92,635	89,835	84,405	155,194	157,599	202,164	215,148	223,697	279,568	10.56%
130 Admin Service/City Clerk	192,125	163,118	175,923	147,190	55,654	67,531	54,300	72,909	105,486	105,955	4.00%
140 Finance	126,110	152,881	148,329	139,311	100,144	110,234	129,331	168,148	204,393	229,909	8.68%
145 Nondepartment	0	769,000	35,000	147,719	79,147	64,151	32,382	33,151	260,443	87,015	3.29%
150 City Treasurer	1,577	1,292	1,399	861	1,292	1,292	1,269	1,218	1,217	1,292	0.05%
160 Legal Services	184,863	141,184	155,982	40,750	77,122	66,821	86,290	108,603	107,448	105,000	3.97%
170 Bldgs & Grounds	160,274	150,526	52,145	46,744	34,221	32,019	33,088	51,927	62,993	63,426	2.40%
180 Park & Recreation	63,053	62,850	70,094	84,143	66,661	64,691	74,341	54,625	99,184	93,988	3.55%
190 Planning/Bldg	344,614	293,465	192,629	182,668	125,221	183,173	179,998	167,219	213,845	224,711	8.49%
210 Police	818,183	780,303	777,537	805,373	902,264	846,404	940,586	1,017,598	1,195,939	1,150,950	43.48%
211 Animal Control	8,106	12,514	13,065	19,748	30,464	23,472	29,600	21,806	21,731	36,121	1.36%
310 Public Works Admin	147,655	101,106	46,304	34,949	73,925	71,342	66,513	52,903	141,316	86,411	3.26%
320 Street Maintenance	181,036	169,701	137,108	132,068	135,025	149,103	135,759	150,572	130,093	134,056	5.06%
325 Fleet Maintenance	48,369	49,762	51,238	58,155	54,245	32,712	35,940	13,067	17,024	15,250	0.58%
	2,419,222	2,970,722	1,988,768	1,956,259	1,916,304	1,896,525	2,029,693	2,157,167	2,815,448	2,647,282	100.00%

City of Hughson

Expenditures

BUDGET
2016/17

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 is 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 is able to 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 and overlook a contract service for Police Service.

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 2016-2017 is \$1,025,033. A contract with the employees, their representative – OE3 (Operating Engineers Local Union No. 3) and the City was approved on June 23, 2014. There is a salary adjustment of 3%, each year beginning in Fiscal Year 2014-2015 and ending in Fiscal Year 2017-2018. This is the first increase since 2008-2009.

FRINGE BENEFITS: Costs of employee's fringe benefits include items such as medical insurance, and retirement (PERS / Medicare). It also includes Holiday Pay, Worker

Compensation and Unemployment Tax. The current rate for retirement (PERS) is 11.634% (employer contribution) plus 8% (employee contribution) for Classic Members. For Fiscal year 2016-2017 the City pays 2% of the employee contribution. For PEPRAs Members the employer contribution is 6.237% and the employee contribution is 6.25%. Projected costs are \$278,877 for 2016-2017. Medical costs are projected to cost \$287,882. Total salary and benefit costs projected for 2016-17 is \$1,709,736, which makes up 17.01% of the total Budget.

OPERATING AND MAINTENANCE COST

CONTRACT SERVICES: These services include agreements with outside vendors who provide services to the City. Examples are legal, engineering services, building inspection, planning, pest control, repair services, etc. Hughson's contract costs are high because of contract service agreements with Stanislaus County Sheriff's Department for police service (\$1,217,563 - \$100,000 covered by SLESF) and garbage collection service (with Gilton Solid Waste Management) (\$441,600). In 2016-17 Contract Services make up 23.66% of the Budget.

OPERATION/SUPPLIES: Expendable items needed to support City operation. This includes office supplies, paper, tools, parts, etc. This makes up for only 2.59%

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 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 the appropriate Department.

OTHER EXPENSES: Includes items not already enumerated. 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 are the Enterprise Resource Management Software project, estimated to cost \$150,000, the City Hall remodel and phone system upgrade,

estimated to cost \$100,000, the Hughson Avenue Sidewalk improvement project, estimated to cost \$105,000, the Rolland Starn Park Basketball project, estimated to cost \$140,000, the Fox Road Sidewalk project, estimated to cost \$408,000 and the Second Street Sidewalk project, estimated to cost \$150,000. In addition, \$105,000 is budgeted to be spent on a new man lift truck.

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.

TRANSFERS: Cover costs of support services provided by one fund to another. The General Fund covers administrative functions for other funds. Also, contributions from one fund to another for a specific function are covered. Money is set aside from the General Fund, Water and Sewer to cover future IT costs. General fund may choose to subsidize activities in other funds – Community Senior Center. While transfers are not recognized as actual expenses and revenue, it makes up 25.23%

The following tables show expenses based on fund and on type. The first includes a look at expenditures from 2007-08 to the budgeted amounts of 2016-17, by funds. The second table looks at expenditures by type for the same period. The next page looks at the current year by fund and type.

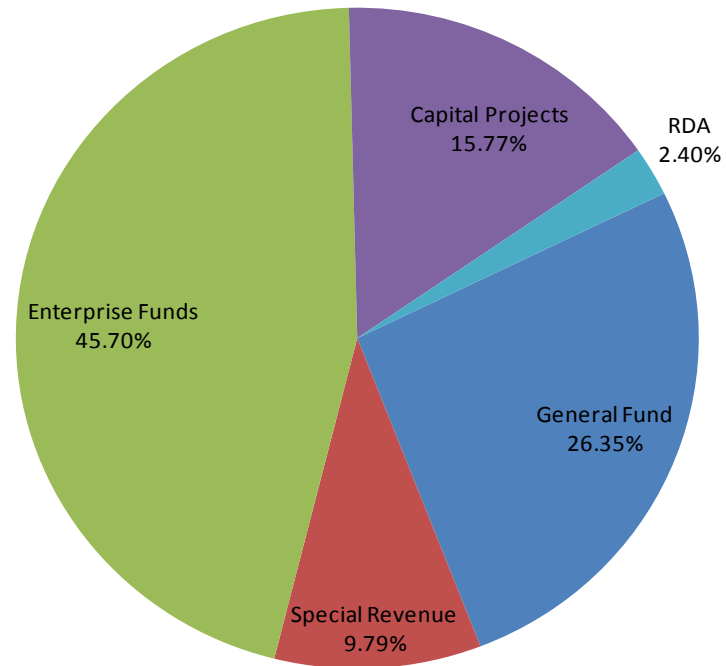
City of Hughson
Expenses Historic- by Fund 2007-08 to 2016-17

Fund Description											2016-17
	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	% of Total Budget
4 Sale of Vehicle	0	0	0	25,682	0	0	0	0	0	0	0.00%
5 AB939	0	5,000	35,000	19,095	0	0	0	0	0	0	0.00%
7 Public Safety Augmentation	0	5,000	5,000	22,718	0	0	0	0	0	0	0.00%
8 Vehicle Abatement	69,577	73,030	72,890	59,170	0	10,000	10,000	10,000	10,000	9,000	0.09%
10 Storm Drain	13,494	27,579	1,683	0	24,008	0	6,215	42,103	114,514	0	0.00%
11 Traffic Congestion - Prop 42/Gas Tax	38,018	962	42,361	44,451	11,600	58,634	131,583	43,118	43,148	43,600	0.43%
13 RDA - Debt Service	289,439	771,183	746,815	246,728	165,850	742,798	216,094	248,479	495,885	241,200	2.40%
14 RDA - Housing	115,382	133,401	165,646	141,193	856,266	0	0	0	0	0	0.00%
15 RDA - Operations	565,969	412,944	1,011,085	288,285	79,979	0	0	0	0	0	0.00%
18 Realignment Funding	0	0	0	0	0	0	0	3,875	0	15,000	0.15%
20 Community Enhancement	0	5,100	0	0	15,301	85,541	30,678	21,579	26,474	110,000	1.09%
25 Gas Tax 2106	22,002	13,503	35,646	38,397	42,978	50,365	40,685	30,655	21,808	25,000	0.25%
30 Gas Tax 2107	3,388	118,214	76,563	73,204	63,687	41,467	48,584	50,467	50,717	52,000	0.52%
31 Gas Tax 2105	78,598	4,388	6,882	9,511	115,964	57,981	25,212	26,146	29,002	75,000	0.75%
35 Gas Tax 2107.5	0	0	0	0	0	0	15,000	4,000	4,000	2,000	0.02%
40 General Fund	2,419,222	2,970,722	1,988,768	1,956,259	1,916,304	1,896,525	2,029,693	2,157,167	2,815,447	2,647,282	26.35%
41 Public Facility Development	199,821	5,609	0	0	766,820	155,586	96,008	258,160	46,115	254,000	2.53%
42 Public Facility - Streets	175,700	44,060	0	0	33,997	0	0	0	0	0	0.00%
48 Community Senior Center	39,820	62,328	67,324	61,495	19,755	22,298	46,748	22,008	34,052	24,300	0.24%
49 IT Reserve	0	0	0	0	1,607	20,475	17,063	3,664	0	15,000	0.15%
50 United Samaritans Community Cen	12,058	9,309	14,939	24,901	17,017	19,341	19,197	13,607	10,563	15,675	0.16%
51 Self Insurance	0	48,194	57,560	20,000	3,203	20,340	13,329	0	400	11,183	0.11%
52 CLEEP	10,229	0	17,997	201	0	0	0	0	0	0	0.00%
53 SLESF	104,048	96,346	45,767	73,348	80,070	201,050	201,870	107,112	109,539	100,000	1.00%
54 Park Project - In Lieu	0	3,500	3,000	0	0	0	0	0	0	0	0.00%
55 Park Development Impact Fees	77,173	127,383	8,168	231,574	0	0	0	71,990	0	140,000	1.39%
60 Sewer O & M	1,701,507	2,219,569	1,934,545	2,061,522	1,856,202	2,062,128	2,025,629	3,261,050	3,325,953	3,389,375	33.73%
61 Sewer Fixed Asset Replacement	0	9,507	1,588	0	0	0	1,035,462	0	0	0	0.00%
62 Sewer Developer Impact Fee	-3,369	35,823	1,918	0	33,151	0	0	17,617	114,514	0	0.00%
66 WWTP Expansion	58	281,289	284,919	10,834,486	16,956	18,376	176,503	355,137	334,031	312,463	3.11%
69 Local Transportation Fund - Non M	0	0	0	0	0	0	0	0	9,725	0	0.00%
70 Local Transportation Fund	23,555	280	420	0	0	32,847	65,716	97,872	190,891	40,000	0.40%
71 Transportation	26,440	399,466	199,415	226,964	19,224	644,390	133,357	179,010	395,795	428,000	4.26%
80 Water	1,048,892	1,092,419	1,183,248	1,087,716	982,759	1,358,654	929,456	1,111,723	1,199,629	1,162,453	11.57%
81 Water Development Fee	154,654	438,338	404,125	1,608,660	73,410	0	16,962	10,608	0	0	0.00%
82 Water Fixed Asst Replacement	0	467,099	56,517	130,339	45,175	0	0	0	0	0	0.00%
88 Public Works Street Projects - CDB	0	0	0	0	9,340	88,395	77,088	160,502	157,197	300,000	2.99%
90 Garbage/Refuse	420,434	431,652	435,274	405,121	434,583	416,759	431,803	477,381	473,526	480,000	4.78%
91 Miscellaneous Grants	0	0	0	269,200	35,298	100,000	0	0	0	0	0.00%
93 PTA Grants	0	0	0	0	0	0	0	0	0	0	0.00%
95 1994 CDBG 94-STBG-799	0	0	0	0	820	5,000	0	83	0	0	0.00%
96 Home Grant -FTHB	277,314	-403	0	0	1,224	1,546	0	0	0	0	0.00%
97 1996 CDBG Housing Rehab	3,000	3,231	547	328	103,277	0	0	0	0	0	0.00%
98 Home Rehab - Calhome	0	74,899	177,021	770	1,000	0	0	0	0	0	0.00%
100 LLD	65,982	102,999	117,451	100,655	167,994	158,823	120,156	101,354	89,962	127,464	1.27%
200 BAD	3,158	18,761	97,474	104,429	66,379	63,481	30,193	18,802	27,942	28,445	0.28%
401 General Fund Reserve	0	0	25,211	63,309	0	0	0	0	0	0	0.00%
TOTAL	7,955,563	10,512,684	9,322,767	20,229,710	8,061,198	8,332,800	7,990,284	8,905,269	10,130,829	10,048,440	1

City of Hughson Expenses by Fund, 2016-2017

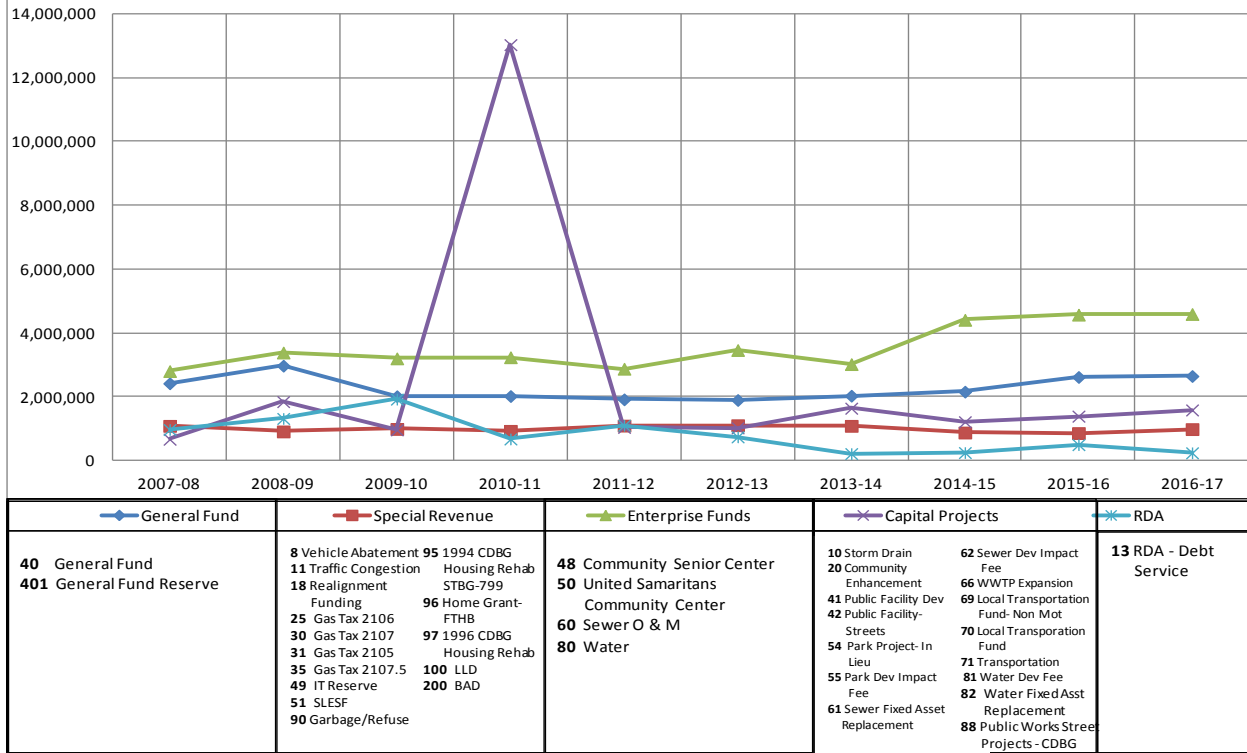
Note:

Figure depicts Expenses based on 5 largest Fund categories.

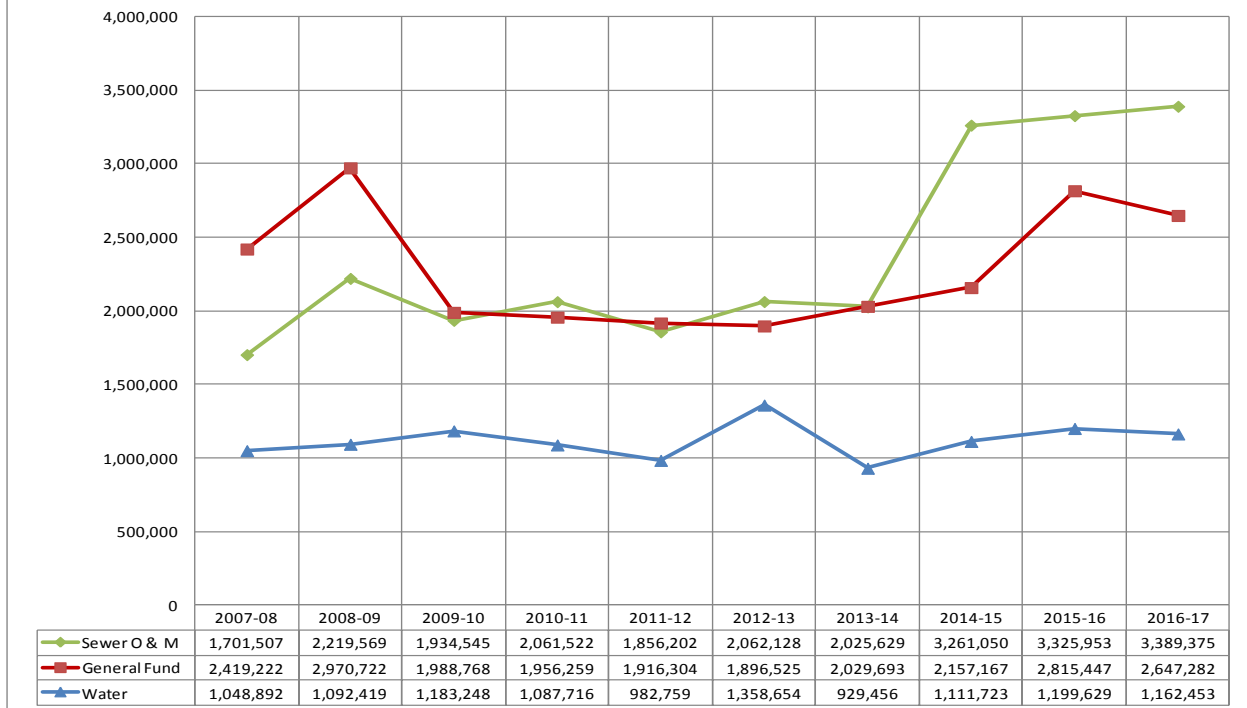


General Fund	Special Revenue	Enterprise Funds	Capital Projects	RDA
40 General Fund 401 General Fund Reserve	8 Vehicle Abatement 11 Traffic Congestion 18 Realignment Funding 25 Gas Tax 2106 30 Gas Tax 2107 31 Gas Tax 2105 35 Gas Tax 2107.5 49 IT Reserve 51 SLESF 90 Garbage/Refuse 95 1994 CDBG Housing Rehab STBG-799 96 Home Grant-FTHB 97 1996 CDBG Housing Rehab 100 LLD 200 BAD	48 Community Senior Center 50 United Samaritans Community Center 60 Sewer O & M 80 Water	10 Storm Drain 20 Community Enhancement 41 Public Facility Dev 42 Public Facility- Streets 54 Park Project- In Lieu 55 Park Dev Impact Fee 61 Sewer Fixed Asset Replacement 62 Sewer Dev Impact Fee 66 WWTP Expansion 69 Local Transportation Fund- Non Mot 70 Local Transportation Fund 71 Transportation 81 Water Dev Fee 82 Water Fixed Asset Replacement 88 Public Works Street Projects - CDBG	13 RDA - Debt Service

City of Hughson Historic Expenses by Fund, 2007-08 to 2016-17



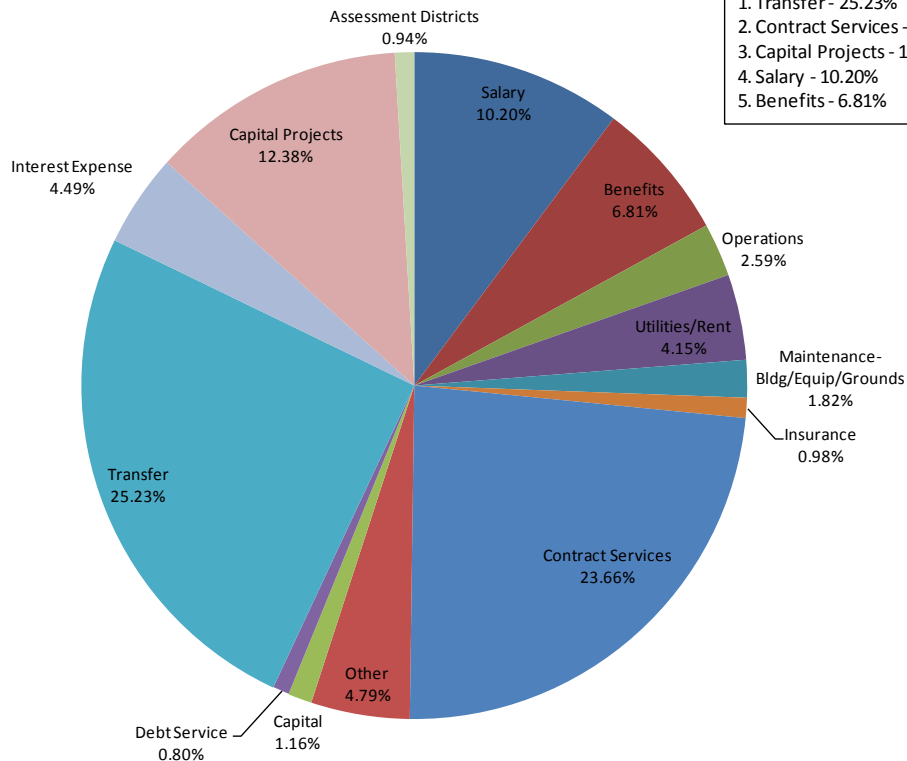
City of Hughson Top 3 Historic Expenses- by Fund, 2007-08 to 2016-17



**City of Hughson
Expenses Historic- by Type 2007-08 to 2016-17**

Type Description	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	% of Total Budget
Salary	1,321,079	1,279,678	1,229,655	1,100,345	863,263	846,689	830,441	848,781	973,018	1,025,034	10.20%
Benefits	601,242	704,940	567,505	573,395	543,230	496,881	523,828	559,229	660,588	684,706	6.81%
Operations	275,792	241,233	224,253	227,404	208,818	229,782	230,984	233,771	250,494	260,485	2.59%
Utilities/Rent	298,114	311,837	333,246	321,417	284,840	359,197	512,943	405,538	434,588	417,390	4.15%
Maintenance-Bldg/Equip/Grounds	119,240	47,366	49,529	34,748	77,818	97,626	134,469	101,529	174,683	183,000	1.82%
Insurance	64,324	72,354	69,927	68,286	79,713	69,348	67,769	70,747	85,523	98,300	0.98%
Contract Services	2,807,626	2,738,807	2,865,299	1,965,658	1,933,706	1,990,092	2,163,665	2,253,098	2,394,934	2,376,973	23.66%
Other	479,842	478,872	459,109	554,319	1,952,957	641,394	401,842	417,702	457,570	480,944	4.79%
Capital	165,091	45,021	79,925	39,246	29,596	235,126	68,579	96,593	138,574	116,250	1.16%
Debt Service	50,000	69,037	55,000	60,000	60,000	60,000	0	70,000	276,387	80,000	0.80%
Transfer	399,350	1,818,959	1,186,561	1,210,480	1,143,598	1,188,868	834,735	2,427,972	2,763,636	2,535,320	25.23%
Depreciation	407,850	868,054	690,445	654,494	0	0	873,522	0	0	0	0.00%
Interest Expense	296,082	562,830	553,820	619,497	695,536	808,893	791,341	569,813	529,645	451,663	4.49%
Capital Projects	600,791	1,151,936	743,568	12,595,337	129,140	1,236,601	483,101	783,770	938,398	1,244,000	12.38%
Assessment Districts	69,140	121,760	214,925	205,084	58,983	72,303	73,065	66,726	52,791	94,375	0.94%
TOTAL	7,955,563	10,512,684	9,322,767	20,229,710	8,061,198	8,332,800	7,990,284	8,905,269	10,130,829	10,048,440	1

**City of Hughson
2016-17 Expenses -By Type**

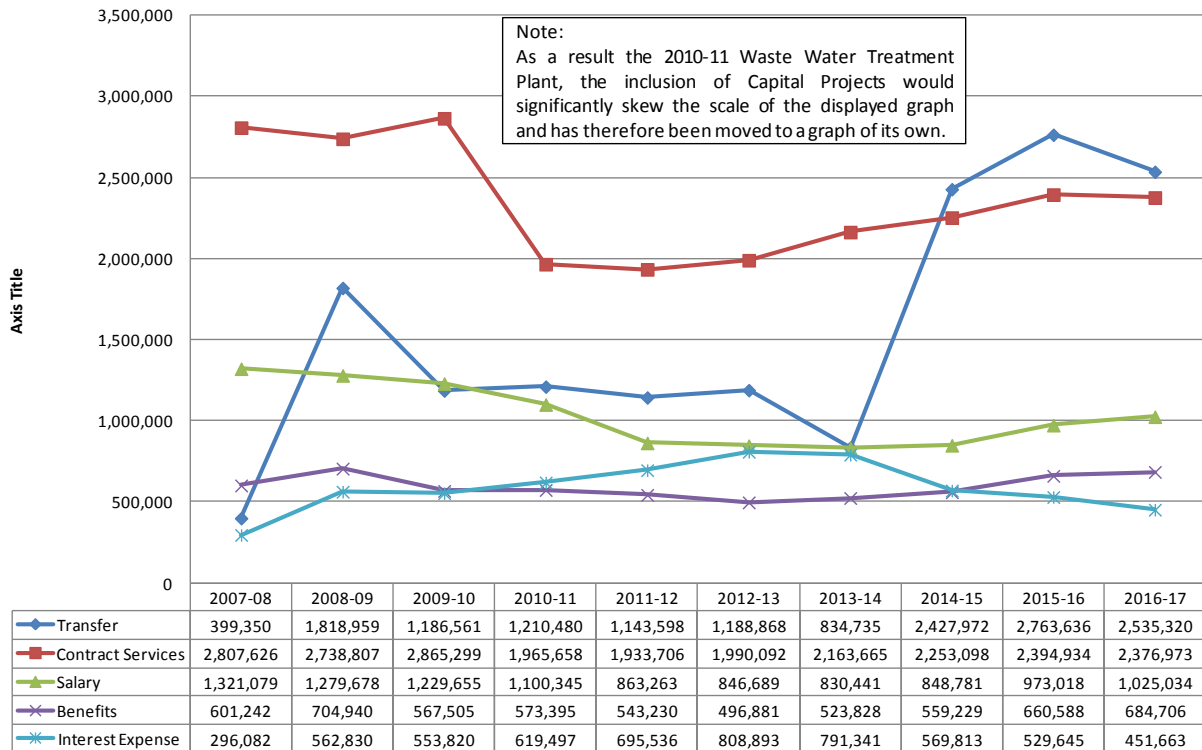


Top 5 Expenses- by Type 2016-17
1. Transfer - 25.23%
2. Contract Services - 23.66%
3. Capital Projects - 12.38%
4. Salary - 10.20%
5. Benefits - 6.81%

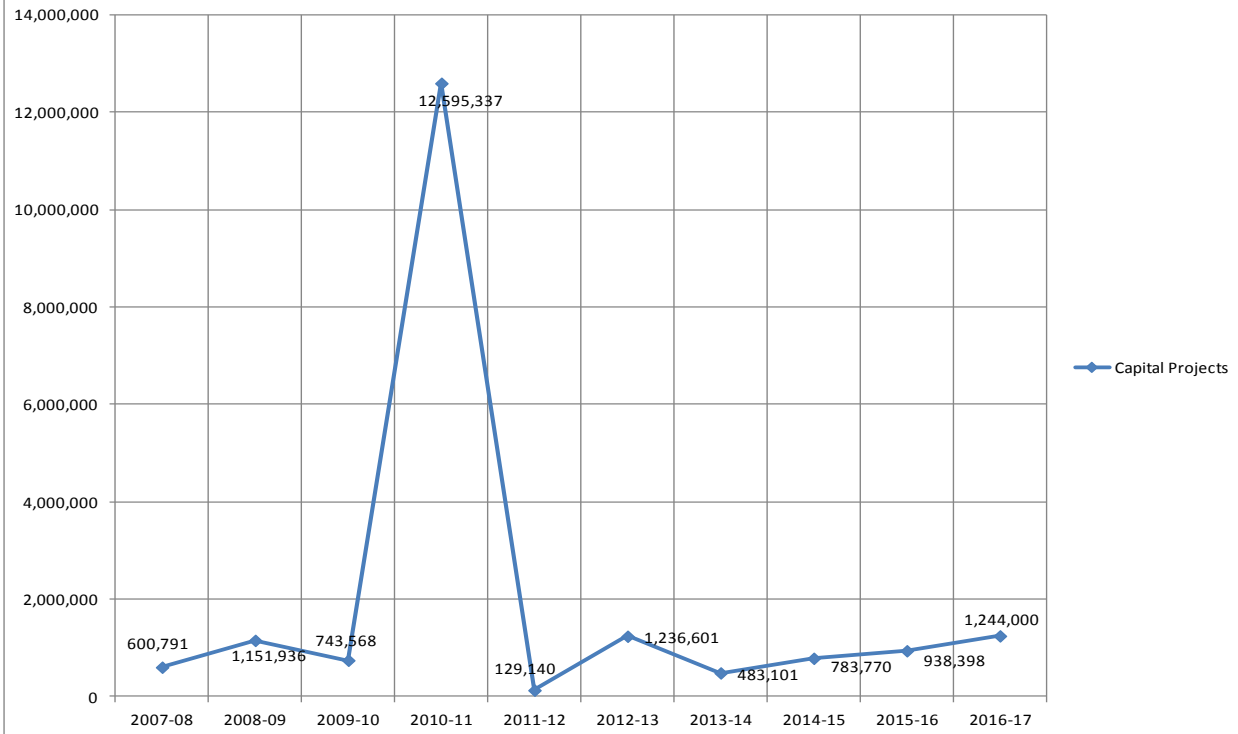
**City of Hughson
Expense by Type - by Fund 2016-17**

FUND DESCRIPTION	Salary Benefits	Supplies Operations	Utilities Rent	Maint	Insurance	Contract Services	Other	Capital	Debt Service	Interest Expense	Transfer	LLD & BAD	Total	% of Total by Fund
8 Vehicle Abatement											9,000		9,000	0.09%
10 Storm Drain													0	0.00%
11 Traffic Congestion - Prop 42/Gas Tax 2103		2,000		30,000							11,600		43,600	0.43%
13 RDA - Debt Service						12,000			80,000	89,200	60,000		241,200	2.40%
18 Realignment Funding						15,000							15,000	0.15%
20 Community Enhancement								110,000					110,000	1.09%
25 Gas Tax 2106			25,000										25,000	0.25%
30 Gas Tax 2107						23,000					29,000		52,000	0.52%
31 Gas Tax 2105		15,000				1,000		42,000			17,000		75,000	0.75%
35 Gas Tax 2107.5											2,000		2,000	0.02%
40 General Fund	866,273	78,335	63,590	96,100	19,800	1,459,373	17,061	34,250			12,500		2,647,282	26.35%
41 Public Facility Development								254,000					254,000	2.53%
48 Community Senior Center		2,000	6,000	4,300		12,000							24,300	0.24%
49 IT Reserve								15,000					15,000	0.15%
50 United Samaritans Community Cntr		1,200	6,500	300			300				7,375		15,675	0.16%
51 Self Insurance							11,183						11,183	0.11%
53 SLESF						100,000							100,000	1.00%
55 Park Development Impact Fee								140,000					140,000	1.39%
60 Sewer O & M	423,319	74,950	159,600	24,800	49,000	222,000	248,000	2,000			2,185,706		3,389,375	33.73%
62 Sewer Improvement Impact Fee													0	0.00%
66 WWTP Expansion										312,463			312,463	3.11%
70 Local Transportation Fund			20,000					20,000					40,000	0.40%
71 Transportation								428,000					428,000	4.26%
80 Water	369,271	87,000	136,700	27,500	29,500	91,000	166,000	15,000		50,000	190,482		1,162,453	11.57%
88 Public Works Street Projects - CDBG								300,000					300,000	2.99%
90 Garbage/Refuse						441,600	38,400						480,000	4.78%
95 1994 CDBG 94-STBG-799													0	0.00%
96 Home Grant -FTHB													0	0.00%
97 1996 CDBG Housing Rehab													0	0.00%
100/200 LLD & BAD	50,877										10,657	94,375	155,909	1.55%
TOTAL	1,709,740	260,485	417,390	183,000	98,300	2,376,973	480,944	1,360,250	80,000	451,663	2,535,320	94,375	10,048,440	
% of Total by Type	17.01%	2.59%	4.15%	1.82%	0.98%	23.66%	4.79%	13.54%	0.80%	4.49%	25.23%	0.94%		

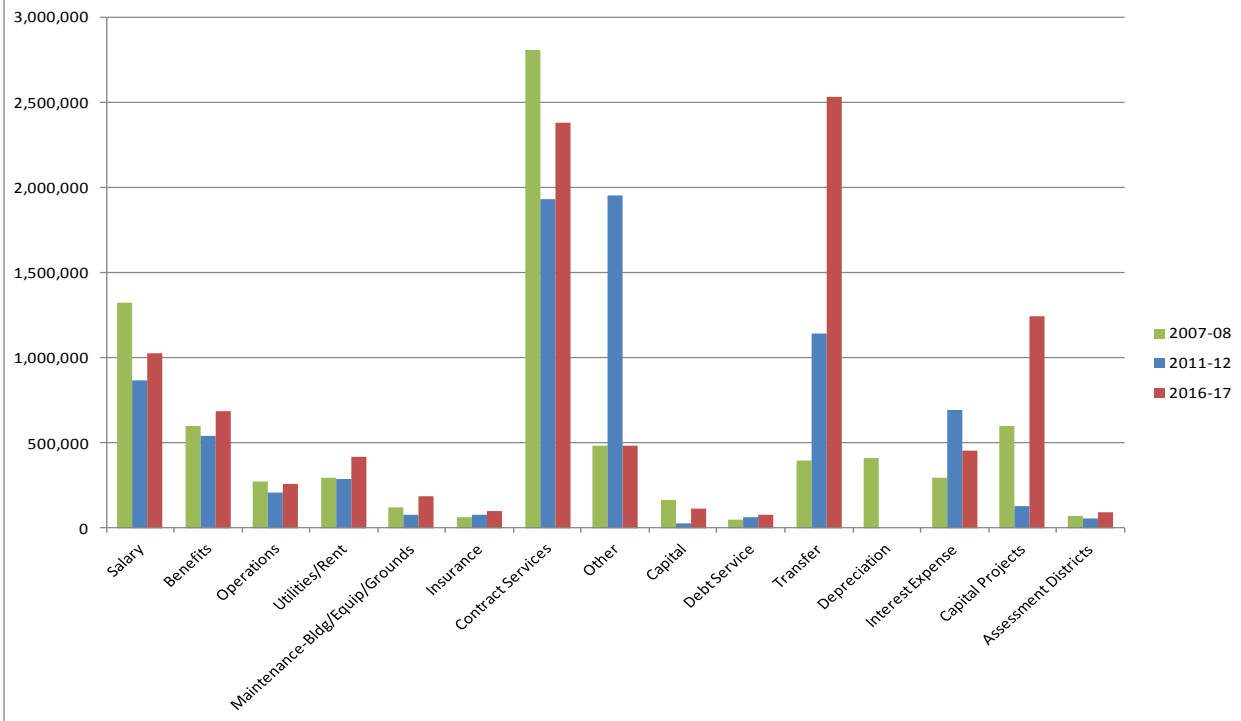
**City of Hughson
Top 5 Historic Expenses- By Type, 2007-08 to 2016-17
(excluding Capital Projects)**



**City of Hughson
Capital Projects Historic Expenses- By Type, 2007-08 to 2016-17**



**City of Hughson
Expenses by Type, 2007-08 / 2011-12 / 2016-17**



CITY OF HUGHSON - Payroll Distribution - 2016-17

2016-17	40-110 Legis	40-120 City Mgr	40-130 City Clk	40-140 Finance	40-150 Treasurer	40-170 Blds & Grounds	40-180 Parks & Rec	40-190 Plan & Bldg	40-310 Public Works	40-320 Street Maint	60-330 Sewer O & M	60-350 Sewer WWTP	80-340 Water O & M	100 LLD	200 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%
Mgmt Analyst/Deputy Clerk			75.00%	25.00%												100.0%
Office Assistant II			33.00%								34.00%		33.00%			100.0%
Finance Director				100.00%												100.0%
Accounting Manager				33.00%							34.00%		33.00%			100.0%
Account Technician I				33.00%							34.00%		33.00%			100.0%
Account Technician II								60.00%			20.00%		20.00%			100.0%
Community Dev Director								30.00%	10.00%		30.00%		30.00%			100.0%
Code Enforcement Officer								100.00%								100.0%
PW Superintendent							15.00%		60.00%	10.00%			5.00%	5.00%	5.00%	100.0%
Maintenance Wkr I						10.00%	15.00%			25.00%	25.00%		25.00%			100.0%
Maintenance Wkr II										50.00%	25.00%		25.00%			100.0%
Maintenance Wkr II						20.00%	25.00%							40.00%	15.00%	100.0%
Water Distribution Oper											30.00%		70.00%			100.0%
Water Distribution Oper											30.00%		70.00%			100.0%
Utilities Superintendent											35.00%	50.00%	15.00%			100.0%
WWTP Operator I											33.00%	34.00%	33.00%			100.0%

5.00	1.00	1.08	1.91	1.00	0.30	0.55	6.90	0.70	0.85	3.30	0.84	3.92	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
2016-17**

	Annual Salary	PERS	Medicare	SUI	Health	Life	Dental	Vision	WC	Def Comp	Total Benefits	Total Costs
40-110 Legislative	15,600		1,195								1,195	16,795
40-120 City Manager	143,709	18,612	2,083	434	19,848	1,008	2,051	324	5,363	2,736	52,459	196,168
40-130 City Clerk	47,506	5,910	689	469	15,892	550	2,183	345	662	549	27,249	74,755
40-140 Finance	136,189	18,568	1,975	829	29,074	1,247	3,628	575	1,782	1,047	58,725	194,914
40-145 PERS - Liability		38,515									38,515	38,515
40-150 City Treasurer	1,200		92								92	1,292
40-170 Bldgs & Grounds	12,512	1,706	181	130	4,058	144	408	60	1,967	90	8,744	21,256
40-180 Parks & Rec	26,188	3,571	380	239	7,603	283	715	108	4,116	210	17,224	43,412
40-190 Planning/Bldg	79,440	9,141	1,338	825	14,372	552	1,487	219	1,527	360	29,821	109,261
40-210 Police		33,387									33,387	33,387
40-310 Public Wrks Adm	48,105	6,559	697	304	10,855	447	910	146	6,418	420	26,755	74,860
40-320 Street Maint	36,967	4,386	536	369	11,965	428	1,436	229	5,055	285	24,688	61,655
Total General Fund	547,415	140,354	9,167	3,599	113,666	4,659	12,818	2,005	26,890	5,697	318,855	866,270
60-330 Sewer M & O	176,292	61,174	2,556	1,432	53,768	1,824	5,835	921	15,808	1,287	144,605	320,897
60-350 WWTP	67,760	7,193	982	365	14,927	508	1,723	272	8,290	402	34,662	102,422
80-340 Water M & O	203,146	66,008	2,945	1,701	63,919	2,130	6,722	1,063	20,212	1,425	166,125	369,271
100 LLD District	20,669	2,818	300	195	6,351	230	640	91	3,250	150	14,024	34,693
200 BAD District	9,751	1,330	141	87	2,844	105	277	40	1,533	75	6,431	16,183
Total Other Funds	477,618	138,523	6,924	3,780	141,809	4,798	15,196	2,387	49,092	3,339	365,848	843,466
	1,025,033	278,877	16,091	7,378	255,475	9,457	28,015	4,392	75,982	9,036	684,703	1,709,736
PERS Unfunded Liability Costs - \$115,524 Distributed between Water, Sewer and General Funds												
3% Salary Adjustment												
2013-14 Totals - Budget	821,234	226,098	13,719	6,076	217,891	7,880	27,659	1,585	53,909	5,640	786,555	1,607,789
2014-15 Totals - Budget	888,577	244,756	14,116	6,510	218,805	8,331	18,648	3,276	61,997	6,000	582,439	1,471,016
2015-16 Totals - Budget	983,917	270,795	15,498	6,510	259,971	9,029	27,655	4,124	60,936	7,200	661,718	1,645,635

**CITY OF HUGHSON - CAPITAL PROJECTS
2016-17**

FUND	DEPT	Description	Expense Acct #	
Capital - Equipment/Buildings				
20	800	DOWNTOWN ENHANCEMENT	7018	5,000 Parklets
31	700	OTHER EQUIPMENT	7006	42,000 Man Lift Truck 40%
40	170	BUILDING IMPROVEMENT	7002	1,000 Restroom Repair
40	170	EQUIPMENT REPLACEMENT	7006	3,500 Small Equipment-mower
40	180	EQUIPMENT REPLACEMENT	7006	3,500 Small Equipment-mower
40	320	OTHER EQUIPMENT	7006	26,250 Man Lift Truck 25%
41	800	ACCOUNTING SOFTWARE UPGRADE	70XX	150,000 Accounting/Billing System/Server Upgrade
41	800	Council Chamber Improvements	7016	4,000 Chamber Upgrade
41	800	CITY HALL REMODEL/PHONE	7020	100,000 Phone System Upgrade/Remodel
49	147	HARDWARE - REPLACEMENT	7009	12,500 Hardware Repair/Repl
49	147	SOFTWARE - REPLACEMENT	7014	2,500 Computer Software Repl
60	330	EQUIPMENT REPLACEMENT	7006	2,000 Small Equipment
80	340	OTHER EQUIPMENT	7006	15,000 Water Meters
100	100	OTHER EQUIPMENT	various	36,750 Man Lift Truck 35%
100	100	OTHER EQUIPMENT	various	4,000 Small Equipment-mower
Total Equipment - Improvements				408,000
Capital - Projects				
20	800	HUGHSON AVE SIDEWALK	80XX	105,000
55	800	ROLLAND STARN	8002	140,000
70	700	HUGHSON AVE	80XX	20,000
71	800	FOX ROAD	8018	408,000
71	800	WHITMORE AVE	80XX	20,000
88	800	2ND STREET SIDEWALK	80XX	150,000
88	800	COMMUNITY COMMERICAL KITCHEN	80XX	150,000
Total Projects				993,000
GRAND TOTAL CAPITAL				1,401,000

**City of Hughson
Transfer Table 2016-2017**

Transfer In			Transfer Out		
4999			8505		
Fund			Fund		
40 General Fund	146,632		8 Vehicle Abatement	9,000	Code Enforcement
			11 Traffic Congestion	11,600	Admin Ser
			13 RDA	60,000	Admin Ser
			30 Gas Tax - 2107	29,000	Admin Ser
			31 Gas Tax - 2105	17,000	Admin Ser
			35 Gas Tax - 2107.5	2,000	Admin Ser
			50 Samaritans Center	7,375	Staff Service
			100 LLD	8,520	Admin Ser
			200 BAD	2,137	Admin Ser
	146,632			146,632	
48 Community Senior Center	7,500		40 General Fund	7,500	Support from GF
49 IT Replacement	15,000		40 General Fund	5,000	Hardware/Software
			60 Sewer M & O	5,000	Hardware/Software
			80 Water	5,000	Hardware/Software
66 WWTP Expansion	1,423,408		60 Sewer M & O	1,423,408	Principle Payment
66 WWTP Expansion	312,463		60 Sewer M & O	312,463	Interest Payment
61 Sewer Fixed Asset Replacement	444,836		60 Sewer M & O	444,836	Depreciation
82 Water Fixed Asset Replacement	185,482		80 Water	185,482	Depreciation
	2,388,689			2,388,689	
Total Transfers	2,535,321			2,535,321	
40 General Fund	402,000	60-6203-330 Administrative Ser	238,000		
		80-6203-340	164,000		
	402,000		402,000		

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 (49) from the General, Water and Sewer Fund. These transfers are to build up a reserve to fund future IT needs. In addition, a portion of the funds collected from User fees (Sewer, Water) covers future asset replacement - via depreciation costs.

CITY OF HUGHSON
OUTSTANDING DEBT SERVICE FY 16-17

Debt Issuance	Fund	Interest Rate	Original Principal	Year Issued	Outstanding Principal	Outstanding Interest	Annual Payment Amount	Due Thru
RDA Refunding & Capital Projects (Bond payable from Tax increment)	RDA	2.00%	\$ 3,220,000	2006	\$ 2,660,000	\$ 1,169,550	Principal \$ 80,000 Interest \$ 89,200	2036
							Total: \$169,200	
Water Tank Project Loan (Loan payable from revenues of the water system)	80	3.40%	\$ 2,400,000	2006	\$ 1,460,194	\$ 274,532	Principal \$124,878 Interest \$ 48,594	2026
							Total: \$173,472	
WWTP Expansion Project Preliminary Planning, design and capitol exp (Loan payable from revenues of the WWTP and Sewer Revenues)	60	3.40%	\$ 6,780,000	2008	\$ 4,675,266	\$ 1,057,518	Principal \$321,483 Interest \$156,249	2028
							Total: \$477,732	
STATE WATER RESOURCE BOARD SRF LOAN WWTP Expanion Project (Loan payable from revenues of the WWTP and Sewer Revenues)	66	1%	\$ 21,489,680	2010	\$ 15,621,303	\$ 1,142,992	Principal \$1,101,925 Interest \$ 156,213	2031
							Total \$1,258,138	
Total Principal					\$ 24,416,763			
Total Interest						\$ 3,644,592		
FY 16-17 Debt Payments							\$ 2,078,542.00	

City of Hughson

Budget

BUDGET
2016/17

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2016-33

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HUGHSON ADOPTING THE FINAL ANNUAL BUDGET OF
THE CITY OF HUGHSON FOR FISCAL YEAR 2016-2017**

WHEREAS, the City Manager has submitted the Fiscal Year 2016-2017 Final Budget to the City Council for review and consideration in accordance with established policies and objectives; and

WHEREAS, the Fiscal Year 2016-2017 Budget is based on public comment, significant analysis of the City's needs and direction of the City Council after many budget review session:

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hughson that the Fiscal Year 2016-2017 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, 2016 and ending June 30, 2017 is hereby adopted as reflected in Attachment "A", in the total amount of \$10,048,440.

PASSED AND ADOPTED, by the City Council of the City of Hughson at its regular meeting held on this 26th day of September, 2016 by the following roll call votes: (5-0)

AYES: Mayor BEEKMAN, SILVA, CARR, YOUNG AND HILL

NOES: NONE.

ABSTENTIONS: NONE.

ABSENT: NONE.



MATT BEEKMAN, Mayor

ATTEST:



SUSANA DIAZ, Deputy City Clerk

City Of Hughson			
Fund Listing - with Sources and Expenditures			
FUND DESCRIPTION			
FUND #	FUND NAME	SOURCE OF FUNDS	USES OF FUNDS
GENERAL FUND TYPE			
40	General Fund	Property/Sales Tax, State Subventions, Permits/Licenses, User Fees, Fines	Discretion of Council: Administration, Public Safety, Parks and Recreation
401	General Fund Reserve	Transferred from General Fund	Discretion of Council
SPECIAL REVENUE FUND TYPE			
8	Vehicle Abatement	Assessment on Motor Vehicle Fees -County	Regulating Abandoned Vehicle
11	Traffic Congestion	State Funding	Expenditures for Streets
18	BSCC AB 109 - Realignment	State of California	Assist Cities with Prison Realignment Program
19	Asset Forfeiture	Property seized by Police	Law Enforcement Related Activity
25-35	Gas Tax	State/Federal Gas Tax (Sec 2105-2107.2)	Street/Road Maintenance
43	Trench Cut	Developers whose projects require trenching	Restore Streets
49	IT Reserve	Transfers from General Fund, Sewer and Water	Software and Hardware IT Upgrades
51	Self Insurance	Adjustments/Payments - Insurance Policies	Claims/Premiums on Insurance
53	SLESF (Supplemental Law Enforcement)	Funds from State	Additional Law Enforcement Service
90	Solid Waste (Garbage)	User Fees - Garbage Bills	Cost of Garbage Service
92/99	Grants (CDBG) - Housing	Funds State HCD/Feds; Distributed by County	Housing Rehab/Constr, P W Projects, Sen Housing
13	Redevelopment	Portion of Tax Increment	Payment of Bond
100/200	Landscape/Benefit Assessment District	Tax Assessment	Maintenance of Parks and Streetscape
SPECIAL REVENUE FUND TYPE		Capital Projects	
Impact / Developer Fees			
10	Storm Drain Impact Fee	Fees collected from Development	Storm Drain Capital Projects
20	Community Enhancement	Fees collected from Development	Funding for Sports Complex, Community Ctr, Parks
41	General Government Impact Fee	Fees collected from Development	Funding for City Hall, Corporation Yard
42	Street Impact	Fees collected from Development	Street Projects
54	Parkland In-Lieu Fee	Fees collected from Development	Park Land Purchase
55	Parks Capital Improvements	Fees collected from Development	Park Land Purchase/Development
62	Sewer Improvement Impact Fee	Fees collected from Development	Sewer Capital Projects
81	Water Impact Fee	Fees collected from Development	Water Capital Projects
Other Capital			
69-70	LTF - Street Fund - Non Motorized	Transportation Development Act - LTF, other Money for Street Projects	Used for Street Projects, Sidewalk Repair, Signal Lights, Street Project local match
71	Transportation	Other funding sources, includes CMAQ, STIP	Street Projects - Construction
ENTERPRISE FUND TYPE			
48	Community Senior Center	Rental Income	Cost of Operations for Senior Center
50	USF Community Center	Rental Income	Cost of Operations for USF Center
60/61/66	Sewer/Sewer Capital	User Fees - Sewer Bills	Cost of Operations of Sewer/Storm Drain System Capital Portion for Capital Improvements
80/81/82	Water/Water Capital	User Fees - Water Bills	Cost of Operations of Water System Capital Portion for Capital Improvements

**City of Hughson
Budget Summary
2016-17**

	Projected Beginning Bal 7/1/2016	Projected Revenue	Transfer In	Projected Expenditures	Transfer Out	Projected Ending Bal 6/30/17
40 General Fund	2,102,000	2,548,980	146,632	2,634,782	12,500	2,150,330
401 General Fund Reserve	874,200	1,000				875,200
General Fund	2,976,200	2,549,980	146,632	2,634,782	12,500	3,025,530
8 Vehicle Abatement	11,000	9,000			9,000	11,000
11 Traffic Congestion - Prop 42/Gas Tax 2103	136,560	17,134		32,000	11,600	110,094
18 Realignment Funding	35,700	5,000		15,000		25,700
19 Asset Forfeiture	6,995					6,995
25 Gas Tax 2106	3,760	26,817		25,000		5,577
30 Gas Tax 2107	16,760	62,637		23,000	29,000	27,397
31 Gas Tax 2105	45,295	45,106		58,000	17,000	15,401
35 Gas Tax 2107.5	-330	2,000			2,000	-330
43 Trench Cut Fund	76,440	200				76,640
49 IT Reserve	99,190		15,000	15,000		99,190
51 Self Insurance	73,300			11,183		62,117
53 SLESF	27,600	100,000		100,000		27,600
90 Garbage/Refuse	56,250	480,000		480,000		56,250
92 Small Business Loan Grant	93,595					93,595
94 96-EDBG-738 Grant	400					400
95 1994 CDBG Housing Rehab STBG-799	162,390	1,200				163,590
96 Home Grant - FTHB	35,000					35,000
97 1996 CDBG Housing Rehab	198,280	2,150				200,430
98 Home Rehab - CalHome	40,000					40,000
100 LLD	89,495	127,514		118,944	8,520	89,545
200 BAD	129,750	61,102		26,308	2,137	162,407
Special Revenue	1,337,430	939,860	15,000	904,435	79,257	1,308,598
48 Community Senior Center	-1,300	15,120	7,500	24,300		-2,980
50 United Samaritans Community Center	5,425	14,500		8,300	7,375	4,250
60 Sewer O & M **	2,360,500	3,500,200		1,203,668	2,185,707	2,471,325
80 Water **	200,300	1,373,000		971,971	190,482	410,847
Enterprise Funds	2,564,925	4,902,820	7,500	2,208,239	2,383,564	2,883,442
10 Storm Drain	290,985	59,294				350,279
20 Community Enhancement	85,915	21,268		110,000		-2,817
41 Public Facility Development	1,453,000	66,550		254,000		1,265,550
42 Public Facility - Streets	-196,660	86,121				-110,539
54 Park Project - In Lieu	579,850	42,861				622,711
55 Park Development Impact Fees	451,350	56,807		140,000		368,157
61 Sewer Fixed Asset Replacement	3,243,500	6,500	444,836			3,694,836
62 Sewer Developer Impact Fee	1,086,770	234,600				1,321,370
66 WWTP Expansion **	52,700	6,999	1,735,871	312,463		1,483,107
69 Local Transportation Fund - Non Mot	745	5,514				6,259
70 Local Transportation Fund	138,020	45,523		40,000		143,543
71 Transportation	-226,330	464,685		428,000		-189,645
81 Water Development Fee	-269,295	79,863				-189,432
82 Water Fixed Asst Replacement	539,400	2,200	185,482			727,082
88 Public Works Street Projects - CDBG	-60,450	308,925		300,000		-51,525
Capital Projects	7,169,500	1,487,710	2,366,189	1,584,463	0	9,438,936
13 RDA - Debt Service	198,225	241,200		181,200	60,000	198,225
RDA	198,225	241,200	0	181,200	60,000	198,225
GRAND TOTAL	14,246,280	10,121,570	2,535,321	7,513,119	2,535,321	16,854,731
	Rev 12,656,891		EXP 10,048,440			

** Water Bonds - Principal Payment \$200,878 (\$124,878 to water tank project, \$76,000 to interfund loan agreement)
 ** Sewer Bonds - Principal Payment \$1,423,408 Paid out of Fund 66, transfer cash from Fund 60.

**City of Hughson
Revenue versus Expense
2016-17**

		Projected Revenue	Prpjected Expenses	Revenue vs Expenses
40	General Fund	2,695,612	2,647,282	48,330
401	General Fund Reserve	1,000		1,000
	General Fund	2,696,612	2,647,282	49,330
8	Vehicle Abatement	9,000	9,000	0
11	Traffic Congestion - Prop 42/Gas Tax 2103	17,134	43,600	-26,466
18	Realignment Funding	5,000	15,000	-10,000
19	Asset Forfeiture			0
25	Gas Tax 2106	26,817	25,000	1,817
30	Gas Tax 2107	62,637	52,000	10,637
31	Gas Tax 2105	45,106	75,000	-29,894
35	Gas Tax 2107.5	2,000	2,000	0
43	Trench Cut Fund	200		200
49	IT Reserve	15,000	15,000	0
51	Self Insurance		11,183	-11,183
53	SLESF	100,000	100,000	0
90	Garbage/Refuse	480,000	480,000	0
92	Small Business Loan Grant			0
94	96-EDBG-738 Grant			0
95	1994 CDBG Housing Rehab STBG-799	1,200		1,200
96	Home Grant - FTHB			0
97	1996 CDBG Housing Rehab	2,150		2,150
100	LLD	127,514	127,464	50
200	BAD	61,102	28,445	32,657
	Special Revenue	954,860	983,692	-28,832
48	Community Senior Center	22,620	24,300	-1,680
50	United Samaritans Community Center	14,500	15,675	-1,175
60	Sewer O & M	3,500,200	3,389,375	110,825
80	Water	1,373,000	1,162,453	210,547
	Enterprise Funds	4,910,320	4,591,803	318,517
10	Storm Drain	59,294		59,294
20	Community Enhancement	21,268	110,000	-88,732
41	Public Facility Development	66,550	254,000	-187,450
42	Public Facility - Streets	86,121		86,121
54	Park Project - In Lieu	42,861		42,861
55	Park Development Impact Fees	56,807	140,000	-83,193
61	Sewer Fixed Asset Replacement	451,336		451,336
62	Sewer Developer Impact Fee	234,600		234,600
66	WWTP Expansion **	1,742,870	312,463	1,430,407
69	Local Transportation Fund - Non Mot	5,514		5,514
70	Local Transportation Fund	45,523	40,000	5,523
71	Transportation	464,685	428,000	36,685
81	Water Development Fee	79,863		79,863
82	Water Fixed Asst Replacement	187,682		187,682
88	Public Works Street Projects - CDBG	308,925	300,000	8,925
	Capital Projects	3,853,899	1,584,463	2,269,436
13	RDA - Debt Service	241,200	241,200	0
	RDA	241,200	241,200	0
	GRAND TOTAL	12,656,891	10,048,440	2,608,451

City of Hughson



General Fund
Fund 40

BUDGET
2016/17

CITY OF HUGHSON 2016-17

Revenue - General Fund 40 Final

Fund	Description Revenue	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
40	CURRENT PROPERTY	4001	251,613	278,845	258,822	265,000	265,000	(\$ info not available until Oct)
40	PRIOR YEAR	4003	16	443	1,023	500	500	
40	PROPERTY TAX - UNSEC OTHER	4004	4,155	408	461	500	500	
40	PROP TAX - RDA CONTR	4006	5,147	5,195	0	5,000	5,000	Pass-Thru Back 116%
40	SALES TAX	4101	613,347	632,696	770,157	887,000	929,000	.01 of Sales Tax paid
40	IN LIEU SALES TAX	4102	161,740	229,285	226,568	0	0	Triple Flip - State
40	PROPERTY TRANSFER TAX	4103	8,438	17,636	26,169	15,000	15,000	
40	GAS UTILITY	4201	3,553	17,276	17,205	15,000	15,000	
40	GARBAGE FRANCHISE	4202	13,514	29,741	47,081	38,400	38,400	8% of Billing Res/Comm.
40	CABLE/PHONE T.V.	4203	40,587	48,304	43,661	31,000	31,000	
40	BUSINESS LICENSES	4301	21,609	22,842	22,268	20,000	22,000	530 Business Licenses
40	BUILDING PERMITS	4401	93,573	154,559	81,468	66,000	80,000	21 Home X \$1756
40	YARD SALE PERMITS	4405	605	535	560	450	450	
40	ENCROACHMENT PERMITS	4407	6,897	3,615	8,484	7,110	7,110	\$790 per Permit
40	ORDINANCE UPDATE	4408	228	469	0	0	0	
40	OTHER PERMITS	4409	810	3,361	2,506	2,000	7,000	
40	TRAFFIC FINES	4501	38,264	36,353	47,106	35,000	35,000	Traffic Fines
40	PARKING FINES	4504	7,837	7,732	6,294	3,500	3,500	Parking Fines - City of Inglewood
40	INTEREST EARNED	4601	1,295	2,458	5,478	2,000	2,000	Drop in Interest Rates
40	RENTS, LEASE RIGHTS, & ROYALTIES	4602	200	0	0	0	0	
40	GRANTS - BEV/OTHER	4706	0	5,000	5,000	5,000	5,000	
40	GRANT - PLANNING Prop 84	4706	72,699	0	0	0	0	Completed
40	MOTOR VEHICLE IN LIEU TAX	4710	431,780	584,007	554,340	475,020	475,020	Based on Assessed Value
40	HOMEOWNER'S PROP. TAX RELIEF	4720	3,004	3,223	3,148	2,000	2,000	
40	SB813 SUPPLEMENTAL TAXES	4725	5,857	2,191	4,712	1,500	1,500	
40	STANISLAUS COUNTY FEES	4728	0	8,057	916	1,000	1,000	% - County Impact Fees
40	FHA IN-LIEU TAXES	4731	0	0	112	0	0	
40	PLANNING APPLICATION	4735	0	2,244	155	1,000	1,000	
40	PROP 172-PUBLIC SAFETY AUG	4737	6,889	8,776	8,111	7,000	7,000	Moved From Fund 7
40	UTILITY PENALTIES	4803	72,112	75,636	76,928	70,000	70,000	Fees for Delinquent Payments
40	PLAN CHECK FEES	4813	30,012	47,436	34,418	42,000	42,000	
40	BLDG CODE VIOLATIONS	4821	252	3,500	300	1,000	1,000	
40	VEHICLE RELEASE FEES	4827	15,767	13,540	18,690	15,500	15,500	
40	MISC. FEES & CHARGES	4829	20,149	30,018	27,709	20,000	20,000	
40	RETURNED CHECK CHARGES	4830	2,295	1,540	1,735	1,500	1,500	
40	BOOKING FEES	4833	86	159	463	400	400	
40	SALE OF DOCUMENTS	4902	431	988	160	100	100	Police Reports
40	SALE OF SURPLUS PROPERTY	4909	0	0	29,849	0	0	
40	REFUND	4915	23,240	14,700	25,691	20,000	20,000	Refunds/Reimb-TASK-CDBG
40	SUNDRY REVENUES	4919	1,039	2,135	692	500	500	General Plan Fee
40	QUASI-EXTERNAL TRANSACTION	4920	360,000	360,000	402,000	402,000	402,000	Costs Reim by Enter Funds
40	RENTAL FEE	4931	12,126	14,848	24,744	22,000	22,000	Parks/Annex
40	AB 939 / TIRE AMNESTY	4935	2,595	6,006	2,345	5,000	5,000	Moved from Fund 5
TOTAL REVENUE			2,333,761	2,675,757	2,787,528	2,485,980	2,548,980	
40	TRANSFERS-IN	4999	166,915	113,936	170,304	146,632	146,632	
GRAND TOTAL REVENUE			2,500,676	2,789,693	2,957,832	2,632,612	2,695,612	
TOTAL General Fund Exp			2,029,693	2,157,167	2,815,447	2,617,492	2,647,282	
DIFFERENCE Rev-Exp			470,983	632,526	142,385	15,120	48,330	

FUND 40 - GENERAL FUND 2016-17

FUND	DEPT	Description	Expense Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
40	110	REG. SALARIES	5001	15,600	14,559	15,600	15,600	15,600	Salary - 5 Council Seats P/T
40	110	MEDICARE TAX	5170	1,194	1,279	1,194	1,195	1,195	
40	110	OFFICE SUPPLIES	6001	437	592	586	500	500	
40	110	DUES/PUBLICATNS	6004	7,046	9,664	9,193	4,795	4,795	League Membership, StanCOG, Retail Tract, Chro
40	110	TRAVEL/MEETINGS	6005	2,395	1,296	2,848	3,000	3,000	League of CA Cities, State of the City, CC/EDC N
40	110	DEPT SUPPLIES	6101	820	118	0	500	500	
40	110	PHONE/RADIO	6105	640	765	1,219	740	740	
40	110	CONTRACT SERVICES	6202	0	0	0	7,300	7,300	Alliance, Hughson SBDC
40	110	LEGISLATIVE		28,132	28,273	30,640	33,630	33,630	
40	120	REG. SALARIES	5001	114,873	108,791	120,643	136,509	136,509	Salary - City Manager
40	120	TECH ALLOWANCE	5008	1,020	1,020	1,028	1,200	1,200	
40	120	VEHICLE ALLOWANCE	5009	3,600	3,600	3,700	6,000	6,000	
40	120	P.E.R.S.	5110	30,312	24,351	18,046	18,612	18,612	
40	120	MEDICAL INS.	5120	20,742	21,553	21,695	20,644	20,172	
40	120	UNEMPLOYMNT INS	5130	573	434	434	434	434	
40	120	WORKER'S COMP	5140	5,039	3,912	6,377	4,868	5,363	
40	120	LIFE INS	5150	114	918	1,066	1,008	1,008	
40	120	DENTAL INS	5160	2,203	2,085	2,188	2,149	2,051	
40	120	MEDICARE TAX	5170	1,745	1,880	1,835	2,083	2,083	
40	120	DEF COMP	5175	0	802	1,190	2,736	2,736	
40	120	OFFICE SUPPLIES *	6001	437	495	596	500	500	
40	120	POSTAGE	6003	63	56	62	100	100	
40	120	DUES/PUBLICATNS	6004	973	379	169	1,400	1,400	ICM A, Mod Bee, Turlock Journal, Hughson Chro
40	120	TRAVEL/MEETINGS	6005	1,914	3,052	1,915	3,000	3,000	Professional Development, Business Meetings
40	120	DEPT SUPPLIES	6101	701	1,029	222	1,600	1,600	
40	120	PHONE/RADIO	6105	2,232	2,679	4,265	2,600	2,600	
40	120	RENTS/LEASES	6107	1,047	1,013	982	800	800	
40	120	PETROLEUM PROD *	6110	998	880	802	900	900	
40	120	CONTRACT SRVCS-Incentive Prog	6121	12,000	22,892	9,800	30,000	30,000	City Business Assistance Program
40	120	EVENT SPONSORING	6130	0	11,961	11,905	7,500	7,500	Love Hughson, National Night Out, Concerts, Hal
40	120	EMPLOYEE APPRECIATION	6131	0	0	275	1,500	1,500	Employee Appreciation Program
40	120	CONTRACT SRVCS	6202	1,578	1,366	14,502	33,500	33,500	Voting Rights Study/Updates/Shredding/Farmers'
40	120	CITY MANAGER		202,164	215,148	223,697	279,643	279,568	
40	130	REG. SALARIES	5001	16,842	32,835	56,563	47,480	47,506	Mgmt Analyst 75%/Office Asst 33%
40	130	P.E.R.S.	5110	868	7,273	3,764	6,048	5,910	
40	130	MEDICAL INS.	5120	1,768	4,021	7,196	15,866	16,237	
40	130	UNEMPLOYMNT INS	5130	0	107	733	326	469	
40	130	WORKER'S COMP	5140	369	558	609	542	662	
40	130	LIFE INS	5150	17	225	208	595	550	
40	130	DENTAL INS	5160	77	311	568	2,114	2,183	
40	130	MEDICARE TAX	5170	1,285	547	2,575	689	689	
40	130	DEF COMP	5175	0	0	138	549	549	
40	130	OFFICE SUPPLIES *	6001	1,574	1,782	2,110	2,000	2,000	
40	130	POSTAGE	6003	169	150	165	200	200	
40	130	DUES/PUBLICATNS	6004	433	1,101	2,021	200	200	Memberships
40	130	TRAVEL/MEETINGS	6005	1,004	49	636	1,000	1,000	
40	130	DEPT SUPPLIES	6101	663	73	1,069	900	900	Compliance posters
40	130	ADVERTISING	6104	6,426	4,075	3,718	4,000	4,000	Public Notices
40	130	PHONE/RADIO	6105	1,655	1,913	3,047	2,000	2,000	
40	130	RENTS/LEASES	6107	882	918	827	700	700	Copier/Fax/Mail Machine
40	130	INS/SURETIES	6113	183	122	186	200	200	Employee Bond
40	130	ELECTIONS	6114	0	3,603	0	7,000	0	Election
40	130	CONTRACT SRVCS	6202	20,085	13,246	19,354	20,000	20,000	Code/ IT/ Web/Firewall
40	130	ADMIN SER/CITY CLERK		54,300	72,909	105,486	112,409	105,955	

FUND 40 - GENERAL FUND 2016-17

FUND	DEPT	Description	Expense Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
40	140	REG. SALARIES *	5001	30,015	71,974	115,293	136,848	136,189	Fin Dir/Fin Mng 33%/Acct Tech 33%/Mgmt Anal
40	140	OVERTIME	5003	0	0	56	0	0	
40	140	P.E.R.S.	5110	8,001	15,943	16,291	18,658	18,568	
40	140	MEDICAL INS.	5120	10,965	19,692	27,894	29,409	29,649	
40	140	UNEMPLOYMNT INS	5130	286	701	927	829	829	
40	140	WORKER'S COMP	5140	848	1,118	2,023	1,641	1,782	
40	140	LIFE INS	5150	347	531	928	1,270	1,247	
40	140	DENTAL INS	5160	1,068	2,418	3,133	3,801	3,628	
40	140	MEDICARE TAX	5170	411	1,197	1,593	1,984	1,975	
40	140	DEF COMP	5175	272	260	198	1,047	1,047	
40	140	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	140	OFFICE SUPPLIES	6001	874	1,523	1,172	1,200	1,200	
40	140	POSTAGE	6003	149	131	145	175	175	
40	140	DUES/PUBLICATNS	6004	110	110	200	220	220	Dues CSM FO
40	140	TRAVEL/MEETINGS	6005	38	0	2,105	2,500	2,500	
40	140	DEPT SUPPLIES	6101	48	317	46	100	100	
40	140	ADVERTISING	6104	0	1,562	0	500	500	
40	140	PHONE/RADIO	6105	958	1,148	1,828	1,200	1,200	
40	140	RENTS/LEASES	6107	1,378	1,333	1,292	1,100	1,100	Copier/Fax/Mail Machine
40	140	PETROLEUM PROD	6110	998	880	802	900	900	
40	140	CONTRACT SRVCS	6202	59,959	44,725	25,209	25,000	25,000	Audit / MOM / St Contr Rep / HDL
40	140	MISC BANK CHARGES	6351	12,606	2,585	3,258	2,100	2,100	Bank Fees
40	140	FINANCE		129,331	168,148	204,393	230,482	229,909	
40	145	P.E.R.S.	5110	0	0	33,352	38,515	38,515	Unfunded Liability 33%
40	145	INS/SURETIES	6113	13,517	14,140	17,067	19,600	19,600	Liability/Emp Assist/Prop
40	145	TAX ADMINISTRATION	6119	3,365	3,511	4,524	4,000	4,000	County Costs for Collection
40	145	CONTRACT SRVCS	6202	0	0	0	0	12,400	Fire Dispatch Services
40	145	TRANSFER TO GF RESERVE	8405	0	0	198,000	0	0	Transfer to Reserve
40	145	TRANSFERS	8505	7,500	7,500	7,500	7,500	7,500	\$7,500 to Senior Cntr
40	145	COMPUTER SOFTWARE RES	8506	3,000	3,000	0	2,250	2,250	Shared w/Water/Sewer Reserve - 45%
40	145	IT CAPITAL RESERVE	8506	5,000	5,000	0	2,750	2,750	Shared w/Water/Sewer Reserve - 55%
40	145	NONDEPARTMENTAL		32,382	33,151	260,443	74,615	87,015	
40	150	REG. SALARIES	5001	1,200	1,120	1,200	1,200	1,200	Treasurer - PT
40	150	MEDICARE TAX *	5170	69	98	17	92	92	
40	150	CITY TREASURER		1,269	1,218	1,217	1,292	1,292	
40	160	CONTRACT SRVCS	6202	86,290	108,603	107,448	105,000	105,000	Legal Services
40	160	LEGAL SERVICES		86,290	108,603	107,448	105,000	105,000	

FUND 40 - GENERAL FUND 2016-17

FUND	DEPT	Description	Expense Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
40	170	REG. SALARIES	5001	0	8,985	13,121	12,332	12,512	Maint Wkr - 30%
40	170	OVERTIME	5003	0	0	189	0	0	
40	170	P.E.R.S.	5110	0	1,991	1,518	1,681	1,706	
40	170	MEDICAL INS.	5120	0	3,632	3,252	4,158	4,118	
40	170	UNEMPLOYMNT INS	5130	0	0	174	130	130	
40	170	WORKER'S COMP	5140	0	1,118	2,577	1,759	1,967	
40	170	LIFE INS	5150	0	0	114	150	144	
40	170	DENTAL INS	5160	0	351	399	427	408	
40	170	MEDICARE TAX	5170	0	149	180	179	181	
40	170	DEF COMP	5175	0	0	77	90	90	
40	170	OFFICE SUPPLIES	6001	142	99	198	120	120	
40	170	DUES/PUBLICATNS	6004	377	181	0	200	200	Permit-Haz Mat Storage/Pesticide Lic
40	170	DEPT SUPPLIES *	6101	4,938	5,577	6,014	7,000	7,000	Sanitary Supplies/Fertilizer/Sprinklers
40	170	UNIFRM/CLTH EXP	6103	522	458	776	800	800	Misson Linen
40	170	PHONE/RADIO	6105	2,388	2,870	4,570	2,800	2,800	
40	170	UTILITIES	6106	12,662	12,983	13,949	14,000	14,000	
40	170	MAINT BLDGS/GRD *	6108	3,480	1,036	3,712	3,500	3,500	
40	170	PETROLEUM PROD	6110	840	741	675	750	750	
40	170	MAINT OF EQUIP *	6111	301	440	526	1,000	1,000	Equip in Bldgs
40	170	CONTRACT SRVCS	6202	6,438	7,366	9,972	7,500	7,500	Contract Wkr A/C/Pest Con/City Hall/Com Cntr
40	170	BLDGS IMPROV	7002	0	950	0	1,000	1,000	Misc Improve - Restroom Repair
40	170	EQUIPMENT REPLACEMENT	7006	1,000	3,000	1,000	3,500	3,500	Sm Equip, mower
40	170	BLDGS & GRNDS		33,088	51,927	62,993	63,076	63,426	

FUND 40 - GENERAL FUND 2016-17

40	180	REG. SALARIES *	5001	17,085	8,985	26,522	25,918	26,188	Supt 15%- Maint Wkr 40%
40	180	OVERTIME	5003	0	0	284	0	0	
40	180	P.E.R.S.	5110	4,077	1,990	3,220	3,534	3,571	
40	180	MEDICAL INS.	5120	5,508	3,632	6,423	7,801	7,711	
40	180	UNEMPLOYMNT INS	5130	166	193	304	239	239	
40	180	WORKER'S COMP	5140	1,423	1,118	5,399	3,697	4,116	
40	180	LIFE INS	5150	188	184	237	291	283	
40	180	DENTAL INS	5160	572	351	757	750	715	
40	180	MEDICARE TAX	5170	245	150	374	376	380	
40	180	DEF COMP	5175	75	36	159	210	210	
40	180	OFFICE SUPPLIES	6001	131	148	176	175	175	
40	180	POSTAGE	6003	42	37	41	50	50	
40	180	DUES/PUBLICATNS	6004	34	251	0	0	0	
40	180	TRAVEL/MEETINGS	6005	340	0	0	100	100	
40	180	DEPT SUPPLIES *	6101	4,256	3,501	5,837	6,000	6,000	Sanitation Supplies/Sprinkler-Fertilizer
40	180	SMALL TOOLS	6102	0	0	0	100	100	
40	180	ADVERTISING	6104	0	0	0	300	300	
40	180	PHONE/RADIO	6105	2,388	2,870	4,570	2,800	2,800	
40	180	UTILITIES	6106	16,868	13,623	13,130	15,000	15,000	Costs: Water/Park Lights
40	180	RENTS/LEASES	6107	3,196	2,940	3,913	2,300	2,300	Copier/Fax/Mail Machine
40	180	MAINT BLDGS/GRD	6108	255	74	0	1,000	1,000	Sidewalk repair
40	180	MAINT OF EQUIP	6111	2,138	739	429	2,500	2,500	Lawn Mower/Blades/Edger
40	180	CONTRACT SRVCS	6202	14,354	5,803	20,046	15,000	16,750	Contract Wkr / Shred It/Facilities/Light Repair
40	180	IMPROVEMENT	7003	0	4,000	5,363	0	0	
40	180	EQUIPMENT	7006	1,000	4,000	2,000	3,500	3,500	Sm Equip, mower
40	180	PARKS & RECREATION		74,341	54,625	99,184	91,641	93,988	

FUND 40 - GENERAL FUND 2016-17

FUND	DEPT	Description	Expense Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
40	190	REG. SALARIES	5001	39,117	33,149	55,070	72,934	79,440	Com Dev Dir 30% / Acct Tech 60% 6 PT
40	190	OVERTIME	5003	0	0	99	0	0	
40	190	P.E.R.S.	5110	7,521	6,723	7,800	7,685	9,141	
40	190	MEDICAL INS.	5120	6,265	10,777	11,095	14,905	14,591	
40	190	UNEMPLOYMNT INS	5130	409	260	671	391	825	
40	190	WORKER'S COMP	5140	1,386	1,118	1,697	1,312	1,527	
40	190	LIFE INS	5150	298	354	482	552	552	
40	190	DENTAL INS	5160	545	1,042	1,489	1,558	1,487	
40	190	MEDICARE TAX	5170	1,082	750	1,302	1,244	1,338	
40	190	DEF COMP	5175	236	293	261	360	360	
40	190	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	190	OFFICE SUPPLIES *	6001	1,408	1,485	1,759	1,600	1,600	
40	190	POSTAGE	6003	234	233	270	300	300	
40	190	DUES/PUBLICATNS	6004	12,967	5,066	3,969	4,200	4,200	LAFCO Dues 4,016
40	190	TRAVEL/MEETINGS	6005	194	11	165	700	700	
40	190	DEPT SUPPLIES *	6101	747	379	971	100	100	
40	190	ADVERTISING	6104			0	2,000	2,000	
40	190	PHONE/RADIO	6105	955	1,148	1,828	1,200	1,200	
40	190	RENTS/LEASES	6107	441	427	413	350	350	Copier/Fax/Mail Machine
40	190	MAINT OF EQUIP	6111	0	0	0	0	0	
40	190	CONTRACT SRVCS	6202	73,818	80,734	115,510	85,000	105,000	Blg Inspection/Plan Ck/Eng/Shred It
40	190	CONTRACT SRVCS	6202	32,375	0	0	0	0	
40	190	CONTRACT SRVCS	6202	0	23,270	8,994	0	0	Housing Element
40	190	PLANNING/BLDG		179,998	167,219	213,845	196,391	224,711	
40	210	P.E.R.S.	5110	22,606	29,542	26,718	33,387	33,387	PERS Cost-Sheriff Dept
40	210	DEPT SUPPLIES	6101	399	115	0	0	0	
40	210	MAINT BLDG/GRNDS	6108	0	0	7,467	0	0	Clean Carpet/Stain Shelves
40	210	VEHICLE COSTS	6125	34,137	11,502	56,459	75,000	75,000	Vehicle/Mileage for Police
40	210	CONTRACT SRVCS	6202	883,444	976,439	1,105,295	1,042,563	1,042,563	Contract w/Stanslaus Co
40	210	POLICE DEPT		940,586	1,017,598	1,195,939	1,150,950	1,150,950	(33% Chief-5.5 Dep- 1 Clerk)
40	211	CONTRACT SRVCS	6202	24,839	17,045	19,351	31,360	31,360	Animal Service Contract
40	211	CONSTR ANIMAL SHELTER	6205	4,761	4,761	2,380	4,761	4,761	Payment Joint Animal Shelter
40	211	ANIMAL CONTROL		29,600	21,806	21,731	36,121	36,121	

FUND 40 - GENERAL FUND 2016-17

40	310	REG. SALARIES *	5001	35,998	24,256	76,906	47,444	48,105	Com Ser Dir 10%/Supt 60%
40	310	P.E.R.S.	5110	7,521	5,374	11,714	6,469	6,559	
40	310	MEDICAL INS.	5120	6,682	6,976	18,617	11,225	11,001	
40	310	UNEMPLOYMNT INS	5130	409	174	499	304	304	
40	310	WORKER'S COMP	5140	1,522	2,794	14,685	5,800	6,418	
40	310	LIFE INS	5150	290	280	717	447	447	
40	310	DENTAL INS	5160	727	561	2,152	953	910	
40	310	MEDICARE TAX	5170	888	403	1,125	688	697	
40	310	DEF COMP	5175	236	293	615	420	420	
40	310	OFFICE SUPPLIES *	6001	612	1,226	847	750	750	
40	310	POSTAGE	6003	127	112	124	150	150	
40	310	DUES/PUBLICATNS	6004	84	36	57	0	0	
40	310	TRAVEL/MEETINGS	6005	145	44	0	200	200	
40	310	DEPT SUPPLIES	6101	14	42	175	200	200	
40	310	PHONE/RADIO	6105	3,343	4,018	6,398	4,000	4,000	
40	310	PETROLEUM PROD	6110	840	741	675	750	750	
40	310	CONTRACT SRVCS	6202	859	150	159	500	500	Shred It
40	310	AB 939 GRANT WORK	6210	4,851	4,991	4,919	5,000	5,000	Recycle Project-Plastic Furniture
40	310	ENCROACHMENT	6407	1,365	432	932	0	0	Reimburse of Right way Work
40	310	PUBLIC WORKS ADMIN		66,513	52,903	141,316	85,300	86,411	

FUND 40 - GENERAL FUND 2016-17

FUND	DEPT	Description	Expense Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
40	320	REG. SALARIES	5001	51,292	51,010	40,386	38,640	32,167	PW Supt 10% Maint Wkr 75%
40	320	OVERTIME	5003	5,160	6,998	4,285	4,800	4,800	
40	320	P.E.R.S.	5110	13,498	11,298	5,586	5,268	4,386	
40	320	MEDICAL INS.	5120	20,011	21,735	13,877	12,295	12,194	
40	320	UNEMPLOYMNT INS	5130	506	533	600	369	369	
40	320	WORKER'S COMP	5140	4,734	6,706	10,059	5,513	5,055	
40	320	LIFE INS	5150	600	583	465	446	428	
40	320	DENTAL INS	5160	2,058	1,736	1,716	1,046	1,436	
40	320	MEDICARE TAX	5170	804	923	637	630	536	
40	320	DEF COMP	5175	375	297	339	285	285	
40	320	OFFICE SUPPLIES	6001	437	495	586	550	550	
40	320	POSTAGE	6003	85	75	83	100	100	
40	320	DUES/PUBLICATNS	6004	280	287	69	0	0	Notices/Mem
40	320	TRAVEL/MEETINGS	6005	170	0	0	0	0	
40	320	DEPT SUPPLIES	6101	5,469	9,392	12,574	10,000	10,000	Streets older-Street Rep/Asphalt/Cut back work
40	320	SMALL TOOLS	6102	0	72	0	200	200	
40	320	UNIFORM/CLTH EXP	6103	1,640	1,762	1,668	1,800	1,800	
40	320	PHONE/RADIO	6105	3,392	4,053	6,406	4,000	4,000	
40	320	RENTS/LEASES	6107	5,071	4,906	4,754	4,000	4,000	Copier/Fax/Mail Machine
40	320	MAINT BLDGS/GRD	6108	338	288	290	300	300	
40	320	MAINT VEHICLES	6109	1,492	1,064	1,513	1,500	1,500	
40	320	PETROLEUM PROD	6110	5,251	4,631	4,545	4,500	4,500	
40	320	MAINT OF EQUIP	6111	2,495	3,706	1,545	6,000	6,000	Storm SCADA
40	320	CONTRACT SRVCS	6202	9,036	6,133	9,250	12,000	12,000	Debris Removal/Sidewalk Grinding/Shred It
40	320	CLEAN UP DAY	6211	1,565	1,889	1,275	1,200	1,200	Supplies/Ser Plus salary/Tire Grant
40	320	IMPROVEMENT	7003	0	0	7,584	0	0	Hughson Ave parking area
40	320	OTHER EQUIPMENT	7006	0	10,000	0	26,250	26,250	25% Man-Lift Truck
40	320	STREET MAINTENANCE		135,759	150,572	130,093	141,692	134,056	

FUND 40 - GENERAL FUND 2016-17

40	325	REG. SALARIES	5001	13,361	0	0	0	0	
40	325	OVERTIME	5003	3,266	0	0	0	0	
40	325	P.E.R.S.	5110	3,482	0	0	0	0	
40	325	MEDICAL INS.	5120	3,107	0	0	0	0	
40	325	UNEMPLOYMNT INS	5130	117	0	0	0	0	
40	325	WORKER'S COMP	5140	1,199	0	0	0	0	
40	325	LIFE INS	5150	139	0	0	0	0	
40	325	DENTAL INS	5160	414	0	0	0	0	
40	325	MEDICARE TAX	5170	237	0	0	0	0	
40	325	DEF COMP	5175	150	0	0	0	0	
40	325	OFFICE SUPPLIES	6001	437	495	587	550	550	
40	325	DEPT SUPPLIES	6101	377	232	0	1,000	1,000	
40	325	SMALL TOOLS	6102	34	0	0	250	250	
40	325	UNIFORM/CLTH EXP	6103	1,410	1,446	1,490	1,800	1,800	
40	325	PHONE/RADIO	6105	3,344	4,018	6,398	4,000	4,000	
40	325	MAINT VEHICLES	6109	2,316	5,348	6,854	5,000	5,000	
40	325	PETROLEUM PROD	6110	945	834	814	850	850	
40	325	MAINT OF EQUIP	6111	105	134	0	300	300	
40	325	CONTRACT SRVCS	6202	1,500	560	881	1,500	1,500	Annual Smog Ck
40	325	FLEET MAINTENANCE		35,940	13,067	17,024	15,250	15,250	

GRAND TOTAL-GENERAL FUND 2,029,693 2,157,167 2,617,447 2,617,492 2,647,282

City of Hughson

Funds 1-39

BUDGET
2016/17

FUNDS 01-39 BUDGET 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 8 - VEHICLE ABATEMENT									
8		ABAND VEHICLE ABATEMENT	4831	12,488	9,068	7,234	9,000	9,000	Funds distributed by State
8 TOTAL REVENUE				12,488	9,068	7,234	9,000	9,000	
8	212	TRANSFER	8505	10,000	10,000	10,000	9,000	9,000	To GF - Offset Police Contr
8 TOTAL EXPENSES				10,000	10,000	10,000	9,000	9,000	
NET (REVENUE vs EXPENSES)				2,488	-932	-2,766	0	0	
FUND 10 - STORM DRAIN									
10		INTEREST EARNED	4601	445	541	874	200	200	
10		STORM DRAIN FEE	4603	58,025	151,597	53,628	59,094	59,094	21x2.814
10		MISC FEE	4829	12,000	0	0	0	0	
10 TOTAL REVENUE				70,470	152,138	54,502	59,294	59,294	
10	800	MAINT OF EQUIP	6111	1,351	0	0	0	0	Repairs to SCADA Radios
10	800	CONTRACT SERVICES	6202	4,864	24,486	0	0	0	
10	800	TULLY ROAD PROJECT	8047	0	17,617	114,514	0	0	pipeline under railroad
10 TOTAL EXPENSES				6,215	42,103	114,514	0	0	
10 NET (REVENUE vs EXPENSES)				64,255	110,035	-60,012	59,294	59,294	
FUND 11 - TRAFFIC - Prop 172 Gas Tax 2103									
11		INTEREST EARNED	4601	26	220	434	100	100	
11		TRAFFIC CONGESTION RELIEF	4746	96,535	65,893	34,947	17,034	17,034	Funds from State
11 TOTAL REVENUE				96,561	66,113	35,381	17,134	17,134	
11	105	DEPT SUPPLIES	6101	1,883	1,523	1,553	2,000	2,000	Street Trees
11	105	STREET STRIP PAINTING	6206	29,955	29,995	29,995	30,000	30,000	On Going
11	105	HATCH ROAD	8010	9,145	0	0	0	0	Completed
11	105	FOX - OVERLAY	8018	40,000	0	0	0	0	Completed
11	105	S. FIFTH OVERLAY	8045	39,000	0	0	0	0	Completed
11	105	TRANSFERS-OUT	8505	11,600	11,600	11,600	11,600	11,600	To GF
11 TOTAL EXPENSES				131,583	43,118	43,148	43,600	43,600	
11 NET (REVENUE vs EXPENSES)				-35,022	22,995	-7,767	-26,466	-26,466	
FUND 13 - RDA DEBT SERVICE									
13		TAX INCREMENT	4002	317,945	430,883	360,434	241,200	241,200	Bond + Admin
13		INTEREST EARNED	4601	18	169	141	0	0	
13		MISC. FEES & CHARGES	4829	0	0	2	0	0	
13		REFUND	4915	0	0	1,908	0	0	
13 TOTAL REVENUE				317,963	431,052	362,485	241,200	241,200	
13	610	CONTRACT SERVICES	6202	17,374	12,060	13,665	12,000	12,000	Audit/Bank Fee/Disclosure
13	610	INTEREST EXPENSE	6350	135,821	134,739	124,833	89,200	89,200	
13	610	RETIRE PRINCIPAL	6801	0	70,000	276,387	80,000	80,000	
13	610	TRANSFER OUT	8505	62,899	31,680	81,000	60,000	60,000	Admin Fee - To GF
13 TOTAL EXPENSES				216,094	248,479	495,885	241,200	241,200	
NET (REVENUE vs EXPENSES)				101,869	182,573	-133,400	0	0	

FUNDS 01-39 BUDGET 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 18 - REALIGNMENT FUNDING									
18		AB 109 FUNDING	4756	9,543	14,480	7,245	5,000	5,000	
TOTAL REVENUE				9,543	14,480	7,245	5,000	5,000	
18	210	CONTRACT SERVICES	6202	0	3,875	0	15,000	15,000	
18 TOTAL EXPENSES				0	3,875	0	15,000	15,000	
NET (REVENUE vs EXPENSES)				9,543	10,605	7,245	-10,000	-10,000	
FUND 19 - ASSET FORFEITURE									
19		ASSET FOREITURE	4503	0	0	0	0	0	
TOTAL REVENUE				0	0	0	0	0	
NET (REVENUE vs EXPENSES)				0	0	0	0	0	
FUND 20 - COMMUNITY ENHANCEMENT									
20		INTEREST EARNED	4601	0	0	107	100	100	
20		DEVELOPMENT IMPACT FEES	4604	34,743	56,663	17,492	21,168	21,168	21x 1008 Res
20 TOTAL REVENUE				34,743	56,663	17,599	21,268	21,268	
20	800	STARN PARK PARKING LOT	7003	0	2,975	0	0	0	
20	800	OTHER EQUIPMENT	7006	29,523	0	5,380	0	0	AED Machines
20	800	ELE PLUGS TREE-HUGHSON ST	7017	0	4,975	0	0	0	
20	800	DOWNTOWN ENHANCEMENT	7018	0	8,289	21,094	5,000	5,000	Parklets
20	800	HOLIDAY FLAGS	7019	0	5,340	0	0	0	
20	800	PINE ST	8031	1,155	0	0	0	0	Transferred prior yr
20	800	HUGHSON AVE SIDEWALK	80XX	0	0	0	105,000	105,000	Design, Engineering & Construction
20 TOTAL EXPENSES				30,678	21,579	26,474	110,000	110,000	
NET (REVENUE vs EXPENSES)				4,065	35,084	-8,875	-88,732	-88,732	
FUND 25 - GAS TAX 2106									
25		2106 ALLOCATION	4707	25,982	27,175	25,828	26,817	26,817	State Reallocation
25 TOTAL REVENUE				25,982	27,175	25,828	26,817	26,817	
25	700	UTILITIES	6106	40,685	30,655	21,808	25,000	25,000	UT St Lights-Plus LTF
25 TOTAL EXPENSES				40,685	30,655	21,808	25,000	25,000	
NET (REVENUE vs EXPENSES)				-14,703	-3,480	4,020	1,817	1,817	

FUNDS 01-39 BUDGET 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 30 - GAS TAX 2107									
30		INTEREST EARNED	4601	0	0	0	0	0	
30		2107 ALLOCATION	4708	50,414	49,344	47,859	62,637	62,637	
30 TOTAL REVENUE				50,414	49,344	47,859	62,637	62,637	
30	700	CONTRACT SRVCS	6202	28,584	21,467	21,717	26,000	23,000	Street Sweeping
30	700	OTHER EQUIPMENT	7006	0	0	0	26,250	0	
30	700	TRANSFERS-OUT	8505	20,000	29,000	29,000	29,000	29,000	To GF - Offset St Maint
30 TOTAL EXPENSES				48,584	50,467	50,717	81,250	52,000	
NET (REVENUE vs EXPENSES)				1,830	-1,123	-2,858	-18,613	10,637	
FUND 31 - GAS TAX - 2105 HWY USER TAX									
31		INTEREST EARNED	4601	0	0	0	0	0	
31		2105 HWY USERS TAX	4704	47,107	38,555	36,956	45,106	45,106	
31 TOTAL REVENUE				47,107	38,555	36,956	45,106	45,106	
31	700	DEPT SUPPLIES	6101	10,212	9,146	12,002	15,000	15,000	Paint/Signs/Markers/Potholes
31	700	CONTRACT SRVCS	6202	0	0	0	1,000	1,000	
31	700	OTHER EQUIPMENT	7006	0	0	0	52,500	42,000	40% Man-Lift Truck
31	700	TRANSFERS-OUT	8505	15,000	17,000	17,000	17,000	17,000	To GF - Offset St Maint
31 TOTAL EXPENSES				25,212	26,146	29,002	85,500	75,000	
NET (REVENUE vs EXPENSES)				21,895	12,409	7,954	-40,394	-29,894	
FUND 35 - GAS TAX 2107.5									
35		2107.5 ALLOCATION	4709	2,000	2,000	2,000	2,000	2,000	
35 TOTAL REVENUE				2,000	2,000	2,000	2,000	2,000	
35	700	TRANSFERS-OUT	8505	15,000	4,000	4,000	2,000	2,000	To GF - Offset St Maint
35 TOTAL EXPENSES				15,000	4,000	4,000	2,000	2,000	
NET (REVENUE vs EXPENSES)				-13,000	-2,000	-2,000	0	0	

City of Hughson

Funds 41-999

BUDGET
2016/17

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 41 - PUBLIC FACILITY DEVELOPMENT									
41		INTEREST EARNED	4601	3,104	2,521	4,834	2,500	2,500	
41		DEVELOPMENT IMPACT FEES	4604	126,531	180,686	52,925	64,050	64,050	21X 3,050 Res
41 TOTAL REVENUE				129,635	183,207	57,759	66,550	66,550	
41	800	CONTRACT SERVICES	6202	0	0	1,917	0	0	
41	800	OFFICE FURNITURE	7004	0	7,426	0	0	0	
41	800	COUNCIL CHAMBER IMPROVE	7016	2,333	0	18,487	0	4,000	
41	800	CITY HALL REMODEL/PHONE	7020	0	0	20,431	40,000	100,000	
41	800	ACCOUNTING SOFTWARE UPGR/	70XX	0	0	0	150,000	150,000	M OM System Replacement/Sen
41	800	NONPOTABLE	8046	75,116	221,857	0	0	0	
41	800	WELL #9	8048	18,559	0	5,280	0	0	
41	800	WELL #4	8050	0	28,877	0	0	0	
41 TOTAL EXPENSES				96,008	258,160	46,115	190,000	254,000	
41 NET (REVENUE vs EXPENSES)				33,627	-74,953	11,644	-123,450	-187,450	
FUND 42 - PUBLIC FACILITY - STREETS									
42		DEVELOPMENT IMPACT FEES	4604	119,415	302,197	18,060	86,121	86,121	21X 4,101 Res
42 TOTAL REVENUE				119,415	302,197	18,060	86,121	86,121	
42 NET (REVENUE vs EXPENSES)				119,415	302,197	18,060	86,121	86,121	
FUND 43 - TRENCH CUT FUND									
43		TRENCH CUT FEES	4609	75,465	263	715	200	200	
43 TOTAL REVENUE				75,465	263	715	200	200	
43 NET (REVENUE vs EXPENSES)				75,465	263	715	200	200	
FUND 48 - COMMUNITY SENIOR CENTER									
48		RENTAL FEE	4931	15,123	11,975	11,191	12,000	12,000	
48		CLEANING FEES	4936	2,340	3,015	4,290	3,120	3,120	
48		TRANSFER IN	4999	7,500	7,500	7,500	7,500	7,500	From GF
48 TOTAL REVENUE				24,963	22,490	22,981	22,620	22,620	
48	360	DEPT SUPPLIES	6101	364	656	1,060	2,000	2,000	Sanitation Supplies
48	360	UTILITIES	6106	5,632	5,788	6,356	6,000	6,000	
48	360	MAINT BLDGS/GRD	6108	962	498	4,859	2,500	2,500	Maint
48	360	MAINT OF EQUIP	6111	822	267	1,566	1,800	1,800	
48	360	CONTRACT SERVICES	6202	14,792	14,799	16,687	12,000	12,000	Pest Control / Maintenance/Clei
48	360	DEPRECIATION	6300	24,176	0	0	0	0	
48	360	TRANSFER OUT	8505	0	0	3,524	0	0	GF - Maint
48 TOTAL EXPENSES				46,748	22,008	34,052	24,300	24,300	
48 NET (REVENUE vs EXPENSES)				-21,785	482	-11,071	-1,680	-1,680	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 49 - IT RESERVE									
49		TRANSFER IN	4999	15,000	15,000	12,000	15,000	7,750	Software
49		TRANSFER IN	4999	15,000	15,000	10,000	15,000	7,250	Hardware
49 TOTAL REVENUE				30,000	30,000	22,000	30,000	15,000	
49	147	HARDWARE - REPLACEMENT	7009	16,689	3,664	0	20,000	12,500	Hardware Repair/Replc
49	147	SOFTWARE - REPLACEMENT	7014	374	0	0	5,000	2,500	
49 TOTAL EXPENSES				17,063	3,664	0	25,000	15,000	
49 NET (REVENUE vs EXPENSES)				12,937	26,336	22,000	5,000	0	

FUND 50 - UNITED SAMARITANS COMMUNITY CENTER

50		INTEREST EARNED	4601	0	0	0	0	0	
50		RENTAL FEE	4931	16,559	14,986	16,092	14,500	14,500	USF Rent
50 TOTAL REVENUE				16,559	14,986	16,092	14,500	14,500	
50	365	REG. SALARIES	5001	4,430	3,783	0	0	0	Maint covered by Contract
50	365	P.E.R.S.	5110	1,054	838	0	0	0	
50	365	MEDICAL INS.	5120	1,451	975	0	0	0	
50	365	UNEMPLOYMENT INS	5130	49	48	0	0	0	
50	365	WORKER'S COMP	5140	387	558	0	0	0	
50	365	LIFE INS	5150	46	46	0	0	0	
50	365	DENTAL INS	5160	144	169	0	0	0	
50	365	MEDICARE TAX	5170	63	63	0	0	0	
50	365	DEF COMP	5175	47	84	0	0	0	
50	365	OFFICE SUPPLIES	6001	175	198	234	200	200	
50	365	DEPT SUPPLIES	6101	696	716	873	1,000	1,000	Sanitary Supplies
50	365	UTILITIES	6106	6,018	6,053	5,703	6,500	6,500	
50	365	MAINT BLDGS/GRD	6108	0	0	0	100	100	
50	365	MAINT OF EQUIP	6111	137	76	229	200	200	Light Replacement
50	365	MISC	6375	0	0	0	300	300	Cleanup - Remove Furniture
50	365	TRANSFERS-OUT	8505	4,500	0	3,524	7,375	7,375	To GF - Covers Maint - 4hrs
50 TOTAL EXPENSES				19,197	13,607	10,563	15,675	15,675	
50 NET (REVENUE vs EXPENSES)				-2,638	1,379	5,529	-1,175	-1,175	

FUND 51 - SELF INSURANCE

51		INSURANCE REFUNDS	4903	336	0	0	0	0	Liability Ins
51 TOTAL REVENUE				336	0	0	0	0	
51	146	CLAIMS/MISC	6375	13,329	0	400	11,183	11,183	W/C Retro Adjustment
51 TOTAL EXPENSES				13,329	0	400	11,183	11,183	
51 NET (REVENUE vs EXPENSES)				-12,993	0	-400	-11,183	-11,183	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 53 - SLESF									
53		INTEREST EARNED	4601	15	0	0	0	0	
53		SUPLMTL LAW ENFORCEMENT SI	4740	100,963	106,367	114,618	100,000	100,000	
53		REFUND	4915	0	0	3,253	0	0	
53 TOTAL REVENUE				100,978	106,367	117,871	100,000	100,000	
53	215	CONTRACT SERVICES	6202	201,870	107,112	109,539	100,000	100,000	Applied to Police Contract/s des
53 TOTAL EXPENSES				201,870	107,112	109,539	100,000	100,000	
53 NET (REVENUE vs EXPENSES)				-100,892	-745	8,332	0	0	

FUND 54 - PARK PROJECT - In Lieu of

54		INTEREST EARNED	4601	860	919	1,867	1,050	1,050	
54		PARK IN LIEU FEES	4911	58,296	108,049	23,892	41,811	41,811	21X 1991
54 TOTAL REVENUE				59,156	108,968	25,759	42,861	42,861	
54 NET (REVENUE vs EXPENSES)				59,156	108,968	25,759	42,861	42,861	

FUND 55 - PARKS DEVELOPMENT IMPACT FEES

55		INTEREST EARNED	4601	957	744	1,426	800	800	
55		DEVELOPMENT FEE	4605	100,779	147,341	32,004	56,007	56,007	21X 2,667
55 TOTAL REVENUE				101,736	148,085	33,430	56,807	56,807	
55	800	ROLLAND STARN	8002	0	71,990	0	140,000	140,000	Basketball Court Construction
55 TOTAL EXPENSES				0	71,990	0	140,000	140,000	
55 NET (REVENUE vs EXPENSES)				101,736	76,095	33,430	-83,193	-83,193	

FUND 60 - SEWER OPERATION & MAINTENANCE

60		INTEREST EARNED	4601	-11,343	12,347	8,778	10,000	10,000	
60	2	SEWER SERVICE - SINGLE FAMIL'	4808	1,859,667	1,933,557	2,020,071	0	0	
60	4	SEWER SERVICE - DUPLEXES	4808	29,870	32,400	33,107	0	0	
60	6	SEWER SERVICE - TRIPLEXES	4808	6,059	6,237	6,399	0	0	
60	10	SEWER SERVICE-HOUSING AUT-	4808	38,576	39,709	40,744	0	0	
60	12	SEWER SERVICE - APARTMENTS	4808	249,659	248,999	249,000	0	0	
60	14	SEWER SERVICE-MOB. HOME PAI	4808	47,322	48,711	49,981	0	0	
60	16	SEWER SERVICE-PERS HEALTH :	4808	4,354	4,482	4,599	0	0	
60	18	SEWER SERVICE-PHARMACY & B.	4808	2,020	2,079	2,133	0	0	
60	20	SEWER SERVICE - INST/CIVIC	4808	10,008	10,302	10,537	0	0	
60	22	SEWER SERVICE-PROF. SERVICE	4808	14,101	16,893	18,257	0	0	
60	24	SEWER SERVICE - RETAIL VENDC	4808	16,126	17,649	17,487	0	0	
60	26	SEWER SERVICE - COMMINDUST	4808	814,932	828,978	844,907	0	0	
60	28	SEWER SERVICE - BARS	4808	8,250	8,706	8,773	0	0	
60	30	SEWER SERVICE - RESTAURANT:	4808	7,169	7,379	7,572	0	0	
60	32	SEWER SERVICE-DRIVE-IN/FSTFI	4808	2,126	3,728	4,527	0	0	
60	34	SEWER SERVICE - CONV. MARKE	4808	3,030	2,480	2,133	0	0	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
60	36	SEWER SERVICE-MAJOR FOOD M	4808	10,046	10,341	10,610	0	0	
60	38	SEWER SERVICE - COMML LAUNDF	4808	4,697	4,835	4,961	0	0	
60	40	SEWER SERVICE-GAS STATIONS	4808	1,010	1,040	1,067	0	0	
60	41	SEWER SERVICE-AUTO SERVICE	4808	2,020	2,079	2,133	0	0	
60	42	SEWER SERVICE-CHURCHES	4808	12,793	13,304	13,651	0	0	
60	44	SEWER SERVICE-SCHOOLS	4808	60,894	62,577	64,156	0	0	
60	45	SEWER SERVICE - DAYCARE	4808	1,010	1,040	1,067	0	0	
60		SEWER SERVICE	4808	0	0	0	3,490,000	3,490,000	Rates - CPI Increase
60		SEWER MISC. INCOME	4810	732	370	504	200	200	
60 TOTAL REVENUE				3,195,128	3,320,222	3,427,154	3,500,200	3,500,200	
60	330	REG. SALARIES	5001	163,726	170,679	156,006	169,869	171,192	Off Asst 34%
60	330	OVERTIME	5003	4,168	4,623	3,273	5,100	5,100	Fin Mng 34%/Acct Tech 54%
60	330	COMP ABSENCES	5105	2,663	0	0	0	0	Comm Dev 30%/UT Sup 35%
60	330	P.E.R.S.	5110	41,047	38,068	53,908	61,139	61,174	Maint Wkr 50%/Wtr Distr 60%
60	330	MEDICAL INS.	5120	50,709	61,802	45,792	56,752	54,689	WWTP Opr 33%
60	330	UNEMPLOYMENT INS	5130	1,614	1,394	1,544	1,285	1,432	
60	330	WORKER'S COMP	5140	8,702	12,294	16,102	14,387	15,808	
60	330	LIFE INS	5150	1,745	1,988	1,444	1,815	1,824	
60	330	DENTAL INS	5160	5,238	5,545	5,019	5,981	5,835	
60	330	MEDICARE TAX	5170	2,755	2,918	2,549	2,537	2,556	
60	330	DEF COMP	5175	1,162	1,100	962	1,287	1,287	
60	330	OFFICE SUPPLIES	6001	743	920	996	950	950	
60	330	POSTAGE	6003	1,057	935	13,880	11,000	11,000	
60	330	DUES/PUBLICATIONS	6004	2,189	6,023	5,702	6,000	6,000	
60	330	TRAVEL/MEETINGS	6005	100	0	0	200	200	
60	330	DEPT SUPPLIES	6101	680	444	518	1,000	1,000	
60	330	SMALL TOOLS	6102	0	0	0	200	200	
60	330	UNIFORM/CLTH EXP	6103	1,390	1,550	1,683	2,000	2,000	
60	330	PHONE/RADIO	6105	3,729	4,450	7,019	4,300	4,300	
60	330	RENTS/LEASES	6107	3,086	2,986	2,894	2,500	2,500	Copier/Fax/Mail Machine
60	330	MAINT VEHICLES	6109	1,561	678	4,862	2,500	2,500	
60	330	PETROLEUM PROD	6110	3,151	2,779	2,532	2,700	2,700	
60	330	MAINT OF EQUIP	6111	3,792	15,297	8,728	7,000	7,000	
60	330	INS/SURETIES	6113	16,897	17,652	21,335	24,500	24,500	Liability/Emp Assist/Prop - 25%
60	330	CONTRACT SERVICES	6202	35,935	45,805	66,078	90,000	90,000	Audit/MOM/St Cont/Shred It/It S
60	330	ADMIN SERVICES	6203	231,000	231,000	238,000	238,000	238,000	Reim GF Costs
60	330	BAD DEBT	6500	0	0	0	10,000	10,000	
60	330	VEHICLES	7005	0	10,000	12,630	0	0	
60	330	OTHER EQUIPMENT	7006	3,000	1,975	0	2,000	2,000	
60	330	CHARLES STREET	8016	40,000	0	0	0	0	
60	330	TRANSFERS-OUT - Depre	8505	444,836	444,836	444,836	444,836	444,836	To Fund 61
60	330	TRANSFERS-OUT-Note	8505	0	1,258,872	0	0	0	
60	330	SOFTWARE	8506	6,000	6,000	6,000	2,750	2,750	To IT Reserve - 55%
60	330	IT REPLACEMENT	8506	5,000	5,000	5,000	2,250	2,250	To IT Reserve - 45%
330 SEWER OPERATIONS				1,087,675	2,357,613	1,129,292	1,174,838	1,175,583	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
60	350	REG. SALARIES	5001	68,566	73,157	40,214	52,760	52,760	UT Super 50%WWTP Opr 34%
60	350	OVERTIME	5003	22,552	27,563	0	15,000	15,000	
60	350	P.E.R.S.	5110	14,893	16,205	5,385	7,193	7,193	
60	350	MEDICAL INS.	5120	14,654	18,318	12,340	15,343	15,199	
60	350	UNEMPLOYMENT INS	5130	997	1,136	278	365	365	
60	350	WORKER'S COMP	5140	6,209	10,060	7,480	7,526	8,290	
60	350	LIFE INS	5150	588	606	343	508	508	
60	350	DENTAL INS	5160	2,298	1,565	1,401	1,805	1,723	
60	350	MEDICARE TAX	5170	1,297	1,449	561	983	982	
60	350	DEF COMP	5175	300	275	268	402	402	
60	350	OFFICE SUPPLIES	6001	612	778	1,090	800	800	
60	350	POSTAGE	6003	423	374	414	600	600	
60	350	DUES/PUBLICATIONS	6004	15,469	15,923	15,091	17,000	17,000	Permit
60	350	TRAVEL/MEETINGS	6005	823	1,259	230	1,500	1,500	Certification/Required
60	350	DEPT SUPPLIES	6101	23,729	28,738	30,865	22,000	22,000	
60	350	SMALL TOOLS	6102	100	892	4,235	1,500	1,500	
60	350	UNIFORM/CLTH EXP	6103	2,254	2,509	2,690	3,500	3,500	
60	350	PHONE/RADIO	6105	3,683	4,592	7,312	4,500	4,500	
60	350	UTILITIES	6106	249,470	144,021	156,068	145,000	145,000	
60	350	RENTS/LEASES	6107	3,638	3,519	3,682	3,300	3,300	Copier/Fax/Mail Machine
60	350	MAINT BLS/GRD	6108	3,587	4,044	2,742	3,800	3,800	
60	350	MAINT VEHICLES	6109	1,737	3,334	1,400	1,500	1,500	
60	350	PETROLEUM PROD	6110	4,621	4,105	3,713	4,000	4,000	
60	350	MAINT OF EQUIP	6111	6,917	9,153	9,891	10,000	10,000	
60	350	INS/SURETIES	6113	16,897	17,652	21,335	24,500	24,500	Liability/Emp Assist/Prop - 25%
60	350	SLUDGE REMOVAL	6117	43,460	66,896	81,205	67,000	67,000	
60	350	ENVIOR MONITOR	6118	40,840	24,751	24,881	30,000	30,000	Condor - Modified Testing
60	350	PROF SERVICES	6201	0	0	0	0	0	
60	350	CONTRACT SERVICES	6202	11,545	32,629	26,036	35,000	35,000	Remote SCADA/Cons Oper/Cl
60	350	INTEREST EXPENSE	6350	187,175	0	0	0	0	Bond - MOVE TO FUND 66
60	350	INTEREST EXPENSE - SRL	6353	188,620	0	0	0	0	SRF Loan - Plant Expan MOVE
60	350	VEHICLES	7005	0	8,940	0	0	0	
60	350	TRANSFER OUT	8505	0	0	1,396,284	1,423,408	1,423,408	Principle Payment to Fund 66
60	350	TRANSFER OUT	8505	0	378,994	339,228	312,463	312,463	Interest Bond Payment to Fund 66
60	350	WWTP OPERATIONS		937,954	903,437	2,196,661	2,213,255	2,213,792	
60	TOTAL EXPENSES			2,025,629	3,261,050	3,325,953	3,388,093	3,389,375	
60	NET (REVENUE vs EXPENSES)			1,169,499	59,172	101,201	112,107	110,825	

FUND 61 - SEWER FIXED ASSET REPLACEMENT

61		INTEREST EARNED	4601	4,360	5,121	10,108	5,000	5,000	
61		SEWER CONNECTION CHARGES	4809	29,800	2,000	3,040	1,500	1,500	
61		TRANSFERS-IN	4999	444,836	444,836	444,836	444,836	444,836	
61	TOTAL REVENUE			478,996	451,957	457,984	451,336	451,336	
61	800	DEPRECIATION	6300	1,035,462	0	0	0	0	
61	TOTAL EXPENSES			1,035,462	0	0	0	0	
61	NET (REVENUE vs EXPENSES)			-556,466	451,957	457,984	451,336	451,336	

FUND 62 - SEWER DEVELOPER IMPACT FEE

62		INTEREST EARNED	4601	1,876	1,407	3,301	1,900	1,900	
62		DEVELOPMENT IMPACT FEES	4604	2,357	147,788	133,027	232,700	232,700	21x \$11085 Res (for FG)
62	TOTAL REVENUE			4,233	149,195	136,328	234,600	234,600	
62	800	TULLY ROAD PROJECT	8047	0	17,617	114,514	0	0	
62	TOTAL EXPENSES			0	17,617	114,514	0	0	
62	NET (REVENUE vs EXPENSES)			4,233	131,578	21,814	234,600	234,600	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 66 - WWTP EXPANSION									
66		INTEREST EARNED	4601	1,730	54,704	44,928	7,000	7,000	
66		MISC. FEES & CHARGES	4829	0	0	0	0	0	
66		TRANSFER	4998	0	1,380,733	1,396,284	1,423,408	1,423,408	Bond Payment from Sewer
66		TRANSFER	4999	0	257,133	339,228	312,463	312,463	Interest Payment from Sewer
66 TOTAL REVENUE				1,730	1,692,570	1,780,440	1,742,870	1,742,870	
66	800	INTEREST EXPENSE	6350	176,503	177,212	166,907	156,249	156,249	WWTP Exp & State Rev Loans
66	800	INTEREST EXPENSE	6353	0	177,925	167,123	156,213	156,213	SRR - Loan
66 TOTAL EXPENSES				176,503	355,137	334,031	312,463	312,463	
NET (REVENUE vs EXPENSES)				-174,773	1,337,433	1,446,409	1,430,408	1,430,408	

FUND 69 - LOCAL TRANSPORTATION (Non Motorized)

69		LTF ALLOCATION - Non Mot	4716	0	5,208	5,266	5,314	5,514	
69 TOTAL REVENUE				0	5,208	5,266	5,314	5,514	
69	700	CONTRACT SERVICE	6202	0	0	9,725	0	0	
70 TOTAL EXPENSES				0	0	9,725	0	0	
NET (REVENUE vs EXPENSES)				0	5,208	-4,459	5,314	5,514	

FUND 70 - LOCAL TRANSPORTATION (LTF)

70		LTF ALLOCATION	4104	82,900	150,457	67,198	58,859	45,523	
70		INTEREST	4601	321	276	339	0	0	
70 TOTAL REVENUE				83,221	150,733	67,537	58,859	45,523	
70	700	UTILITIES	6106	0	10,000	20,000	20,000	20,000	Cover UT cost 2'06
70	700	CONTRACT SERVICE	6202	1,200	1,800	0	0	0	Audit/St Contr Rep
70	700	CRACK SEALER	7005	0	0	53,170	0	0	
70	700	MULBERRY ST SIDEWALK	8012	0	0	13,750	0	0	
70	700	FOX	8018	3,328	0	90,338	0	0	Fox Rd - Engineering
70	700	FIFTH STREET	8045	61,188	86,072	0	0	0	
70	700	TULLY ROAD	8047	0	0	13,633	0	0	
70	700	HUGHSON AVE	80XX	0	0	0	20,000	20,000	
70 TOTAL EXPENSES				65,716	97,872	190,891	40,000	40,000	
NET (REVENUE vs EXPENSES)				17,505	52,861	-123,354	18,859	5,523	

FUND 71 - TRANSPORTATION

71		INTEREST EARNED	4601	0	0	0	0	0	
71		CMAQ	4752	81,618	99,814	0	0	0	Fourth Street
71		CMAQ	4753	26,510	76,339	105,080	0	0	Fifth St
71		GRANTS - RSTP	4754	47,017	0	15,706	0	0	Hatch Road
71		GRANT - RSTP	4755	43,730	0	0	0	0	Pine Street
71		GRANT - RSTP	4757	12,585	0	343,647	53,411	56,685	Tully & Santa Fe
71		GRANT - ATP	47XX	0	0	0	0	408,000	Fox Road
71 TOTAL REVENUE				211,460	176,153	464,432	53,411	464,685	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
71	800	PROF SERVICES	6201	620	0	0	0	0	
71	800	CONTRACT SERVICES	6202	14,215	7,697	0	0	0	
71	800	FOX ROAD	8018	0	0	0	0	408,000	Fox Road
71	800	FOURTH STREET	8033	116,677	0	0	0	0	
71	800	FIFTH STREET	8045	1,845	171,313	0	0	0	
71	800	TULLY ROAD	8047	0	0	395,795	0	0	
71	800	WHITMORE AVENUE	80XX	0	0	0	20,000	20,000	Whitmore Ave - Engineering
71 TOTAL EXPENSES				133,357	179,010	395,795	20,000	428,000	
71 NET (REVENUE vs EXPENSES)				78,103	-2,857	68,637	33,411	36,685	

FUND 80 - WATER

80		INTEREST EARNED	4601	354	509	536	500	500	
80	2	WATER SVC.- SINGLE FAMILY	4801	1,098,932	980,267	1,004,479	0	0	
80	4	WATER SVC.- DUPLEXES	4801	9,903	8,973	8,841	0	0	
80	6	WATER SVC.- TRIPLEXES	4801	27,196	21,724	24,750	0	0	
80	8	WATER SVC.- FOUR-PLEXES	4801	0	758	1,354	0	0	
80	10	WATER SVC.- HOUSING AUTHORI	4801	26,999	22,650	22,313	0	0	
80	12	WATER SVC.- APARTMENTS	4801	14,537	13,773	16,536	0	0	
80	14	WATER SVC.- MOBILE HOME PAR	4801	9,070	8,402	9,436	0	0	
80	16	WATER SVC.- PERS. HEALTH SVC	4801	1,914	1,983	2,011	0	0	
80	18	WATER SVC.- PHARMACY & BANK	4801	3,428	4,420	3,296	0	0	
80	20	WATER SVC.- INST. & CIVIC	4801	18,171	14,257	8,344	0	0	
80	22	WATER SVC.- PROFESSIONAL SV	4801	10,676	13,200	13,660	0	0	
80	24	WATER SVC.- RETAIL VENDORS	4801	8,842	6,486	7,582	0	0	
80	26	WATER SVC.- COMMERCIAL/INDU	4801	38,624	32,552	34,692	0	0	
80	30	WATER SVC.- RESTAURANTS	4801	4,255	4,151	2,262	0	0	
80	32	WATER SVC.- DRIVE-IN/QUICKFO	4801	890	1,235	1,304	0	0	
80	34	WATER SVC.- CONVENIENCE MAF	4801	2,075	1,939	1,782	0	0	
80	36	WATER SVC.- MAJOR FOOD MARK	4801	1,414	1,549	1,572	0	0	
80	38	WATER SVC.- COMMERCIAL LAUN	4801	3,615	1,818	0	0	0	
80	42	WATER SVC.- CHURCHES	4801	14,255	12,722	12,925	0	0	
80	44	WATER SVC.- SCHOOLS	4801	105,999	105,485	105,463	0	0	
80	46	WATER SVC.- METERED SERVICE	4801	2,046	1,727	1,985	0	0	
80	50	WATER SVC.- AUTO SERVICE	4801	639	720	728	0	0	
80	52	WATER SVC.- CONSTR. WATER	4801	2,783	2,984	4,578	0	0	
80		WATER SERVICE	4801	0	0	0	1,360,500	1,360,500	CPI rate increase
80		UTILITY PENALTIES	4803	0	0	1,200	0	0	
80		WATER MISC INCOME	4805	0	0	11,835	0	0	
80		MISC FEES	4829	769	0	0	0	0	
80		RECONNECTION FEE	4802	11,168	11,197	14,925	12,000	12,000	
80 TOTAL REVENUE				1,418,554	1,275,481	1,318,389	1,373,000	1,373,000	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
80	340	REG. SALARIES	5001	184,307	174,788	201,789	196,395	198,046	Asst to CM 25%/Off Asst 34%
80	340	OVERTIME	5003	5,589	8,014	7,661	5,100	5,100	Fin Manager 33%/Acct Tech 63%
80	340	COMP ABSENCES	5105	8,901	0	0	0	0	Comm Dev 30%/UT Sup 15%
80	340	P.E.R.S.	5110	44,400	38,971	60,640	65,924	66,008	Maint Wkr 50%/Wtr Dist Opr 14%
80	340	MEDICAL INS.	5120	54,414	62,997	65,549	69,425	64,982	WWTP Oper 33%
80	340	UNEMPLOYMENT INS	5130	2,002	1,500	1,951	1,558	1,701	
80	340	WORKER'S COMP	5140	10,559	12,234	25,830	18,146	20,212	
80	340	LIFE INS	5150	1,846	1,902	1,988	2,118	2,130	
80	340	DENTAL INS	5160	5,779	5,699	7,179	7,283	6,722	
80	340	MEDICARE TAX	5170	2,982	2,983	3,218	2,921	2,945	
80	340	DEF COMP	5175	1,258	1,273	1,276	1,425	1,425	
80	340	OFFICE SUPPLIES	6001	874	1,312	1,442	3,500	3,500	
80	340	POSTAGE	6003	1,902	1,682	16,541	12,000	12,000	
80	340	DUES/PUBLICATIONS	6004	25,326	16,306	19,806	27,000	27,000	Permit
80	340	TRAVEL/MEETINGS	6005	466	3,393	265	5,500	5,500	Cross Training
80	340	DEPT SUPPLIES	6101	32,360	34,563	29,888	30,000	30,000	Chemicals - Well #8
80	340	SMALL TOOLS	6102	161	0	1,631	1,300	1,300	
80	340	UNIFORM/CLTH EXP	6103	2,254	2,243	2,316	3,200	3,200	
80	340	ADVERTISING	6104	279	1,324	816	1,500	1,500	
80	340	PHONE/RADIO	6105	3,542	3,883	6,107	3,700	3,700	
80	340	UTILITIES	6106	126,982	122,447	114,439	130,000	130,000	
80	340	RENTS/LEASES	6107	3,638	3,519	3,411	3,000	3,000	
80	340	MAINT VEHICLES	6109	616	2,530	1,319	1,000	1,000	
80	340	PETROLEUM PROD	6110	3,361	2,964	2,701	3,000	3,000	
80	340	MAINT OF EQUIP	6111	35,975	11,326	30,298	26,500	26,500	
80	340	INS/SURETIES	6113	20,275	21,181	25,601	29,500	29,500	Liability/Emp Assist/Prop - 30%
80	340	CONTRACT SERVICES	6202	92,158	138,284	109,889	85,000	91,000	Audit/Testing/Gen/SCADA/MC
80	340	CONSULTANT	6202	0	0	0	0	0	Certified Operator - H2O Group
80	340	REGIONAL WATER PLAN	6202	0	0	0	0	0	
80	340	ADMIN SERVICES	6203	129,000	129,000	164,000	164,000	164,000	Reim GF for Service
80	340	DEPRECIATION - Note	6300	-186,116	0	0	0	0	
80	340	INTEREST EXPENSE	6350	18,406	18,000	18,047	0	0	USDA & Water Bond
80	340	INTEREST EXPENSE	6350	84,816	61,937	52,734	48,594	48,594	Bond-Water Tank - was Fund 81
80	340	INTEREST EXPENSE	6350	0	0	0	1,406	1,406	Interfund Loan to fund 88
80	340	BAD DEBT	6500	0	0	0	2,000	2,000	
80	340	IMP OTHER TN BLD	7003	4,989	1,975	0	0	0	
80	340	VEHICLES	7005	0	20,000	12,630	0	0	
80	340	OTHER EQUIPMENT	7006	9,671	7,009	12,183	15,000	15,000	water meters
80	340	TRANSFERS-OUT - Depr	8505	185,484	185,484	185,484	185,482	185,482	to Fund 82
80	340	SOFTWARE	8506	6,000	6,000	6,000	2,750	2,750	Transfer - 55%
80	340	IT REPLACEMENT	8506	5,000	5,000	5,000	2,250	2,250	Transfer - 45%
80 TOTAL EXPENSES				929,456	1,111,723	1,199,629	1,157,477	1,162,453	
80 NET (REVENUE vs EXPENSES)				489,098	163,758	118,760	215,523	210,547	

FUND 81 - WATER DEVELOPMENT FEE

81		INTEREST EARNED	4601	0	0	0	0	0	
81		DEVELOPMENT IMPACT FEES	4604	65,925	220,662	45,636	79,863	79,863	21x 3,803
81		WATER ARR GRANT/MISC	4805	0	0	0	0	0	
81 TOTAL REVENUE				65,925	220,662	45,636	79,863	79,863	
81	800	CONTRACT SERVICES	6202	16,962	10,608	0	0	0	Water master plan update
81 TOTAL EXPENSES				16,962	10,608	0	0	0	
NET (REVENUE vs EXPENSES)				48,963	210,054	45,636	79,863	79,863	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 82 - WATER FIXED ASSET REPLACEMENT									
82		INTEREST EARNED	4601	1,838	1,143	2,783	2,200	2,200	Interfund loan/bank interest
82		STATE REVOLVING FUND	4751	0	0	0	0	0	
82		WATER CONNECTION CHARGES	4804	25,200	23,589	1,240	0	0	
82		TRANSFERS-IN	4999	185,484	185,484	185,484	185,482	185,482	From Water Operations
82 TOTAL REVENUE				212,522	210,216	189,507	187,682	187,682	
82 NET (REVENUE vs EXPENSES)				212,522	210,216	189,507	187,682	187,682	

FUND 88 - PUBLIC WORKS STREET PROJECTS - CDBG

88		GRANT	4752	20,819	0	0	0	0	
88		GRANT	4753	0	165,251	0	0	0	
88		GRANT	4758	0	0	148,272	0	8,925	
88		GRANT	47XX	0	0	0	150,000	150,000	2nd Street Sidewalk Infill Project
88		GRANT	47XX	0	0	0	150,000	150,000	Community Commercial Kitchen
88		TRANSFER	4999	1,155	0	0	0	0	
88 TOTAL REVENUE				21,974	165,251	148,272	300,000	308,925	
88	800	FOURTH STREET	8033	76,888	0	0	0	0	
88	800	FIFTH STREET - SIDEWALK INF	8045	200	160,502	0	0	0	
88	800	HUGHSON AVENUE	8051	0	0	157,197	0	0	
88	800	2ND STREET SIDEWALK	80XX	0	0	0	150,000	150,000	
88	800	COMMUNITY COMMERCIAL KITCH	80XX	0	0	0	150,000	150,000	
88 TOTAL EXPENSES				77,088	160,502	157,197	300,000	300,000	
88 NET (REVENUE vs EXPENSES)				-55,114	4,749	-8,925	0	8,925	

FUND 90 - GARBAGE/REFUSE

90		GARBAGE SERVICE	4812	482,784	504,804	486,981	480,000	480,000	
90 TOTAL REVENUE				482,784	504,804	486,981	480,000	480,000	
90	380	OFFICE SUPPLIES	6001	8,332	9,594	0	0	0	
90	380	POSTAGE	6003	10,800	10,000	0	0	0	
90	380	DEPT SUPPLIES	6101	0	1,404	0	0	0	
90	380	FRANCHISE FEE	6116	0	35,930	37,882	38,400	38,400	8% Fee
90	380	CONTRACT SERVICES	6202	412,671	420,453	435,644	441,600	441,600	Payments to Service provider
90 TOTAL EXPENSES				431,803	477,381	473,526	480,000	480,000	
90 NET (REVENUE vs EXPENSES)				50,981	27,423	13,455	0	0	

FUND 95 - 1994 CDBG HOUSING REHAB 94-STBG-799

95		INTEREST EARNED	4601	326	280	535	200	200	
95		PROGRAM INCOME	4739	1,177	1,283	1,865	1,000	1,000	Loan Payments
95 TOTAL REVENUE				1,503	1,563	2,400	1,200	1,200	
95	901	TRAVEL/MEETINGS	6005	0	0	0	0	0	
95	901	CONTRACT SERVICES	6202	0	83	0	0	0	
95 TOTAL EXPENSES				0	83	0	0	0	
95 NET (REVENUE vs EXPENSES)				1,503	1,480	2,400	1,200	1,200	

FUND 41 - 99 2016-17

Fund	Dept	Description	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
FUND 96 - HOME GRANT - FTHB									
96	900	CONTRACT SERVICES	6202	0	0	0	0	0	
96 TOTAL EXPENSES				0	0	0	0	0	
96 NET (REVENUE vs EXPENSES)				0	0	0	0	0	
FUND 97 - 1996 CDBG HOUSING REHAB									
97		INTEREST EARNED	4601	264	329	654	150	150	
97		LOAN REPAYMENTS	4739	6,507	58,434	2,102	2,000	2,000	
97 TOTAL REVENUE				6,771	58,763	2,756	2,150	2,150	
97	900	ADVERTISING	6104	0	0	0	0	0	
97 TOTAL EXPENSES				0	0	0	0	0	
97 NET (REVENUE vs EXPENSES)				6,771	58,763	2,756	2,150	2,150	
FUND 98 - HOME REHAB - CALHOME									
98		MISC SERVICE & FEES	4829	0	40,000	0	0	0	
98 TOTAL REVENUE				0	40,000	0	0	0	
98 NET (REVENUE vs EXPENSES)				0	40,000	0	0	0	
FUND 401 - GENERAL FUND RESERVE									
401		INTEREST EARNED	4601	1,297	1,220	2,015	1,000	1,000	
401		TRANSFER IN	4999	0	0	198,000	0	0	
401 TOTAL REVENUE				1,297	1,220	200,015	1,000	1,000	
401 NET (REVENUE vs EXPENSES)				1,297	1,220	200,015	1,000	1,000	

LIGHTING & LANDSCAPING (Fund 100)- BUDGET 16-17

Fund	Dept	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
100	Brittany Woods	4150	8,035	7,840	7,779	7,865	8,060	
100	Central Hughson 2	4152	12,383	13,344	13,912	13,937	14,614	
100	Feathers Glen	4155	12,643	13,751	7,242	7,267	7,719	
100	Fontana Ranch North	4156	16,983	17,182	10,906	10,931	16,180	
100	Fontana Ranch South	4157	10,117	10,111	8,714	8,739	11,992	
100	Rhapsody 1	4158	6,726	6,214	6,214	6,239	6,794	
100	Rhapsody 2	4159	6,300	6,364	6,309	6,499	6,869	
100	Santa Fe Estates 1	4160	7,235	7,204	7,204	7,229	7,260	
100	Santa Fe Estates II	4161	6,605	6,624	6,624	6,649	6,649	
100	Starn Estates	4162	7,935	7,614	7,764	7,789	7,789	
100	Sterling Glen III	4163	15,066	19,342	8,423	8,448	17,947	
100	Sunglow	4164	8,915	9,494	7,195	7,260	9,679	
100	Walnut Haven III	4165	5,970	5,937	5,937	5,962	5,962	
100	Transfer In	4999	0	8,350	0	0	0	GF Subsidy
100	TOTAL REVENUE		124,913	139,371	104,223	104,814	127,514	
100	100 REG. SALARIES *	5001	20,501	18,419	22,684	20,669	20,669	PW Supr 5%/Mnt Wkr 40%
100	100 P.E.R.S.	5110	4,946	4,080	2,955	2,818	2,818	
100	100 MEDICAL INS.	5120	6,640	7,111	5,808	6,571	6,442	
100	100 UNEMPLOYMNT INS	5130	223	215	195	195	195	
100	100 WORKER'S COMP	5140	1,652	2,236	4,204	2,949	3,250	
100	100 LIFE INS	5150	231	217	244	230	230	
100	100 DENTAL INS	5160	679	669	764	670	640	
100	100 MEDICARE TAX	5170	294	307	309	300	300	
100	100 Def Comp	5175	124	126	118	150	150	
100	100 Brittany Woods Ut	6420	1,628	1,786	1,940	1,786	1,350	
100	100 Brittany Woods Other	6421	1,712	1,994	1,019	2,076	4,150	
100	100 Central Hughson 2 Ut	6426	116	116	1,085	116	1,200	
100	100 Central Hughson 2 Other	6427	1,966	277	178	1,730	4,575	
100	100 Feathers Glen Ut	6435	391	430	870	430	1,250	
100	100 Feathers Glen Other	6436	5,088	2,422	2,938	3,741	5,785	
100	100 Fontana Ranch Nori Ut	6438	6,284	5,891	3,045	5,891	3,650	
100	100 Fontana Ranch Nori Other	6439	1,931	2,086	1,422	1,861	8,950	
100	100 Fontana Ranch Sou Ut	6441	8,398	9,403	4,236	5,466	3,500	
100	100 Fontana Ranch Sou Other	6442	3,126	2,243	1,220	1,661	5,385	
100	100 Rhapsody 1 Ut	6444	1,005	1,119	1,359	1,119	1,045	
100	100 Rhapsody 1 Other	6445	1,309	4,485	607	1,661	3,570	
100	100 Rhapsody 2 Ut	6447	1,369	1,447	2,004	1,447	1,770	
100	100 Rhapsody 2 Other	6448	1,309	2,785	1,037	1,661	3,175	
100	100 Santa Fe Estates 1 Ut	6450	2,975	2,672	2,058	1,405	2,050	
100	100 Santa Fe Estates 1 Other	6451	3,382	3,137	1,979	1,530	3,300	
100	100 Santa Fe Estates II Ut	6453	1,349	1,596	1,392	834	900	
100	100 Santa Fe Estates II Other	6454	4,145	3,137	1,403	1,521	1,880	
100	100 Starn Estates Ut	6456	787	813	1,251	813	1,230	
100	100 Starn Estates Other	6457	1,309	1,671	1,912	1,983	4,715	
100	100 Sterling Glen III Ut	6459	2,604	2,527	2,715	2,527	2,650	
100	100 Sterling Glen III Other	6460	5,430	2,064	3,199	4,157	8,165	
100	100 Sunglow Ut	6462	891	921	1,605	921	1,350	
100	100 Sunglow Other	6463	1,826	1,795	1,630	2,285	4,770	
100	100 Walnut Haven III Ut	6465	859	908	1,038	908	815	
100	100 Walnut Haven III Other	6466	1,737	1,729	1,019	2,077	3,070	
100	100 Transfer Out	8505	21,940	8,520	8,520	8,520	8,520	
100	TOTAL EXPENSES		120,156	101,354	89,962	94,679	127,464	
NET (REVENUE vs EXPENSES)			4,757	38,017	14,261	10,135	50	

LLD: Improvements including street lighting, planting materials, irrigation systems, open space areas, public pedestrian paths, entry monuments, removal of debris. There are a total of 842 parcels covered in this assessment district.

BENEFIT ASSESSMENT DISTRICTS (Fund 200)- BUDGET 16-17

Fund	Dept	Acct #	Actual 2013-14	Actual 2014-15	Actual 2015-16	Prelim Budget 2016-17	Final Budget 2016-17	Notes 2016-17
200	Central Hughson 2	4152	26,825	14,304	7,681	7,845	8,298	
200	Feathers Glen	4155	7,806	4,034	8,539	8,564	9,097	
200	Fontana North	4156	17,676	8,966	18,468	18,493	20,723	
200	Fontana South	4157	8,913	4,618	9,949	9,973	10,595	
200	Sterling Glen III	4163	10,434	5,431	11,563	11,663	12,389	
TOTAL REVENUE			71,654	37,353	56,200	56,538	61,102	
200	200 REG. SALARIES *	5001	8,173	473	10,446	9,751	9,751	PW Supr 5%/Mnt Wker 5%
200	200 P.E.R.S.	5110	2,003	105	1,393	1,330	1,330	
200	200 MEDICAL INS.	5120	2,637	191	2,610	2,941	2,884	
200	200 UNEMPLOYMNT INS	5130	91	70	87	87	87	
200	200 WORKER'S COMP	5140	645	60	1,986	1,391	1,533	
200	200 LIFE INS	5150	93	66	111	105	105	
200	200 DENTAL INS	5160	263	18	337	290	277	
200	200 MEDICARE TAX	5170	118	7	145	141	141	
200	200 Def Comp	5175	55	54	61	75	75	
200	200 Central Hughson 2	6427	1,851	101	458	101	950	
200	200 Feathers Glen	6436	2,506	2,157	2,194	2,418	2,500	
200	200 Fontana North	6439	1,469	1,263	1,172	1,524	1,500	
200	200 Fontana South	6442	2,713	2,336	3,367	2,597	3,550	
200	200 Sterling Glen III	6460	1,600	1,415	1,439	1,676	1,625	
200	200 Transfers	8505	5,976	10,486	2,136	2,137	2,137	
TOTAL EXPENSES			30,193	18,802	27,942	26,564	28,445	
NET (REVENUE vs EXPENSES)			41,461	18,551	28,258	29,974	32,657	

BAD: Improvements including storm water drainage systems and all its components, street maintenance including sweeping, cleaning, graffiti abatement, pavement repairs, traffic control device maintenance. There are a total of 474 parcels covered in this assessment district.